



WHITEHORSE  
CITY COUNCIL

WHITEHORSE

# Annual Report

## 2022–2023





# Acknowledgement of Country

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



# Welcome to Whitehorse City Council's Annual Report 2022/23

This report provides an overview of Council's performance in the 2022/23 financial year, against the eight strategic directions set out in our Council Plan 2021-2025. The report highlights our achievements and challenges, and includes legislative requirements and statutory reporting as specified under the *Local Government Act 2020*.

## Καλώς ήρθατε στην Ετήσια Έκθεση του Δήμου Whitehorse 2022/23.

Αυτή η έκθεση παρέχει μια επισκόπηση των επιδόσεων του Δήμου για το οικονομικό έτος 2022/23, σε σχέση με τις οκτώ στρατηγικές κατευθύνσεις που ορίζονται στο Σχέδιο του Δήμου 2021-2025. Η έκθεση επισημαίνει τα επιτεύγματά και τις προκλήσεις μας και περιλαμβάνει νομοθετικές απαιτήσεις και θεσμοθετημένες εκθέσεις όπως ορίζεται στο *Νόμο Τοπικής Αυτοδιοίκησης του 2020*.

## Whitehorse City Council की वार्षिक रिपोर्ट 2022/23 में आपका स्वागत है।

यह रिपोर्ट हमारी काउंसिल योजना 2021-2025 में निर्धारित आठ कार्यनीतियों के खिलाफ 2022/23 वित्तीय वर्ष में काउंसिल के कार्यों का संक्षिप्त विवरण देती है। रिपोर्ट हमारी उपलब्धियों और चुनौतियों को दिखाती है, और *स्थानीय सरकार अधिनियम 2020* के अंतर्गत उल्लिखित विधायी आवश्यकताओं और वैधानिक प्रक्रियाओं को शामिल करती है।

## Hoan nghênh quý vị đến với Báo cáo Hàng năm của Hội đồng Thành phố Whitehorse 2022/23.

Báo cáo này trình bày khái quát về hiệu suất làm việc của Hội đồng Thành phố trong năm tài chính 2022/23, đối chiếu với tám chỉ thị chiến lược được nêu trong Kế hoạch của Hội đồng Thành phố chúng ta cho giai đoạn 2021-2025. Báo cáo nêu bật các thành tích và thử thách của chúng ta, và nói về các yêu cầu pháp lý và trình báo theo luật được quy định theo *Đạo luật về Chính quyền Địa phương 2020*.

## 茲奉上白馬市政府2022/23年度報告。

以2021-2025年市政府规划所列八个战略方向为背景，这份报告概括市政府在2022/23财政年度的业绩，突出显示我们的成就和挑战，亦包括2020年地方政府法规定的立法要求和法定汇报内容。



# CONTENTS PAGE

Mayor's Message .....	3
Chief Executive Officer's Message .....	4
Our City .....	5
Fast Facts .....	7
Whitehorse 2040 Community Vision .....	8
Our Services .....	9
Our Transformation Program .....	10
2022/23 Year in Review .....	11
Community Highlights .....	12
Arts and Culture .....	16
Capital Works Program Highlights .....	20
Challenges and Opportunities .....	23
Our Financial Year in Review .....	24
Our Capital Works Program .....	26
Our Financial Outlook .....	28
Our Councillors .....	30
Our Organisation .....	32
Our Executive Team .....	33
Our People .....	34
Our Performance .....	38
Our Council Plan .....	39
Strategic Direction 1: Innovation, Transformation and Creativity .....	40
Strategic Direction 2: A Thriving Local Economy; Business, Employment, Education and Skill Development .....	43
Strategic Direction 3: Diverse and Inclusive Community .....	45
Strategic Direction 4: Our Built Environment; Movement and Public Places .....	47
Strategic Direction 5: Sustainable Climate and Environmental Care .....	54
Strategic Direction 6: An Empowered Collaborative Community .....	59
Strategic Direction 7: Health and Wellbeing .....	61
Strategic Direction 8: Governance and Leadership .....	68
Governance .....	73
Governance and Management Checklist .....	77
Statutory Information .....	81
Performance Statement .....	88
Financial Statement .....	102
Financial Report .....	106



# Mayor's Message



As the Mayor of this great city, the role that I and my fellow Councillors have is to advocate for and represent the best interests of our community. Our aim is to make Whitehorse even better.

Whitehorse is home to exceptional educational institutions, outstanding healthcare facilities and has a highly skilled workforce. With current challenges we must continue to future proof our city through alignment with our community vision to ensure that Whitehorse is a resilient community where everyone belongs and to embrace sustainability and innovation.

In 2022/23, we faced economic challenges due to inflationary pressures that directly affected our community services, programs, and cost predictions for our capital works programs. While Council's 2023/24 \$212m budget demonstrates our ongoing commitment to financial sustainability and transformation, we will continue to navigate these challenges for some time.

It's with this spirit that we welcome collaboration with the state and federal government to deliver new projects, improve existing services and infrastructure that advance the liveability of our

community and support our people and businesses to thrive. Central to this is community engagement and making sure our residents are involved to drive better development outcomes across local government, as we all face the challenge of housing affordability and availability across Victoria.

As Mayor, I'm proud of the great projects and services that Council is delivering to the benefit of the community. These include:

- Significant works completed to deliver 'The Round', Council's new \$78m performing arts centre, with opening occurring in the 23/24 year.
- The opening of new sporting pavilions across the municipality including Heatherdale Reserve and Sparks Reserve, to service more than 250 sporting and recreational clubs.
- The \$12.1m Morack Public Golf course redevelopment is almost complete for handover to Swing Factory who will operate the facility on a 25-year lease.
- Our 'Food Organics and Garden Organics' service, which stops valuable food waste going to landfill. In 2022/23 Council recycled around 18,000 tonnes of organics and diverted an additional 5 per cent of waste from landfill in comparison to the year before.

I'd like to thank you for your contribution in making Whitehorse a great place to live, work, study and play.

**Cr Mark Lane**  
MAYOR

A stylized, handwritten signature in dark ink, appearing to read 'M Lane'.

WHITEHORSE CITY COUNCIL  
For the year 2022 – 2023

# CEO's Message



During 2022/23 we continued to navigate our transformation journey. It's designed for the community to see and feel they are at the heart of everything we do, and for our services to meet increasing community expectations with trusted experiences.

It's underpinned by five core principles that align with the 2040 Community Vision and our 2021-25 Council Plan:

- Excellence Customer Service and Service Delivery
- Great Organisational Culture
- Innovation and Continuous Improvement
- Good Governance and Integrity
- Long Term Financial Sustainability.

Despite a sector-wide decline in the 2023 Community Satisfaction Survey, Whitehorse is committed to addressing specific concerns, such as planning, engagement, and community-focused decision-making. We will use your valuable feedback to influence our transformation journey so our organisational culture can support service excellence across all of Council.

During 2022/23 we achieved a \$6.1m surplus and record capital expenditure of \$91.8m, while continuing to maintain a strong balance sheet.

Community engagement is also important to us and throughout 2022/23, Council received over 13,000 pieces of feedback through the YourSay community engagement platform.

Some engagements included:

- East Burwood Masterplan consultation - With 2500 survey responses, this feedback will refine the draft masterplan to better meet community needs and support Council's advocacy for partnerships in enhancing the reserve.
- Dogs Off-Lead Area consultation – From 1 September 2023 we opened 10 new dog parks based on 1200 responses about where to allow dogs off-lead in parts of parks, reserves and open spaces across Whitehorse.
- Open Space Strategy - feedback will help shape the proposed recommendations to protect, optimise and grow our open space network for the next 15 years and beyond.

I encourage everyone to have their say and help shape the future direction of the City of Whitehorse.

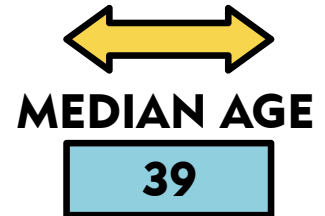
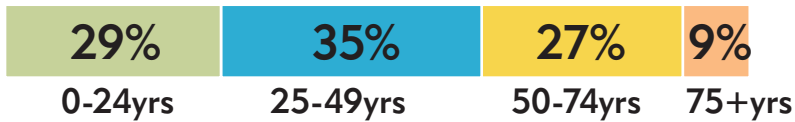
I look forward to sharing more about our transformation journey with you in the future.

**Simon McMillan**  
CHIEF EXECUTIVE OFFICE



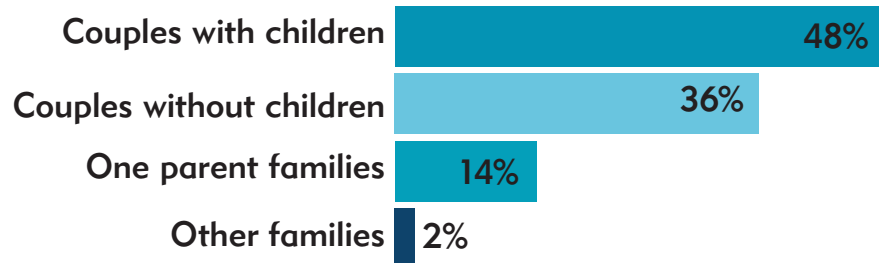
# OUR CITY

## AGE



**POPULATION**  
**169,346**

## FAMILIES



## UNPAID WORK OR CARE



**69%** Did unpaid domestic work

**26%** Provided unpaid care for a child/children

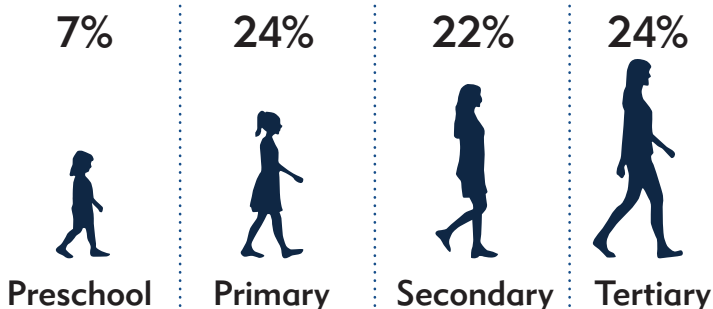
**13%** Provided unpaid assistance to a person with a disability, health condition, or due to old age

## DWELLINGS

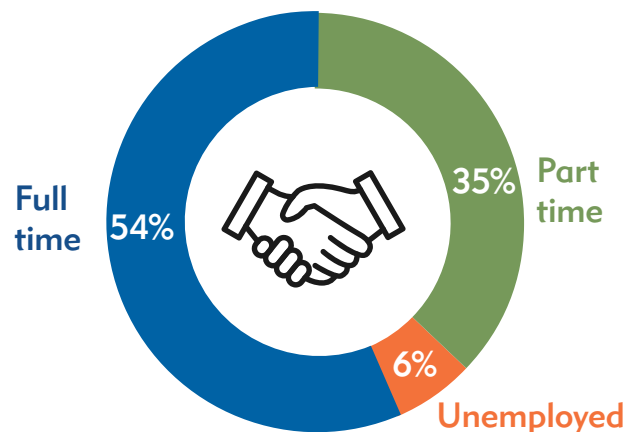


Owned outright..... 36%  
Owned with mortgage... 32%  
Rented ..... 29%  
Other ..... 3%

## EDUCATION ATTENDANCE



## EMPLOYMENT



## Highest educational attainment



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

## WHERE WE WERE BORN



## LANGUAGES SPOKEN AT HOME

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

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

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

## Four most common long-term health conditions

Mental health 7.4%

Asthma 7.3%

Arthritis 7%

Diabetes 4%

No long term health condition health 65%

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



## Our median weekly income

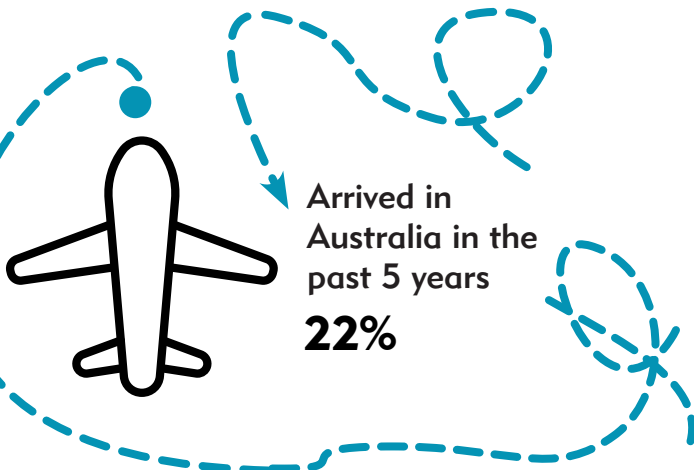


Personal \$778



Household \$2,300

Family \$1,841



Arrived in  
Australia in the  
past 5 years  
**22%**

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



# FAST FACTS



Attendance at Council  
festivals and events

**37,500**



Planning application  
decisions made

**1,319**



Attendance at Box Hill  
Community Arts Centre

**57,062**



Community  
Submissions  
on YourSay

**13,440**



Number of hard  
waste bookings

**51,200**



Sports fields  
maintained

**55**



Square metres of  
graffiti removed

**4,827**



Birth notifications  
received

**1,334**



Council's carbon  
emissions reduced by

**21%** from last year



Visits to our  
Aquatic facilities

**1.355M**



Community grants  
awarded

**122**



New Citizens  
welcomed through  
citizenship ceremonies

**1,670**



Number of  
food premises  
registered

**1,254**



Online  
transactions

**33,368**



Library books  
borrowed

**1.267M**

# WHITEHORSE 2040

The Community Vision 2040 describes the type of city that the community wants Whitehorse to be. It sets out the strategic direction for the City of Whitehorse which helps shape Council's priorities and goals. The Community Vision 2040 is operationalised through our Council Plan.

## OUR COMMUNITY VISION

**Whitehorse is a resilient community where everyone belongs.**

**We are active citizens who value our natural environment, history and diversity.**

**We embrace sustainability and innovation.**

**We are dynamic. We learn, grow and thrive.**



Community is at the heart of everything we do

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

In 2021, a significant amount of engagement occurred across the organisation to redefine the organisational values and behaviours.

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

**COLLABORATION**

**RESPECT**

**EXCELLENCE**

**ACCOUNTABILITY**

**TRUST**



# OUR SERVICES



## Social Environment

- \* Events
- \* Maternal and Child Health
- \* Libraries
- \* Early Childhood
- \* Services for Young People
- \* Services for Older People
- \* Animal Management
- \* Social Planning
- \* Community Development
- \* Recreation & Sports
- \* Community Programs
- \* Environmental Health
- \* Community Laws
- \* Community Engagement
- \* Arts & Cultural



## Built Environment

- \* Statutory Planning
- \* Strategic Planning
- \* Building Services
- \* Capital Works
- \* Roads
- \* Transport
- \* Engineering
- \* Facilities



## Natural Environment

- \* Parks & Open Spaces
- \* Environmental Sustainability
- \* Sports Fields
- \* Arboriculture
- \* Bushland & Environment
- \* Horticulture & Landscape
- \* Recycling & Waste



## Economic Environment

- \* Rates
- \* Investment & Economic Development
- \* Placemaking
- \* Parking Services

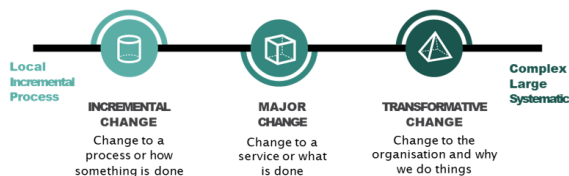
# TRANSFORMATION PROGRAM

The environment in which Whitehorse City Council operates in is changing. In response we are undertaking a whole of organisation transformation to ensure we continue to meet the needs and expectations of our community. The pace of change has never been this fast and will continue to accelerate so we need to adjust how we respond to and manage change.

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



The work encompasses projects, initiatives and programs which range in size, scale, and impact.



## The program relies on two key enabling functions:

- The Transformation Program governance model has been implemented with oversight by the Executive Leadership Team, Audit & Risk Committee and Councillors. This ensures that the management of the program stays on course, manages risk, and is held accountable to results.
- Organisational Change Management is the process of planning and guiding how significant change is implemented. It is the playbook for helping everyone in the organisation understand, adapt to, and succeed in the new way of doing things. This involves communication, training, and support to make sure everyone is on the same page and ready for the changes.

## Some of our major program initiatives include:

- The Continuous Improvement Program which builds internal capability to improve how we do things (processes and procedures) and delivers large cross-organisational projects. The Continuous Improvement Program has annual financial targets to meet through delivery of quantifiable benefits.
- The Service Review Program is a rolling multi-year program to evaluate all services to ensure they are relevant, appropriate, effective and efficient. This considers customer requirements, legislative context and financial sustainability.
- Investing in transforming our technology to improve the customer experience interacting with us and to mitigate risk from current out-of-support and end-of-life software. This will improve cyber resilience, minimize operational costs and maximise technology functionality.
- Develop a long term plan for our Property portfolio which contributes to our long term financial sustainability.
- Delivering a strategic workforce plan which ensures the workforce capabilities align with our targeted culture.

## Continuous Improvement Program

In 2022/23 our program trained an additional 13 existing staff increasing our capability and supporting the sustainability of a continuous improvement culture.

The program delivered 6 projects with a further 22 still in-progress. The program contributed a total of 7,033 days of improved customer responses, 8,866 hours saved in increased capacity and \$1,352,500 in financial benefits. Highlights include the implementation of an enterprise tool that supports centralised process mapping and guides staff across all of organisation building our maturity in benefit realisation.

The program was recognized in the Local Government Sector as nominated finalists at the 2023 LGPro Excellence Awards. Additionally, the collaborative partnership between Council and vendor Snap Send Solve was recognised as a nominated finalist at the 2023 MAV Technology Excellence Awards.





# 2022/23 YEAR IN REVIEW



# COMMUNITY HIGHLIGHTS



## Volunteers: The Heart of Our Community

The End of Year Volunteer Celebration in December 2022 celebrated the achievements of our volunteers for the first time since 2019. Of the 323 volunteers, 111 were recognised for their significant years of service which ranged from 5 to 49 years!

Our volunteers make a lasting and positive contribution to our community, and are highly valued by our residents, the environment and Council staff.

## National Sorry Day Flag Raising Ceremony

National Sorry Day recognises the impact of Australian historical policies, practices and attitudes on First Nations people. Our annual National Sorry Day flag raising ceremony was held in May 2023 and commemorates past injustices and honours the ongoing survival of the world's oldest living culture.

'Be A Voice for Generations' was the theme for 2023, which encourages all Australians to be a voice for reconciliation in their everyday lives.



## Whitehorse Sports Awards

Our Whitehorse Sport and Recreation Awards is an annual event held in October that acknowledges the hard work and dedication of local athletes, sporting and recreation clubs, volunteers and anyone who makes a positive contribution to sport and recreation in Whitehorse.



# COMMUNITY HIGHLIGHTS

## Community Grants

Whitehorse Community Grants support local, recreational, cultural, social and community initiatives that have a positive contribution to the lives of people in Whitehorse. We are proud to support our community groups who have a meaningful and positive impact, and awarded 122 grants totaling over \$1 million in 2022/23.

Below are two stories of our major grant recipients for this year.



### Leaders for Change - Eastern Domestic Violence Services

'Leaders for Change' was a youth-focused program engaging 15 young people aged 15-24 years with a disability to be change-makers in their community. Six interactive workshops provided participants with the necessary skills, confidence and knowledge to become advocates for gender equality, establish healthy boundaries and foster positive relationships in their work and personal lives.

Participants presented at the Whitehorse Disability Advisory Committee acknowledging their personal growth and increased confidence in dealing with relationship issues.



Jungyi Luo - 2D prize winner from the Youth Art Prize

### Youth Arts Competition

Box Hill Community Arts Centre hosted the inaugural Youth Arts Competition, an exhibition which displayed artwork by 81 young local creatives across a range of disciplines.



### 'My Life Story' Centre for Holistic Health

'My Life Story' empowered older Chinese residents in the Whitehorse to explore the meaning of ageing through reviewing their significant life events and stories. Across the 25 sessions, participants were empowered to take charge of their ageing and have an increased sense of control over decisions about their future care plan.



## COMMUNITY HIGHLIGHTS



### Community Awards

Our annual Whitehorse Civic Awards recognise, acknowledge and promote the efforts of people and groups who either live, work, study or participate in the Whitehorse community.

Our 2023 recipients have made a noteworthy contribution or outstanding service to the community over a number of years.

Our 2023 recipients, Emi Luppino was awarded Citizen of the Year, alongside our Young Citizen of the Year, Tara Verm.

### Whitehorse Interfaith Network

Our Whitehorse Interfaith Network continually spread peace and harmony throughout our community and welcome people of any or no faith. In October 2022, they were the recipients of an award at the International Peace Day celebrations hosted by Centre of Melbourne Multi-Faith & Others Network.

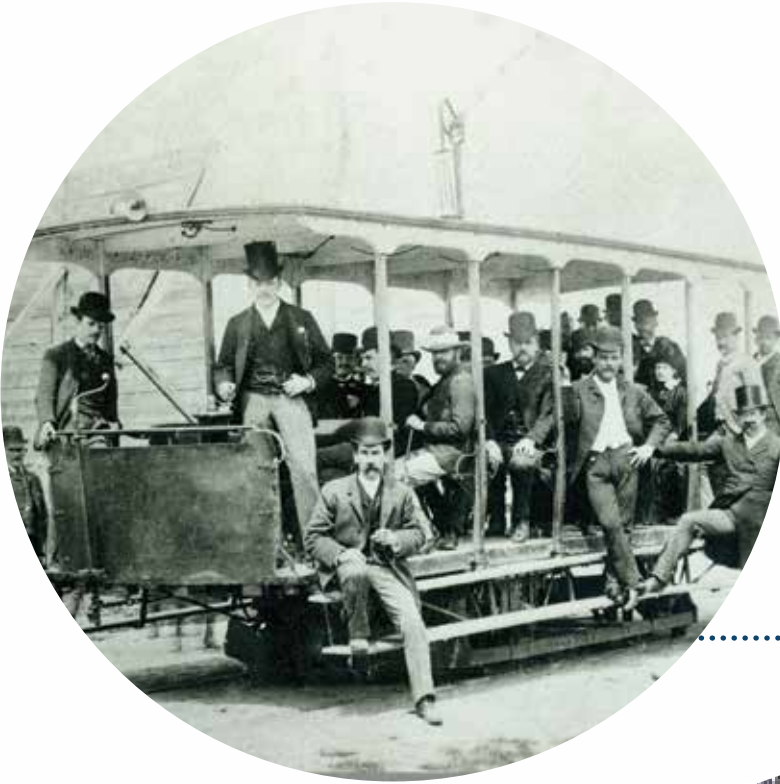


### Australia Day Citizenship ceremonies

In January 2023, we congratulated more than 130 people as they took their oath and became Australian citizens at Box Hill Town Hall! Among the new citizens were residents from Egypt, Rwanda, Estonia, India, China, the UK and Canada.



# COMMUNITY HIGHLIGHTS



## Heritage Week

In September 2022, Schwerkolt Cottage in the heart of Mitcham celebrated the local history of Whitehorse through games, live music, craft demonstrations, storytelling and tours at the Heritage Family Day with over 1,600 people reconnecting to enjoy the event.

## Sustainable Living Week

Council's Sustainable Living Week was held in April 2023 and was a huge success with 25 events and more than 800 attendees. Guests included Mathew Evans, the Gourmet Farmer who shared tales of life on his farm and working in the food industry, and community leaders who discussed what they were doing in the field of sustainability after watching the awe-inspiring Regenerating Australia movie.



## Parks and Environment

As part of the Planting Trees for Queen's Jubilee event in December 2022, Council planted an additional 42 street trees in vacant sites identified in Mont Albert that will support us towards increasing tree canopy to 27% by 2031 and 30% by 2050.



### CREATIVE WHITEHORSE

The Whitehorse Festival Season made a triumphant comeback in 2022/23. The community eagerly embraced the opportunity to attend and participate in Festival Season events, highlighting the value of these festivals in fostering connections and allowing residents to come together in celebration. To find out more about our creative city, visit Creative Whitehorse.

#### Performing Arts

During the redevelopment of The Round, Whitehorse City Council's arts and cultural centre, the performing arts program was presented at three alternative venues within the municipality. This program has kept local patrons connected to the performing arts, with highlights from the season including the much loved, The Wharf Revue, music by the Melbourne Chamber Orchestra, and the classic play, Summer of the Seventeenth Doll.

#### Lunar New Year 2023

Prime Minister Anthony Albanese and other esteemed guests were welcomed to Box Hill to celebrate the 2023 Whitehorse Lunar New Year Festival. The year of the Rabbit represents a symbol of longevity, peace and prosperity in Chinese culture.

The event, supported by Whitehorse City Council, was hosted by the Asian Business Association of Whitehorse (ABAW) and was a sea of colour and music, featuring lion dances, authentic Chinese street food, traditional costume and entertainment.



#### "Twenty Five"

Located inside the Box Hill Town Hall, the Artspace gallery is a free-entry gallery space for all to enjoy and has celebrated a significant milestone with a birthday celebration exhibition, TWENTY FIVE: The first 25 years of Artspace. Learn more at <http://www.creativewhitehorse.vic.gov.au/CreativeWhitehorse!>

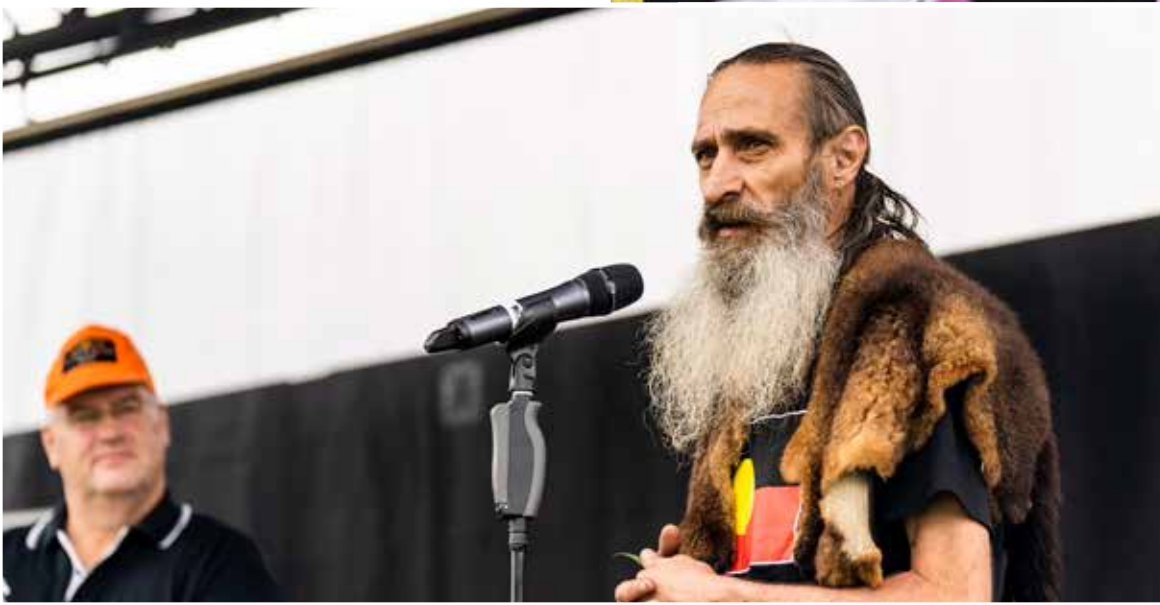




## ARTS & CULTURE

### Harmony Day

'Everyone Belongs' was the theme for the Harmony Day concert held at Strathdon House and Orchard Precinct in March 2023. Our diverse community came together to celebrate the United Nation's International Day for the Elimination of Racial Discrimination with live music, performances, workshops and activities.





## ARTS & CULTURE



### Spring Festival

The ever popular Whitehorse Spring Festival returned in October 2022. Under the theme of 'Our Backyard', the 2022 Spring Festival was a true celebration of everything Whitehorse has to offer. Over 80 local community groups came together to showcase their talents through stalls and performances in front of the thousands of people who attended. The event helped to shine a spotlight on the many opportunities that the Whitehorse community has to be involved in local cultural and civic life and support local groups as they recover from the impacts of the pandemic.





# ARTS & CULTURE

## The Round

Named in late 2022, The Round is Council's new performing arts and functions venue, under construction and opening in October 2023. The Round will establish itself as the new destination for arts in Melbourne's East. Construction works continued this year to transform The Round from a concrete shell into a stunning building at lock up and fit out stage. Sustainability measures including water tanks and PV Array have also been incorporated into design and installed during this period and feedback from prior community consultation has been incorporated to deliver an accessible arts venue for all the community to enjoy.

The Round features a 600+ seat proscenium theatre with mechanised orchestra pit and industry-leading hybrid fly system, a highly versatile 200+ seat studio theatre or event space, a beautiful light-filled function centre, creative studios, soundshell for outdoor events, extensive dressing rooms and free car parking. The Round opened for venue hire enquiries from late 2023 and has received a positive market response.

Constructed from the ground up to provide an exceptional experience, The Round's mission is to enrich culture, connection, and community throughout Melbourne's East. Opening its doors in September, prior to its official October 2023 opening, The Round is set to welcome artists, patrons, function organisers and their guests into this beautiful community gathering place and will establish a new venue benchmark for performing arts, functions and major events for Melbourne.





# CAPITAL WORKS PROGRAM HIGHLIGHTS

Council's Capital Works program is essential to renewing and improving community facilities and infrastructure for our community. Council spent a record \$92.79M in 2022/23 and some of our featured projects are highlighted below. To find out more about our Capital Works program in 2022/23, visit <https://www.whitehorse.vic.gov.au/about-council/news/whitehorse-news/capital-works-updates-wards-august-2022>

## Heatherdale Reserve Pavilion upgrade

Heatherdale Reserve Pavilion upgrade was completed in March 2023 and is popular and highly utilised site that provides a number of opportunities for sport and recreation.

The new pavilion includes:

- covered spectator viewing areas
- multi-purpose room
- multiple change rooms
- kitchen and amenities, and
- supporting facilities for club and community use.



## Blackburn Lake Viewing Platform

A boardwalk and viewing platform at Blackburn Lake were upgraded in December 2022 with existing materials that have been replaced with materials that accommodate the rise and fall in water levels throughout the year.



## RHL Sparks Reserve Western Pavilion

The new pavilion at RHL Sparks Reserve West was completed in February 2023 and provides new facilities for users of the two soccer pitches. The new pavilion includes

- female friendly change rooms and amenities
- kiosk, first aid room, storage, toilets and umpire rooms, and
- a covered external concourse for spectator viewing.

## Scott Grove Reserve

The new open space park located at 14-16 Scott Grove, Burwood was completed in June 2023 and includes more than 50 small and canopy trees, local Indigenous plants, a picnic table and seating, playground and fitness equipment.



# CAPITAL WORKS PROGRAM HIGHLIGHTS

## Yarran Dheran Reserve Information Centre Upgrade

Yarran Dheran Reserve Advisory Committee contributed to the design of the Yarran Dheran Reserve Information Centre. The upgrade was completed in December 2022 and results in accessibility and functionality improvements to better meet the needs of our community. Improvements included:

- new main entry area, automatic door and bag storage
- refurbished main hall and new artefact displays
- refurbished storerooms and new kitchen
- refurbished public toilets, including new universal toilet and baby change table, and
- Environmentally Sustainable Design elements including a rainwater tank, double glazing and power efficient lighting.



## Sydenham Lane reconstruction

A road reconstruction of Sydenham Lane, Surrey Hills between Valonia and Beatrice Avenue was completed in February 2023 to remove and relay the existing bluestone pitches.

## Eley Park Multipurpose Sports Court

The new multipurpose sports court at Eley Park in Blackburn South was completed in early December 2022 and received strong community support during the community engagement process conducted in October 2021. The redevelopment incorporated requests by users for a basketball half court and Hot Shots tennis court along with other functional improvements.





# CAPITAL WORKS PROGRAM HIGHLIGHTS

## Sportlink Redevelopment

Sportlink Multipurpose Facility was completed in March 2023 and includes LED lighting, upgraded solar panels, upgraded court surface and many other improvements. A new roof was added to the outdoor courts which has been converted into a multi-use facility that will increase the use of the courts and provide for the growing number of netballers in the community.



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## Morton Park East Sports Field Ground Renewal

Morton Park East was renewed with new grass and synthetic turf, cricket pitch, irrigation, drainage and fencing. It is one of Council's highest standard sporting fields and its renewal will maintain appropriate standards for sport and community use.





# CHALLENGES AND OPPORTUNITIES

## AFFORDABLE HOUSING

There is a shortage of affordable housing options across the State and Whitehorse is no exception. This leaves low-income individuals and families vulnerable to housing insecurity, homelessness, and a lack of access to basic necessities.

Local government plays a crucial role in addressing affordable housing challenges. *The Planning and Environment Act* includes an objective to facilitate the provision of affordable housing in Victoria.

