



Draft Budget 2023–2024



**City of
Whittlesea**

Contents	Page
Chair Administrator and CEO's Introduction	2
Chief Financial Officer's Report	4
 Budget Reports	
1. Link to the Integrated Planning and Reporting Framework	7
2. Services and service performance indicators	9
3. Financial statements	18
4. Notes to the financial statements	29
5. Performance Indicators	48
6. Schedule of fees and charges	52

Acknowledgement of Traditional Owners

We recognise the rich Aboriginal heritage of this country and acknowledge the Wurundjeri Willum Clan and Taungurung People as the Traditional Owners of lands within the City of Whittlesea.

Introduction from the Chair Administrator and CEO

This message will be finalised following completion of the consultation on the Budget 2023-24.

Lydia Wilson, Chair Administrator

Craig Lloyd, CEO

Chief Financial Officer Report

The City of Whittlesea's Budget 2023-24 sets a financially responsible path forward for the organisation to continue to deliver critical investment in services and key infrastructure to support our rapidly growing community.

The budget aims to continue Council's commitment to invest in services and infrastructure in a financially responsible way by balancing the needs of our community while achieving long-term financial sustainability.

In 2023-24 Council is budgeting for a full year operating surplus of \$128.73 million. This is largely driven by revenue received from non-monetary developer contributions of \$108.29 million, monetary developer contributions of \$29.57 million and capital grant income of \$8.13 million.

Whilst the operating surplus may appear large, it is calculated to comply with the requirements of Australian Accounting Standards and importantly does not equate to excess cash available for Council to spend. This is due to the fact that Council's surplus is largely made up of either non-cash items such as asset contributions from developers or cash items that are restricted by legislation in how they can be used in the future by Council.