Whitehorse City Council has recognised the importance of affordable housing and taken a proactive approach to address the issue by adopting a revised Affordable Housing Policy 2023 to support an increase in the supply of affordable housing within our municipality.

## ENGAGING WITH OUR COMMUNITY

*The Local Government Act 2020* has changed how we engage with our community on the development of key strategic documents. As a result of these changes, Council conducted an extensive community engagement process on the review of the Council Plan 2021-2025 and development of the 2023/24 budget throughout September and October 2022.

Engaging early with our community meant Council could identify important themes and make decisions informed by the community throughout the budget planning and development process. The outcomes of the engagement, including key themes and initiatives funded are outlined in the 2023/24 budget.

## RIISING COST OF WASTE

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

Council will need to address upcoming unavoidable cost pressures in response to the requirements to implement new services under the State Government's circular economy plan. A waste services charge aims to create a fair and equitable charge of distributing waste costs to the users of those services.

Following community consultation, bin auditing and database cleansing, during 2022/23 Council decided to implement a Waste Service Charge as part of the 2023/24 Budget.

## COMMUNITY SATISFACTION SURVEY

A total of 500 residents from across the municipality participated in the annual Community Satisfaction Survey throughout 2022/23.

Council performed well in areas including value for money, waste management and appearance of public. The main areas that were identified for improvement were in the areas of planning and building permits, consultation and engagement, and community decisions made in the interest of the community.

Council's overall rating for the survey was 66 and, whilst this result is well ahead of the State average of 56, we will use these results to inform our areas of focus and strive for even better performance results in 2023/24 and beyond.

## RATE CAPPING

The average rate increased by 1.75 per cent in 2022/23, in line with the rate cap, which was set by the Minister for Local Government based on forecast CPI. Council continues to review services and advocate against cost-shifting to maintain our ability to provide high-quality services and infrastructure to our community.

# OUR FINANCIAL YEAR IN REVIEW 2022/2023

## FINANCIAL SUMMARY

### ADJUSTED UNDERLYING RESULT

Council achieved an adjusted underlying surplus for 2022/23 of -\$8.84 million compared with \$11.68 million in 2021/22.

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

Council's adjusted underlying result ratio for the 2022/23 year was -4.06 per cent (2021/22 year was 5.78 per cent). The adjusted underlying result in 2022/23 is primarily due to an increase in Net loss on disposal of property, infrastructure, plant and equipment relating to the divestment of land to State Government for construction of the Suburban Rail Loop \$5.75 million and disposal of assets at Morack Golf Course and Silvergrove. An increase in a once off employee expenditure of \$5.25 million for Whitehorse Home and Community Services has contributed to the lower result. After adjusting for these once off items, Council would have returned a positive result.

## OPERATING RESULT

Council achieved an operating surplus of \$6.14 million, compared with the budgeted surplus of \$6.73 million. The operating result includes non-cash items such as non-monetary assets contributed to Council (such as drainage, roads and land, non-recurrent government grants received for capital purposes and contributions for capital works).

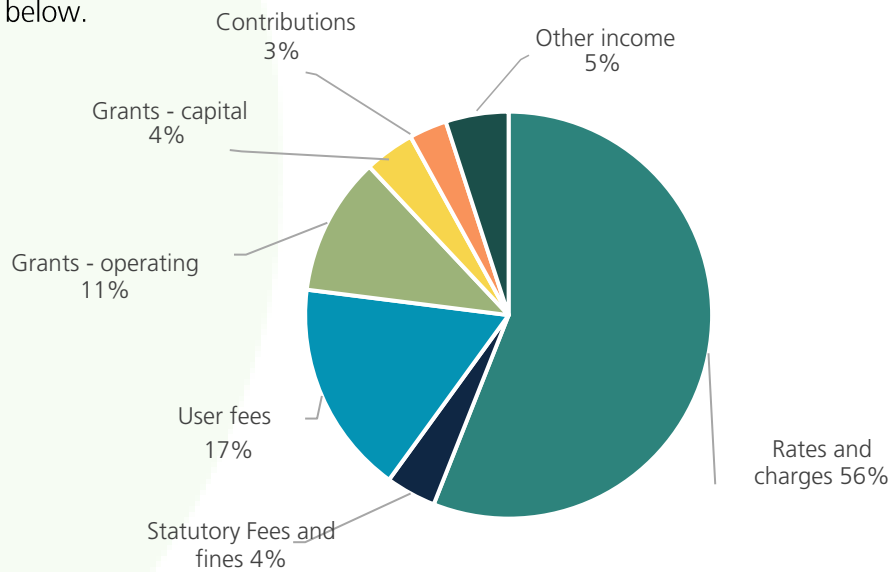
The key variances to budget were as a result of:

- Operating Grants were \$6.96 million higher than budget primarily due to a \$5.78 million increase in Victorian Local Government Grants Commission funding, with the entire 2023/24 funding allocation being paid early and recognised in 2022/23, plus additional Local Roads and Community Infrastructure program (LRCI) funding received for street lighting of \$940k, an increase in Health & Family Services funding of \$490k and Open Space Development \$250k. This was offset by lower funding of \$760k for Home & Community Services due to Council decision not to renew its contracts to provide Whitehorse Home & Community Services.
- Capital Grants were \$4.59 million higher than budgeted predominately due to the receipt of LRCI Phase 2 and 3 funding (\$4.15 million)
- Statutory fees and charges were \$3.63 million lower than budget due to lower parking infringements of \$2.94 million as a result of a slower than anticipated return to pre-COVID-19 lockdown activity levels in key business areas. The delay in After Hours Parking Services contract, combined with decreased fee income in Statutory Planning \$1.09 million has also contributed.
- Employee costs were \$2.39 million higher than budgeted primarily due to an increase in a once off employee expenditure of \$5.25 million relating to Whitehorse Home and Community Services. This has been partially offset by lower expenditure in City Planning and Development (\$1.03 million) and decreased service demand and insufficient resourcing in WHACS (\$1.86 million)



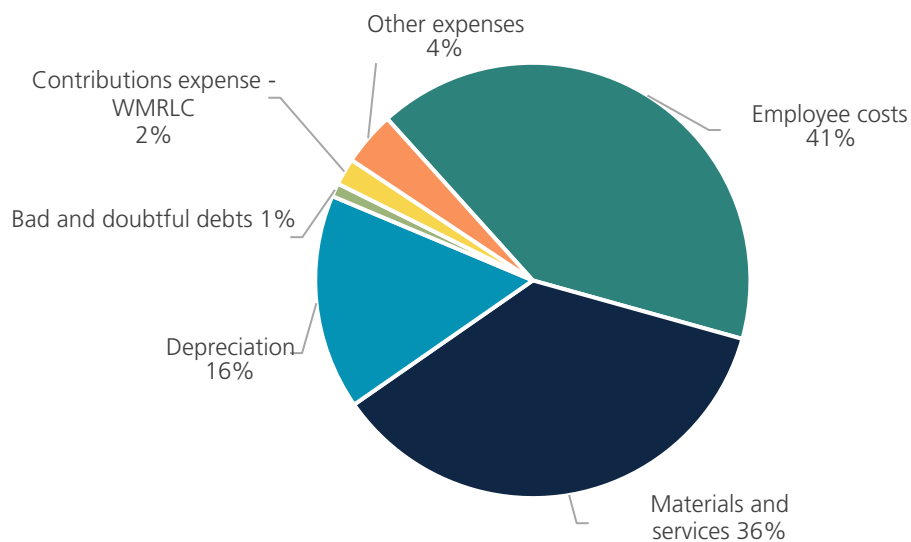
## OPERATING INCOME

The total operating income for the year of \$232.57 million was derived from a number of sources as per the graph below.



## OPERATING EXPENDITURE

The total operating expenditure for the year of \$226.43 million was incurred from a number of sources as per the graph below.





# OUR CAPITAL WORKS PROGRAM 2022/23

## OVERALL FINANCIAL POSITION

At 30 June 2023, Council's total assets were \$4.50 billion (2021/22: \$4.42 billion) and total liabilities were \$79.16 million (2021/22: \$73.96 million), resulting in net assets of \$4.43 billion (2021/22: \$4.35 billion).

Each year, Council allocates funding to renew and improve the \$4.27 billion of community assets that it manages. Council spent \$91.76 million on capital works during 2022/23 and expended 94 per cent of the \$97.62 million adopted budget to deliver the largest annual capital works program in Whitehorse to date.

There were 156 projects and programs in the 2022/23 Capital Works Program, and 122 of these were completed. The remaining 34 projects will be delivered in 2023/24, including 26 projects funded or partly funded by carried forward unspent funding. Delivery of projects were affected by a range of impacts throughout the year including contractor availability and supply chain delays and wet weather delays.

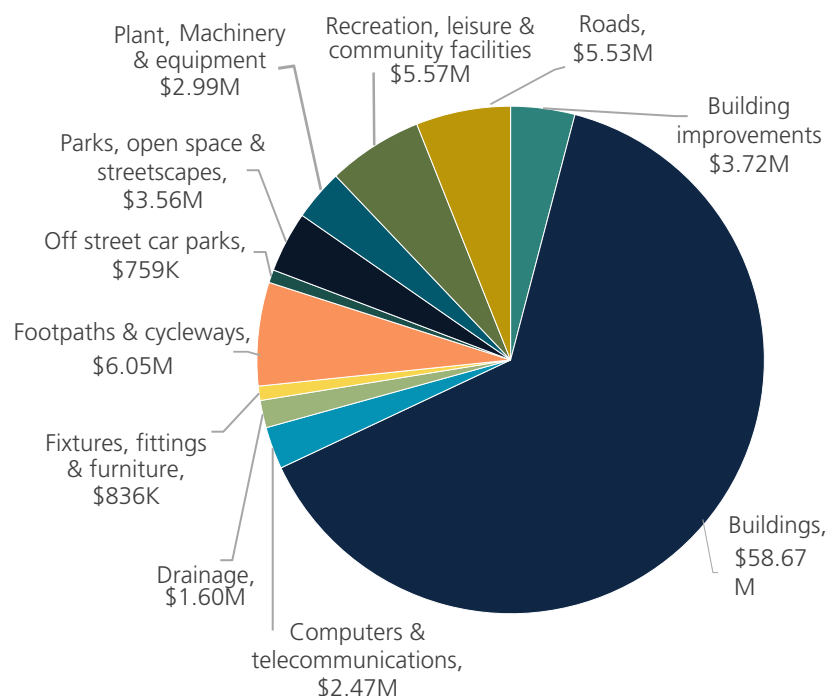
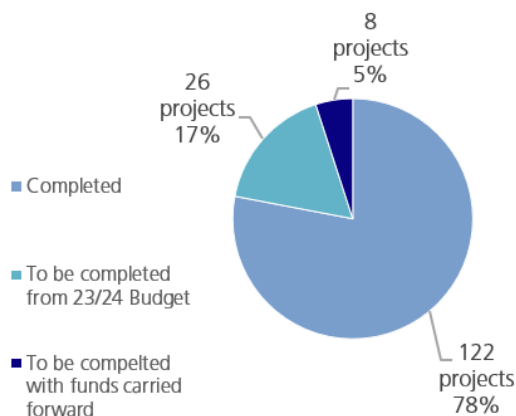
## 2022/23 CAPITAL WORKS EXPENDITURE BY ASSET CLASS

The \$91.76 million capital works expenditure in 2022/23 was spent across a range of asset categories:

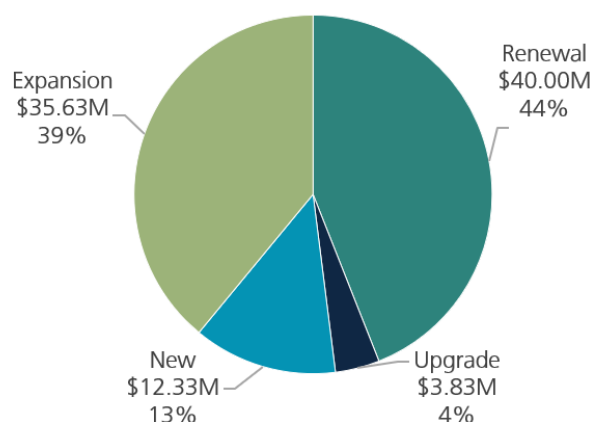
- buildings and building improvements: \$62.40 million
- roads, paths, bridges and car parks: \$12.34 million
- plant and equipment: \$6.29 million
- recreation, leisure and community facilities: \$5.57 million
- parks, open space and streetscapes: \$3.56 million
- drainage: \$1.60 million.

Buildings expenditure was higher than usual due to three major community infrastructure redevelopments during the year. The Sportlink Multipurpose Facility upgrade was completed in March 2023, and The Round and Morack Golf Course redevelopments are both due for completion during the first half of 2023/24.

**122 complete**      **34 ongoing**



## 2022/23 CAPITAL WORKS EXPENDITURE BY EXPENDITURE CATEGORY



The majority of capital works funding is prioritised towards the renewal of existing assets. Funds are also allocated to upgrade or expand assets or to create new assets where there is a need to improve the City's infrastructure and our ability to deliver services to the community. In 2022/23, more funding was allocated to new and expanded assets than usual due to the impact of the three major redevelopments of The Round, Morack Golf Course and Sportlink.

## ASSET MANAGEMENT

Whitehorse City Council is responsible for the management of assets valued at more than \$4.27 billion (including land). These include, but are not limited to:

- 606 kilometres of roads
- 32 kilometres of laneways
- 1,221 kilometres of kerb and channel
- 1,175 kilometres of footpath
- 867 kilometres of storm water drainage network
- 355 buildings and facilities, including early childhood and maternal care, leisure and recreation, community and cultural facilities
- 54 sports fields
- 174 playgrounds
- 660 hectares of open space, including quality bushland reserves, parks, formal gardens, recreation reserves and trails.
- \$3.67 million spent to improve footpaths across Whitehorse.
- Streetscape improvements at:
  - Britannia Mall, Mitcham (\$1.23 million over 2 years) and
  - Brentford Square, Forest Hill (\$0.65 million over 2 years)

These assets play an integral part in delivering the services provided by Council to serve our municipality. Council manages its asset management responsibilities through the adopted Whitehorse Asset Plan, Asset Management Policy, Asset Management Strategy and Asset Management Plans for various asset classes. Asset management Plans direct Council's investment in maintenance and capital renewal for Council assets.



# OUR FINANCIAL OUTLOOK

Council's long-term planning strategy is aimed at creating a sustainable financial environment that enables Council to continue to provide the community with high-quality services and infrastructure into the medium and long term. Council's Long Term Financial Plan is a continuation of Council's responsible financial program.

The financial plan aims to:

- balance the community's needs and ensure that Council continues to be financially sustainable in the long term
- increase Council's commitment to sustainable asset renewal and maintenance of the community's assets
- maintain a strong cash position for financial sustainability and the flexibility to respond to opportunities and unplanned major costs should they arise
- achieve efficiencies through targeted savings and an ongoing commitment to contain costs
- make rate and fee increases that are both manageable and sustainable
- provide a framework to deliver balanced budgets, including sustainable annual underlying surpluses.

Council prepared the budget for 2022/23 based on an average general rate increase of 1.75 per cent in line with the rate cap set by the Minister for Local Government under the Fair Go Rates system. Council has been fiscally responsible in preparing this budget and has included funding for a range of transformation initiatives to ensure that Council is able to deliver services and capital works that will meet the needs of our diverse community for many years to come. Council will continue to have one of the lowest average rates per assessment in metropolitan Melbourne.

## FINANCIAL SUSTAINABILITY

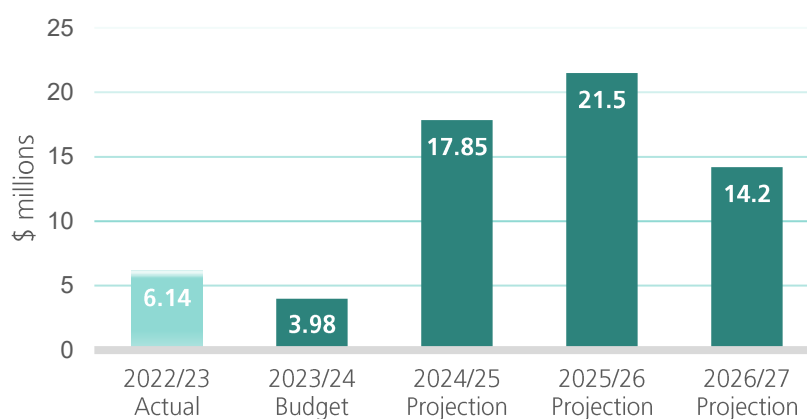
Council's Budget 2022/23 includes financial projections for the next four years. In accordance with the *Local Government Act 2020*, Council has a ten-year Financial Plan 2021-2031 and Asset Plan 2022-2032, which were adopted by Council in October 2021 and June 2022 respectively. These Long-Term Plans provide high level financial projections for the next 10 years as well as information about the assumptions and strategies that underpin them. The key objective of these plans is financial sustainability in the medium to long term, while still achieving the strategic objectives specified in the Council Plan.

Council expects to achieve a surplus in the 2023/24 financial year while continuing to place higher priority on the renewal of the community's infrastructure and implement some significant transformation initiatives that will help ensure the success and sustainability of Council into the long term.

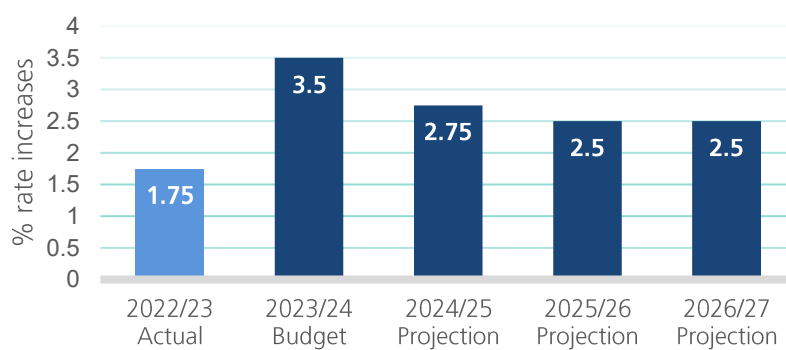




## OPERATING RESULT



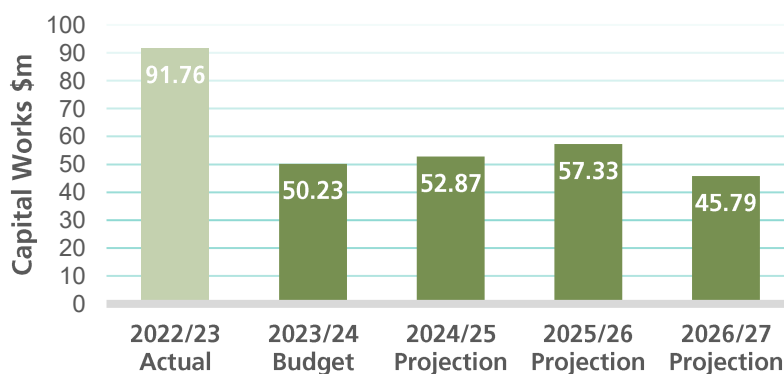
## AVERAGE RATE INCREASE



Planned average rate increase\*

\* 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.

## CAPITAL WORKS EXPENDITURE



Note: There is \$13.84 million worth of capital expenditure being carried over from 2022/23 not reflected in the 2023/24 budget.

Refer to page 120 onwards for the complete 2022/23 Financial Statements and Performance Statement, which provides trend analysis for key financial and performance indicators.

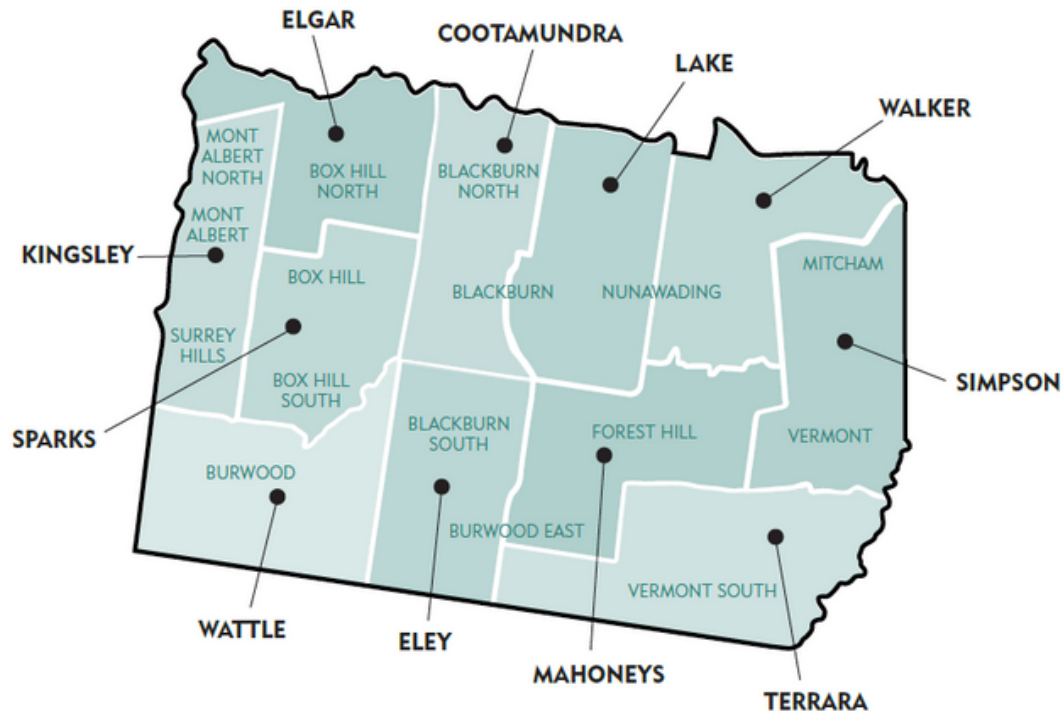
# OUR COUNCILLORS

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

The current group of Councillors were elected to Council in 2020 for a four-year term.

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

The Mayor of Whitehorse is elected by the Councillors to serve as the principal ambassador for the City for a 12-month term.





# OUR COUNCILLORS

The following Councillors were elected in October 2020 to serve until the local government elections in October 2024.



**Mahoneys Ward**

Cr Mark Lane (Mayor)  
mark.lane@whitehorse.vic.gov.au



**Simpson Ward**

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



**Cootamundra Ward**

Cr Andrew Munroe  
andrew.munroe@whitehorse.vic.gov.au



**Eley Ward**

Cr Trudy Skilbeck  
trudy.skilbeck@whitehorse.vic.gov.au



**Elgar Ward**

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



**Kingsley Ward**

Cr Amanda McNeill  
amanda.mcneill@whitehorse.vic.gov.au



**Lake Ward**

Cr Denise Massoud  
denise.massoud@whitehorse.vic.gov.au



**Sparks Ward**

Cr Tina Liu  
tina.liu@whitehorse.vic.gov.au



**Terrara Ward**

Cr Raylene Carr  
raylene.carr@whitehorse.vic.gov.au



**Walker Ward**

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



**Wattle Ward**

Cr Andrew Davenport  
andrew.davenport@whitehorse.vic.gov.au

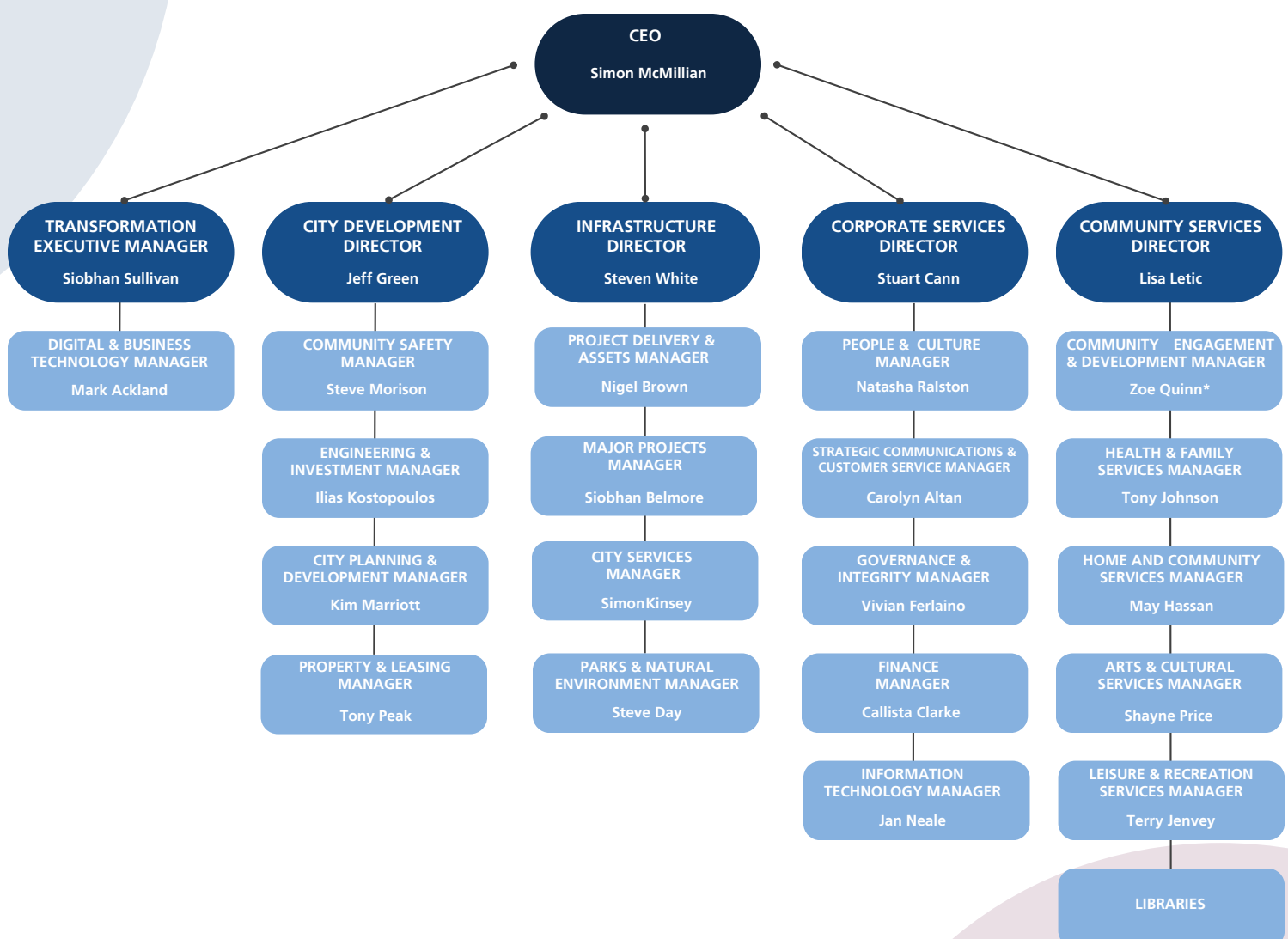
# OUR ORGANISATION

Whitehorse City Council's dedicated employees and volunteers demonstrate their care and commitment to the community by delivering more than 100 different services to more than 169,346 residents.

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

## ORGANISATIONAL STRUCTURE

The chart below represents Council's organisational structure as at 30 June 2023:



\* Acting in the role



# OUR EXECUTIVE LEADERSHIP TEAM

Whitehorse City Council's Executive Leadership Team comprises of the Chief Executive Officer Simon McMillan, four Directors and an Executive Manager. Simon reports directly to Council and is supported by (as at 30 June 2023):



Stuart Cann

## Director Corporate Services

Areas of responsibility include: Finance, Information Technology, People & Culture, Strategic Communications & Customer Service, Governance & Integrity.

## Director Community Services

Areas of responsibility include: Corporate Planning & Performance, Community Engagement & Development, Arts & Cultural Services, Health & Family Services, Home & Community Care, Leisure & Recreation Services, and Libraries.



Lisa Letic



Steven White

## Director Infrastructure

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

## Director City Development

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



Jeff Green



Siobhan Sullivan

## Executive Manager Transformation

Areas of responsibility include: Continuous Improvement & Service Excellence, and Digital & Business Technology.

# OUR PEOPLE

As at 30 June 2023, Full-Time Equivalent (FTE) staffing at 30 June 2023 was 747.7. This was 0.44% lower than the previous year.

## COUNCIL STAFF BY EMPLOYMENT CLASSIFICATION Full Time Equivalent (FTE)

Employment Classification <sup>^</sup>	Female FTE	Male FTE	Total FTE
Band 1	14.2	7.9	22.1
Band 2	71.3	36.9	108.2
Band 3	30.4	65.4	95.8
Band 4	92.5	30.8	123.2
Band 5	71.2	37.0	108.2
Band 6	65.8	42.0	107.8
Band 7	40.2	28.5	68.7
Band 8	23.8	18.0	41.8
Other*	40.0	31.8	71.8
<b>Total</b>	<b>449.5</b>	<b>298.3</b>	<b>747.7</b>

<sup>^</sup> Temporary FTE and Casual FTE have been included

\* 'Other' includes non-banded workforce members including nurses, sessional (leisure centre) staff, tutors, and senior officers



## Council Staff By Directorate As At 30 June 2023 Full Time Equivalent (FTE)

Directorate	FTE <sup>^</sup>		Total
	Female	Male	
Chief Executive Officer	0	1	1
City Development	73.2	64.0	137.1
Community Services	228.2	84.4	312.6
Corporate Services	82.5	34.1	116.6
Infrastructure	48.5	110.4	158.9
Transformation	17.1	4.4	21.5
<b>Total</b>	<b>449.5</b>	<b>298.3</b>	<b>747.7</b>

<sup>^</sup> Temporary FTE and Casual FTE have been included





## COUNCIL STAFF BY DIRECTORATE AS AT 30 JUNE 2023

Directorate	Headcount						Total
	Full Time #		Part Time #		Casual		
	Female	Male	Female	Male	Female	Male	
Chief Executive Officer	-	1	-	-	-	-	1
City Development	41	55	32	2	70	52	252
Community Services	74	36	219	56	167	65	617
Corporate Services	52	29	44	6	11	3	145
Infrastructure	33	107	13	3	9	1	166
Transformation	13	5	7	-	-	-	25
Total	213	233	315	67	257	121	1206

# Includes Permanent and Temporary staff



# PEOPLE AND CULTURE

People and Culture partners with Council's leaders and teams to build a work environment and workforce that will enable Council to deliver the best possible services to our community in support of the Whitehorse transformation principles. Our approach combines all aspects of the relationship between our people, our organisation and the community. Our partners provide support on culture and engagement, workforce planning, learning and capability development, diversity and inclusion, health, safety and wellbeing and workplace relations to deliver strategic partnership, organisational change and whole of employee life cycle support.

## ORGANISATIONAL DEVELOPMENT AND CULTURE

A critical role for People and Culture is effective workforce planning designed to ensure appropriate resources and capabilities to deliver Council services. Council has developed and is implementing an organisational Workforce Plan 2021-2025 aligned to our Council Plan Strategic Directions and is a requirement of the *Local Government Act 2020*. To successfully deliver one of Council's transformation principles, Great organisational Culture. Council is delivering on its commitment to building leadership capability and recognising performance and contribution that supports an organisational culture that is adaptive and people centric.

Council encourages all employees to reach their full potential by pursuing and developing career and professional development interests. Informed by Council's workforce plan, a range of formal and informal learning opportunities and development activities are provided to employees across Council.

## WORKFORCE DIVERSITY AND INCLUSION

A diverse and inclusive workforce brings many benefits for Council and the community it serves. Council being diverse and inclusive, and reflective of the Whitehorse community, enables the provision of accessible and equitable service outcomes. It also connects with our organisational values and having the community at the heart of everything we do.

Council's employment policies and practices reflect legislative obligations where all our people are safe, supported and valued to work productively. Council has progressed workforce diversity and inclusion actions and commitments in its Gender Equality Action Plan (GEAP), as required under the *Gender Equality Act 2020*. Through developing the awareness, knowledge and capability of our leaders and teams, Council is actively building a safe, inclusive and respectful work environment embracing all perspectives in support of Council's services and community.

## CHILD SAFETY

Whitehorse City Council is committed to being a child safe organisation. We recognise our responsibility to keep children and young people safe from harm and have established policies, procedures and training to achieve these commitments.

Council is actively implementing Council's Child Safe compliance requirements under the Victorian Child Safe Standards. A newly established cross-organisational programs Taskforce oversees Council delivering its responsibilities in regard to child safeguarding, monitoring outcomes and reporting to both Council and State government authorities.







## WORKPLACE RELATIONS AND COLLECTIVE AGREEMENT

Council's new Collective Agreement (2022-2025) is in progress to implement the provisions of the new Agreement guiding employment conditions for most employees.

Under the auspices of the Collective Agreement, the Whitehorse City Council Consultative Committee is an important consultation mechanism for the organisation. It comprises five delegates each from employees, union and management who consult on a range of issues arising from the Collective Agreement, relevant legislation and industrial relations matters. The Committee actively works to contribute to maintaining a cooperative, productive and thriving workplace.

## RESPONDING TO FAMILY VIOLENCE IN THE WORKFORCE

Whitehorse City Council recognises that employees sometimes face situations of violence or abuse in their personal life that may affect their attendance or performance at work. Therefore, Council is committed to providing support to staff that experience family violence.

Council provides the Family Violence Resource Kit to assist employees who are experiencing family violence, co-workers and managers.

The resource kit sets out the Employee Assistance Program (EAP) external counselling and support services, information about assistance from Council, developing a safety plan and changes to the work environment, accessing leave, proof required and privacy. Council engaged a new EAP provider this year, Converge, which is able to provide specialised advice and support for staff experiencing family violence. Employees are entitled to access Family Violence Leave. Council processes approved leave agreements on the payroll system as Compassionate Leave, so it is not identifiable to their staff.

## VOLUNTEERS

Volunteers engaged across Council play a vital role in supporting and promoting civic engagement within the Whitehorse community.

Volunteering at Council consists of 13 diverse programs that cater for diverse ages, backgrounds and skill levels. A cross-organisational taskforce has been established and is working to inform volunteer management practices that best enables and supports volunteers and volunteer programs align with Council's strategic directions.

## HEALTH, SAFETY AND WELLBEING

Whitehorse City Council is committed to providing a work environment that is safe and without risk to the health and wellbeing of our people. To achieve this, Council has established safety management systems and regular programs and initiatives that maintain legislative compliance, address high risk activities and actively develop a safety culture.

Council's Health and Wellbeing programs cover physical and mental health and aims to empower our workforce by providing a range of self-management strategies to apply not only in the workplace but in the home environment. This proactive approach will see Council well positioned to extend established practices and systems to comply with the pending Psychological Health Regulations.

Implementation of early return-to-work strategies, working closely with injured employees, treating practitioners and people managers, assists Council in consistently achieving better Workcover results than many other others within the sector.



# OUR PERFORMANCE

## INTEGRATED STRATEGIC PLANNING AND REPORTING FRAMEWORK

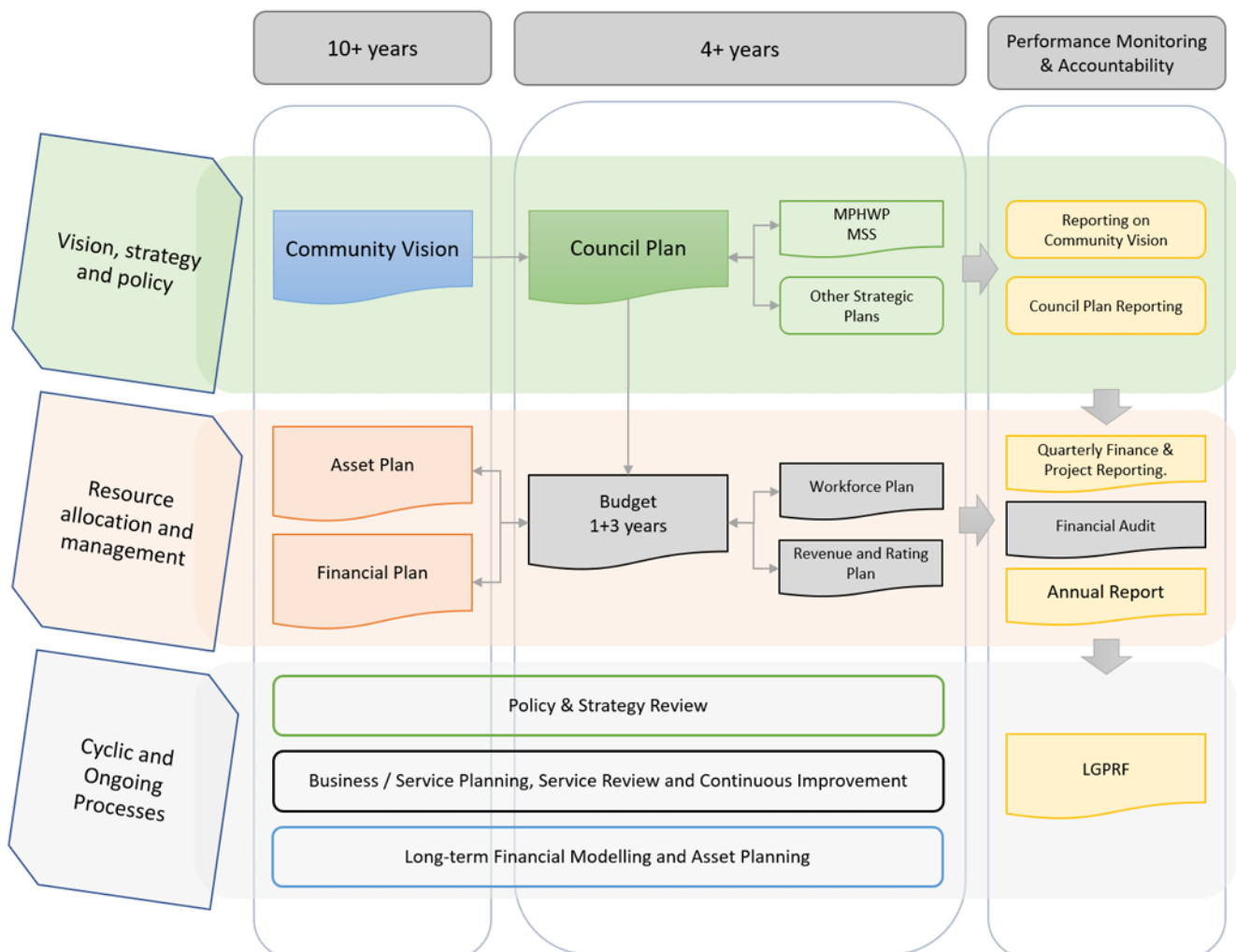
Part 4 of the *Local Government Act 2020* requires councils to prepare the following:

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

The Act also requires councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least 4 years);

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback.





# OUR COUNCIL PLAN

Our Council Plan 2021-2025 outlines the eight (8) strategic directions, objectives and strategies for Council to work towards over the four year period to achieve the Whitehorse 2040 Community Vision, in addition to our indicators which assist in measuring our performance.

## PERFORMANCE

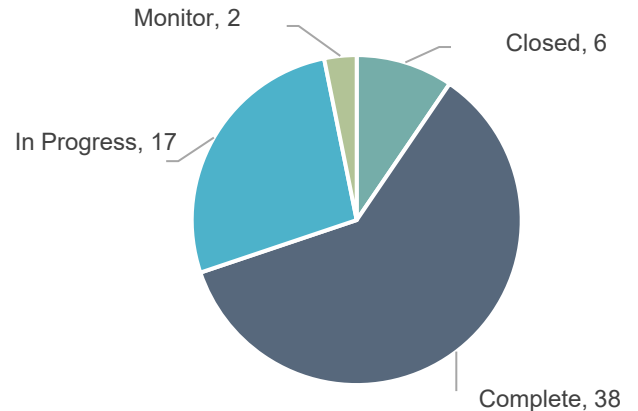
Council's performance for the 2022/23 year has been reported against each strategic direction to demonstrate how council is performing in achieving the 2021-25 council plan.



Performance has been measured as follows:

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

## Council Plan Action Progress





# Strategic Direction: Innovation, Transformation and Creativity

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

## Strategic Indicators



100%

Percentage of the 22/23 **Service Excellence Program** implemented



1.354M

**Financial savings** through the Transformation program



100%

Percentage of **new Enterprise Resource Planning (ERP)** modules deployed on time  
(Scope changed: Payroll removed)



280,649

Participation rates in **Council run programs**



75

**Community Satisfaction survey results** for Arts centres and libraries above previous year

## On Track

Increase in integrated **ERP applications**

Number of manual processes **converted to secure and compliant online workflows**

## Measure under review

Maximise **return on investment** of Whitehorse Performing Arts Centre (yr 4 of the Council Plan)

Develop a proposal for an **open data program**

The following statement reviews the progress of council in relation to major initiatives and initiatives identified in the 2022/23 budget for the year.

Major Initiatives	Status	Comments
<b>Implementation of Transformation Strategy</b>	In Progress	The Transformation Strategy 2022-25 implementation is a multi-year plan, with 2022/23 highlights including upgrading internal systems to increase cyber security, completion of five service reviews to evaluate the services we offer, development of a long-term technology investment plan and exceeding continuous improvement benefits target for the financial year.
<b>Undertake Organisational Service Planning and Review</b>	In Progress	We completed a number of planned Service Reviews across the organisation this year, including our Aqualink facilities, Customer Service and Experience, Statutory Planning, Immunisation and People, Culture & Payroll. This organisational service planning programme will continue into the 2023/24 financial year.
<b>Implementation of Enterprise Resource Planning Project</b>	Complete	The Enterprise Resource Planning Project (ERP) was successfully implemented this year and replaced a number of legacy, out-of-date internal systems. This new system provides numerous efficiency and end user benefits for staff, but also provides long-term cost savings by consolidating a number of key internal systems and processes into one system.
<b>Implement IT Foundational Plan</b>	In Progress	This year saw the IT Foundational Plan deliver successful outcomes for the organisation. Technology security was refined, and security products and procedures were implemented to ensure Council's security status is aligned with the Australian Cyber Security Centre (ACSC) Essential Eight security recommendations. There was further deployment of Microsoft products, including Office365, and planning is continuing to deploy other cloud-based products to support an enhanced customer experience.
<b>Undertake Continuous Improvement Program.</b>	In Progress	Our Continuous Improvement Program is a multi-year commitment to our organisation and community, with numerous benefits realised in the 2022/23 financial year. Key benefits include an improved response time to our customer requests and \$1,354,913 in financial benefits with 9,146 hours saved from improving the way we do our work at Whitehorse.





## Services

The following statement provides information in relation to the services funded in the 2022/23 budget and the persons or sections of the community who are provided the service.

Service	Description	Actual Budget Variance \$000
<b>Transformation</b>	This service delivers the transformation program and associated initiatives. This includes service reviews, continuous improvement, strategic property, change management and project management.	(2,098) (1,616) <b>(483)</b>
<b>Digital &amp; Business Technology</b>	The department was responsible for the delivery of the ERP Project which replaced Council's end of life and out of support Finance system, HR system and introduced a new cloud integration platform.	(6,875) (8,942) <b>2,067</b>
<b>Arts &amp; Cultural Services</b>	This service provides a diverse and ongoing program of arts, cultural and heritage events as well as access to the Whitehorse Art Collection, meeting room hire and function services.	(2,826) 2,604 <b>(221)</b>
<b>Libraries</b>	This service represents Council's contribution to the Whitehorse Manningham Regional Library Corporation which provides public library services at four locations within the municipality.	(5,626) (5,623) <b>(3)</b>

## Service Performance Indicators

Service/ Indicator/ Measure	2020	2021	2022	2023	Results	Comments
<b>Libraries</b>						
<b>Utilisation</b>						
<i>Physical library collection usage</i>						Whitehorse Libraries continue to see an increase in visitations this financial year, and therefore an increase in physical collection loans, following the period significantly impacted by the COVID-19 pandemic. It should also be noted that we have seen significant growth in the use of digital collection resources which is not reflected in this measure.
[Number of physical library collection item loans / Number of physical library collection items]	5.26	4.18	2.54	5.86		
<b>Resource standard</b>						
<i>Recently purchased library collection</i>						Whilst the purchase of new collection items has remained the same as in previous years, we have experienced a lower level of withdrawal of older materials than usual. This has resulted in an overall increase in collection size but decrease in percentage of recently purchased items.
[Number of library collection items purchased in the last 5 years / Number of library collection items] x100	73.94%	70.37%	69.83%	63.50%		
<b>Participation</b>						
<i>Active library borrowers in municipality</i>						This year has seen an increase in our community returning to our libraries since the COVID-19 pandemic, with an increase in active members and borrowing rates. The removal of all government restrictions throughout the last financial year has contributed to a return to almost pre-pandemic levels.
[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	13.61%	11.83%	10.70%	10.59%		
<b>Service cost</b>						
<i>Cost of library service per population</i>						Whitehorse libraries continue to be cost-effective, showing only a small increase in this indicator for the 2022/23 financial year.
[Direct cost of the library service / Population]	\$23.67	\$24.05	\$25.86	\$26.43		



## Strategic Direction: A Thriving Local Economy; Business, Employment, Education and Skill Development

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

### Strategic Indicators

**29%**

Percentage of **registered businesses** supported through newsletters, Facebook or other engagements

**20**

Number of **partnership events** held with surrounding Councils

**23%**

Percentage of **Council procurement** from local businesses

**62**

Number of **Think Local Buy Local** communication initiatives

**2**

Number of retail precincts the **Business Resilience Program** has been implemented

**32**

Number of programs developed by **government and industry associations** communicated to the business community

**11**

Number of **business networks** supported to implement **innovative solutions**

**2**

Number of programs facilitated in collaboration with **local tertiary institutions**

**6**

Meetings with **Tertiary Education** representatives

**7**

Number of **collaborative procurement contracts**

**0.1%+**

Percentage gap between the **Greater Melbourne and Whitehorse LGA** unemployment rates

### On Track

**Outdoor trading permits** issued on commercial and retail precincts

Programs that **encourage turnover of trade across to businesses**

#### Measure under review

**Increase levels of re-engagement** with education by young people

**Feasibility paper developed and presented** to the executive by July 2022

The following statement reviews the progress of council in relation to major initiatives identified in the 2022/23 budget for the year.

Major Initiatives	Status	Comments
<b>Whitehorse Activity Hubs (plan for post-pandemic support to revitalise Whitehorse economy and promote municipality)</b>	Complete	This year saw our Whitehorse Activation Pods continue to provide our community with opportunities to connect. Community groups, not-for-profits, charities and activation teams continually used the dedicated outdoor space throughout the year to host and coordinate activations. The activities centred around arts, culture, learning and wellbeing, and promoted inclusiveness for all.
<b>Local Law and parking service provision that is designed to support and assist businesses.</b>	Complete	Our Community Safety team continued programmed parking patrols, in line with the endorsed Parking Management Strategy, to ensure consistent parking opportunities to promote and encourage an increased turnover of local trade. This year, we also conducted footpath trading audits to ensure any street furniture and signage was compliant and safe.
<b>Council will promote and work with businesses to encourage outdoor trading</b>	Complete	This year we have continued to support local businesses in applying for and renewing outdoor trading permits to encourage more outdoor trade. Permits that support outdoor trading include semi-permanent outdoor space, marquis and decking.
<b>Activate Whitehorse place making initiative.</b>	Complete	Activate Whitehorse supported pop-up dance classes in Mitcham and Box Hill by local dance schools through the school holidays. We were proud to partner with Alkira, Zero Waste Victoria and various community groups for a range of school holiday activations such as the creation of bin poster artwork for Mitcham and Blackburn. We have also installed a noticeboard in Britannia Mall to keep the community up to date with Activate Whitehorse.

## Services

The following statement provides information in relation to the services funded in the 2022/23 budget and the persons or sections of the community who are provided the service.

Service	Description	Actual Budget Variance \$'000
<b>Investment and Economic Development</b>	This service works in partnership with a range of organisations to support a local economic environment that attracts investment.	(867) (955) <b>88</b>
<b>Box Hill multi-deck carparks</b>	This service provides multi-level car parking facilities in Watts Street and Harrow Street, Box Hill.	102 1,003 <b>(901)</b>
<b>Council Pandemic Response</b>	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.	(168) (1,000) <b>832</b>



# 3

## Strategic Direction: Our Diverse and Inclusive Community

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

### Strategic Indicators

91

Number of registered users on YourSay Whitehorse who identify as a **person with a disability or impairment**

106

Number of registered users on YourSay Whitehorse with a **non-English speaking** background

4

Number of new **joint partnership** projects undertaken

17

Number of programs that **have volunteers**

58

**Community Satisfaction Survey results** for informing the community above previous year

2.126M

Web visits

40,802

Enquiries via **Snap Send Solve, Webchat and Messenger**

33,368

Number of **online transactions**

5

Participation in **Eastern Affordable Housing Alliance** and **Regional Local Government Homelessness and Social Housing Charter Group**

37,500

Attendance numbers at **Council-led festivals and events**

1,670

New citizens welcome through **Citizenship Ceremonies**

12

Number of **gender impact assessments** undertaken

4

Number of **Council-led events** that celebrate and promote our **Wurundjeri Woiwurrung heritage**

### On Track

Increase in the **use of interpreters** across Council

Increase in the **number of translated materials produced**

Create **partnership** our **CaLD community** organisations

Promote **Whitehorse Interfaith Network**

**Faith and cultural celebrations** and **traditions** are acknowledged throughout the year

### Measure under review

Percentage of **registered volunteers** from a **culturally and linguistically diverse background**

Information sessions delivered to **new migrants via CaLD community groups**

number of **social and affordable housing** developed in partnership with developers

Increase in the number of **partnership meetings with community organisations**

The following statement reviews the progress of council in relation to major initiatives identified in the 2022/23 budget for the year.

Major Initiatives	Status	Comments
<b>Development of the Strategic Partnerships Framework (Indoor Sports Facilities)</b>	Monitor	The Draft Strategic Partnerships Framework 2021 will be reviewed together with the upcoming Table Tennis Feasibility Study including the review of the Indoor Sports Facility Feasibility Study 2020.
<b>Development of the Affordable Housing Local Planning Policy.</b>	Complete	The Draft Affordable Housing Policy was prepared this year with input from the community and other key stakeholders. The Affordable Housing Policy was adopted by Council on 10 July 2023.

## Services

The following statements provide information in relation to the services funded in the 2022/23 budget and the persons or sections of the community who are provided the service.

Service	Description	Actual Budget Variance \$'000
<b>Community Development</b>	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.	(1,217) (1,352) <b>134</b>
<b>Events</b>	This program develops and delivers Council festivals and events that encourage community participation and connection.	(742) (738) <b>(5)</b>

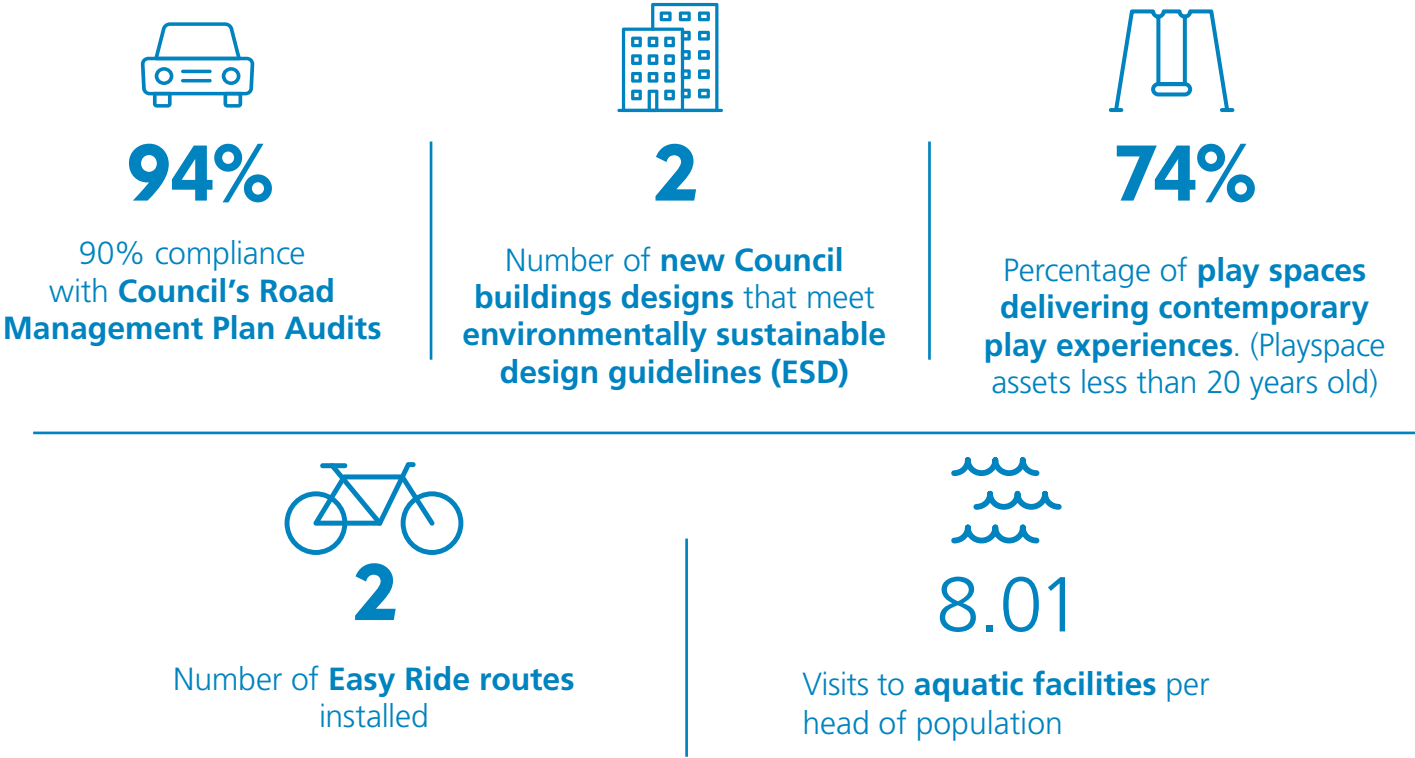


4

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

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

## Strategic Indicators



## Community Satisfaction Survey



## On Track

A calendar developed of **education programs on the natural environment**

Number of programs and initiatives delivered that **facilitate social connections**

### Measure under review

utilisation of <b>council’s facilities</b>	Increase in <b>liveability index</b>	Survey results for <b>Integrated Open Space Services (IOSS)</b>	number of <b>transport advocacy programs</b>
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The following statement reviews the progress of council in relation to major initiatives identified in the 2022/23 budget for the year.

Major Initiatives	Status	Comments
<b>East Burwood Reserve Master Plan</b>	In Progress	The Draft East Burwood Reserve Masterplan has been through a second round of successful community consultation this year with 2,342 individual survey responses. We are currently compiling an engagement report and an updated Masterplan will be provided to Council for feedback and approval in October 2023.
<b>Implement Sportsfield lighting improvement projects in line with the Sportsfield Lighting Policy</b>	In Progress	The implementation of the Sportsfield Lighting Improvement projects progressed well during this year. Construction works for lighting at Bennettswood South Oval, Elgar Park and Koonung Park were completed. Works at Forest Hill Reserve and Koonung Park are currently on track to be completed in the next financial year and lighting at Ballyshannassy Park is subject to further design and community consultation.
<b>Pavilion Renewal - Implement Pavilion Redevelopment Program in line with the Pavilion Development Policy</b>	Complete	The completed Sports Pavilion works at Heatherdale Reserve and Sparks Reserve have been completed and handed over this year.
<b>Development of the Round (formally the Whitehorse performing arts centre)</b>	In Progress	The development of The Round continued to progress well throughout the 2022/23 financial year, with a majority of the building façade now finalised. External areas continue to progress and a number of areas within the venue will soon to be completed. The project is on target to be completed in late 2023.
<b>Prepare Infrastructure Developer Contributions Framework for consideration by Council</b>	Complete	As part of a two-year initiative, the municipal-wide Whitehorse Infrastructure and Development Contributions Framework was endorsed by Council in September 2021 as the basis for the next stage of the project. The subsequent Development Contributions Plan (DCP) was endorsed by Council in August 2022 as a draft for public consultation. The Planning scheme amendment C241whse to implement the DCP was exhibited in November/December 2022. Council referred submissions to the amendment to an independent panel which provided its report in May 2023.
<b>Energy efficient street lighting changeover</b>	Complete	This year we replaced 654 non-energy efficient street lights with energy efficient LED lights that will reduce our greenhouse gas emissions by an estimated 168 tonnes per annum.
<b>Update the Nunawading, Megamile East and Mitcham Structure Plan</b>	Monitor	This project consists of two key phases. Phase 1 is in progress and has been significantly delayed due to staff resourcing, consultant constraints and the impacts of the COVID-19 pandemic. The Issues and Opportunities report is in progress and will mark the completion of Phase 1, before undertaking community consultation and Phase 2 to update the Structure Plan.
<b>Progress implementation of the Residential Corridors Built Form Study</b>	Complete	On 8 August 2022, Council endorsed the revised Design and Development Overlay – Schedule 11 (DDO11) and other Planning Scheme Amendment documents for amendment C220whse to implement the Residential Corridors Built Form Study. Amendment C220 was exhibited in October 2022.  Council referred submissions to the amendment to an independent panel which provided its report in June 2023
<b>Redevelopment of Sportlink</b>	Complete	The redevelopment of Sportlink was completed this financial year with the official opening of the venue taking place in April 2023.

Major Initiatives	Status	Comments
<b>Redevelopment of Morack Golf Course</b>	In Progress	The redevelopment of the Morack Golf Course continued to progress well throughout the 2022/23 financial year, with the roofing installation nearing completion. The Northern car park is under construction with the base and sub-base complete for commencement of kerbing and asphalt. The project is on target to be completed in late 2023.
<b>Sportsfield safety and provision review</b>	Complete	The Sports Field Activity Audit Review report is now complete and has been presented to Council. This report is now being used by Whitehorse City Council officers to guide risk mitigation strategies and minor capital works.
<b>Adopt updated Structure Plan and Urban Design Framework for Box Hill Metropolitan Activity Centre and implement planning controls</b>	Complete	The Department of Environment, Land, Water and Planning refused Council's request for 'authorisation' to commence the planning scheme C228whse amendment. This was due the Suburban Rail Loop (SRL) project. As a result, strategic work on the plans will not be progressed.
<b>Implement the Streetscape Improvement Program in line with existing structure and activity centre plans.</b>	Complete	Streetscape improvement works at Blackburn Village Shopping Centre were completed this year. A concept design for the upgrade of the Nunawading Shopping Centre Streetscape was completed, along with associated community engagement to inform the design, with construction planned for the 2023/24 financial year.
<b>Development of Open Space Strategy 2022-2037</b>	In Progress	We completed a background investigation for the development of the Open Space Strategy this year, including the successful completion of the first round of community consultation with 2,250 individual survey responses. A draft summary has been developed and is currently being reviewed by Council officers, with the draft strategy scheduled for feedback and approval by Council in early 2024.
<b>Review further opportunities for use of Open Space Reserve funds in delivering open space priorities (including acquisition of and repurposing)</b>	Complete	In 2023, as part of the Council's Long Term Financial Plan, Council updated the Principles for application of Financial Reserves for Capital improvement projects, which includes Public Open Space Reserve Fund to broaden the range of projects that can be funded.
<b>Implement the Play Space Renewal Program in line with the Play Space Strategy</b>	Complete	We have completed the construction of a number of play spaces this year, including Cootamundra Walk, Warekila Reserve, Lucknow Reserve, Scarborough Park, Branksome Grove, Billabong (North & South), and renewal of one play space unit at Fulton Reserve. This year we also awarded a construction contract for Pickford Paddock (North) and completed the design for play spaces at Elgar Park and Slater Reserve both of which are funded by the Northeast Link Project, community consultation and construction is to take place in 2023/24.
<b>Review Play Space Strategy (Year 3)</b>	Complete	This year we developed an approach to ensure the Play Space Action Plan sits alongside the Open Space Strategy, which has been endorsed by Council. A brief has been developed and the consultancy is to be completed in the coming 2023/24 financial year.
<b>Natural and built environment education programs</b>	Complete	We have facilitated numerous natural and built education programs this year, with 28 tree education events, 1129 participants and 75 Gardens for Wildlife events which are run by our generous and passionate volunteers.
<b>Prepare for and participate in development of guidelines by State government aimed at creating '20-minute neighbourhoods'.</b>	Closed	The State Government has published general information on 20-minute neighbourhoods online, however we are currently awaiting further detailed guidance from the Department of Transport and Planning regarding the 20-minute neighbourhoods' concept.

Major Initiatives	Status	Comments
<b>Work co-operatively with Suburban Rail Loop to advocate for best implementation of State Planning regulations in Box Hill and Burwood.</b>	Complete	Council officers continued to advocate to Suburban Rail Loop Authority on a number of transport projects. These included the designs for the new open play space in Burwood, the Urban Design and Landscape Plan for the tram terminus in Box Hill, connectivity of walking and cycling infrastructure, replacement of vegetation, open spaces, and minimising the impacts to businesses, residents and community events.
<b>North East Link Advocacy</b>	Complete	Council officers continue to strongly advocate for improved outcomes, particularly relating to open space, sports facilities, waterways, Koonung Creek Trail, noise, vegetation, the environment and amenity. Presentations and information have been given outlining the opportunities to address the impacts to community members and the environment.
<b>LXRP Major Transport Project</b>	Complete	Council continues to advocate for the Whitehorse Community. Matters such as maintaining and enhancing transport accessibility, urban design, vegetation, noise, air quality, heritage and public open space impacts were raised. Council was successful in lobbying the State Government to improve the design of the Pick-up and Drop-off zone off Mont Albert Road for the Level Crossing Removal Project. This enhancement will help the community to have better access into the proposed Eastern Concourse Station Entrance.
<b>Implementation of Box Hill Integrated Transport Strategy</b>	In Progress	The Prospect St pedestrian crossing has now been completed with works taking place between March and June 2023. We completed the detailed designs for Station Street / Oxford Street and Station Street / Ashted Street in Box Hill. Community Consultation was completed in April 2023 for the Nelson Rd Study, where the consultation report was provided to Council in June for consideration. An 18 month trial for a Car Share Scheme commenced in quarter one of this financial year, and three car share spaces were identified and included in Bruce St, Ellingworth Pde and Cambridge St.
<b>Implementation of Easy Ride routes</b>	In Progress	Easy Ride Routes (ERR) NS10 Wayfinding Signs have been installed and detailed design for the shared user path in Surrey Park continues to progress and will be finalised early in the 2023/24 financial year, with construction to follow shortly afterwards. This year we completed a Community Bike Ride in early April using Easy Ride Route EW2. We are continuing to upgrade paths with line marking and signage installed for Easy Ride Routes NS4 and NS6.





## Services

The following statement provides information in relation to the services funded in the 2022/23 budget and the persons or sections of the community who are provided the service.

Service	Description	Actual Budget Variance \$'000
<b>Assets, Building Projects and Capital Works</b>	This service is responsible for the development, monitoring and performance reporting of Council's Capital Works Program, the managing of design, construction and overall project management of capital building projects and the planning and implementation of strategic asset management initiatives across the organisation including Council's Asset Management System	(1,556) (1,618) <b>62</b>
<b>Major Projects</b>	This service is responsible for the project management of capital building projects and the facilitation of major projects.	(749) (588) <b>(161)</b>
<b>Engineering Services</b>	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.	(2,420) (1,876) <b>(543)</b>
<b>Public Street Lighting</b>	This service provides street lighting throughout Whitehorse.	(711) (1,173) <b>462</b>
<b>City Works</b>	Services are provided for the ongoing cleanliness and maintenance of Council's roads, footpaths, kerb and channel, storm water 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.	(8,556) (7,667) <b>(888)</b>
<b>Fleet &amp; Workshop</b>	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.	(1,911) (1,708) <b>(203)</b>
<b>Facilities Maintenance</b>	This service provides reactive and preventative maintenance and minor capital renewal of Council's many buildings and structures. It also includes scheduled inspections and maintenance to satisfy Building Code Essential Safety Measures Regulations.	(3,200) (3,245) <b>46</b>
<b>Sports Fields</b>	This service is responsible for the design, installation, maintenance and renewal of sports field infrastructure and project management of sports field capital projects.	(2,260) (1,590) <b>(670)</b>
<b>Property</b>	This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	(1,531) (1,313) <b>(218)</b>
<b>Planning</b>	This service provides statutory and strategic land use planning functions, ensuring compliance of land use and developments under the Whitehorse Planning Scheme.	(3,672) (4,024) <b>352</b>

## Service Performance Indicators

Service/ Indicator/ Measure	Results			2023	Comments
	2020	2021	2022		
Statutory Planning					
Timeliness					
Time taken to decide planning applications					This year we have seen an increase in the time taken to decide planning applications which is, in part, due to more accurate data collection and reporting processes. We are committed to improving our systems and processes at Whitehorse City Council, specifically to improve the time taken to process simple applications, enabling more time and resources for more complex applications.
[The median number of days between receipt of a planning application and a decision on the application]	62.00	53.00	57.00	71.00	
Service standard					
Planning applications decided within required time frames					We have seen an improvement in the result of planning applications decided within the required time frames over the last few years. This year's result can be attributed to process and system improvements and a lower number of applications being received.
[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	44.59%	59.73%	58.74%	64.67%	
Service cost					
Cost of statutory planning service					The cost of the statutory planning service has increased when compared to previous years, due to less planning applications received overall, along with a reduction in the number of submissions of larger and more complex applications.
[Direct cost of the statutory planning service / Number of planning applications received]	\$2,048.10	\$2,175.56	\$2,248.74	\$2798.11	
Decision making					
Council planning decisions upheld at VCAT					This result remains consistent against previous years and demonstrates the thorough processes for planning applications and the strong policy basis upon which decisions are made. We work proactively with applicants to ensure their documentation meets the required standard for the best possible result.
[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	52.38%	47.06%	47.06%	52.63%	
Roads					
Satisfaction of use					
Sealed local road requests					We have seen an increase in sealed local road requests compared to the 2021/2022 financial year, with the majority of requests received relating to minor defects in roads across our municipality. This increase is related to the high levels of rainfall which led to increased surface deterioration and the impact of ongoing development works within our municipality resulting in an increase in heavy vehicle traffic on local roads.
[Number of sealed local road requests / Kilometres of sealed local roads] x100	112.24	78.49	96.70	151.81	

Service/ Indicator/ Measure	Results				Comments
	2020	2021	2022	2023	
<b>Condition</b>					
Sealed local roads maintained to condition standards					We have historically maintained a very high result for this indicator and this has been repeated this financial year. A road condition audit was completed in 2021-22 which has contributed to the development of a specified programme of works to maintain our road condition standards.
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	98.59%	98.59%	98.59%	<b>98.52%</b>	
<b>Service cost</b>					
Cost of sealed local road reconstruction					Costs are higher this year due to the reconstruction of three laneways which involved removal and reconstruction of the full depth of pavement inclusive of subgrade improvements for various types of concrete and bluestone pitchers. In previous years we did not remove and reinstate the full depth of pavement for those projects, it was more road rehabilitation. The cost for the projects in the 2022/23 financial year compared to the area of works (smaller than a normal road) has resulted in a higher cost for this indicator.
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$151.50	\$211.37	\$204.71	<b>\$493.10</b>	
<b>Service Cost</b>					
Cost of sealed local road resealing					We continue to follow a programme of road resealing works, where the cost of planned sealed local road resealing remains consistent this year against previous years and remains in line with budget.
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$23.95	\$28.82	\$24.89	<b>\$29.28</b>	
<b>Satisfaction</b>					
Satisfaction with sealed local roads					We continue to work through our road maintenance programme to ensure we are improving the condition of sealed local roads throughout our municipality. This year's decrease may be associated with higher numbers of sealed local road requests, related to the high levels of rainfall which led to increased surface deterioration and the impact of ongoing development works within our municipality resulting in an increase in heavy vehicle traffic on local roads.
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	69.00	71.00	68.00	<b>64.00</b>	



5

# Strategic Direction: Sustainable Climate & Environmental Care

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

## Strategic Indicators



13

Environmental sustainability **community education programs**



2

Number of **solar installations** across Council owned facilities.



12.5%

Reduction in Council’s **carbon emissions** (2021/22)



2103

Number of street trees planted this year



1,611

A net increase of **1,611 trees planted** on council managed land



32,881

Plant greater than **30,000 plants**



2,811

Plant greater than **2,000 trees** in our **streetscapes** and **parks**



26,021

Number of **Indigenous plants** produced by Whitehorse Nursery



56.32%

Percentage of **Kerbside waste diverted from Landfill**



63

Survey results with **Environmental Sustainability**



74

Survey results for **performance of waste management services**

### On Track

Meet targets under **Energy Procurement Contract** and **Power Purchase Agreements**

### Measure under review

Partnerships with neighbouring municipalities and other stakeholders in **addressing climate change**

The following statement reviews the progress of council in relation to major initiatives identified in the 2022/23 budget for the year.

Major Initiatives	Status	Comments
<b>Develop the Sustainability Strategy 2030 and first four-year action plan</b>	Complete	We sought feedback from our community in the first half of the financial year, which was subsequently incorporated into the updated Strategy and Action Plan to be considered by Council. Based on feedback from consultation, and further consideration, the new Strategy is to be called the Climate Response Strategy 2023-2030. The final draft of the Strategy and Action Plan has been finalised and will be considered by Council in the 2023/24 financial year.
<b>Implementation Urban Forest Strategy.</b>	In Progress	We continue to implement the actions from our Urban Forest Strategy, with progress across numerous areas this year. A new park at Scott Grove Burwood is now open, we completed the woody weed removal program, held annual environmental education programs at numerous schools, corridor planning in Gardiners Creek near Kilsyth Avenue to increase biodiversity, and the inclusion of Tawny Frogmouth habitat trees on Council's tree management program to ensure habitat is protected. We produced 32,831 plants at the Whitehorse Council Nursery which have been planted in Council parks and reserves during the financial year.
<b>Implementation of Council's 'Rubbish to Resource' Waste Management Strategy 2018-2028</b>	Complete	At the beginning of this financial year we launched our food and garden organics service, which has had a major impact on diverting waste from landfill. Education work continued with a highlight being the launch of the RecycleMate app to provide localised waste and recycling information for our community. At the beginning of 2023, we implemented a new household goods collection service, HomeCycle, that has undertaken 645 household collections and rehomed 25,786kg of reusable clothing and household items to communities that need them most. We also established a partnership with not-for-profit Responsible Cafes, updated our drop-off points for hard to recycle items (such as e-waste and ex-rays) and joined a collaboration of 14 Victorian councils to implement an evidence-based reusable nappies program.
<b>Undertake a waste service charge review</b>	Complete	The Waste Service Charge review was completed and the charge was implemented when Council adopted the budget on 26 June 2023.
<b>Continue to work with south east metropolitan Councils on the advanced waste processing project to divert waste from landfill</b>	Complete	This year, a tender evaluation was completed to appoint a Development Partner for an advanced waste processing facility, where Whitehorse City Council is one of eight shareholders of South East Metropolitan Advanced Waste Processing Pty Ltd. The evaluation will be considered by councils in the coming 2023/24 financial year.
<b>Develop a final Transition Plan to a 4-bin kerbside waste and recycling system, in line with the State Government's Recycling Victoria Policy.</b>	Complete	This year we worked with the State Government kerbside reform project team to begin preparing for the implementation of the Glass Service Transition Plan, as part of the 4-bin kerbside waste and recycling program. This service is anticipated to commence in 2026, however we have commenced our preparatory work for this transition this year. Earlier this year, we also implemented the new food and garden organics service which has continued to be rolled out to eligible households.

<b>Development of the Integrated Water Strategy and action plan</b>	Complete	The Whitehorse Integrated Water Management Strategy and associated Action Plan have been completed and endorsed by Council on 12 September 2022.
<b>Development of a Landscape Planting Guidelines</b>	Complete	We have developed a set of landscape planting guidelines to provide direction to Council Officers on sustainable, resilient and diverse plantings in public open space that create habitat and improve aesthetics. The planting guidelines factor in public safety, site requirements, successful species, maintenance regimes and plant production.

## Services

The following statement provides information in relation to the services funded in the 2022/23 budget and the persons or sections of the community who are provided the service.

Service	Description	Actual Budget Variance \$000
<b>Whitehorse Recycling &amp; Waste Centre</b>	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.	2,822 3,285 <b>(462)</b>
<b>Sustainability, Waste and Recycling</b>	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.	(15,477) (16,699) <b>1,222</b>
<b>Parks, Open Space and bushland Maintenance</b>	Parks and Natural Environment 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 of ecological and environmental issues largely centred on Blackburn Lake Sanctuary.	(6,546) (6,429) <b>(118)</b>
<b>Tree Management</b>	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.	(6,715) (5,913) <b>(802)</b>
<b>Strathdon House and Orchard Precinct</b>	Strathdon hosts educational programs in environment, sustainability, health and wellbeing.	(240) (171) <b>(68)</b>





## Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service/ Indicator/ measure	Results				Comments
	2020	2021	2022	2023	
Waste Collection					
Satisfaction					
Kerbside bin collection requests					We receive kerbside bin collection requests for reasons related to requesting additional bins, uncollected/missed bins, damaged bins and stolen bins. We are implementing a fixed fee Waste Service Charge in the 2023/24 financial year and this year we encouraged residents to review what bins are required for each property. This has resulted in an increase on previous year's results due to a higher number of bins returned to Council ahead of the Waste Service Charge being implemented.
[Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	72.83	78.45	111.80	129.97	
Service standard					
Kerbside collection bins missed					There has been a slight increase in the occurrence of missed bins with a change in bin collection contractor in the 2022/23 financial year. We have made improvements which saw a decrease in missed bins for the second half of the year. Driver and resident education programs are in place to prevent missed bins.
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	4.80	5.00	6.97	7.25	
Service cost					
Cost of kerbside garbage bin collection service					Despite increasing disposal costs, we have seen a reduction in the overall volume of waste due to the introduction of the food and garden organics (FOGO) service in the 2022/23 financial year.
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$102.09	\$106.27	\$120.84	\$119.14	
Service cost					
Cost of kerbside recyclables collection service					The cost of the kerbside recycling service has continued to rise in line with increasing processing costs.
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$30.48	\$30.03	\$33.96	\$35.80	
Waste diversion					
Kerbside collection waste diverted from landfill					The proportion of waste diverted from landfill has increased compared to the previous year. The increase is predominately due to the introduction of the food and garden organics (FOGO) service in the 2022/23 financial year.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	53.02%	52.32%	51.46%	56.32%	

# 6

## Strategic Direction: An Empowered, Collaborative Community

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

### Strategic Indicators



100%

Percentage of **feedback** acknowledged via **YourSay Whitehorse**



62

Number of **young people** **registered** with YourSay Whitehorse



69

Survey results for **Customer Service**



63

Survey results for **Family support services**

### On Track

Satisfaction with **Council services**

**Complaints recorded and resolved** within the service standard

Facilitate **Youth Representative Committee**

Council has a policy and processes that provide for **receiving and responding to feedback** and suggestions in addition to **complaints or compliments**

Council actively seeks the **opinions via YourSay Whitehorse** of those who have previously **expressed interest in a topic**

The following statement reviews the progress of council in relation to major initiatives identified in the 2022/23 budget for the year.

Major Initiatives	Status	Comments
<b>Development of the Whitehorse Community Engagement Handbook</b>	Complete	The Whitehorse Community Engagement Handbook was developed in consultation with the community and incorporated feedback into the final endorsed version. The Handbook supports the implementation of Council's Community Engagement Policy and is intended to guide Council officers in the design, implementation and evaluation of community engagement plans to the required standard. This provides a level of transparency on how Council will engage with the local community.
<b>Implementation of Council's Feedback or Complaints handling policy</b>	Complete	Council's Complaints and Feedback policy was adopted by Council on 13 December 2021. The Policy is currently being reviewed to include clauses relating to Contractors that perform work on behalf of Council.

## Services

The following statement provides information in relation to the services funded in the 2022/23 budget and the persons or sections of the community who are provided the service.

Service	Description	Actual Budget Variance \$000
<b>Strategic Marketing and Communications</b>	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.	(2,327) (2,221) <b>(106)</b>
<b>Community Engagement</b>	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.	(1,061) (1,060) <b>(1)</b>
<b>Customer Service</b>	This service delivers the provision of customer service at Council's three service centres in Box Hill, Forest Hill, and Nunawading.	(1,676) (1,737) <b>61</b>







# Strategic Direction: Health and Wellbeing

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

## Strategic Indicators

**72**

Number of **programs** and initiatives that promote **health and wellbeing**

**75,769**

Number of **participants** in programs and initiatives that **promote health and wellbeing**

**298**

Number of people who **volunteer** in **Whitehorse**

**100%**

Percentage of **health promotion** for priority areas implemented in the Municipal **Public Health and Wellbeing Plan 2021-2025**

**23**

Number of place **activations in retail precincts** generated by Community Groups

**122**

Number of **community grants** awarded

**66**

Number of **event permits** issued

**4**

Number of **'All Sports'** newsletters distributed

**1107**

Number of public **health assessments** undertaken

**26**

Number of partnership programs and initiatives that **promote health and wellbeing**

**93.41%**

Participation of **Aboriginal children** in the Maternal Child Health Service

**101.05%**

Infant enrolments in the **Maternal Child Health Service**

**63**

Survey Results for **Family Support Services**

**54**

Survey results for **Advocacy**

**68**

Community satisfaction Survey results for **older person support services\***

\*2022 Community Satisfaction Survey

## On Track

**Advocacy campaigns**

**Community** has access to information on how to prepare, respond and recover from emergency events

**Participation** in local sport

**Representation** at the Municipal Emergency Management Planning Committee (MEMPC)

**Emergency Management events** held and communications distributed

### Measure under review

Proportion of people who report feeling safe in the municipality

Percentage of people who report their health as very good or excellent

The following statement reviews the progress of council in relation to major initiatives identified in the 2022/23 budget for the year.

Major Initiatives	Status	Comments
<b>Development of the Children, Young People and Families Plan 2022-2025</b>	Closed	As a result of our engagement activities, it was determined that a better way to consider the voice of children and young people is required. This has now been captured in Year 3 of our Council Plan under the action "Provide opportunities for children, young and older people to inform decision-making", and as such this action is now considered closed.
<b>Develop the Whitehorse Disability Action Plan 2022-2026</b>	Complete	The Disability in Whitehorse Action Plan was developed with priority areas including access to services and programs, access to information, access to the built environment and access to employment, education and training.
<b>Development of a Volunteering Whitehorse Action Plan 2022-2023</b>	Complete	The Volunteering in Whitehorse Action Plan 2022/2023 has been developed this year. The Plan focuses on formal volunteering and aligns with the Whitehorse Community Vision 2040, the Whitehorse Council Plan 2021-2025 and the Whitehorse Health and Wellbeing Plan 2021-2025.
<b>Development of the Whitehorse Diversity Action Plan 2022-2026</b>	Closed	An interim Diversity work plan was developed for 2022/23. It was determined that, in future, a better way to deliver on Council's diversity priorities was through the auspice of the Municipal Public Health and Wellbeing Plan, rather than creating a stand-alone plan.
<b>Develop the Positive Ageing in Whitehorse Plan</b>	Closed	The Whitehorse Healthy Ageing Plan has been replaced with a 12-month service plan that outlines the key activities to establish the new Positive Ageing Service. Some key features of the service plan is strong engagement and participation with older residents, service providers and community organisations in Whitehorse to ensure the new service meets community needs.
<b>Development of the Municipal Public Health and Wellbeing Plan (MPHWP) 2025-2029</b>	In Progress	Good progress has been made in the development of the Municipal Public Health and Wellbeing Plan (MPHWP) 2025-2029, including hosting numerous Whitehorse Health and Wellbeing Collaborative Action Group meetings to consider the needs of our community and plan accordingly for the coming years.
<b>Annual Emergency Management exercises conducted</b>	Complete	We conducted an emergency management exercise at Sportlink this year, with participation from Victorian Council of Churches, Deakin University and the Department of Families, Fairness and Housing. Learnings and feedback have been incorporated into the Sportlink Emergency Relief Centre facility plan. In addition to this we have also collaborated with emergency management staff from Boroondara, Monash, Maroondah, Manningham, Knox, Nillumbik, Yarra Ranges and Whitehorse Councils in the annual Eastern Metropolitan Regional emergency management exercise, Exercise East.
<b>Work in partnership with government, health and emergency services to maintain and implement the City of Whitehorse Municipal Emergency Management Plan</b>	Complete	The final draft of the Municipal Emergency Management Plan was endorsed by the Municipal Emergency Management Planning Committee (MEMPC) at the 14 February 2023 MEMPC meeting, received endorsement from the Regional Assurance Sub Committee and referred to the Regional Emergency Management Planning Committee for adoption. We have also provided feedback to the Victorian State Emergency Services (SES) for an updated version of the Whitehorse Municipal Flood and Storm Sub-Plan.
<b>Inform and educate the community, especially those most at risk, about how to prepare for, respond to and recover from emergencies and identified emergency risks</b>	Complete	Whitehorse's emergency management framework provides support to the community in the recovery from emergency events including those with special needs.

# Services

The following statement provides information in relation to the services funded in the 2022/23 budget and the persons or sections of the community who are provided the service.

Service	Description	Actual Budget Variance \$000
<b>Leisure and Recreation Management</b>	This program represents costs relating to the overall management of the Leisure and Recreation Services Department including administration and project support.	(1,109) (1,042) <b>(67)</b>
<b>Leisure Facilities</b>	This service provides a range of leisure facilities including Morack Golf Course, Aqualink Box Hill and Aqualink Nunawading, Sportlink and Nunawading Community Centre.	(1,601) (1,297) <b>(305)</b>
<b>Home and Community Services</b>	This service provides home delivered and community-based meals, personal and respite care, transport, domestic and home maintenance, planning activities and social support.	(7,401) (3,594) <b>(3,806)</b>
<b>Family Services</b>	This service provides centre-based childcare at Whitehorse Early Learning Services (WELS), integrated kindergarten, inclusion support, maternal and child health and youth support services.	(2,333) (2,006) <b>(328)</b>
<b>Community Development</b>	This service focuses on the development and implementation of policies, strategies, programs and initiatives to respond to community wellbeing needs.	(152) (262) <b>110</b>
<b>Community Safety</b>	This service delivers regulatory functions including: domestic animal management, school crossing supervision, Council's local law framework and managing parking controls across the municipality.	3,881 4,350 <b>(469)</b>
<b>Emergency Management and Business Continuity</b>	This service implements Council's responsibilities as detailed in the Emergency Management Act 1986, the Municipal Emergency Management Plan and Business Continuity Policy.	(170) (185) <b>15</b>



## Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service/ Indicator/ measure	Results				Comments
	2020	2021	2022	2023	
Aquatic Facilities					
Service Standard					
Health inspections of aquatic facilities					
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.00	2.00	1.00	0.50	Our Aqualink aquatic facilities in Box Hill and Nunawading both receive regular, proactive inspections including quarterly microbiological testing and four hourly testing by centre staff. In the 2022/23 year Aqualink Nunawading underwent water sampling by authorised officers and our Box Hill facility will undergo the same water sampling in the next financial year.
Utilisation					
Utilisation of aquatic facilities					
[Number of visits to aquatic facilities / Municipal population]	6.00	3.08	4.70	7.86	We have seen a 70% increase in the utilisation of our Aqualink aquatic facilities this year, with 2022/23 being the first full year of full operations post COVID-19 pandemic closure periods. We have seen a boost in memberships and swimming lesson enrolments, thanks in part to a number of promotions run throughout the year.
Service cost					
Cost of aquatic facilities					
[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$1.47	\$6.17	\$3.65	\$0.62	The cost per visit for our Aqualink aquatic facilities has stabilised this year due to increased attendances for the first full year of operations post COVID-19 pandemic closure periods.
Animal Management					
Timeliness					
Time taken to action animal management requests					
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.16	1.31	1.20	1.15	We aim to action animal management requests on the same day, however any requests that are raised after hours are actioned the following day. This year's result demonstrates our quick response to animal management requests with requests number remaining consistent with previous years.

Service/ Indicator/ measure	2020	2021	2022	2023	Comments
<b>Service standard</b>					
<i>Animals reclaimed</i>					We are advocates for responsible pet ownership, including registration and microchipping, and are passionate about reuniting animals with their owners wherever possible. A large number of the animals that were impounded this year had no identifiable owner, which contributed to Whitehorse’s reclaim rates being lower than desired, however there has been an overall increase in animals reclaimed since the previous year.
[Number of animals reclaimed / Number of animals collected] x100	61.39%	57.44%	51.76%	<b>54.76%</b>	
<i>Animals rehomed</i>					We have seen a slight decrease in animals rehomed this financial year, however this indicator should be read in conjunction with AM2 Animals reclaimed where we have seen an increase in animals reunited with their registered owners. We have contracted Animal Aid as our pound service provider, who promote the rehoming of unclaimed animals from our municipality.
[Number of animals rehomed / Number of animals collected] x100	15.51%	19.01%	20.94%	<b>17.16%</b>	
<b>Service cost</b>					
<i>Cost of animal management service per population</i>					We have seen a decrease in the cost of Whitehorse’s animal management services as compared to previous years. This service includes community education, Pound management by Animal Aid, ownership compliance matters, the provision of extended hours and proactive patrols outside of normal business hours. We remain committed to providing a high quality and cost-effective animal management service for our community.
[Direct cost of the animal management service / Population]	\$4.59	\$4.18	\$4.27	<b>\$3.98</b>	
<b>Health and safety</b>					
<i>Animal management prosecutions</i>					This year we continued to have a 100% successful prosecution rate for all animal matters and prosecuted five animal management cases this financial year. We only move to prosecute cases that can't be resolved with both parties outside of the court system.
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100.00%	100.00%	100.00%	<b>100.00%</b>	
<b>Food Safety</b>					
<b>Timeliness</b>					
<i>Time taken to action food complaints</i>					This indicator is for the 2022 calendar year. We are committed to responding to food safety related complaints in a timely manner. This year's result is consistent with previous years and compares favourably with the Metro Council average.
[Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.76	1.51	1.47	<b>1.53</b>	

Service/ Indicator/ measure	2020	2021	2022	2023	Comments
<b>Service standard</b>					
<b>Food safety assessments</b>					
[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	100.00%	93.61%	100.00%	<b>97.87%</b>	This indicator is for the 2022 calendar year. Of the 894 registered Class 1 and 2 food premises that require an annual food safety assessment, 875 food premises were assessed during the 2022 calendar year as required under the Food Act. The post COVID-19 pandemic period continues to have a significant impact on the food industry, particularly the hospitality sector, which resulted in a number of premises temporarily or indefinitely closing and reducing hours of operation. These premises typically included sporting clubs, school canteens and home-based business. Those premises which did reopen in early 2023 were prioritised for assessment but did not pose any food safety risk.
<b>Service cost</b>					
<b>Cost of food safety service</b>					
[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$552.54	\$562.27	\$565.74	<b>\$570.23</b>	The food safety service cost has increased slightly compared to the prior year. This is influenced by an increased number of food premises registered during the year and other activities associated with new registrations being undertaken.
<b>Health and safety</b>					
<b>Critical and major non-compliance outcome notifications</b>					
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100.00%	100.00%	100.00%	<b>100.00%</b>	This indicator is for the 2022 calendar year. We successfully followed up on all critical and major non-compliance outcomes for the 2022 year in accordance with operational policy. Consistent results have been achieved in the past five years through improved tracking of critical and major non-compliance and strengthening our policy and procedures.
<b>Maternal Child Health</b>					
<b>Infant enrolments in MCH service</b>					
[Number of infants enrolled in the MCH service / Number of birth notifications received] x 100	100%	101.06%	100.82%	<b>101.05%</b>	We have seen consistently high participation in the Maternal Child Health service in the last 4 financial years, and this year also had a high number of infant enrolments. These results are despite receiving lower birth notifications than previous years which represent an ongoing trend of declining birth rates in Whitehorse. The percentage is above 100% due to babies born outside the municipality moving into Whitehorse prior to their infant enrolment.



Service/ Indicator/ measure	Results				Comments
	2020	2021	2022	2023	
Cost of MCH service					The cost of our Maternal and Child Health (MCH) service has decreased this year following two years of COVID-19 pandemic impact. We remain committed to providing a cost effective MCH service whilst ensuring we continue delivering a high level of service to our community.
[Cost of the MCH Service / Hours worked by MCH nurses]	\$86.81	\$92.86	\$91.38	<b>\$81.16</b>	
Participation in the MCH service					The Maternal and Child Health (MCH) service and the sector as a whole experienced workforce shortages following the COVID-19 pandemic. The Whitehorse MCH service was required to undertake a reduced and prioritised service at times throughout the last financial year.
[Number of children who attend the MCH service at least once (in a year) / Number of children enrolled in the MCH service] x 100	80.21%	78.22%	77.03%	<b>\$77.55%</b>	
Participation in MCH service by Aboriginal children					Our municipality has a small number of Indigenous Australian children registered as part of the Maternal and Child Health (MCH) service. The participation rate is high during the first year of life and then tends to decline. This financial year's participation result has seen an increase deemed to be a result of the responsive Enhanced MCH Program.
[Number of Indigenous Australian children who attend the MCH service at least once (in the year) / Number of Indigenous Australian children enrolled in the MCH] x 100	79.55%	86.54%	85.71%	<b>93.41%</b>	
Participation in 4-week Key Age and Stage Visit					We have seen a relatively stable participation rate for our Key Age and Stage visits, with this financial year's result demonstrating our continued high up-take in participation for this service.
[Number of four-week key age and stage visits / Number of birth notifications received]	94.39%	96.30%	95.63%	<b>95.95%</b>	





# Strategic Direction: Governance & Leadership

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

## Strategic Indicators

**96%**

Percentage of **leaders participating** in the **LEAD program**

**27.5%**

**below industry average**  
for Councils  
**WorkCover Employer Performance Rating**

**97.8%**

Percentage of **Safety Topic completed**

**88.1%**

Percentage of **Incidents closed out by due date**

**71%**

**Financial Indicators in VAGO** achieved "green" status

**73%**

**LGPRF financial indicators** in line with budget

**100%**

**Governance Checklist**

**0**

**Number of legislative breaches**

**56**

Satisfaction with **Council decision**

**90%**

Percentage of **completed Fraud & Corruption training**

**48%**

Low risk findings for **audit results and controls assessment reviews**

**100%**

Percentage of **Council meeting agenda and minutes published within set timeframe**

**77%**

Percentage of employees who participated in the **Employee Culture Survey**

**7.14%**

**Council decisions** made at meetings closed to the public

## On Track

Compliance with **Integrated Planning and Reporting Framework**

**Compliance Audits** undertaken that demonstrate good practices and low risk findings

Compliance with Office **Victorian Information Commissioner (OVIC)** data security standards

Improve the **Councillor briefing and report writing process**

**Risk management implemented** across council

## Measure under review

**Organisational cultural inventory** at yr 1 and 2 to measure uptake of **values and culture**

**Leadership capability framework** developed and incorporated into performance reviews

Increase **public participation** at council meetings

Percentage of **leadership risk management training** attended

**Workforce demographic profile** aligns more closely with community

The following statement reviews the progress of council in relation to major initiatives identified in the 2022/23 budget for the year.

Major Initiatives	Status	Comments
<b>Implementation of the Workforce Plan</b>	In Progress	Workforce Plan has undergone a mid-term review and full implementation plan is in progress. Several initiatives are underway to support our Transformation principle to 'Build Great Culture' and a workforce with the capability to deliver on Council's strategic direction. We will continue to deliver the implementation plan to ensure our people and organisation are supported to deliver the best outcomes for our community.
<b>Implementation of the Gender Equality Action Plan 2021-2025</b>	In Progress	This year, a Cross-Organisation Leadership Taskforce was formed to oversee the implementation of the Gender Equality Action Plan (GEAP) 2021-2025 across the organisation. This Taskforce will provide guidance, feedback, and accountability to ensure effective delivery of the GEAP, mobilising focused effort across Council.
<b>Development of the Integrated Strategic Planning and Reporting Framework.</b>	In Progress	We have commenced the development of a Whitehorse Integrated Strategic Planning and Reporting Framework which aims to strengthen our strategic and legislative planning, and reporting requirements so that we may better plan for and evaluate initiatives for our community.
<b>Development of Investment Strategy</b>	Closed	A review was undertaken and it was determined that an Investment Strategy would not be required. Any investment will form part of the Investment Policy which is currently under review.
<b>Development of the Annual Budget in line with legislative requirements</b>	Complete	The 2023/24 Annual Budget was endorsed by Council on the 26 June 2023. This year saw Council transform the way we engage with the community in the preparation of the 2023/24 Annual Budget. The community was involved from the start and provided feedback, ideas and priorities before the draft was prepared.
<b>Conduct audits and reviews on legislative requirements for compliance</b>	Complete	Six independent Internal Audits were conducted and reported to the Audit and Risk Committee this financial year, as part of our quality assurance program. The Internal Audits are undertaken by an external audit provider to ensure any findings remain unbiased.
<b>Engage with Local Government Victoria and sector network groups on legislative reform or interpretation</b>	Complete	The Local Government Act 2020 has been implemented and there were no other legislative reforms identified for this financial year that impact on this legislation. We continue to work with the sector on Policy and legislative interpretation.
<b>Implementation of the Risk Management Framework</b>	In Progress	The Whitehorse Risk Management Framework and Policy documents were finalised this year. To track progress, a Risk Management Framework Action Plan has been developed and actions are on track with regular reporting to an internal Steering Committee.
<b>Investigate expanding live streaming of Council meetings to include social media (e.g. Facebook)</b>	Closed	Council investigated the possibility of expanding live streaming of Council meetings to social media. At this stage we will continue to stream live via our website.



# Services

The following statement provides information in relation to the services funded in the 2022/23 budget and the persons or sections of the community who are provided the service.

Service	Description	Actual Budget Variance \$000
<b>Executive Management</b>	Includes the cost to Council of the offices of the Chief Executive Officer and Directors. It includes the associated staff costs and the costs of delivery of projects.	(1,725) (2,035) <b>310</b>
<b>Finance and Corporate Performance</b>	This service manages Council's corporate planning and reporting, financial management, payroll, and procurement, tendering and contract administration.	(3,567) (3,570) <b>3</b>
<b>Governance and Integrity</b>	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.	(5,821) (5,583) <b>(238)</b>
<b>Information Technology</b>	This service manages and maintains Council's computer systems and networks.	(5,555) (6,609) <b>1,054</b>
<b>Rates</b>	This service undertakes rate revenues and Fire Services Property Levy collection.	(947) (1,096) <b>149</b>
<b>People and Culture</b>	This service provides human resource management services including staff recruitment, corporate training and development, industrial relations and volunteer advisory services.	(3,969) (3,935) <b>(34)</b>
<b>Property</b>	This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	- 60 <b>(60)</b>
<b>Lease accounting</b>	This program holds the centralised accounting adjustments for lease liabilities and in kind revenue and in kind revenue and expenditure relating to volunteer services recognised for the first time under new accounting standards.	1,329 1,463 <b>(134)</b>

## Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service/ Indicator/ measure	Results				Comments
	2020	2021	2022	2023	
Governance					
Transparency					
Council decisions made at meetings closed to the public					There were 15 matters presented to Council this financial year that were designated as confidential in accordance with s3(1) of the <i>Local Government Act 2020</i> . One matter concerned legal information and personal information, two matters concerned private commercial information, two matters were prescribed by Local Government Regulations, five matters concerned Council business information, and five matters concerned personal information.
[Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100	11.90%	5.94%	3.15%	7.14%	
Consultation and engagement					
Satisfaction with community consultation and engagement					Community satisfaction with Council's consultation and engagement remains consistent and for the first time 5% of respondents rated community engagement as the best thing about Council, with a number of comments about how Council is more actively engaging with the community. We strive to continually develop and improve in our engagement activities to further support the needs of the Whitehorse community. We utilise both online and in person platforms to engage with our community, our most responded to engagements were the Draft East Burwood Reserve Masterplan, Managing Dogs in Parks and Reserves and the Open Space Strategy Review.
[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	60.00	57.00	57.00	55.00	
Attendance					
Councillor attendance at council meetings					We have maintained a solid attendance record for this year, with Councillors demonstrating commitment to attending Council meetings in accordance with the provisions of the <i>Local Government Act 2020</i> .
[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) x (Number of Councillors elected at the last Council general election)] x100	100.00%	100.00%	100.00%	100.00%	

Service/ Indicator/ measure	Results				Comments
	2020	2021	2022	2023	
<b>Service cost</b>					
<i>Cost of elected representation</i>					We have seen an increase in this indicator in the 2022/23 financial year, due to increases in Councillor allowances and other associated costs in retaining a high quality of service to our community.
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$46,372.52	\$41,804.56	\$44,873.18	<b>\$49,073.18</b>	
<b>Satisfaction</b>					
<i>Satisfaction with council decisions</i>					Our Councillors are committed to making decisions in the best interest of the community, following the adopted Governance Rules that promote improved decision making, transparency of decisions, achieving best community outcomes and community involvement. In order to increase transparency and accessibility to Council meetings, we provide live streaming and on-demand access of Council meetings on <a href="https://www.whitehorse.vic.gov.au/">https://www.whitehorse.vic.gov.au/</a>
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	61.00	60.00	61.00	<b>56.00</b>	



# GOVERNANCE

## GOVERNANCE

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

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



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

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

## COUNCIL MEETINGS

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

Council conducts open public council meetings. Members of the community are welcome to attend these meetings and for people who can't attend in person, the meetings can also be viewed online via livestream. A copy of the recordings of meetings are also available on Council's website after the meeting has concluded.

Council meetings also provide the opportunity for community members to make public presentations and submit a question to Council.

For the 2022/23 year Council held 21 meetings in total, consisting of:

- 19 Council meetings
- 2 Special Council Meetings

The following table lists Councillor Attendance at all Council Meetings for the period 1 July 2022 to 30 June 2023.



# COUNCILLOR ATTENDANCE AT COUNCIL MEETINGS

1 July 2022 to 30 June 2023

	COUNCIL MEETINGS (19)	SPECIAL COUNCIL MEETINGS (11)	APOLOGIES	LEAVE OF ABSENCE		COUNCIL MEETINGS (19)	SPECIAL COUNCIL MEETINGS (11)	APOLOGIES	LEAVE OF ABSENCE
COOTAMUNDRA WARD <b>Cr Andrew Munroe</b>	18	2	0	1	SIMPSON WARD <b>Cr Prue Cutts</b>	18	2	1	0
ELEY WARD <b>Cr Trudy Skilbeck</b>	19	2	0	0	SPARKS WARD <b>Cr Tina Liu</b>	17	2	2	0
ELGAR WARD <b>Cr Blair Barker</b>	19	2	0	0	TERRARA WARD <b>Cr Raylene Carr</b>	13	2	4	2
KINGSLEY WARD <b>Cr Amanda McNeill</b>	19	2	0	0	WALKER WARD <b>Cr Ben Stennett</b>	17	2	2	0
LAKE WARD <b>Cr Denise Massoud</b>	19	2	0	0	WATTLE WARD <b>Cr Andrew Davenport</b>	18	2	1	0
MAHONEY'S WARD <b>Cr Mark Lane</b>	19	2	0	0					

## CODE OF CONDUCT

Council at its meeting held 22 February 2021 reviewed and adopted its Councillor Code of Conduct. The purpose of the Councillor Code of Conduct is to set out the standards of conduct expected to be observed by Councillors in the course of performing their duties and functions as Councillors including prohibiting discrimination, harassment (including sexual harassment) and vilification.

The Councillor Code of Conduct:

- a) Must include the standards of conduct prescribed by the Local Government (Governance and Integrity) Regulations 2020 (regulations) expected to be observed by Councillors:
  - I. Treatment of others
  - II. Performing the role of Councillor
  - III. Compliance with good governance measures
  - IV. Councillor must not discredit or mislead Council or public
  - V. Standards do not limit robust political debate

- b) Must include any provisions prescribed by the regulations for the purpose of s139 (3) of the Local Government Act 2020
- c) Must include provisions addressing any matters prescribed by the regulations for the purpose of s139 (3) of the Act; and
- d) May include any other matters which the Council considers appropriate, other than any other standards of conduct.



## CONFLICT OF INTEREST

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

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

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

During 2022/23, one conflict of interest was declared by Councillors at Council Meetings.

## COUNCILLOR ALLOWANCES AND COUNCILLOR EXPENSES

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

On 7 March 2022, in accordance with section 23A of the Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019, the Tribunal made the Allowance payable to Mayors, Deputy Mayor and Councillors (Victoria) Determination No 01/2022.

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

The Tribunal is required to make an annual adjustment to the values of allowances.

Whitehorse has been classified as a category 3 Council and effective from 18 December 2022, the applicable allowances payable are:

**Mayor** \$124,469 pa;

**Deputy Mayor** \$62,235 pa; and

**Councillors** \$37,565 pa.



## COUNCILLOR ALLOWANCES AND COUNCILLOR EXPENSES (CONT.)

Section 40 of the Local Government Act 2020 specifies that a Council must reimburse Councillors for necessary out-of-pocket expenses incurred while performing their duties as a Councillor.

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

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

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

### SUMMARY OF EXPENSES PAID FOR EACH COUNCILLOR DURING THE YEAR 1 July 2022 to 30 June 2023

	CONFERENCES, TRAINING & FUNCTIONS	TRAVEL & MEALS	INFORMATION & COMMUNICATION	CAR MILEAGE	TOTAL
<b>Cr Mark Lane</b> (Mayor 9 Nov 2022– current)	\$1,417	\$1,521	\$672	\$2,353	<b>\$5,962</b>
<b>Cr Prue Cutts</b> (Deputy Mayor 9 Nov 2022– current)	\$5,103		\$545		<b>\$5,648</b>
<b>Cr Tina Liu</b> (Mayor 1 July 2022– 8 Nov 2022)	\$1,009		\$737	\$174	<b>\$1,920</b>
<b>Cr Denise Massoud</b> (Deputy Mayor 1 July 2022– 8 Nov 2022)	\$2,347	\$1,145	\$545		<b>\$4,037</b>
<b>Cr Blair Barker</b>	\$375		\$607		<b>\$982</b>
<b>Cr Raylene Carr</b>	\$692		\$607		<b>\$1,299</b>
<b>Cr Andrew Davenport</b>	\$1,201	\$1,256	\$607		<b>\$3,064</b>
<b>Cr Amanda McNeill</b>	\$429	\$26	\$942		<b>\$1,397</b>
<b>Cr Andrew Munroe</b>	\$1,023	\$2,373	\$607		<b>\$4,003</b>
<b>Cr Trudy Skilbeck</b>	\$372		\$571		<b>\$943</b>
<b>Cr Ben Stennett</b>	\$773	\$79	\$553		<b>\$1,405</b>
<b>Total</b>	<b>\$14,741</b>	<b>\$6,399</b>	<b>\$6,993</b>	<b>\$2,527</b>	<b>\$30,660</b>

### SUMMARY OF ALLOWANCES PAID FOR EACH COUNCILLOR DURING THE YEAR 1 July 2022 to 30 June 2023

Councillor	Allowances	Councillor	Allowances
<b>Cr Mark Lane</b> (Mayor 9 Nov 2022– current)	\$91,232.82	<b>Cr Andrew Davenport</b>	\$36,530.10
<b>Cr Prue Cutts</b> (Deputy Mayor 9 Nov 2022– current)	\$52,061.37	<b>Cr Amanda McNeill</b>	\$36,530.10
<b>Cr Tina Liu</b> (Mayor 1 July 2022– 8 Nov 2022)	\$66,395.02	<b>Cr Andrew Munroe</b>	\$36,530.10
<b>Cr Denise Massoud</b> (Deputy Mayor 1 July 2022– 8 Nov 2022)	\$45,017.57	<b>Cr Trudy Skilbeck</b>	\$36,530.10
<b>Cr Blair Barker</b>	\$36,530.10	<b>Cr Ben Stennett</b>	\$36,530.10
<b>Cr Raylene Carr</b>	\$36,530.10		

# GOVERNANCE AND MANAGEMENT CHECKLIST

No.	Governance and Management Items	Comments	
1	<b>Community Engagement Policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	<i>Community Engagement Policy</i> Developed and endorsed by Council on 22 February 2021 in accordance with section 55 of the Act	✓
2	<b>Community Engagement Guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	<i>Community Engagement Handbook</i> Developed and endorsed by Council on 24 October 2022	✓
3	<b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	<i>Financial Plan 2021-2031</i> Adopted 18 October 2021 in Accordance with section 91 of the Act	✓
4	<b>Asset Plan</b> (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	<i>Asset Plan 2022-2032</i> Adopted in accordance with section 92 of the Act Date of adoption: Roads 14 June 2022 Buildings 14 June 2022 Bridges 14 June 2022	✓
5	<b>Revenue and Rating Plan</b> (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	<i>Revenue and Rating Plan 2023-2027</i> Adopted 26 June 2023 in accordance with section 93 of the Act	✓
6	<b>Annual Budget</b> (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	<i>Annual Budget 2023/24</i> Adopted 26 June 2023 in accordance with section 94 of the Act	✓
7	<b>Risk Policy</b> (policy outlining council's commitment and approach to minimising the risks to council's operations)	<i>Risk Management Policy</i> Date of commencement of current policy: 1 October 2022	✓
8	<b>Fraud Policy</b> (policy outlining council's commitment and approach to minimising the risk of fraud)	<i>Fraud and Corruption Control Policy</i> Date of commencement of current policy: 6 June 2023	✓
9	<b>Municipal Emergency Management Plan</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	<i>Municipal Emergency Management Plan</i> Prepared 18 November 2020 and maintained in accordance with section 60ADB of the Emergency Management Act 2013	✓
10	<b>Procurement Policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	<i>Procurement Policy</i> Adopted 18 October 2021 in accordance with section 108 of the Act	✓
11	<b>Business Continuity Plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	<i>Business Continuity Plan</i> Adopted 1 February 2022 in accordance with the Act	✓
12	<b>Disaster Recovery Plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	<i>Disaster Recovery Plan</i> Date of operation of current plan: 21 June 2022	✓



No.	Governance and Management Items	Comments	
13	<b>Risk Management Framework</b> (framework outlining council's approach to managing risks to the council's operations)	<i>Risk Management Framework</i> Date of commencement of current framework: 1 October 2022	✓
14	<b>Audit and Risk Committee</b> (see sections 53 and 54 of the Act)	Established in accordance with section 53 of the Act Date of establishment: 24 August 2020	✓
15	<b>Internal Audit</b> (independent accounting professionals engaged by the council to provide analyses and recommendations aimed at improving council's governance, risk and management controls)	Previous date of engagement: 24 August 2020 Date of engagement of current provider: 1 July 2023	✓
16	<b>Performance Reporting Framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Local Government Act 2020)	<i>Performance Reporting Framework</i> Date of adoption of current framework: 24 October 2022	✓
17	<b>Council Plan Reporting</b> (report reviewing the performance of the council against the council plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	<i>Council Plan Report</i> Dates of Report: 24 October 2022 Six-monthly report: 27 February 2023	✓
18	<b>Financial Reporting</b> (quarterly statements to the Council under section 97(1) of the Local Government Act 2020, comparing actual and budgeted results and an explanation of any material variations)	Reports presented to the Council in accordance with section 97(1) of the Local Government Act 2020 Date reports presented: 24 October 2022, 12 December 2022, 27 February 2023 and 26 June 2023	✓
19	<b>Risk Reporting</b> (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports Date of reports: 14 November 2022 and 30 March 2023 March 23	✓
20	<b>Performance Report</b> (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Local Government Act 2020)	Reports Date of reports: 24 October 2022 and 27 February 2023	✓
21	<b>Annual Report</b> (annual report under sections 98, 99 and 100 of the Local Government Act 2020 containing a report of operations and audited financial and performance statements)	Presented at a meeting of the Council in accordance with section 100 of the Act Date statements presented: 24 October 2022	✓
22	<b>Councillor Code of Conduct</b> (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)	<i>Councillor Code of Conduct</i> Reviewed and adopted on 22 February 2021 in accordance with section 139 of the Act	✓
23	<b>Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)	Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act. Council to CEO delegations adopted 22 June 2020 CEO to Staff delegations adopted 4 April 2022	✓
24	<b>Meeting Procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Meeting procedures local law developed in accordance with section 60 of the Act Adopted by Council on 22 November 2021 and effective from 1 January 2022	✓

# AUDIT OPERATIONS

## AUDIT AND RISK COMMITTEE

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

The primary role of the Committee is to support Council in discharging its oversight responsibilities related to financial and performance reporting, risk management, fraud and corruption prevention systems and controls,

maintenance of a sound internal control environment, assurance activities including internal and external audit, and Council's performance with regard to compliance with its policies and legislative and regulatory requirements.

The Committee comprises of five members: three independent members and two Councillors, appointed by Council.

The Committee meets five times a year. The members, meetings, and attendance for 2022/23 are shown below:

Name	Member Type	Term	29 Aug	19 Sept	21 Nov	20 Mar	15 May
Mr. Michael Said	Independent (Chair to 19/9/22)	July 2004 - September 2022	✓	✓	N/A	N/A	N/A
Ms Lisa Woolmer	Independent (Chair since 20/9/22)	September 2017 - <b>current</b>	✓	✓	✓	✓	✓
Mr Jonathan Kyvelidis	Independent	March 2021 - <b>current</b>	✓	✓	✓	✓	✓
Ms Binda Gokhale	Independent	October 2022 - <b>current</b>	N/A	N/A	✓	✓	✓
Cr Denise Massoud	Councillor	November 2016 - November 2022	✓	✓	✓	N/A	N/A
Cr Andrew Davenport	Councillor	November 2021 - November 2022	✓	✓	–	N/A	N/A
Cr Blair Barker	Councillor	November 2022 - <b>current</b>	N/A	N/A	N/A	✓	✓
Cr Trudy Skilbeck	Councillor	November 2022 - <b>current</b>	N/A	N/A	N/A	✓	✓

✓ : Present    – : Apology recorded    N/A : Not a Committee member at the date of meeting, and not required to attend.

In accordance with the Section 54(1) of the Act, Council must prepare and approve a Charter. The Charter must specify the functions and responsibilities of the Committee including the following:

- Monitor the compliance of Council policies and procedures with —
  - The overarching governance principles; and
  - This Act and the regulations and any Ministerial directions;
- Monitor Council financial and performance reporting;
- Monitor and provide advice on risk management and fraud prevention systems and controls; and
- Oversee internal and external audit functions.

The Charter was approved by Council on 30 January 2023 and is available on Council's website: [Audit and Risk Committee | Whitehorse City Council](#).

The Audit and Risk Committee Work Plan 2023/24 (Work Plan) is the primary tool used to track completion of responsibilities in the Charter. The agenda for all meetings is set in accordance with the Work Plan, which was developed, discussed and approved by the Committee. The Committee's work covered all areas in the Charter across the year.

The Committee prepares a biannual audit and risk report to Council that describes the activities of the Committee, including its findings and recommendations. The biannual report for the period April 2022 to September 2022 was made to Council on 14 November 2022 and the biannual report for the period October 2022 to March 2023 was made to Council on 17 April 2023. The biannual reports are included in Council's Meeting Agendas, which are available on Council's website.

## INTERNAL AUDIT

Whitehorse City Council recognises the relevance of strengthening governance and control systems through the establishment of an efficient and effective Internal Audit function. Council's appointed internal auditor for 2022/23 was Crowe.

Prior to the commencement of the financial year, Crowe developed the Strategic Internal Audit Plan 2022/23 (SIAP) in consultation with the Chief Executive Officer, Executive Leadership Team, selected managers and the Audit and Risk Committee (Committee). The SIAP was endorsed by the Committee on 16 May 2022 and approved by Council on 27 June 2022.

The SIAP is a three-year plan of internal audit projects and is based on discussion with key officers, past internal audit activity, Council's Strategic Risk Register, audit activity proposed by the Victorian Auditor-General's Office and risks prevalent in the local government sector. It is revised annually to ensure that audit resources remain focused on appropriate areas.

During the year, Crowe conducted the following internal audits in accordance with the SIAP:

1. Statutory Building
2. Maternal and Child Health
3. Leases and Licences
4. Infrastructure Asset Management

5. Occupational Health and Safety – Employees and Contractors
6. Project Management – Whitehorse Performing Arts Centre

Following each internal audit, Crowe provided management with an internal audit report, which contained findings, observations and recommendations. For each recommendation raised, management provided a management response, including action plans, responsible officers and target dates for completion. Outstanding actions are tracked and reported to the Committee until completion.

The internal auditor attended Committee meetings to report on the status of the SIAP and present internal audit reports.

The Contract for the Provision of Internal Auditing Services with Crowe expired on 30 June 2023. Council appointed a new internal auditor, HLB Mann Judd effective 1 July 2023 for a four-year term.

## EXTERNAL AUDIT

Council's external auditor is the Victorian Auditor-General's Office (VAGO) and the audit is undertaken by RSD Audit on behalf of VAGO. Unmodified audit reports were issued on the Annual Financial Report and Performance Statement for the 2022/23 financial year.



# STATUTORY INFORMATION

The following information is provided in accordance with legislative and other requirements applying to Council.

## INFORMATION PRIVACY

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

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

Council received two privacy complaints during the 2022 – 2023 financial year, which were resolved in line with the Privacy and Data Protection Act 2014.

## FREEDOM OF INFORMATION

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

The Act has four main functions:

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

## FOI PART II STATEMENTS

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

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

Freedom of Information Officer

Whitehorse City Council

Locked Bag 2

Nunawading Delivery Centre VIC 3131

[foi@whitehorse.vic.gov.au](mailto:foi@whitehorse.vic.gov.au)

FOI Requests received	2022/23
New Requests	51
Access granted in full	19
Access granted in part	1
Access denied in full	1
Requests not finalised at the end of the reporting period	8
Withdrawn	2
Requests outside the Act	9
Requests: no documents existed	4
Others: not processed, not proceeded with, Act did not apply	7
Application fees collected	\$734.40
Charges collected	\$57.25





## ROAD MANAGEMENT ACT

In accordance with section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial direction in its Annual Report. In 2022/23, Council did not receive any Ministerial Directions in relation to the *Road Management Act 2004*.

## NATIONAL COMPETITION POLICY

Whitehorse City Council continues to comply with the requirements of the National Competition Policy and the Australian Consumer Law legislation in the operation of its business. Council's significant businesses operate in accordance with the principles of competitive neutrality to ensure that Council does not unduly influence the private market in the provision of services.

## PROCUREMENT

In accordance with the *Local Government Act 2020* and Council policy, Council did not enter into any contracts valued at \$250,000 or more without first engaging in a public competitive process.

Council has an ongoing commitment to competitive neutrality as a matter of good business and transparency and adheres to competitive neutrality principles.

## PUBLIC INTEREST DISCLOSURE ACT 2012

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

In accordance with the *Public Interest Disclosures Act 2012*, Council is committed to integrity in all its operations. During 2022/23, there were no disclosures that were made and referred to Independent Broad-based Anti-Corruption Commission (IBAC).

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

## DOCUMENTS AVAILABLE FOR INSPECTION

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

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

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

## FOOD ACT 1984

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



## RISK MANAGEMENT AND INSURANCE

The management of risk within Council is an important enabling function and is a key component of our “Good Governance” Transformation principle. Council’s risk management program assists council to meet the expectations of our many stakeholders and provide quality services to our residents. Our understanding and management of risk provides greater certainty and security for stakeholders, employees and our residents by being informed, more decisive and move with increased confidence to the achievement of our Council Plan.

Our Risk Management Framework provides the agreed approach for managing risk and is based on the international standard for risk management, ISO 31000:2018. A review of the maturity of our risk management framework was conducted in April 2022, which has led to further improvements in the application and integration of risk across council. This is supported by a Risk management Framework Action plan to be reported to the Audit and Risk Committee.

An integral component of the RMF (Risk Management Framework) is the reporting to Senior Leadership quarterly on Strategic and Operational risks and prominent issues. The Internal Audit function provides objective and independent assurance over the effectiveness of internal controls, risk management and governance activities. The Audit and Risk Committee are briefed on the Council's Strategic Risks and Operational risk activities as per the work plan.

The council insurance program is comprehensively reviewed annually. Our major insurable risks include building assets, motor vehicles, cyber, and public and professional liabilities. The program is supported by an appointed broker. The council is a member of the MAV (Municipal Association of Victoria) Liability Mutual Insurance Scheme for sector specific public liability and professional indemnity cover.

## DOMESTIC ANIMAL MANAGEMENT PLAN

Council’s animal management service features a range of programs to ensure that people and their pets can live together harmoniously and safely in our community. The service includes:

- Reuniting lost pets with their owners
- Putting strategies and programs in place for community programs relating to responsible pet ownership
- Supporting responsible pet ownership
- Undertaking animal registration checks
- Investigations for animal related matters
- Park Patrols
- Putting measures in place to mitigate the risks posed by dangerous and restricted breed dogs, including annual inspections
- An after-hours emergency service for animal collections, injured animals and dog attacks.

Council’s Community Laws team undertook a consultation for Managing Dogs in Public Places, which proposed to make changes to on and off lead areas in parks and reserves and to make some sports fields no dogs allowed. This consultation received over 1,250 submissions from the Whitehorse Community which was one of Whitehorse’s largest consultations.

All of these activities are guided by the Council’s Domestic Animal Management Plan 2021–2025. The Plan was developed based on extensive community feedback gathered through a range of engagement activities. The Plan has a strong focus on improving responsible pet ownership and balancing community and environmental needs. All of the 2022/23 actions from the Plan were completed.



## CARER'S RECOGNITION ACT 2012

The Carers Recognition Act 2012 recognises, promotes and values the role of carers and the important contribution that people in care relationships make to our community. The impact of this legislation is both on Council's obligations as an employer and as a provider of services.

Council's Flexibility program and the family violence provisions of the Whitehorse City Council Collective Agreement 2019 facilitate consideration of individual circumstances in relevant decision-making for carer requests of staff.

Council's internal training programs such as Disability Awareness and Accessible Communications workshops raise awareness of the critical role carers have in the lives of people with disability, older people and others in the community. Over the past year Council has provided a range of services and supports for carers including:

- respite services for primary carers to have a break from caring responsibilities
- short-term care coordination to consumers and their carers in transitioning to the NDIS
- providing information through the Whitehorse City Council Regional Assessment Service, information forums, workshops, and parenting information forums
- promoting a broad range of festivals, events and activities to carers in our community
- strengthening services through facilitating referrals through the Eastern Metropolitan Region Carers Support Services.

## WHITEHORSE COMMUNITY GRANTS 2022/23

Council has provided over \$1 million in community grants during 2022/23 including Partnership Grants, Discount Support Hall Hire, Discount Support Free Tipping and Intergenerational Grants.

Council received 129 Cash Grant applications in the 2022/23 Annual Community Grants Program and awarded 93 Community Grants to various groups, clubs and organisations within the City of Whitehorse to the value of \$144,768.

Grant Category	Successful Applicants
Small Equipment Grant (Up to \$1,000)	38
Seniors Participation Grant (Up to \$1,000)	24
Minor Grants (Up to \$3,000)	20
Major Grants (Up to \$10,000)	11

The Whitehorse Community Grants Program aims to enhance the overall health and wellbeing of Whitehorse residents and build a stronger and more connected community. Many new and innovative initiatives took place due to the funding support provided via the grants program.





# WHITEHORSE MUNICIPAL PUBLIC HEALTH AND WELLBEING PLAN 2021-2025

## OUR MUNICIPAL PUBLIC HEALTH AND WELLBEING PLAN 2021-2025

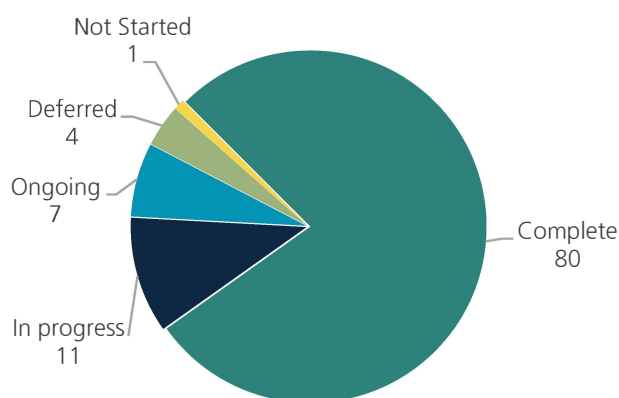
*The Victorian Public Health and Wellbeing Act (2008)* requires Councils to prepare a Municipal Public Health and Wellbeing Plan (MPWHP) every four years. The plan must outline the work Council will undertake in partnership with the community and key stakeholders to improve the health and wellbeing of people in the municipality.

Our Municipal Public Health and Wellbeing Plan 2021-2025 was adopted in October 2021 and is aligned with Council's Strategic Directions. It describes key priorities and objectives to work towards to improve our municipal health and wellbeing. The Whitehorse Family Violence Prevention Action Plan 2021-2025 sits within Council's MPWHP and identifies early intervention measures to prevent family violence, respond to the needs of victims of family violence, and articulates the key priority partnership actions that Council and the community will implement to prevent family violence, including elder abuse. Our Municipal Public Health and Wellbeing Plan 2021-2025 and our Health and Wellbeing profile is available at <https://www.whitehorse.vic.gov.au/living-working/health-and-wellbeing>.

Each year an annual plan describes what activities Council, and partner organisations, will undertake over the 12 months towards these objectives.

In 2022/2023, there were 104 actions described in the Annual Action Plan. As at 30 June 2023, 77.6% were completed.

### 2022/23 Health and Wellbeing Annual Actions





# HEALTH AND WELLBEING ACHIEVEMENTS FOR 2022/23

Strathdon House and Orchard Precinct increased the program of activities for children and young people. Programs included tool-making workshops and school holiday activities that encouraged young people to participate in teams, using their imagination to bring their work to life.



Council has increased opportunities to promote gender equity in access to sporting facilities in the municipality. We are partnering with Eastern Region Metro Council's and other stakeholders to deliver a regional framework for the Victorian Fair Access Roadmap and Inner East Inclusive Clubs program.



The Youth Art Competition and Exhibition featured work by 85 young people. A collaboration between Box Hill Community Arts Centre and Council's Youth Services team and FReeZA youth committee, over 150 people attended the opening night in November 2022. FReeZA members organised musicians, decorated the space and created a perfectly youth-friendly event.



'Respect is' was the theme for the 2022 16 Days of Activism. The campaign reached 6,465 people through social media and 275 people of all ages at live events. Activities included 'Building strong families' which supported new parents build healthy relationships and the 'Way to Play' Program which focussed on young families.



A Digital Inclusion Workshop facilitated by Council in October 2022 brought together organisations who have played a role in facilitating the digital inclusion of people in our community. Fifteen people from nine organisations were engaged through sharing knowledge and identifying gaps and opportunities to improve digital inclusion in Whitehorse. An ongoing Digital Inclusion Network hosted by Council was established from February 2023 and a project plan to bring together Seniors with 1:1 digital support.

Council worked in partnership with GoGet Car Share to launch a car share trial in Box Hill.

Car Share reduces our carbon emissions and congestion, whilst increasing the amounts of walking, cycling and use of public transport.

The Box Hill Car Share trial began in September 2022 and will run for 18 months. Since September, Car Share membership has grown 65 per cent with cars booked for an average of 6.7 hours per day.



## ACTIONS TAKEN IN 2022/23 TO PREVENT FAMILY VIOLENCE AND VIOLENCE AGAINST WOMEN

- Over eighty Council staff participated in programs to better respond to family violence, including elder abuse.
- Whitehorse Council Maternal and Child Health nurses were trained in the Multi-Agency Risk Assessment and Management (MARAM) Framework and understand their responsibilities in responding to family violence.
- One hundred and forty people including early childhood educators, school-teachers and education aides, volunteers, migrant settlement workers, counsellors, parents, chaplains, disability support workers and the wider community participated in the **3Rs** of Family Violence training to increase their ability to **Recognise** signs of family violence, **Respond** to disclosures of family violence and **Refer** to family violence support services.
- The Whitehorse Collaborative Action Network for the Prevention of Violence Against Women (CAN4PVAW) discussed collaboration on the annual 16 Days of Activism against Gender-based Violence campaign and was the genesis for the local adaptation of the Leaders for Change program for people with a disability.

# WHITEHORSE DISABILITY ACTION PLAN 2022-2025

The Victorian Disability Act 2006 requires public entities such as Local Government to develop a Disability Action Plan. The Plan works toward reducing barriers and discrimination experienced by people with disability in the community.

Whitehorse City Council is committed to working with people with disability, their families and carers as well as partner organisations to create a community that is accessible, welcoming and inclusive.

**29,294**

**The estimated number of Whitehorse residents that may have a disability**



**The prevalence of disability increases with age with one in two people aged 65 years of age and over reporting a level of disability.**

**34,463**

**The estimated number of Whitehorse residents that experience some level of mental illness each year.**

The Disability in Whitehorse Action Plan 2022-2025 was developed following community consultation, review of legislation and research. Council's work will have a focus on the following priority areas:

- Access to Services and Programs
- Access to Information
- Access to the Built Environment
- Employment, Training and Volunteering

## WHITEHORSE DISABILITY ADVISORY COMMITTEE

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



# OUR DISABILITY ACTION PLAN ACTIONS IN 2022/23

## IMPROVING ACCESSIBILITY OF THE BUILT ENVIRONMENT

- Ensured the accessibility of footpaths throughout the municipality, including community education and footpath audits.
- Conducted accessibility audits of all Council buildings
- Assisted with building improvements that increase accessibility
- Assisted with Construction of accessible play spaces
- Advocated to State Government for greater accessibility in Level Crossing Removal Projects and the Suburban Rail Loop. This has included the provision of accessible pedestrian pathways and parking bays.

## PARTICIPATION IN COUNCIL INITIATIVES

- Provided a range of inclusive opportunities, including Akira's "HOPE" exhibition and nine 'all abilities' courses held at Box Hill Community Arts Centre.
- An increase in participation in community engagement activities for people who identify as having a disability or lived experience of mental illness.
- Membership of the Youth Representative Committee was promoted to young people with disability attending local disability services.
- Garden maintenance at Box Hill Community Arts Centre provided by Akira's Box Hill Day Services Gardening team
- Development of banners by Artists from Nadrasca for Box Hill Mall that were on show during International Day of Person's with Disability.

## RAISING AWARENESS

- Access and inclusion information was promoted in the All Sports Newsletter distributed to over 250 sporting clubs in the municipality
- Council facilitates the Collaborative Action Network for the Prevention of Violence Against Women (CAN4PVAW). The relationships developed in this network has resulted in a partnership between FVREE (family violence service for women and children) and Nadrasca to adapt the Champions for Change Program to meet the needs of people with disability.
- Emergency planning training opportunities were promoted to people with disability through local disability service providers.



# PERFORMANCE STATEMENT

for the year ended 30 June 2023

## Basis of preparation for the Performance Statement

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

Where applicable the results in the Performance Statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council information systems or from third parties (for example, Australian Bureau of Statistics).

The Performance Statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by Council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variations in the results contained in the Performance Statement. Council has adopted materiality thresholds relevant to each indicator and measure, and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature. Council has, however, provided comments against every indicator to assist readers in interpreting the results.

The forecast figures included in the Performance Statement are those adopted by Council in the *Budget 2023/2024* on 26 June 2023 and the review and update of Council's finance plan. The Budget includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long-term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The Budget can be obtained from Council's website [Adopted Budget 2023-2024](#) by contacting Council.



## Description of Municipality

The City of Whitehorse is located just 15 kilometers east of Melbourne and covers an area of 64 square kilometers. The municipality has an estimated residential population of 169,346 residents (Australian Bureau of Statistics census data 2021).

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

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

# SUSTAINABLE CAPACITY INDICATORS

For the year ended 30 June 2023

SERVICE/INDICATOR/MEASURE	Results				Comments
	2020	2021	2022	2023	
Population					
<b>C1 Expenses per head of municipal population</b> <i>[Total expenses / Municipal population]</i>	\$982.37	\$968.84	\$1,082.21	<b>\$1,315.31</b>	This result demonstrates Council's ability to maintain a low-cost base per head of population. The 2022/23 result reflects expenditure levels returning to regular activity levels after two years of COVID-19 impacted services coupled with Council's continued investment in transformation initiatives. The increase is also contributed to higher disposal of assets and once of employee related expenditure related to Council's decision not to renew its contracts with Home and Community Services.
<b>C2 Infrastructure per head of municipal population</b> <i>[Value of infrastructure / Municipal population]</i>	\$5,438.54	\$5,179.50	\$6,092.03	<b>\$6,950.31</b>	This result reflects Council's continual commitment to invest in high-quality infrastructure. The increase in 2022/23 is mainly due to a revaluation of Roads and Footpaths and cycleway assets coupled with a reduction in Municipal population of 2% compared to the 2021/22 year.
<b>C3 Population density per length of road</b> <i>[Municipal population / Kilometres of local roads]</i>	280.59	283.73	276.25	<b>270.03</b>	This result demonstrates the City of Whitehorse's population using an established road network, which is well maintained but not growing in length. The decrease in 2022/23 compared to 2021/22 is due to a reduction in population growth of 2.1%.
Own-source revenue					
<b>C4 Own-source revenue per head of municipal population</b> <i>[Own-source revenue / Municipal population]</i>	\$970.88	\$916.26	\$999.27	<b>\$1,117.37</b>	Council's ability to generate own source income increased in 2022/23 due to return to regular activity levels after two years of COVID-19 impacted services and were reflected mainly across user fees and charges combined with higher interest on investment income.
Recurrent grants					
<b>C5 Recurrent grants per head of municipal population</b> <i>[Recurrent grants / Municipal population]</i>	\$120.47	\$121.14	\$135.11	<b>\$137.94</b>	The 2022/23 result includes the entire Victorian Local Government Grants Commission 2023/24 funding allocation, with the entire amount being brought forward and included in 2022/23 year income. There has also been a slight reduction in the population by 2% for 2022/23.
Disadvantage					
<b>C6 Relative Socio-Economic Disadvantage</b> <i>[Index of Relative Socio-Economic Disadvantage by decile]</i>	9.00	9.00	9.00	<b>9.00</b>	This result indicates that Whitehorse continues to be a municipality with a relatively low socio-economic disadvantage.
Workforce turnover					
<b>C7 Percentage of staff turnover</b> <i>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</i>	7.46%	7.78%	12.82%	<b>10.17%</b>	The turnover rate for 2022/23 can be attributed to a number of factors including, in part, post COVID-19 pandemic resulting in changes to employee preferences and circumstances.

## Definitions

**“adjusted underlying revenue”** means total income other than:

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

**“infrastructure”** means non-current property, plant and equipment excluding land

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

**“population”** means the resident population estimated by council

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

**“relative socio-economic disadvantage”**, in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

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

**“unrestricted cash”** means all cash and cash equivalents other than restricted cash

# SERVICE PERFORMANCE INDICATORS

For the year ended 30 June 2023

SERVICE/INDICATOR/MEASURE	Results				Comments
	2020	2021	2022	2023	
Aquatic Facilities					
Utilisation					We have seen a 70% increase in the utilisation of our Aqualink aquatic facilities this year, with 2022-23 being the first full year of full operations post COVID-19 pandemic closure periods. We have seen a boost in memberships and swimming lesson enrolments, thanks in part to a number of promotions run throughout the year.
AF6 Utilisation of aquatic facilities	6.00	3.08	4.70	7.86	
[Number of visits to aquatic facilities / Municipal population]					
Animal Management					
Health and Safety					This year we continued to have a 100% successful prosecution rate for all animal matters and prosecuted five animal management cases this financial year. We only move to prosecute cases that can't be resolved with both parties outside of the court system.
AM7 Animal management prosecutions	100.00%	100.00%	100.00%	100.00%	
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100					
Food Safety					
Health and Safety					This indicator is for the 2022 calendar year. We successfully followed up on all critical and major non-compliance outcomes for the 2022 year in accordance with operational policy. Consistent results have been achieved in the past five years through improved tracking of critical and major non-compliance and strengthening our policy and procedures.
FS4 Critical and major noncompliance outcome notifications	100.00%	100.00%	100.00%	100.00%	
[Number of critical non-compliance outcome notifications and major noncompliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x 100					
Governance					
Satisfaction					Our Councillors are committed to making decisions in the best interest of the community, following the adopted Governance Rules that promote improved decision making, transparency of decisions, achieving best community outcomes and community involvement. In order to increase transparency and accessibility to Council meetings, we provide live streaming and on-demand access of Council meetings on <a href="https://www.whitehorse.vic.gov.au">Whitehorse.vic.gov.au</a>
G5 Satisfaction with council decisions	61	60	61	56	
[Community satisfaction rating out of 100 with the performance of council in making decisions in the interest of the community]					



Libraries					
Participation					This year has seen an increase in our community returning to our libraries since the COVID-19 pandemic, with an increase in active members and borrowing rates. The removal of all government restrictions throughout the last financial year has contributed to a return to almost pre-pandemic levels.
LB4 Active library borrowers in municipality	13.61%	11.83%	10.70%	10.59%	
[Number of active library borrowers in the last three years / The sum of the population for the last three years] x 100					
Maternal and Child Health (MCH)					
Participation					The Maternal and Child Health (MCH) service and the sector as a whole experienced workforce shortages following the COVID-19 pandemic. The Whitehorse MCH service was required to undertake a reduced and prioritised service at times throughout the last financial year.
MC4 Participation in MCH service	80.21%	78.22%	77.03%	77.55%	
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100					
Participation					Our municipality has a small number of Indigenous Australian children registered as part of the Maternal and Child Health (MCH) service. The participation rate is high during the first year of life and then tends to decline. This financial year's participation result has seen an increase deemed to be a result of the responsive Enhanced MCH Program.
MC5 Participation in MCH service by aboriginal children	79.55%	86.54%	85.71%	93.41%	
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100					
Roads					
Satisfaction					We continue to work through our road maintenance programme to ensure we are improving the condition of sealed local roads throughout our municipality. This year's decrease may be associated with higher numbers of sealed local road requests, related to the high levels of rainfall which led to increased surface deterioration and the impact of ongoing development works within our municipality resulting in an increase in heavy vehicle traffic on local roads.
R5 Satisfaction with sealed local roads	69	71	68	64	
[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]					
Statutory Planning					
Decision-making					This result remains consistent against previous years and demonstrates the thorough processes for planning applications and the strong policy basis upon which decisions are made. We work to ensure that planning outcomes meet expectations of the planning scheme and the community, and this can at times require a VCAT mediation process to achieve these outcomes.
SP4 Council planning decisions upheld at VCAT	52.38%	47.06%	47.06%	52.73%	
[Number of VCAT decisions that did not set aside Council’s decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x 100					
Waste Collection					
Waste diversion					The proportion of waste diverted from landfill has increased compared to the previous year. The increase is predominately due to the introduction of the food and garden organics (FOGO) service in the 2022/23 financial year.
WC5 Kerbside collection waste diverted from landfill	53.02%	52.32%	51.46%	56.32%	
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100					

## Definitions

**“Aboriginal child”** means a child who is an Aboriginal person

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

**“active library borrower”** means a member of a library who has borrowed a book from the library

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

**“class 1 food premises”** means food premises, within the meaning of the Food Act 1984, that have been declared as class 1 food premises under section 19C of that Act

**“class 2 food premises”** means food premises, within the meaning of the Food Act 1984, that have been declared as class 2 food premises under section 19C of that Act

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

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

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

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

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

**“population”** means the resident population estimated by council

# FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2023

SERVICE/ INDICATOR/ MEASURE	Results				Forecast				Comments
	2020	2021	2022	2023	2024	2025	2026	2027	
Efficiency									
Expenditure level									This result demonstrates our continual ability to deliver services to the community within a responsible budget. The increase in 2022/23 reflects increased expenditure levels as Council’s services continued to return to normal operations post COVID-19 and ongoing investment in transformation initiatives including implementation of a new Enterprise Resource Planning System. Council also incurred once-off expenditure in 2022/23 relating to Council’s decision not to renew its contracts to provide Whitehorse Home and Community Services and an increase in Net loss on disposal of property, infrastructure, plant and equipment primarily relating to the divestment of land to the State Government for construction of the Suburban Rail Loop. The forecast for the next few years reflects Council’s continued investment in the Transformation Program including the introduction of technology initiatives.
E2 Expenses per property assessment	\$2,324.52	\$2,278.34	\$2,446.47	\$2,866.94					
[Total expenses / Number of property assessments]									
Revenue level									This result confirms Whitehorse City Council's low average rates per assessment, which is among the lowest across Metropolitan Melbourne. From 2023/24 the decrease in forecast years reflects the introduction and separation of the waste service charge which is excluded from general rates.
E4 Average rate per property assessment	\$1,584.36	\$1,606.97	\$1,626.97	\$1,645.97					
[Total rate revenue (general rates and municipal charges) / Number of property assessments]									
Liquidity									
Working Capital									The 2022/23 result primarily reflects a reduction in cash assets compared to previous years due to the use of reserves to fund the 2022/23 Capital Works Program including the Whitehorse Performing Arts Centre redevelopment and other major community infrastructure projects but remains steady over the forecast projections.
L1 Current assets compared to current liabilities	459.45%	390.84%	384.59%	327.83%					
[Current assets / Current liabilities] x100									

SERVICE/ INDICATOR/ MEASURE	Results				Forecast				Comments
	2020	2021	2022	2023	2024	2025	2026	2027	
Unrestricted cash									This indicator shows cash and cash equivalents and financial assets that are not available for use other than for the purpose for which it is restricted in accordance with accounting standards. The unrestricted cash indicator for 2022/23 is due to cash held to fund carry forward capital works from 2022/23, conditional grants unspent and statutory reserves. Also contributing to the 2022/23 result were high levels of funding held in investments with a term of greater than 90 days maturity in order to maximise interest income at the end of 30 June 2023. A total of \$168 million in term deposit investments are classified as "other financial assets" not cash. If these term deposits were classified as cash the indicator result would be 154.32%.
L2 Unrestricted cash compared to current liabilities	285.71%	214.18%	-109.89%	-100.63%	148.38%	153.95%	159.46%	173.77%	
[Unrestricted cash / Current liabilities] x100									
Obligations									
Loans and borrowings									Not applicable
O2 Loans and borrowings compared to rates	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
[Interest bearing loans and borrowings / Rate revenue] x100									
Loans and borrowings									Not applicable
O3 Loans and borrowings repayments compared to rates	4.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100									
Indebtedness									The 2022/23 reflects an increase to own-source revenue as Council’s services continued to return to normal operations post COVID-19. Non-current liabilities have increased in 2022/23 primarily relating lease liabilities for waste trucks from two new waste contracts for kerbside and hard waste collection. This reduces over the forecast projections as lease payments are made.
O4 Non-current liabilities compared to own source revenue	2.34%	3.36%	2.97%	6.97%	6.26%	5.37%	4.66%	4.21%	
[Non-current liabilities / Own source revenue] x100									



SERVICE/ INDICATOR/ MEASURE	Results				Forecast				Comments
	2020	2021	2022	2023	2024	2025	2026	2027	
Asset renewal and upgrade									This result continues the strong trend of Council's asset renewal expenditure and demonstrates Council's continual commitment to renew its existing community infrastructure. The result is based on Asset Renewal budgets and the timing of major projects, forecast years remain steady and above the desired level of 100%.
O5 Asset renewal and upgrade compared to depreciation	206.91%	151.59%	124.63%	126.13%					
[Asset renewal and asset upgrade expense / Asset depreciation] x100									
Operating position									
Adjusted underlying result									The adjusted underlying result in 2022/23 is primarily due an increase in Net Loss on disposal of property, infrastructure, plant and equipment relating to the divestment of land to State Government for construction of the Suburban Rail Loop \$5.75m and disposal of assets at Morack Golf Course and Silvergrove. An increase in once off employee expenditure of \$5.25m has also contributed to the lower result due to Council’s decision not to renew its contracts to provide Whitehorse Home and Community Services. After adjusting for these once off items Council’s adjusted underlying result for 2022/23 would have returned a positive result.  The 2023/24 forecast result is impacted primarily due to the entire funding allocation for the 2023/24 Victorian Local Government Grants Commission being brought forward and recognised as income in 2022/23 \$5.86m. Improvement in financial performance is expected over the forecast projections.
OP1 Adjusted underlying surplus (or deficit)	12.90%	10.86%	5.78%	-4.06%					
[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100									
Stability									
Rates concentration									Rates compared to adjusted underlying revenue indicator has improved in 2022/23 primarily due to Own Source income levels gradually returning to normal levels post COVID-19 mainly in user fees and statutory fees. Interest on investment income has increased due to favourable interest rates. Forecast projections are mainly impacted by Council’s decision not to renew its contracts to provide Whitehorse Home and Community Services (WHACS) beyond 30 June 2023. As a result, from 2023/24 Council’s total underlying revenue is lower mainly relating to reduced user fees and government grant funding previously received for WHACS (estimated \$13 million annually).
S1 Rates compared to adjusted underlying revenue	59.50%	62.89%	62.68%	59.91%					
[Rate revenue / Adjusted underlying revenue] x100									

SERVICE/ INDICATOR/ MEASURE	Results				Forecast				Comments
	2020	2021	2022	2023	2024	2025	2026	2027	
<b>Rates effort</b>									
<b>S2 Rates compared to property values</b>									
<i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>	0.17%	0.17%	0.17%	<b>0.15%</b>	0.17%	0.17%	0.17%	0.18%	This result reflects the extent of reliance on rate revenues to fund all of Council's ongoing services. A low or decreasing level of rates suggests an improvement in the rating burden. The slightly lower percentage is primarily due to an increase in property values of 13.84% compared to 2021/22 combined with rate revenue capped at 1.75% for 2022/23.

## Definitions

**“adjusted underlying revenue”** means total income other than:

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

**“adjusted underlying surplus (or deficit)”** means adjusted underlying revenue less total expenditure

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

**“current assets”** has the same meaning as in the AAS

**“current liabilities”** has the same meaning as in the AAS

**“non-current assets”** means all assets other than current assets

**“non-current liabilities”** means all liabilities other than current liabilities

**“non-recurrent grant”** means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council’s Strategic Resource Plan

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

**“population”** means the resident population estimated by council

**“rate revenue”** means revenue from general rates, municipal charges, service rates and service charges

**“recurrent grant”** means a grant other than a nonrecurrent grant

**“residential rates”** means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

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

**“unrestricted cash”** means all cash and cash equivalents other than restricted cash.

## CERTIFICATION OF THE PERFORMANCE STATEMENT

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



**Callista Clarke**

CPA Principal Accounting Officer

Dated: 9 October 2023

In our opinion, the accompanying performance statement of *Whitehorse City Council* for the year ended 30 June 2023 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

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

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



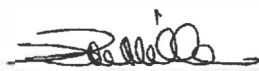
**Councillor Blair Barker**

Dated: 9 October 2023



**Councillor Trudy Skilbeck**

Dated: 9 October 2023



**Simon McMillan**

Chief Executive Officer

Dated: 9 October 2023

# Independent Auditor's Report

## To the Councillors of Whitehorse City Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Whitehorse City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• basis of preparation for the performance statement</li> <li>• description of municipality for the year ended 30 June 2023</li> <li>• sustainable capacity indicators for the year ended 30 June 2023</li> <li>• service performance indicators for the year ended 30 June 2023</li> <li>• financial performance indicators for the year ended 30 June 2023</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Whitehorse City Council in respect of the year ended 30 June 2023 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and <i>Local Government (Planning and Reporting) Regulations 2020</i>.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>



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

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

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

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

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MELBOURNE  
13 October 2023



Travis Derricott  
*as delegate for the Auditor-General of Victoria*

# FINANCIAL STATEMENTS 2022/23

The Annual Financial Report is one of Council's key reports to the community. It shows Council's financial performance during the year and the financial position at the end of the year.

The Annual Financial Report is prepared under the requirements of the *Local Government Act 2020*, the Local Government (Planning and Reporting) Regulations 2020, Australian Accounting Standards and Interpretations as well as the Local Government Model Financial Report, which are designed to standardise financial reporting for local government bodies throughout Victoria.

Council is committed to accountability. For this reason, this simple guide has been developed to assist readers understand the Annual Financial Report.

## UNDERSTANDING THE FINANCIAL STATEMENTS

Council's Annual Financial Report contains the following sections:

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Notes to the Financial Statements
- Certification of the Annual Financial Report
- Auditor-General's Independent Audit Report

These sections are described in more detail below.

## COMPREHENSIVE INCOME STATEMENT

The Comprehensive Income Statement measures Council's financial performance over the year and shows if a surplus or a deficit results from delivering Council's services. The Comprehensive Income Statement shows total income, total expenses and the surplus (deficit) for the year.

The statement includes all sources of income less all operating expenses or expenses incurred in delivering these services. This includes depreciation, which is the writing down over time the value of buildings, roads, footpaths, drains and all other infrastructure assets which are used to provide Council services.

These assets are depreciated over the life of the asset as they are used. Capital costs or new assets purchased or created during the year are excluded from the statement but as indicated above, are depreciated as they are used.

The statement is prepared on an 'accrual' basis. This means that income is recognised when earned and expenses are recognised when incurred, regardless of when the cash is actually received or paid.

## BALANCE SHEET

The Balance Sheet is a snapshot of Council's financial position at the end of the financial year. It shows what Council owns as assets and what it owes as liabilities. Assets and liabilities are separated into current and non-current. Current assets are assets that are either cash or could be readily converted to cash within 12 months while liabilities are regarded as current when they require payment or are entitled to be paid within this same timeframe.

The components of the Balance Sheet are explained below. Current and non-current assets include:

- Cash and cash equivalents – This includes cash held in banks and petty cash. It also includes Council's cash investments in term deposits with a maturity of 90 days or less.
- Other Financial assets – This includes term deposits with a maturity of greater than 90 days.
- Trade and other receivables – This represents monies owed to Council ratepayers, parking debtors, and other debtors.
- Other assets – This includes prepayments and accrued income.
- Investments in associates – This represents the value of Council's ownerships and investments in the Whitehorse Manningham Regional Library Corporation and Narre Warren User Group.
- Property, infrastructure, plant and equipment – This is the most significant component of Council's worth and includes land, buildings, roads, drainage, land improvements, plant and machinery, equipment, furniture and fittings, other structures, and the Art Collection.

Current and non-current liabilities include:

- Trade and other payables – This represents monies owed to creditors, including accrued expenditure, and grants held in advance by Council.
- Trust funds and deposits – This represents deposits or other funds held in trust for customers and contractors.
- Provisions – This includes annual leave and long service leave employee entitlements.
- Other liabilities – This represents Council's liability for its share in Clayton Regional Landfill.

Net assets are calculated as total assets less total liabilities and represent the net worth of Council, which has been built up over many years. Net assets equal total equity.

The components of total equity are:

- Accumulated surplus – This refers to the value of all net assets accumulated over time less funds transferred to other reserves.
- Reserves – This consists of the asset revaluation reserve which is the difference between the previously recorded value of assets and their current valuations and other reserves which comprise various reserves where funds have been allocated from the accumulated surplus for specific purposes

## STATEMENT OF CHANGES IN EQUITY

The Statement of Changes in Equity summarises the change in Council's net worth (or net assets). The Statement of Changes in Equity also shows the total comprehensive income for the year, which consists of the surplus (deficit) for the year and any other comprehensive income (asset revaluations), and transfers between accumulated surplus and other reserves.

## STATEMENT OF CASH FLOWS

The Statement of Cash Flows shows Council's cash inflows and cash outflows for the financial year and the net 'cash in hand' position. It differs from the Comprehensive Income Statement in that:

- it excludes non-cash expenses, such as depreciation
- it excludes the accruals taken into account by the Comprehensive Income Statement
- it includes payments or receipts in relation to capital items
- it includes any 'financing' activities, such as any additional cash that Council may hold as a result of proceeds from borrowings.

Council uses the Statement of Cash Flows in conjunction with the rest of the Financial Statements to evaluate changes in net assets, analyse the financial structure (including the liquidity and solvency of Council), and make decisions concerning the amounts and timing of cash flows in order to adapt to changing circumstances and opportunities.

The Statement of Cash Flows contains three sections:

- Cash flows from operating activities – This relates to revenue-producing activities. It includes receipts from rates, user fees and charges, grants and subsidies, interest received, and other income. This is offset by payments for employee benefits, materials and services and other expenses.
- Cash flows from investing activities – This relates to transactions associated with the acquisition and disposal of long-term assets and other investments. It includes proceeds from the sale of assets, payments for the acquisition of assets and net cash movements in term deposits (investments).
- Cash flows from financing activities – This relates to transactions associated with loans and borrowings and includes loan repayments and interest payments (finance costs).

## STATEMENT OF CAPITAL WORKS

The Statement of Capital Works is a summary of all amounts expended by Council on capital works for the financial year. It shows a breakdown of the expenditure by area including land, buildings, plant machinery and equipment, fixtures, fittings and furniture, roads, drainage, parks, open space and streetscapes. The Statement of Capital Works also splits the total capital works expenditure into asset renewal, upgrade, new assets or asset expansion. Asset renewal expenditure is expenditure on existing assets through renewing, restoring and replacing existing assets.



## **NOTES TO THE FINANCIAL STATEMENTS**

The Notes to the Financial Statements provide further information in relation to the rules and assumptions used to prepare the Financial Statements as well as additional information and detail about specific items within the Statements. The Notes also advise the reader if there have been any changes to Accounting Standards, accounting policies or legislation which may change the way the Statements are prepared.

Within the five Financial Statements, there is a Note column to indicate which Note the reader can refer to for additional information.

Information in the Notes is particularly useful where there has been a significant change from the previous year's comparative figure. The Notes should be read together with other parts of the Financial Report to get a clear picture of Council's financial performance and financial position.

## **CERTIFICATION OF THE FINANCIAL REPORT**

The Certification of the Financial Report is made by the Principal Accounting Officer, the Chief Executive Officer and two Councillors on behalf of Council.

The certification by the Principal Accounting Officer is made by the person responsible for the preparation of the Financial Report. It certifies that in their opinion, the reports have met all the statutory and professional reporting requirements.

The certification by the Chief Executive Officer and representative Councillors certifies that in their opinion, the Financial Report is presented fairly and is not misleading or inaccurate.

## **AUDITOR-GENERAL'S INDEPENDENT AUDITOR'S REPORT**

The Victorian Auditor-General's Independent Audit Report provides the reader with an independent opinion on the Financial Report and will advise the reader if there are any issues of concern.

Whitehorse City Council received a clear audit for 2022/23 financial year.

**Whitehorse City Council**  
**ANNUAL FINANCIAL REPORT**  
***For the Year Ended 30 June 2023***

# Whitehorse City Council

## Financial Report

### Table of Contents

<b>FINANCIAL REPORT</b>	<b>Page</b>
Certification of the Financial Statements	1-3
 <b>Financial Statements</b>	
Comprehensive Income Statement	4
Balance Sheet	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Statement of Capital Works	8
 <b>Notes to the Financial Statements</b>	
Note 1 Overview	9
Note 2 Analysis of our results	
2.1 Performance against budget	
2.1.1 Income and expenditure	10-11
2.1.2 Capital works	12-13
2.2 Analysis of council results by program	14-15
Note 3 Funding for the delivery of our services	
3.1. Rates and charges	16
3.2. Statutory fees and fines	16
3.3. User fees	16
3.4. Funding from other levels of government	17-18
3.5. Contributions	19
3.6. Net gain/(loss) on disposal of property, infrastructure, plant and equipment	19
3.7. Other income	19
Note 4 The cost of delivering services	
4.1. Employee costs	20
4.2. Materials and services	20
4.3. Depreciation	20
4.4. Amortisation - Intangible assets	21
4.5. Amortisation - Right of use assets	21
4.6. Bad and doubtful debts	21
4.7. Finance Costs - Leases	21
4.8. Other expenses	21
Note 5 Our financial position	
5.1. Financial assets	22-23
5.2. Non-financial assets	24
5.3. Payables, trust funds and deposits and unearned income/revenue	25
5.4. Provisions	26-27
5.5. Financing arrangements	27
5.6. Commitments	28-29
5.7. Leases	29-30
Note 6 Assets we manage	
6.1. Non current assets classified as held for sale	31
6.2. Property, infrastructure plant and equipment	32-38
6.3. Investments in associates, joint arrangements and subsidiaries	39-40
Note 7 People and relationships	
7.1. Council and key management remuneration	41-43
7.2. Related party disclosure	43
Note 8 Managing uncertainties	
8.1. Contingent assets and liabilities	44-45
8.2. Change in accounting standards	45
8.3. Financial instruments	45-47
8.4. Fair value measurement	48-49
8.5. Events occurring after balance date	49
Note 9 Other matters	
9.1. Reserves	50-52
9.2. Reconciliation of cash flows from operating activities to surplus/(deficit)	52
9.3. Superannuation	52-55
Note 10 Change in accounting policy	55

### Certification of the Financial Statements

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



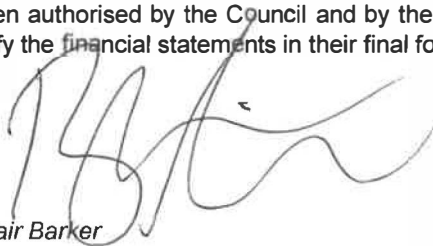
Callista Clarke CPA  
**Principal Accounting Officer**

**Dated :** 9 October 2023  
Nunawading

In our opinion, the accompanying financial statements present fairly the financial transactions of the Whitehorse City Council for the year ended 30 June 2023 and the financial position of the Council as at that date.

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

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



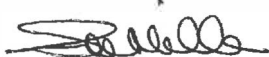
Councillor Blair Barker  
**Councillor**

**Dated :** 9 October 2023  
Nunawading



Councillor Trudy Skillebeck  
**Councillor**

**Dated :** 9 October 2023  
Nunawading



Simon McMillan  
**Chief Executive Officer**

**Dated :** 9 October 2023  
Nunawading



# Independent Auditor's Report

## To the Councillors of Whitehorse City Council

<b>Opinion</b>	<p>I have audited the financial report of Whitehorse City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2023</li> <li>• comprehensive income statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• statement of cash flows for the year then ended</li> <li>• statement of capital works for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• certification of the financial statements.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2023 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

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**Auditor's responsibilities for the audit of the financial report**

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


As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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MELBOURNE  
13 October 2023

  
Travis Derricott  
as delegate for the Auditor-General of Victoria

## Comprehensive Income Statement For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>Income / Revenue</b>			
Rates and charges	3.1	130,478	126,729
Statutory fees and fines	3.2	9,670	8,045
User fees	3.3	40,969	34,560
Grants - operating	3.4	24,879	25,605
Grants - capital	3.4	8,976	4,598
Contributions - monetary	3.5	5,770	5,053
Contributions - non monetary	3.5	625	329
Share of net (loss) profits of associates and joint ventures	6.3	(219)	81
Other income	3.7	11,423	6,446
<b>Total income / revenue</b>		<b>232,571</b>	<b>211,446</b>
<b>Expenses</b>			
Employee costs	4.1	92,406	78,513
Materials and services	4.2	80,568	71,426
Depreciation	4.3	34,720	29,870
Amortisation - intangible assets	4.4	377	399
Amortisation - right of use assets	4.5	1,482	607
Bad and doubtful debts - allowance for impairment losses	4.6	1,180	1,432
Finance costs - leases	4.7	159	33
Contributions expense - Whitehorse Manningham Library	7.2(a)	5,665	5,548
Other expenses	4.8	2,734	2,608
Net loss on disposal of property, infrastructure, plant and equipment	3.6	7,139	20
<b>Total expenses</b>		<b>226,430</b>	<b>190,456</b>
<b>Surplus for the year</b>		<b>6,141</b>	<b>20,990</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation increment	6.2	71,270	560,938
<b>Total other comprehensive income</b>		<b>71,270</b>	<b>560,938</b>
<b>Total comprehensive result</b>		<b>77,411</b>	<b>581,928</b>

## Balance Sheet As at 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	29,031	21,620
Trade and other receivables	5.1	15,597	14,524
Other financial assets	5.1	162,585	193,681
Non-current assets classified as held for sale	6.1	2,414	-
Prepayments	5.2	1,522	1,778
Other assets	5.2	4,336	739
<b>Total current assets</b>		<u>215,485</u>	<u>232,342</u>
<b>Non-current assets</b>			
Other financial assets	5.1	5,000	32,000
Trade and other receivables	5.1	376	424
Investments in associates, joint arrangements and subsidiaries	6.3	6,556	6,167
Property, infrastructure, plant and equipment	6.2	4,266,671	4,148,999
Right-of-use assets	5.7	9,792	1,518
Intangible assets	5.2	973	792
<b>Total non-current assets</b>		<u>4,289,368</u>	<u>4,189,900</u>
<b>Total assets</b>		<u>4,504,853</u>	<u>4,422,242</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	22,708	26,619
Trust funds and deposits	5.3	15,153	14,146
Unearned income/revenue	5.3	8,165	10,205
Provisions	5.4	18,423	17,327
Lease liabilities	5.7	1,282	437
<b>Total current liabilities</b>		<u>65,731</u>	<u>68,734</u>
<b>Non-current liabilities</b>			
Provisions	5.4	1,736	1,684
Provision for investments in joint operation accounted for using the equity method	6.3	3,030	2,422
Lease liabilities	5.7	8,659	1,116
<b>Total non-current liabilities</b>		<u>13,425</u>	<u>5,222</u>
<b>Total liabilities</b>		<u>79,156</u>	<u>73,956</u>
<b>Net assets</b>		<u>4,425,697</u>	<u>4,348,286</u>
<b>Equity</b>			
Accumulated surplus		1,535,881	1,499,245
Reserves	9.1	2,889,816	2,849,041
<b>Total Equity</b>		<u>4,425,697</u>	<u>4,348,286</u>

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



## Statement of Changes in Equity For the Year Ended 30 June 2023

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023</b>					
Balance at beginning of the financial year		4,348,286	1,499,245	2,716,974	132,067
Surplus for the year		6,141	6,141	-	-
Net asset revaluation increment	6.2	71,270	-	71,270	-
Transfers to other reserves	9.1(b)	-	(10,178)	-	10,178
Transfers from other reserves	9.1(b)	-	40,673	-	(40,673)
<b>Balance at end of the financial year</b>		<b>4,425,697</b>	<b>1,535,881</b>	<b>2,788,244</b>	<b>101,572</b>

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2022</b>					
Balance at beginning of the financial year		3,766,358	1,473,874	2,156,036	136,448
Surplus for the year		20,990	20,990	-	-
Net asset revaluation increment	6.2	560,938	-	560,938	-
Transfers to other reserves	9.1(b)	-	(7,996)	-	7,996
Transfers from other reserves	9.1(b)	-	12,377	-	(12,377)
<b>Balance at end of the financial year</b>		<b>4,348,286</b>	<b>1,499,245</b>	<b>2,716,974</b>	<b>132,067</b>

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

## Statement of Cash Flows For the Year Ended 30 June 2023

	Note	2023 Inflows/ (Outflows) \$'000	2022 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		129,356	124,504
Statutory fees and fines		8,378	7,353
User fees		41,875	36,264
Grants - operating		25,401	25,264
Grants - capital		5,841	1,711
Contributions - monetary		6,091	5,286
Interest received		3,164	1,264
Trust funds and deposits taken		27,231	25,390
Other receipts		7,122	5,479
Net GST refund		14,311	10,286
Employee costs		(86,828)	(79,560)
Materials and services		(111,669)	(76,760)
Short-term, low value and variable lease payments		-	(31)
Contributions expense - Whitehorse Manningham Library		(5,665)	(5,548)
Trust funds and deposits repaid		(26,224)	(25,314)
Other payments		(2,987)	(2,855)
<b>Net cash provided by operating activities</b>	9.2	35,397	52,733
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment		(85,676)	(56,607)
Proceeds from sale of property, infrastructure, plant and equipment	3.6	1,119	1,703
Payments for investments		(167,585)	(225,681)
Proceeds from sale of investments		225,681	228,739
Payments of loans and advances		2	3
<b>Net cash used in investing activities</b>		(26,459)	(51,843)
<b>Cash flows from financing activities</b>			
Interest paid - lease liability		(159)	(33)
Repayment of lease liabilities		(1,368)	(601)
<b>Net cash used in financing activities</b>		(1,527)	(634)
Net increase in cash and cash equivalents		7,411	256
Cash and cash equivalents at the beginning of the financial year		21,620	21,364
<b>Cash and cash equivalents at the end of the financial year</b>	5.1	29,031	21,620
Financing arrangements	5.5		
Restrictions on Cash	5.6		

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

## Statement of Capital Works For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>Property</b>		
Buildings	58,674	23,905
Building improvements	3,721	5,237
<b>Total buildings</b>	<u>62,395</u>	<u>29,142</u>
<b>Total property</b>	<u>62,395</u>	<u>29,142</u>
<b>Plant and equipment</b>		
Plant, machinery and equipment	2,987	2,806
Fixtures, fittings and furniture	836	406
Computers and telecommunications	2,467	1,275
<b>Total plant and equipment</b>	<u>6,290</u>	<u>4,487</u>
<b>Infrastructure</b>		
Roads	5,533	6,128
Bridges	-	1,490
Footpaths and cycleways	6,045	4,982
Drainage	1,603	2,504
Recreational, leisure and community facilities	5,571	3,466
Parks, open space and streetscapes	3,563	3,230
Off street car parks	759	591
Other infrastructure	-	7
<b>Total infrastructure</b>	<u>23,074</u>	<u>22,398</u>
<b>Total capital works expenditure</b>	<u>91,759</u>	<u>56,027</u>
<b>Represented by:</b>		
New asset expenditure	12,335	5,052
Asset renewal expenditure	39,965	33,934
Asset expansion expenditure	35,632	13,748
Asset upgrade expenditure	3,827	3,293
<b>Total capital works expenditure</b>	<u>91,759</u>	<u>56,027</u>

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 1 Overview

#### Introduction

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

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

#### Statement of compliance

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

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

#### Significant accounting policies

##### 1.1 Basis of accounting

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

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

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.4)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.7)
- whether or not AASB 1059 *Service Concession Arrangements: Grantors* is applicable
- other areas requiring judgements.

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

#### Goods and Services Tax (GST)

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

##### 1.2 Impact of Covid-19

During 2022-23 the COVID-19 pandemic has not had any significant impacts on Council's financial operations and service obligations.



## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 2 Analysis of our results

#### 2.1 Performance against budget

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

The budget figures detailed below are those adopted by Council on 27 June 2022. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

#### 2.1.1 Income / Revenue and expenditure

	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
<b>Income / Revenue</b>					
Rates and charges	130,538	130,478	(60)	0%	
Statutory fees and fines	13,300	9,670	(3,630)	-27%	1
User fees	44,465	40,969	(3,496)	-8%	2
Grants - operating	17,922	24,879	6,957	39%	3
Grants - capital	4,391	8,976	4,585	104%	4
Contributions - monetary	5,670	5,770	100	2%	
Contributions - non monetary	-	625	625	100%	5
Share of net losses of associates and joint ventures	-	(219)	(219)	100%	
Other income	6,118	11,423	5,305	87%	6
<b>Total income / revenue</b>	<b>222,404</b>	<b>232,571</b>	<b>10,167</b>	<b>5%</b>	
<b>Expenses</b>					
Employee costs	(90,014)	(92,406)	(2,392)	-3%	7
Materials and services	(82,540)	(80,568)	1,972	2%	8
Depreciation	(31,930)	(34,720)	(2,790)	-9%	9
Amortisation - intangible assets	(470)	(377)	93	20%	
Amortisation - right of use assets	(1,514)	(1,482)	32	2%	
Bad and doubtful debts - allowance for impairment losses	(1,271)	(1,180)	91	7%	
Contributions - Whitehorse Manningham Regional Library Corporation	(5,666)	(5,665)	1	0%	
Finance costs - leases	(131)	(159)	(28)	-21%	
Other expenses	(2,513)	(2,734)	(221)	-9%	
Net (loss)/gain on disposal of property, infrastructure, plant and equipment	382	(7,139)	(7,521)	-1969%	10
<b>Total expenses</b>	<b>(215,667)</b>	<b>(226,430)</b>	<b>(10,763)</b>	<b>-5%</b>	
<b>Surplus for the year</b>	<b>6,737</b>	<b>6,141</b>	<b>(596)</b>	<b>-9%</b>	
<b>Other comprehensive income</b>					
Revaluation of property, infrastructure, plant and equipment	-	71,270	71,270	100%	11
<b>Total Comprehensive result</b>	<b>6,737</b>	<b>77,411</b>	<b>70,674</b>	<b>1049%</b>	

## Notes to the Financial Report For the Year Ended 30 June 2023

### 2.1.1 Income / Revenue and expenditure (continued)

#### Explanation of material variations

- 1 Statutory fees & fines were \$3.63m lower than budget primarily due to lower parking infringements \$2.94m as a result of a slower than anticipated return to normal activity levels in key business areas and delay in After Hours Parking Services contract, combined with decreased fee income in Statutory Planning \$1.09m. The lower parking infringements income has been partially offset by lower Fines Vic Lodgement Fees \$557k noted in materials and services expenditure.
- 2 User fees were \$3.50m lower than budget primarily due to a slower than anticipated return to normal demand levels after COVID-19. The main variances were a \$1.09m decrease in Leisure & Recreation Services, \$680k decrease in Home & Community Services, \$590km decrease in Health & Family Services, \$500k decrease in City Planning & Development, and \$480k decrease in Arts & Cultural Services.
- 3 Operating grants were \$6.96m higher than budgeted due primarily to a \$5.78m increase in Victorian Local Government Grants Commission funding, with the entire 2023/24 funding allocation being paid early and recognised in 2022/23, plus additional Local Roads and Community Infrastructure program(LRCI) funding received for street lighting of \$940k, an increase in Health & Family Services funding of \$490k, and Open Space Development \$250k. This was offset by lower funding of \$760k for Home & Community Services due to Council decision not to renew its contracts to provide Whitehorse Home & Community Services.
- 4 Capital Grants were \$4.59m higher than budgeted predominantly due to the receipt of LRCI Phase 2 and 3 funding (\$4.15m).
- 5 Contributions non-monetary consists of donated assets of drainage.
- 6 Other income was \$5.28m higher than budget due to higher interest on investments (\$2.80m), plus the receipt of income related to Home care packages due to the Council decision not to renew its contracts to provide Whitehorse Home & Community Services (WHACS) (\$2.18m) and is partially offset by WHACS program activities included in materials and services costs noted below.
- 7 Employee costs were \$2.39m higher than budget due primarily due an increase in once-off employee expenditure of \$5.25m relating to Council's decision not to renew its contracts to provide Whitehorse Home and Community Services (WHACS). This has been partially offset by favourable variances primarily in WHACS due to decreased service demand and insufficient resourcing (\$1.86m) and City Planning & Development (\$1.03m).
- 8 Materials & services were \$1.97m lower than budget primarily due to lower spend across Information Technology (\$2.20m), Transformation (\$883k), Compliance - lodgement fees and delay in Ground sensors and After Hours Parking Services contract (\$1.00m), Emergency response - COVID costs (\$955k), Strategic Planning (\$688k), Leisure & Recreation Services (\$370k) partially offset by unfavourable variances in Parks & Natural Environment \$1.60m, Home & Community Services \$1.55m and City Services \$660k.
- 9 Depreciation expense was \$2.79m higher than budget mainly due to the impact of a revaluation increment processed at 30 June 2022 for buildings, drainage and open space assets (revalued for the first time in 2022).
- 10 Net loss/(gain) on disposal of property, infrastructure, plant and equipment is higher than budget predominately due to the divestment of the Sinnott Street reserve, Burwood (\$5.73m) to the State Government for construction of the Suburban Rail Loop and demolition of Morack Golf Course assets for golf course redevelopment project (\$1.13m). Please refer to Contingent asset Note 8.1(a).
- 11 Roads, Footpaths and Cycleways and Off-street Car Park were revalued in 2022/23 and Bridges being valued for the first time. Please refer to Note 6.2 for the breakdown of these revaluations.

## Notes to the Financial Report For the Year Ended 30 June 2023

### 2.1.2 Capital works

	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Land	3,000	-	(3,000)	-100%	12
<b>Total land</b>	3,000	-	(3,000)	-100%	
Buildings	58,951	58,674	(277)	0%	
Building improvements	5,841	3,721	(2,120)	-36%	13
<b>Total buildings</b>	64,792	62,395	(2,397)	-4%	
<b>Total property</b>	67,792	62,395	(5,397)	-8%	
<b>Plant and equipment</b>					
Plant, machinery and equipment	4,560	2,987	(1,573)	-34%	14
Fixtures, fittings and furniture	604	836	232	38%	
Computers and telecommunications	2,876	2,467	(409)	-14%	
<b>Total plant and equipment</b>	8,040	6,290	(1,750)	-22%	
<b>Infrastructure</b>					
Roads	5,348	5,533	185	3%	
Bridges	50	-	(50)	-100%	
Footpaths and cycleways	3,651	6,045	2,394	66%	15
Drainage	3,674	1,603	(2,071)	-56%	16
Recreational, leisure and community facilities	3,598	5,571	1,973	55%	17
Parks, open space and streetscapes	5,026	3,563	(1,463)	-29%	18
Off street car parks	440	759	319	73%	
<b>Total infrastructure</b>	21,787	23,074	1,287	6%	
<b>Total capital works expenditure</b>	97,619	91,759	(5,860)	-6%	
<b>Represented by:</b>					
New asset expenditure	13,580	12,335	(1,245)	-9%	
Asset renewal expenditure	42,412	39,965	(2,447)	-6%	
Asset expansion expenditure	37,728	35,632	(2,096)	-6%	
Asset upgrade expenditure	3,899	3,827	(72)	-2%	
<b>Total capital works expenditure</b>	97,619	91,759	(5,860)	-6%	

## Notes to the Financial Report For the Year Ended 30 June 2023

### 2.1.2 Capital works (continued)

#### Explanation of material variations

Variance Ref	
12	<b>Land</b> The budget included a provisional allocation for acquisitions. No land acquisitions occurred during 2022/23.
13	<b>Building improvements</b> Building improvements expenditure was \$2.12m below budget primarily due to the reallocation of funding towards the Buildings asset class to fund cost escalations on the Morack Golf Course, Sportlink, AQBH Tile Rectification and Vermont South Club extension multiyear projects. Unspent funding on these projects will be carried forward to complete works in 2023/24.
14	<b>Plant, machinery and equipment</b> Plant, machinery and equipment was \$1.57m below budget due to ongoing supply chain delays for delivery of heavy plant and passenger vehicles.
15	<b>Footpaths and cycleway</b> Footpaths and cycleway expenditure was \$2.39m higher than budget mainly reflecting increased expenditure on footpath renewals (\$2.27m), which was partly funded by \$843k Federal Government Local Roads and Community Infrastructure Phase 3 funding and from surplus funds across the overall program.
16	<b>Drainage</b> Drainage expenditure was \$2.071m below budget mainly due to the reallocation of \$1.49m funding to help fund cost escalations on building redevelopment projects. A lower volume of drainage projects had been identified for delivery in 2022/23 as Council waits for updated flood modelling data to become available.
17	<b>Recreational, leisure and Community facilities</b> Recreational, Leisure and Community Facilities expenditure was \$1.973m higher than budget mainly relating to unplanned and unbudgeted grant funded projects and carried forward expenditure from 2021/22 on a number of projects including Koonung Reserve Sports Field Lighting (\$563k), Eley Park Multipurpose Sports Court (\$528k), Elgar Park South Sports Field Lighting (\$480k) and Surrey Park Baseball Field Lighting (\$469k).
18	<b>Parks, Open space and streetscapes</b> Parks, Open Space and Streetscapes expenditure was \$1.46m below budget mainly reflecting surplus funds not required to deliver the 2022/23 Streetscape Upgrade Programs (\$914k) and Playspaces Renewal Program (\$520k). \$575k of this funding was reallocated as part of a targeted cost reduction exercise to help fund cost escalations on building redevelopment projects.



## Notes to the Financial Report For the Year Ended 30 June 2023

### 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

#### 2.2.1 Corporate Service

The Corporate Services Directorate is responsible for managing computer systems, records, training, governance and integrity including risk management and co-ordinating rates and valuations. The Communications Department provides information on Council activities and services to the community, staff and media. The Strategic Communications and Customer Service Department also facilitates advocacy, activities, issues, projects, events and customer service. This directorate is also responsible for ensuring Council's compliance in relation to Privacy, the Public Records Act and Record Management Standards. Finance, IT, People & Culture includes the change management departments that are included within this directorate.

#### City Development

Council's City Development Directorate comprises of Community Safety, Property and Leasing, Planning and Building and Engineering and Investment. The Planning and Building Department is responsible for planning policy development and ensuring that development complies with relevant planning legislation. The Engineering and Investment Department is responsible for local economic development in partnership with business and community networks as well Engineering approvals, traffic and mayor transport projects. Community Safety is responsible for parking, local laws, animal management and school crossing supervision, this directorate also comprises of Property Management and Leasing with a focus on strategic property management and centralised leasing.

#### Community Services

Council's Community Services Directorate comprises five departments: Home and Community Care, Community Development and Engagement, Health and Family Services, and Arts and Cultural Services and Leisure and Recreation Services. Community Services provides support services for the aged and/or people with disabilities, children, youth and families, public health services for all residents, community planning, social policy and community development activities and community engagement, events, cultural facilities, arts programs, Council's aquatic centres, public golf course and community centre, as well as planning and policy development for parks, open space and recreation resources.

#### Infrastructure

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

#### Treasury

The Treasury function is responsible for managing Council's monetary transactions as well as accounting for Council's Assets (e.g. depreciation and the sale of assets). The monetary transactions include income from rates (and the associated interest), the sale of assets and Financial Assistance Grants.

#### Transformation

Council's transformation directorate comprises: Digital and Business Technology, Service Review and Planning, Transformation Program and Continuous Improvement. It aims to enhance service delivery, further develop our organisational culture, upgrade outdated technology, improve organisational efficiency and ensure continued financial sustainability.

## Notes to the Financial Report For the Year Ended 30 June 2023

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

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2023</b>					
Corporate Services	933	26,761	(25,828)	30	193,534
City Development	23,525	23,922	(397)	1,770	1,320,562
Community Services	36,743	61,499	(24,756)	16,068	1,605,097
Infrastructure	28,283	64,030	(35,747)	9,050	1,098,743
Treasury	143,087	42,400	100,687	6,937	198,581
Transformation	-	7,818	(7,818)	-	88,336
	232,571	226,430	6,141	33,855	4,504,853

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2022</b>					
Corporate Services	1,619	25,334	(23,715)	939	204,011
City Development	21,281	22,414	(1,133)	1,534	1,262,073
Community Services	31,313	49,593	(18,280)	16,385	1,615,175
Infrastructure	17,451	55,618	(38,167)	4,852	1,089,763
Treasury	139,762	30,622	109,140	6,493	247,301
Transformation	-	6,855	(6,855)	-	3,919
	211,426	190,436	20,990	30,203	4,422,242

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 3 Funding for the delivery of our services

#### 3.1 Rates and charges

**2023**                      **2022**  
**\$'000**                      **\$'000**

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property, is the value of the land and all improvements.

The valuation base used to calculate general rates for 2022/23 was:

General Rate	84,047,771	73,107,933
Recreational rate	98,863	91,772

The 2022/23 rate in the dollar of general rate assessment was 0.153777 cents of each dollar of CIV (2021/22: 0.172044 cents).

The total quantum of 'in-lieu of rates' levied on recreational assessment was \$43,302 in 2022/23 (2021/22: \$42,557).

General rates	129,159	125,796
Supplementary rates and rate adjustments	965	897
Cultural and recreational	43	43
Interest on rates and charges	311	(7)
<b>Total rates and charges</b>	<u>130,478</u>	<u>126,729</u>

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2022, and the valuation will be first applied in the rating year commencing 1 July 2022.

Annual rates and charges are recognised as revenues when Council issues annual rates notices.

Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

#### 3.2 Statutory fees and fines

Infringements and costs	5,356	3,250
Court recoveries	499	393
Town planning fees	1,656	2,191
Land information certificates	163	198
Building services	1,191	1,192
Permits	805	821
<b>Total statutory fees and fines</b>	<u>9,670</u>	<u>8,045</u>

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

#### 3.3 User fees

Aged and health services	1,920	2,314
Arts and culture	1,306	762
Leisure centre and recreation	9,595	7,420
Child care/children's programs	2,489	2,117
Parking	3,167	2,170
Registration and other permits	2,535	2,377
Building services	50	68
Waste management services	18,377	15,895
Other fees and charges	1,530	1,437
<b>Total user fees</b>	<u>40,969</u>	<u>34,560</u>

#### User fees by timing of revenue recognition

User fees recognised over time	12,084	9,537
User fees recognised at a point in time	28,885	25,023
<b>Total user fees</b>	<u>40,969</u>	<u>34,560</u>

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

**Notes to the Financial Report  
For the Year Ended 30 June 2023**

	<b>2023 \$'000</b>	<b>2022 \$'000</b>
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following :		
<b>Summary of grants</b>		
Commonwealth funded grants	26,712	22,582
State funded grants	7,143	7,621
<b>Total grants received</b>	<b>33,855</b>	<b>30,203</b>
<b>(a) Operating Grants</b>		
<b><i>Recurrent - Commonwealth Government</i></b>		
Aged and disability services	7,286	7,263
Family and children	3,359	3,065
General home care	1,730	1,962
Financial Assistance Grants	6,937	6,493
Other	61	48
	<b>19,373</b>	<b>18,831</b>
<b><i>Recurrent - State Government</i></b>		
Age and disability services	954	1,080
Community safety	124	164
Family and children	777	718
Maternal and child health	1,353	1,625
School crossing supervisors	783	666
Other	21	21
	<b>4,012</b>	<b>4,274</b>
<b>Total recurrent operating grants</b>	<b>23,385</b>	<b>23,105</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>		
Family and children	80	246
Aged and Disability Services - Covid-19 relief	-	269
Street Lighting	863	476
	<b>943</b>	<b>991</b>
<b><i>Non-recurrent - State Government</i></b>		
Family and children - Covid-19 relief	-	23
Place making	-	149
Other Covid-19 support	-	1,102
Other	551	235
	<b>551</b>	<b>1,509</b>
<b>Total non-recurrent operating grants</b>	<b>1,494</b>	<b>2,500</b>
<b>Total operating grants</b>	<b>24,879</b>	<b>25,605</b>
<b>(b) Capital Grants</b>		
<b><i>Recurrent - Commonwealth Government</i></b>		
Roads to Recovery	385	671
<b>Total recurrent capital grants</b>	<b>385</b>	<b>671</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>		
Buildings	2,737	624
Infrastructure	3,274	1,465
	<b>6,011</b>	<b>2,089</b>
<b><i>Non-recurrent - State Government</i></b>		
Buildings	338	611
Infrastructure	2,242	1,227
	<b>2,580</b>	<b>1,838</b>
<b>Total non-recurrent capital grants</b>	<b>8,591</b>	<b>3,927</b>
<b>Total capital grants</b>	<b>8,976</b>	<b>4,598</b>

## Notes to the Financial Report For the Year Ended 30 June 2023

### 3.4 Funding from other levels of government (continued)

#### (c) Recognition of grant income

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

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

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

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

	2023 \$'000	2022 \$'000
<b>Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i></b>		
General purpose	385	671
Other specific purpose grants	8,591	3,927
<b>Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i></b>		
Specific purpose grants	24,879	25,605
	<u>33,855</u>	<u>30,203</u>
<b>(d) Unspent grants received on condition that they be spent in a specific manner</b>		
<b><i>Operating</i></b>		
Balance at start of year	1,000	2,371
Received during the financial year and remained unspent at balance date	867	706
Received in prior years and spent during the financial year	(1,000)	(2,077)
Balance at year end	<u>867</u>	<u>1,000</u>
<b><i>Capital</i></b>		
Balance at start of year	9,205	12,092
Received during the financial year and remained unspent at balance date	1,340	691
Received in prior years and spent during the financial year	(3,247)	(3,578)
Balance at year end	<u>7,298</u>	<u>9,205</u>

Unspent grants are determined and disclosed on a cash basis.



## Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>3.5 Contributions</b>		
Monetary	5,770	5,053
Non-monetary	625	329
<b>Total contributions</b>	<u>6,395</u>	<u>5,382</u>
<i>Contributions of non-monetary assets were received in relation to the following asset classes.</i>		
Infrastructure	625	329
<b>Total non-monetary contributions</b>	<u>625</u>	<u>329</u>

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

### 3.6 Net loss on disposal of property, infrastructure, plant and equipment

Proceeds of sale	1,119	1,703
Written down value of assets disposed	<u>(8,258)</u>	<u>(1,723)</u>
<b>Total net loss on disposal of property, infrastructure, plant and equipment</b>	<u>(7,139)</u>	<u>(20)</u>

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer. The net loss on disposal of property, infrastructure, plant and equipment includes the divestment of Sinnott Street Reserve (land) for \$5.73m. Refer to Note 8.1 Contingent Assets.

### 3.7 Other income

Interest	4,533	1,258
Cost and contract recovery income	1,129	1,918
Recycling income	259	493
Rent	673	602
Swim school income	1,285	725
Other	<u>3,544</u>	<u>1,450</u>
<b>Total other income</b>	<u>11,423</u>	<u>6,446</u>

Interest is recognised as it is earned.

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

## Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>Note 4 The cost of delivering services</b>		
<b>4.1 (a) Employee costs</b>		
Wages and salaries	68,713	62,468
Casual staff	6,889	5,480
Superannuation	9,045	8,320
Fringe benefits tax	774	800
Staff development	860	702
WorkCover	939	743
Redundancies*	5,186	-
<b>Total employee costs</b>	<b>92,406</b>	<b>78,513</b>

\* Due to the discontinuation of services associated with Whitehorse Home and Community Services.

### (b) Superannuation

Council made contributions to the following funds:

#### Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	385	383
	<u>385</u>	<u>383</u>

#### Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	4,065	3,954
Employer contributions - other funds	4,595	3,983
	<u>8,660</u>	<u>7,937</u>
Employer contributions payable at reporting date.	864	177

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

### 4.2 Materials and services

Building maintenance	2,415	1,944
Consultants	801	437
Arts and recreation contracts	2,511	2,715
City Works contracts	4,756	4,168
Parks Wide contracts	7,145	5,700
Waste collection contracts	17,348	16,296
Recycling and Waste Centre contracts	7,863	6,739
Other contract payments	9,637	9,736
General maintenance	1,808	1,341
Information technology	4,487	3,487
Insurance	2,247	2,115
Legal expenses	1,348	1,267
Materials and supplies	5,112	4,859
Office administration	2,353	1,877
Utilities	3,785	3,667
Other Services	6,952	5,078
<b>Total materials and services</b>	<b>80,568</b>	<b>71,426</b>

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

### 4.3 Depreciation

Property	10,019	7,986
Plant and equipment	4,235	4,138
Infrastructure	20,466	17,746
<b>Total depreciation</b>	<b>34,720</b>	<b>29,870</b>

Refer to note 5.2( b ), 5.7 and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

## Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>4.4 Amortisation - intangible assets</b>		
Software	377	399
<b>Total amortisation - intangible assets</b>	<u>377</u>	<u>399</u>
<b>4.5 Amortisation - right of use assets</b>		
Property	177	173
Plant and equipment	191	211
Vehicles	1,114	223
<b>Total amortisation - right of use assets</b>	<u>1,482</u>	<u>607</u>
<b>4.6 Bad and doubtful debts - allowance for impairment losses</b>		
Parking fine debtors	942	685
Other debtors	238	747
<b>Total bad and doubtful debts - allowance for impairment losses</b>	<u>1,180</u>	<u>1,432</u>
<b>Movement in allowance for impairment losses in respect of debtors</b>		
Balance at the beginning of the year	8,456	7,044
New provisions recognised during the year	1,999	2,197
Amounts already provided for and written off as uncollectible	(30)	(21)
Amounts provided for but recovered during the year	(819)	(764)
Balance at end of year	<u>9,606</u>	<u>8,456</u>
An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.		
<b>4.7 Finance costs - leases</b>		
Interest - lease liabilities	159	33
<b>Total finance costs</b>	<u>159</u>	<u>33</u>
Refer to 5.7 for further information regarding leases.		
<b>4.8 Other expenses</b>		
Community grants	957	1,013
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	74	65
Auditors' remuneration - Internal Audit	96	90
Councillors' allowances	510	479
Operating lease rentals	42	28
Fire Services Property Levy	230	221
COVID Stimulus grants	84	222
Others	741	490
<b>Total other expenses</b>	<u>2,734</u>	<u>2,608</u>

## Notes to the Financial Report For the Year Ended 30 June 2023

Note 5 Our Financial Position	2023	2022
5.1 Financial assets	\$'000	\$'000
<b>(a) Cash and cash equivalents</b>		
Cash at bank and on hand	29,031	21,620
<b>Total cash and cash equivalents</b>	<u>29,031</u>	<u>21,620</u>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits - current	162,585	193,681
Total current other financial assets	<u>162,585</u>	<u>193,681</u>
<b>Non-current</b>		
Term deposits - non current	5,000	32,000
Total non-current other financial assets	<u>5,000</u>	<u>32,000</u>
<b>Total other financial assets</b>	<u>167,585</u>	<u>225,681</u>
<b>Total financial assets</b>	<u>196,616</u>	<u>247,301</u>

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

Trust funds and deposits	15,153	14,146
Public open space reserve	57,794	53,578
Car parking in lieu reserve	25	25
<b>Total restricted funds</b>	<u>72,972</u>	<u>67,749</u>
<b>Total unrestricted cash, cash equivalents and other</b>	<u>123,644</u>	<u>179,552</u>

### Intended allocations

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

- Development reserve	42,330	77,030
- Waste management reserve	1,142	1,093
- Art collection reserve	6	6
- Energy fund reserve	275	335
Total funds subject to intended allocations	<u>43,753</u>	<u>78,464</u>

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

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

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

## Notes to the Financial Report For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>(c) Trade and other receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	10,248	8,983
Parking debtors	8,380	7,120
Provision for doubtful debts - parking debtors	(7,373)	(6,354)
Net GST receivable	1,529	2,177
<i>Non statutory receivables</i>		
Community Loans	3	3
Provision for doubtful debts - community loan	(1)	(1)
Other debtors*	5,043	4,698
Provision for doubtful debts - other debtors	(2,232)	(2,102)
Total current trade and other receivables	<u>15,597</u>	<u>14,524</u>
<b>Non-current</b>		
<i>Statutory receivables</i>		
Special charges scheme	344	392
<i>Non statutory receivables</i>		
Community Loans	63	65
Provision for doubtful debts - community loan	(31)	(33)
Total non-current trade and other receivables	<u>376</u>	<u>424</u>
<b>Total trade and other receivables</b>	<u>15,973</u>	<u>14,948</u>

\*Other debtors relate to use of Council services and facilities.

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

### (d) Ageing of Receivables

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

Current (not yet due)	2,090	3,081
Past due by up to 30 days	326	235
Past due between 31 and 180 days	252	135
Past due between 181 and 365 days	238	56
Past due by more than 1 year	2,137	1,191
Total trade and other receivables	<u>5,043</u>	<u>4,698</u>

### (e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$2.23m (2022: \$2.10m) were impaired. The amount of the provision raised against these debtors was \$2.23m (2022: \$2.10m). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

Current (not yet due)	21	890
Past due by up to 30 days	11	130
Past due between 31 and 180 days	19	36
Past due between 181 and 365 days	105	24
Past due by more than 1 year	2,076	1,022
Total trade & other receivables	<u>2,232</u>	<u>2,102</u>



## Notes to the Financial Report For the Year Ended 30 June 2023

<b>5.2 Non-financial assets</b>	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(a) Other assets</b>		
Prepayments	1,522	1,778
Accrued income	4,336	739
<b>Total other assets</b>	<b>5,858</b>	<b>2,517</b>
<b>(b) Intangible assets</b>		
Software	973	792
<b>Total intangible assets</b>	<b>973</b>	<b>792</b>
	<b>Software</b>	
	<b>\$'000</b>	
<b>Gross carrying amount</b>		
Balance at 1 July 2022	3,921	
Additions	558	
Disposal		
Balance at 30 June 2023	<b>4,479</b>	
<b>Accumulated amortisation and impairment</b>		
Balance at 1 July 2022	(3,129)	
Amortisation expense	(377)	
Balance at 30 June 2023	<b>(3,506)</b>	
Net book value at 30 June 2022	<b>792</b>	
Net book value at 30 June 2023	<b>973</b>	

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

## Notes to the Financial Report For the Year Ended 30 June 2023

2023      2022  
\$'000      \$'000

### 5.3 Payables, trust funds and deposits and unearned income/revenue

#### (a) Trade and other payables

##### Current

Trade payables	39	18,575
Accrued expenses	22,669	8,044
<b>Total current trade and other payables</b>	22,708	26,619

Council transitioned to a new finance system during the 2022/23 financial year. For reconciliation and reporting purposes the finance ledger was closed on 30 June and the majority of trade payable invoices were paid on or before 30 June 2023, leaving a balance owing of \$39k. Invoices received after balance date but relate to 2022/23 were accrued for and recognised under Accrued Expenses.

#### (b) Trust funds and deposits

##### Current

Narre Warren User Group	1,481	1,534
Fire services levy	1,225	977
Deposits for asset protection	10,159	8,992
Other refundable deposits	2,288	2,643
<b>Total current trust funds and deposits</b>	15,153	14,146

#### (c) Unearned income/revenue

##### Current

Grants received in advance - operating	867	1,000
Grants received in advance - capital	7,298	9,205
<b>Total current unearned income/revenue</b>	8,165	10,205

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of grants received from State and Federal government. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

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

#### **Purpose and nature of items**

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

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

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

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### 5.4 Provisions

	Employee \$ '000	Other \$ '000	Total \$ '000
<b>2023</b>			
Balance at beginning of the financial year	19,011	-	19,011
Additional provisions	8,948	-	8,948
Amounts used	(7,125)	-	(7,125)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(676)	-	(676)
Balance at the end of the financial year	20,158	-	20,158
<i>Provisions - current</i>	18,423	-	18,423
<i>Provisions - non-current</i>	1,736	-	1,736
<b>2022</b>			
Balance at beginning of the financial year	20,425	159	20,584
Additional provisions	6,932	-	6,932
Amounts used	(7,024)	(159)	(7,183)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(1,322)	-	(1,322)
Balance at the end of the financial year	19,011	-	19,011
<i>Provisions - current</i>	17,327	-	17,327
<i>Provisions - non-current</i>	1,684	-	1,684

	2023 \$'000	2022 \$'000
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	5,220	5,349
Long service leave	1,020	1,198
	<u>6,240</u>	<u>6,547</u>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	1,661	1,700
Long service leave	10,522	9,080
	<u>12,183</u>	<u>10,780</u>
Total current employee provisions	<u>18,423</u>	<u>17,327</u>
<b>Non-current</b>		
Long service leave	1,736	1,684
Total non-current employee provisions	<u>1,736</u>	<u>1,684</u>
<b>Aggregate carrying amount of employee</b>		
Current	18,423	17,327
Non-current	1,736	1,684
Total aggregate carrying amount of employee provisions	<u>20,159</u>	<u>19,011</u>

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### 5.4 Provisions (continued)

#### *Annual leave*

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

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

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

#### *Long service leave*

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement.

Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:	2023	2022
- discount rate	4.06%	3.69%
- wages escalation rate	3.35%	3.00%
- settlement rate	6.83%	8.65%

### 5.5 Financing arrangements

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

	2023 \$'000	2022 \$'000
Bank overdraft	100	100
Credit card facilities	212	212
Total facilities	312	312
Used facilities	66	23
Unused facilities	246	289
	312	312

## Notes to the Financial Report For the Year Ended 30 June 2023

### 5.6 Commitments

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

#### (a) Commitments for expenditure

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
<b>2023</b>					
<b>Operating</b>					
Street sweeping	2,271	2,904	629	2,514	8,318
Community programs	226	225	225	-	676
Cleaning contracts for council buildings	2,545	2,545	1,100	-	6,190
Maintenance of Council assets	1,250	-	-	-	1,250
Professional services	856	100	200	-	1,156
Waste Services	30,248	31,192	32,173	18,966	112,579
Other Services	1,569	1,576	1,624	1,065	5,834
<b>Total</b>	<b>38,965</b>	<b>38,542</b>	<b>35,951</b>	<b>22,545</b>	<b>136,003</b>
<b>Capital</b>					
Buildings*	12,652	1,000	-	-	13,652
Parks, Sportsfield and streetscapes	207	-	-	-	207
<b>Total</b>	<b>12,859</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>13,859</b>
<b>2022</b>					
<b>Operating</b>					
Street sweeping	1,986	1,642	2,276	-	5,904
Community programs	226	226	226	226	904
Cleaning contracts for council buildings	656	-	-	-	656
Maintenance of Council assets	1,250	1,250	-	-	2,500
Professional services	556	484	-	-	1,040
Waste Services	27,338	28,648	29,592	30,573	116,151
Other Services	1,194	56	-	-	1,250
<b>Total</b>	<b>33,206</b>	<b>32,306</b>	<b>32,094</b>	<b>30,799</b>	<b>128,405</b>
<b>Capital</b>					
Buildings*	69,184	253	-	-	69,437
Parks, Sportsfield and streetscapes	900	-	-	-	900
<b>Total</b>	<b>70,084</b>	<b>253</b>	<b>-</b>	<b>-</b>	<b>70,337</b>

\*Buildings includes commitments for major projects including the Whitehorse Performing Arts Centre redevelopment



## Notes to the Financial Report For the Year Ended 30 June 2023

### 5.6 Commitments (continued)

#### (b) Operating lease receivables

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 20 years. All leases include a CPI based revision of the rental charge annually.

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

	2023 \$'000	2022 \$'000
Not later than one year	846	456
Later than one year and not later than five years	3,326	757
Later than five years	7,799	200
	11,971	1,413

The increase relates to Morack Public Golf Course contracted from October 2023.

### 5.7 Leases

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

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

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

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

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

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

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

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

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

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

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### 5.7 Leases (continued)

The increase of \$9.78m in Right-of-use category for Vehicles represents Council's right to control the use of waste trucks embedded in two new waste contracts for kerbside and hard waste collection with lease terms from 7-10 years.

<b>Right-of-Use Assets</b>	<b>Property</b>	<b>Plant &amp; Equipment</b>	<b>Vehicles</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Balance at 1 July 2022	474	704	340	1,518
Reclassifications	225	(113)	(136)	(24)
Additions	-	-	9,780	9,780
Amortisation charge	(177)	(191)	(1,114)	(1,482)
Balance at 30 June 2023	522	400	8,870	9,792
Balance at 1 July 2021	625	462	563	1,650
Additions	22	453	-	475
Amortisation charge	(173)	(211)	(223)	(607)
Balance at 30 June 2022	474	704	340	1,518

<b>Lease Liabilities</b>	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Maturity analysis - contractual		
Less than one year	1,421	449
One to five years	5,203	837
More than five years	3,927	303
Total undiscounted lease liabilities as at 30 June:	10,551	1,589

Lease liabilities included in the Balance Sheet at 30 June:

Current	1,282	437
Non-current	8,659	1,116
Total lease liabilities	9,941	1,553

#### Short-term and low value leases

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

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Short-term and low value leases	-	28
<b>Total</b>	-	28

Variable lease payments are those that depend on an index or a rate, for example payments linked to the consumer price index, a benchmark interest rate or changes in market rental rates.

#### Non-cancellable lease commitments - Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Payable:		
Within one year	-	28
Total lease commitments	-	28

Council is the beneficiary of peppercorn leases relating to two separate properties comprising five current premises. Two premises at one property are now vacant. The remaining premises are used for a kindergarten, community group space at one property and a customer service centre and community group space located at the other property. Rentals are between \$1 and \$12 (if demanded) with remaining lease terms ranging from between 3.5 to 15 years.

## Notes to the Financial Report For the Year Ended 30 June 2023

<b>Note 6 Assets we manage</b>	<b>2023</b>	<b>2022</b>
<b>6.1 Non current assets classified as held for sale</b>	<b>\$'000</b>	<b>\$'000</b>
Held at Carrying value	2,414	-
<b>Total non current assets classified as held for sale</b>	<b>2,414</b>	<b>-</b>

Non-current assets classified as held for sale (including disposal groups) are measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

Notes to the Financial Report  
For the Year Ended 30 June 2023

Note 6 Assets we manage

6.2 Property, Infrastructure, Plant and Equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2022 \$'000	Additions \$'000	Contributions \$'000	Found \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Carrying amount 30 June 2023 \$'000
Land	3,076,986	-	-	-	-	-	(5,725)	-	(2,240)	3,069,021
Building	426,025	14,104	-	-	(7)	(10,019)	(2,060)	-	5,511	433,554
Plant and equipment	16,314	5,568	-	-	-	(4,235)	(473)	-	-	17,174
Infrastructure	596,864	21,518	332	293	71,277	(20,466)	-	-	2,149	671,967
Work in progress	32,810	50,012	-	-	-	-	-	(33)	(7,834)	74,955
	4,148,999	91,202	332	293	71,270	(34,720)	(8,258)	(33)	(2,414)	4,266,671

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Building and Land	29,749	46,509	(22)	(5,661)	70,575
Plant and equipment	-	-	-	-	-
Infrastructure	3,061	3,503	(11)	(2,173)	4,380
Total	32,810	50,012	(33)	(7,834)	74,955

Notes to the Financial Report  
For the Year Ended 30 June 2023

Note 6 Assets we manage (continued)

(a) Property

	Land - specialised \$'000	Land - non specialise \$'000	Land under roads \$'000	Total Land \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2022	2,191,410	196,745	688,831	3,076,986	677,887	45,440	723,327	29,749	3,830,062
Accumulated depreciation at 1 July 2022	-	-	-	-	(253,285)	(44,017)	(297,302)	-	(297,302)
	2,191,410	196,745	688,831	3,076,986	424,602	1,423	426,025	29,749	3,532,760
<b>Movements in fair value</b>									
Additions	-	-	-	-	14,095	9	14,104	46,509	60,613
Contributions	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Disposal	(5,725)	-	-	(5,725)	(6,430)	-	(6,430)	-	(12,155)
Write-off	-	-	-	-	-	-	-	(22)	(22)
Transfers	(2,240)	-	-	(2,240)	4,815	-	4,815	(5,661)	(3,086)
	(7,965)	-	-	(7,965)	12,480	9	12,489	40,826	45,350
<b>Movements in accumulated depreciation</b>									
Depreciation and amortisation	-	-	-	-	(9,913)	(106)	(10,019)	-	(10,019)
Accumulated depreciation of disposals	-	-	-	-	4,370	-	4,370	-	4,370
Transfer	-	-	-	-	696	-	696	-	696
Revaluation	-	-	-	-	(7)	-	(7)	-	(7)
	-	-	-	-	(4,854)	(106)	(4,960)	-	(4,960)
At fair value 30 June 2023	2,183,445	196,745	688,831	3,069,021	690,367	45,449	735,816	70,575	3,875,412
Accumulated depreciation at 30 June 2023	-	-	-	-	(258,139)	(44,123)	(302,262)	-	(302,262)
Carrying amount	2,183,445	196,745	688,831	3,069,021	432,228	1,326	433,554	70,575	3,573,150



Notes to the Financial Report  
For the Year Ended 30 June 2023

Note 6 Assets we manage (continued)

(b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Computers and telecomms \$'000	Work in progress \$'000	Total plant and equipment \$'000
At cost 1 July 2022	26,810	7,005	5,668	-	39,483
Accumulated depreciation at 1 July 2022	(16,646)	(2,611)	(3,912)	-	(23,169)
	10,164	4,394	1,756	-	16,314
<b>Movements in fair value</b>					
Additions	3,273	381	1,914	-	5,568
Contributions	-	-	-	-	-
Disposal	(1,631)	-	(582)	-	(2,213)
Write-off	-	-	-	-	-
Transfers	-	-	-	-	-
Impairment losses recognised in operating result	-	-	-	-	-
	1,642	381	1,332	-	3,355
<b>Movements in accumulated depreciation</b>					
Depreciation and amortisation	(3,008)	(319)	(908)	-	(4,235)
Accumulated depreciation of disposals	1,182	-	558	-	1,740
Impairment losses recognised in operating result	-	-	-	-	-
Transfers	-	-	-	-	-
	(1,826)	(319)	(350)	-	(2,495)
At cost 30 June 2023	28,452	7,386	7,000	-	42,838
Accumulated depreciation at 30 June 2023	(18,472)	(2,930)	(4,262)	-	(25,664)
Carrying amount	9,980	4,456	2,738	-	17,174

Notes to the Financial Report  
For the Year Ended 30 June 2023

Note 6 Assets we manage (continued)

(c) Infrastructure

	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and community facilities	Parks, Open space and streetscapes	Off street car parks	Other Infrastructure	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2022	398,474	-	148,744	346,378	86,827	80,332	13,173	-	3,061	1,076,990
At cost 1 July 2022	-	2,756	-	-	-	-	-	98	-	2,854
Accumulated depreciation at 1 July 2022	(141,138)	-	(79,742)	(157,333)	(51,665)	(46,443)	(3,047)	-	-	(479,368)
Accumulated depreciation at cost 1 July 2022	-	(533)	-	-	-	-	-	(18)	-	(551)
	257,336	2,223	69,002	189,045	35,162	33,889	10,126	80	3,061	599,925
<b>Movements in fair value</b>										
Additions	4,923	2	5,629	2,036	5,087	2,863	978	-	3,503	25,021
Contributions	-	-	-	332	-	-	-	-	-	332
Found	-	-	-	293	-	-	-	-	-	293
Revaluation	85,146	1,251	26,829	-	-	-	4,931	-	-	118,157
Disposal	-	-	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-	-	(11)	(11)
Transfers	851	-	12,488	53	809	(12,009)	55	(98)	(2,173)	(24)
	90,920	1,253	44,946	2,714	5,896	(9,146)	5,964	(98)	1,319	143,768
<b>Movements in accumulated depreciation</b>										
Depreciation and amortisation	(6,190)	(131)	(2,821)	(3,489)	(4,095)	(3,485)	(255)	-	-	(20,466)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-	-	-
Revaluation	(19,854)	(810)	(22,277)	-	-	-	(3,939)	-	-	(46,880)
Transfers	(18)	-	(5,884)	-	-	5,911	(27)	18	-	-
	(26,062)	(941)	(30,982)	(3,489)	(4,095)	2,426	(4,221)	18	-	(67,346)
At fair value 30 June 2023	489,394	4,009	193,690	349,092	92,723	71,186	19,137	(98)	4,380	1,223,513
At cost 30 June 2023	-	-	-	-	-	-	-	98	-	98
Accumulated depreciation at 30 June 2023	(167,200)	(1,474)	(110,724)	(160,822)	(55,760)	(44,017)	(7,268)	18	-	(547,247)
Accumulated depreciation at cost 30 June 2023	-	-	-	-	-	-	-	(18)	-	(18)
Carrying amount	322,194	2,535	82,966	188,270	36,963	27,169	11,869	-	4,380	676,347

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 6 Assets we manage

#### Acquisition

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

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

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

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

#### Land under roads

Council recognises land under roads it controls at fair value.

#### Depreciation and amortisation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

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

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

#### Repairs and maintenance

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 6 Assets we manage (continued)

#### Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer Matheson Stephen Valuations. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement. MSV used Core Logic 12 monthly percentage change by suburb to determine a decrease of property values of 5.75% within the city of Whitehorse, this was not considered material therefore a full revaluation was not completed in 22/23.

A full valuation of Land, Land under roads and Buildings was last undertaken in 2021/22 by the independent valuation firm, Matheson Stephen Valuations. The names of the valuers from the firm were Andrew Brennan (AAPI Certified Practising Valuer Registration 73379) and Briony Stephen (AAPI Certified Practising valuer Registration 63034). The valuer reported to Council's Manager Property and Leasing, Mr Tony Peak (AAPI Certified Practising Valuer Registration 62445).

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

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

The date and type of the current valuation is detailed in the following table. Details of the Council's land and building and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land - Non specialised	-	196,745	-	30/06/2022	Full valuation
Land - Specialised	-	-	2,183,445	30/06/2022	Full valuation
Land under Roads	-	-	688,831	30/06/2022	Full valuation
Buildings - Non specialised	-	1,326	-	30/06/2022	Full valuation
Buildings - Specialised	-	-	432,228	30/06/2022	Full valuation
Total	-	198,071	3,304,504		

#### Valuation of infrastructure

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

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

- A formal valuation of Road, Off Street Car Park and Footpaths and Cycleway assets was conducted in 2022/23 as part of the 3 year rotation cycle.
- Drainage, Recreation, Leisure and Community Facilities and Parks Open Spaces and Streetscapes assets were previously revalued in 2021/22 and a review of these assets did not warrant a full revaluation in 2022/23.
- Bridges were revalued for the first time in 2022/23.

Valuations of road, off street car park and footpaths and cycleway and bridges have been undertaken by Council's manager of Project Delivery and Assets, Mr Nigel Brown. The valuations are at fair value based on replacement cost less accumulated depreciation as at the date of valuation. It should be noted that the calculation of the written down replacement cost of infrastructure assets is based on the Greenfields assumption.

The valuations of Road, Off Street Car Park and Footpaths and Cycleway and Bridges were based on unit rate assessment data sourced from local contracts, capital work project costings, asset subject matter experts and the Producer Price Index - Output of the Construction industries, subdivision and class index from the Australian Bureau of Statistics.

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 6 Assets we manage (continued)

The date and type of the current valuation is detailed in the following table. Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads*	-	-	322,194	30/06/2023	Full Valuation
Bridges	-	-	2,535	30/06/2023	Full Valuation
Footpaths and cycleways	-	-	82,966	30/06/2023	Full Valuation
Drainage	-	-	188,270	30/06/2022	Full Valuation
Recreational, leisure and community facilities	-	-	36,963	30/06/2022	Full Valuation
Parks, open space and streetscapes	-	-	27,169	30/06/2022	Full Valuation
Off street car park	-	-	11,869	30/06/2023	Full Valuation
Total	-	-	671,966		

\* Included within the Road Assets are Traffic Management Devices of \$28m which were revalued in 2023.

#### Description of significant unobservable inputs into level 3 valuations

**Specialised land and land under roads** is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 3% and 90%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$48 and \$11,330 per square metre.

#### Land under roads

The land under roads valuation recognises the 2022 site value across the municipality, expressed as an average site value rate per square metre and adjusts this rate, firstly to assume an 'englobo' basis (where land is undeveloped, un-subdivided and exists in its theoretical 'raw' form) and secondly to reflect the possible or actual presence of carriageway rights and infrastructure assets to the roadways. The aggregate adjustment for these two factors is a 95% deduction from the average site value rate to arrive at a value for Land under Roads.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 6 years to 108 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. Current replacement costs for road, off street car park and footpaths and cycleway and bridges assets are calculated using unit rates based on a cubic metre basis (ranges from \$219 to \$2,421), a square metre basis (ranges from \$10 to \$5,500), metre basis (ranges from \$119 to \$502) and a per asset basis (ranges from \$4,941 to \$17,020) depending on the type of asset and material used. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

#### Reconciliation of specialised land

	2023	2022
	\$'000	\$'000
Land under Roads	688,831	688,831
Parks and reserves	2,183,445	2,191,410
Total specialised land	2,872,276	2,880,241



## Notes to the Financial Report For the Year Ended 30 June 2023

Note 6 Assets we manage (continued)	2023	2022
6.3 Investments in associates, joint arrangements and subsidiaries	\$'000	\$'000
(a) Share of net gain/(loss) of associates and joint operation accounted for using the equity method		
- Whitehorse Manningham Regional Library Corporation	415	(142)
- Narre Warren User Group	(26)	(52)
- Regional Landfill Clayton South	(608)	275
	<u>(219)</u>	<u>81</u>

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

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

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

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

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

	2023	2022
	\$'000	\$'000
Investment in associates accounted for by the equity		
- Whitehorse Manningham Regional Library Corporation	5,832	5,417
- Narre Warren User Group	724	750
Fair value of investment in associates	<u>6,556</u>	<u>6,167</u>

### Whitehorse Manningham Regional Library Corporation

On 21 December 1995 Council's library operation was combined with the Regional Authority to form Whitehorse Manningham Regional Library Corporation (the Corporation). Council has a 60% interest (as per funding responsibilities) and a 64.94% (2021/22: 65.75%) economic entitlement in the net assets of the Corporation but does not have effective control, as both Whitehorse and Manningham Councils possess the same voting rights on the board of management. The Corporation is established by agreement between the two participating Councils. The principal activity of the Corporation is the lending of books and other materials.

	2023	2022
	\$'000	\$'000
<b>Movement in carrying value of investment</b>		
Carrying value of investment at start of year	5,417	5,559
Share of surplus(deficit) for the year	415	(142)
Carrying value of investment at end of year	<u>5,832</u>	<u>5,417</u>

### Narre Warren User Group

Council holds an interest of 48.88% (2021/22: 48.88%) in Narre Warren User Group (NWUG). The principal activity of NWUG is to monitor the closed landfill that was previously used by Council. Contributions by Council to NWUG during the period totalled Nil (2021/22: Nil). Council holds the cash investment for NWUG and surplus is generated from the interest and gas royalty less site monitoring costs.

	2023	2022
	\$'000	\$'000
<b>Movement in carrying value of investment</b>		
Carrying value of investment at start of year	750	802
Share of surplus (deficit) for the year	(26)	(52)
Carrying value of investment at end of year	<u>724</u>	<u>750</u>

## Notes to the Financial Report For the Year Ended 30 June 2023

### (c) Provision for investments in joint operation accounted for using the equity method

#### Regional Landfill Clayton South joint venture - funding obligation

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

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

The Clayton landfill provision was initially based on an external assessment performed in 2015. A review was undertaken in 2020/21 by Mackenzie Environmental Pty Ltd on estimates of future costs to operate the closed landfill site in accordance with the Environment Protection Act 2017 (the Act). The provision includes capping and gas infrastructure capital works and additional aftercare management costs for the next 23 years until 2045. Further costs may arise for future aftercare of the landfill site however at this stage, these costs are too uncertain to reliably determine. The provision is based on the best information available to management at year end.

In 2021/22 the Joint Venture liquidity levels were insufficient to meet its liabilities and received financial support from the member Council's to allow the Joint Venture to meet its liabilities. This has continued into 2022/23, Council funds of \$222,894 were expended in 2022/23 to fund the post closure capital works and the post closure after care expenses.

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

The value of the investment in the Clayton Landfill has been revalued at year end to reflect Council's share of net assets recorded in the unaudited accounts of the Joint operation at 30 June 2023 and is included in the Balance Sheet as follows:

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

Whitehorse City Council	14.12%		
Monash City Council	16.80%		
Boroondara City Council	35.22%		
Glen Eira City Council	21.10%		
Stonnington City Council	12.76%		
	<u>100.00%</u>		
		<b>2023</b>	<b>2022</b>
		<b>\$'000</b>	<b>\$'000</b>

#### Movement in provision for investments in joint operation for using the equity method

Provision for investments in joint arrangement at start of year	(2,422)	(2,697)
Share of surplus (deficit) for the year	<u>(608)</u>	<u>275</u>
Provision for investment in joint arrangement at end of year	<u>(3,030)</u>	<u>(2,422)</u>

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 7 People and relationships

#### 7.1 Council and key management remuneration

##### (a) Related Parties

###### *Parent entity*

Whitehorse City Council is the parent entity.

###### *Subsidiaries and Associates*

Interests in subsidiaries and associates are detailed in Note 6.3.

##### (b) Key Management Personnel

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

Details of KMP at any time during the year are:

		2023 No.	2022 No.
<b>Councillors</b>	Mark Lane - Mayor from 9 November 2022 to present Prue Cutts - Deputy Mayor from 9 November 2022 to present Tina Liu - Mayor from 8 November 2021 to 8 November 2022 Denise Massoud - Deputy Mayor from 8 November 2021 to 8 November 2022 Amanda McNeill Andrew Davenport Ben Stennett Blair Barker Trudy Skilbeck Raylene Carr Andrew Munroe		
<b>Other KMP</b>	Chief Executive Officer - Simon McMillan Director Community Services - Lisa Letic Director Corporate Services - Stuart Cann Director Infrastructure - Steven White Director City Development - Jeff Green Executive Manager Transformation - Siobhan Sullivan		
<b>Total Number of Councillors</b>		11	11
<b>Total of Chief Executive Officer and other Key Management Personnel</b>		6	7
<b>Total Number of Key Management Personnel</b>		17	18

##### (c) Remuneration of Key Management Personnel

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

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

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

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

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

**Notes to the Financial Report  
For the Year Ended 30 June 2023**

**Note 7 People and relationships (continued)**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Total remuneration of key management personnel was as follows:		
Short-term employee benefits *	2,152	2,049
Other long-term employee benefits	44	107
Post-employment benefits	169	147
	<u>2,365</u>	<u>2,303</u>

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

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
\$30,000 - \$39,999	7	9
\$40,000 - \$49,999	1	1
\$50,000 - \$59,999	1	-
\$60,000 - \$69,999	1	1
\$80,000 - \$89,999	-	1
\$90,000 - \$99,999	1	-
\$190,000 - \$199,999	-	1
\$250,000 - \$259,999	1	-
\$280,000 - \$289,999	2	2
\$290,000 - \$299,999	-	1
\$300,000 - \$309,999	2	1
\$410,000 - \$419,999	-	1
\$420,000 - \$429,999	1	-
	<u>17</u>	<u>18</u>

**(d) Senior Officer Remuneration**

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$160,000 and who report directly to a member of the KMP. \*

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	3,136	2,660
Other long-term employee benefits	76	-
Post-employment benefits	306	254
Termination benefits	-	-
Total	<u>3,518</u>	<u>2,914</u>

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 7 People and relationships (continued)

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

Income Range:	2023 No.	2022 No.
\$160,000 - \$169,999	-	1
\$170,000 - \$179,999	1	2
\$180,000 - \$189,999	1	5
\$190,000 - \$199,999	3	3
\$200,000 - \$209,999	7	2
\$210,000 - \$219,999	3	-
\$220,000 - \$229,999	-	1
\$230,000 - \$239,999	-	1
\$240,000 - \$249,999	1	-
\$250,000 - \$259,999	1	-
	<u>17</u>	<u>15</u>
Total remuneration for the reporting year for other senior staff included above, amounted to:	3,518,361	2,913,559

\* Due to a definitional change the comparative figures in this note may not align with the previous year's annual report, which included disclosure of senior officers as defined in the *Local Government Act 1989*.

### 7.2 Related Party disclosures

#### (a) Transactions with related parties

During the period Council entered into the following transactions with related parties.

##### (i) Whitehorse Manningham Library

During the year Whitehorse City Council provided contributions to Whitehorse Manningham Regional Library Corporation (WMRLC) with the total value towards running costs as per the agreement.

5,665	5,573
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##### (ii) Regional Landfill Clayton South joint venture

During the year Council contributed funds to Regional Landfill Clayton South joint venture to fund the post closure capital works and the post closure after care expenses.

223	196
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##### (iii) DCA Cities Pty Ltd - After Hours Parking Services contract

Councillor Andrew Davenport is employed at DCA Cities Pty Ltd. For the year ended 30 June 2023 Council transactions with DCA Cities Pty Ltd were valued at \$1,347,725 being a contract awarded for a three year period.

##### (iv) Whitehorse Business Group

Councillor Denise Massoud represents Council on the Whitehorse Business Group. For the year ended 30 June 2023 Council transactions with Whitehorse Business Group were valued at \$61,834.

##### (v) South East Metropolitan Advanced Waste Processing Pty Ltd

Steven White Director Infrastructure represents Council on the South East Metropolitan Advanced Waste Processing Pty Ltd. For the year ended 30 June 2023 Council transactions with South East Metropolitan advanced Waste Processing Pty Ltd were valued at \$50,000.

#### (b) Outstanding balances with related parties

Council did not have any outstanding balances at the end of the reporting period in relation to transactions with a related party that required disclosure.

#### (c) Loans to/from related parties

There were no loans in existence at balance date that have been made, guaranteed or secured by the Council to a related party that required disclosure.

#### (d) Commitments to/from related parties

There were no commitments in existence at balance date that have been made, guaranteed or secured by the Council to a related party that required disclosure.



## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 8 Managing Uncertainties

#### 8.1 Contingent assets and liabilities

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

##### (a) Contingent assets

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

##### **Sinnott Street Reserve**

On 29 March 2023, by Order published in the Government Gazette, the Governor in Council under section 134(1)(b) of the Major Transport Facilitation Act 2009 (MTPF Act), on the recommendation of the Minister for the Suburban Rail Loop (SRLA), divested the land known as Sinnott Street Reserve (Land) from Whitehorse City Council.

Council has disposed of the Sinnott Street Reserve land in 2022/23. SRLA expects there will be no net loss of land value to Council. Some land currently occupied by SRLA may be returned to Council. It is unknown when this will occur and will be subject to a Precinct Planning process. Council is currently in the legal process of seeking compensation from the State Government in accordance with the Land Acquisition and Compensation Act however the amount is not known.

##### (b) Contingent liabilities

Contingent liabilities are:

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

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

***The following are potential contingencies to be considered by Council.***

##### **Superannuation**

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

##### **Liability Mutual Insurance**

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### 8.1 Contingent assets and liabilities

#### (c) Guarantees for loans to other entities

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

	Loan Balance outstanding	Loan guarantee limit	Loan balance outstanding	Loan guarantee limit
	2023	2023	2022	2022
	\$'000	\$'000	\$'000	\$'000
Vermont South Club	96	109	117	128
The Whitehorse Club	183	500	225	500
Elgar Park Regional Hockey Association	93	99	103	132
	<u>372</u>	<u>708</u>	<u>445</u>	<u>760</u>

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

### 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2023 reporting period. Council assesses the impact of these new standards. As at 30 June 2023 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2024 that are expected to impact Council.

### 8.3 Financial instruments

#### (a) Objectives and policies

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

#### (b) Market risk

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 8 Managing uncertainties (continued)

#### **Interest rate risk**

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

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

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

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

In terms of interest rate movements, the weighted average of Council's investment portfolio has increased by 3.32% from 0.58% to 3.90% during the 2022/23 financial year, resulting in a favourable impact on Council's investment income for the year.

#### **(c) Credit risk**

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

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

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

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

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

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### 8.3 Financial Instruments

#### (d) Liquidity risk

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

To help reduce these risks Council:

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

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

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

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

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

#### (e) Sensitivity disclosure analysis

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

- A parallel shift of + 2% and -0.25% in market interest rates (AUD) from year-end rates of 3.9%.

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 8 Managing uncertainties (continued)

#### 8.4 Fair value measurement

##### *Fair value hierarchy*

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

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

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

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

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

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

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

##### *Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 3 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

<b>Asset class</b>	<b>Revaluation frequency</b>
Land	1 to 3 years
Buildings	1 to 3 years
Roads	1 to 3 years
Bridges	1 to 3 years
Footpaths and cycleways	1 to 3 years
Drainage	1 to 3 years
Recreational, leisure and community facilities	1 to 3 years
Waste management	1 to 3 years
Parks, open space and streetscapes	1 to 3 years
Other infrastructure	1 to 3 years



## Notes to the Financial Report For the Year Ended 30 June 2023

### **Note 8 Managing uncertainties (continued)**

#### **8.4 Fair value measurement**

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

#### *Impairment of assets*

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

#### **8.5 Events occurring after balance date**

No matters have occurred after balance date that require disclosure in the financial report.

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 9 Other Matters

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Transfer to accumulated surplus \$'000	Transfer between reserves \$'000	Balance at end of reporting period \$'000
<b>9.1 Reserves</b>					
<b>Summary of reserves</b>					
Asset revaluation reserve	2,716,974	71,270	-	-	2,788,244
Other reserves	132,067	10,178	(40,673)	-	101,572
<b>Total Reserves</b>	<b>2,849,041</b>	<b>81,448</b>	<b>(40,673)</b>		<b>2,889,816</b>
<b>(a) Asset revaluation reserves</b>					
<b>2023</b>					
<b>Property</b>					
Land and land improvements	2,193,661	(7)	-	-	2,193,654
Buildings	246,623	-	-	-	246,623
	<b>2,440,284</b>	<b>(7)</b>	<b>-</b>	<b>-</b>	<b>2,440,277</b>
<b>Infrastructure</b>					
Roads	108,236	65,292	-	-	173,528
Bridges	-	441	-	-	441
Footpaths and cycleways	28,314	4,552	-	-	32,866
Drainage	122,251	-	-	-	122,251
Recreational, leisure and community facilities	1,107	-	-	-	1,107
Parks, open space and streetscapes	8,813	-	-	-	8,813
Offstreet car parks	7,969	992	-	-	8,961
Other infrastructure	-	-	-	-	-
	<b>276,690</b>	<b>71,277</b>	<b>-</b>	<b>-</b>	<b>347,967</b>
<b>Total asset revaluation reserves</b>	<b>2,716,974</b>	<b>71,270</b>	<b>-</b>		<b>2,788,244</b>
<b>2022</b>					
<b>Property</b>					
Land and land improvements	1,745,734	447,927	-	-	2,193,661
Buildings	184,131	62,492	-	-	246,623
	<b>1,929,865</b>	<b>510,419</b>	<b>-</b>	<b>-</b>	<b>2,440,284</b>
<b>Infrastructure</b>					
Roads	92,264	15,972	-	-	108,236
Footpaths and cycleways	28,314	-	-	-	28,314
Drainage	97,624	24,627	-	-	122,251
Recreational, leisure and community facilities	-	1,107	-	-	1,107
Parks, open space and streetscapes	-	8,813	-	-	8,813
Offstreet car parks	7,969	-	-	-	7,969
	<b>226,171</b>	<b>50,519</b>	<b>-</b>	<b>-</b>	<b>276,690</b>
<b>Total asset revaluation reserves</b>	<b>2,156,036</b>	<b>560,938</b>	<b>-</b>	<b>-</b>	<b>2,716,974</b>

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

**Notes to the Financial Report  
For the Year Ended 30 June 2023**

<b>Note 9 Other matters (continued)</b>	<b>Balance at beginning of reporting period \$'000</b>	<b>Transfer from accumulated surplus \$'000</b>	<b>Transfer to accumulated surplus \$'000</b>	<b>Transfer between reserves \$'000</b>	<b>Balance at end of reporting period \$'000</b>
<b>(b) Other reserves</b>					
<b>2023</b>					
<b>Statutory</b>					
Public Open space reserve	20,807	7,125	(2,909)	32,771	57,794
Public Open space reserve - land acquisition	32,771	-	-	(32,771)	-
Car parking in lieu reserve	25	-	-	-	25
<b>Total Other reserves</b>	<b>53,603</b>	<b>7,125</b>	<b>(2,909)</b>	<b>-</b>	<b>57,819</b>
<b>Council Resolution</b>					
Development reserve	77,030	3,004	(37,704)	-	42,330
Art Collection reserve	6	-	-	-	6
Waste management reserve	1,093	49	-	-	1,142
Energy fund reserve	335	-	(60)	-	275
	78,464	3,053	(37,764)	-	43,753
<b>Total other reserves</b>	<b>132,067</b>	<b>10,178</b>	<b>(40,673)</b>	<b>-</b>	<b>101,572</b>
<b>2022</b>					
<b>Statutory</b>					
Public Open space reserve	20,340	2,022	(1,555)	-	20,807
Public open space reserve - land acquisition	29,743	3,028	-	-	32,771
Car parking in lieu reserve	25	-	-	-	25
<b>Total Other reserves</b>	<b>50,108</b>	<b>5,050</b>	<b>(1,555)</b>	<b>-</b>	<b>53,603</b>
<b>Council Resolution</b>					
Development reserve	85,015	2,497	(10,482)	-	77,030
Art Collection reserve	6	-	-	-	6
Waste management reserve	1,200	-	(107)	-	1,093
Energy fund reserve	119	449	(233)	-	335
	86,340	2,946	(10,822)	-	78,464
<b>Total other reserves</b>	<b>136,448</b>	<b>7,996</b>	<b>(12,377)</b>	<b>-</b>	<b>132,067</b>

**Public open space reserve**

This reserve comprises funds collected from contributions to public open space made by developers. The funds in this reserve are restricted for expenditure on public open space. In 2022/23 the Public Open Space Reserve - Land Acquisitions has been consolidated into the Public Open Space Reserve and must be used for land acquisitions or capital projects. Interest income that is generated from the reserve to be reinvested back into the reserve.

**Car Parking in lieu reserve**

This reserve comprises funds provided by developers instead of providing car parking. The funds from this reserve are restricted for expenditure on car parking.

**Development reserve**

This reserve is used for funding selected capital works projects which are meaningful to a broad section of the community; consistent with Council provided services and of a meaningful consequence and scale. The funds in this reserve are required to be expended in accordance with the reserve governing principles established by Council. Interest income generated from the reserve is to be reinvested back into the reserve.

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 9 Other Matters (continued)

#### 9.1 Art collection reserve

This reserve was established by Council in 2002/23 for the purpose of deaccessioning unwanted art works and for future purchases of art work.

#### Waste management reserve

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

#### Energy fund reserve

This reserve was established in 2018/19 after a Council decision to cease purchase of green power and undertake other sustainability measures to reduce Council's carbon footprint.

	2023	2022
	\$'000	\$'000
<b>9.2 Reconciliation of cash flows from operating activities to surplus</b>		
Surplus for the year	6,141	20,990
Contributions - non-monetary assets (Note 3.5)	(625)	(329)
Depreciation and amortisation (Note 4.3, 4.4, & 4.5)	36,579	30,876
Net loss on disposal of property, infrastructure, plant and equipment (Note 3.6)	7,139	20
Share of net gain/ (loss) of associates and joint operations (Note 6.3)	219	(81)
Finance cost leases (Note 4.7)	159	285
Works in progress not capitalised (expensed) (Note 6.2a)	33	-
<i>Change in assets and liabilities:</i>		
Increase in trade and other receivables	(4,481)	(1,131)
(Increase)/decrease in other current assets	256	(357)
Increase/(decrease) in trade and other payables	(10,138)	8,215
(Decrease) in unearned income /revenue	(2,040)	(4,258)
Increase in trust funds and deposits	1,007	76
Increase/(decrease) in provisions	1,148	(1,573)
Net cash provided by operating activities	35,397	52,733

#### 9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

#### Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2023, this was 10.5% as required under Superannuation Guarantee (SG) legislation (2022: 10.0%)).

## Notes to the Financial Report For the Year Ended 30 June 2023

### 9.3 Superannuation (continued)

#### **Defined Benefit**

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Whitehorse City Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

#### **Funding arrangements**

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023. Council was notified of the 30 June 2023 VBI during August 2023 (2022: August 2022). The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.8% pa

As at 30 June 2022, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 102.2%. The financial assumptions used to calculate the VBI were:

Net investment returns	5.5% pa
Salary information	2.5% pa to 30 June 2023, and 3.5%pa thereafter
Price inflation (CPI)	3.0% pa

Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). Vision Super has advised that the estimated VBI at June 2023 was 104.1%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2022 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

#### **Employer contributions**

##### **(a) Regular contributions**

On the basis of the results of the 2022 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2023, this rate was 10.5% of members' salaries (10.0% in 2021/22). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2022 interim valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

## Notes to the Financial Report For the Year Ended 30 June 2023

### 9.3 Superannuation (continued)

#### (b) *Funding calls*

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

#### ***The 2022 interim actuarial investigation surplus amounts***

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2022 and the last full investigation was conducted as at 30 June 2020.

#### ***The 2023 triennial actuarial investigation***

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2023. It is anticipated that this actuarial investigation will be completed by 31 December 2023. The financial assumptions for the purposes of this investigation are:

	<b>2023 Triennial investigation</b>	<b>2020 Triennial investigation</b>
Net investment return	5.7% pa	5.6% pa
Salary inflation	3.5% pa	2.5% pa for the first two years and 2.75% pa thereafter
Price inflation	2.8% pa	2.0% pa

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	<b>2022 (Interim) \$m</b>	<b>2021 (Interim) \$m</b>
- A VBI Surplus	44.6	214.7
- A total service liability surplus	105.8	270.3
- A discounted accrued benefits surplus	111.9	285.2



## Notes to the Financial Report For the Year Ended 30 June 2023

### 9.3 Superannuation (continued)

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2022.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2022.

The discounted accrued benefits surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2022.

#### Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2023 are detailed below:

Scheme	Type of Scheme	Rate	2023 \$'000	2022 \$'000
Vision super	Defined benefits	10.5% (2022:10.0%)	386	383
Vision super	Accumulation	10.5% (2022:10.0%)	3,999	3,302
Hostplus Super	Accumulation	10.5% (2022:10.0%)	535	355
Australian Super	Accumulation	10.5% (2022:10.0%)	1,135	620
Hesta	Accumulation	10.5% (2022:10.0%)	481	355
Rest	Accumulation	10.5% (2022:10.0%)	348	281
Other	Accumulation	10.5% (2022:10.0%)	2,095	1,599

Council did not pay any unfunded liability payments to Vision Super during the 2022/23 year. (2021/22 Nil)

There were no contributions outstanding and loans issued from or to the above schemes as at 30 June 2023.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$561k.

#### Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2022/23 year.



## 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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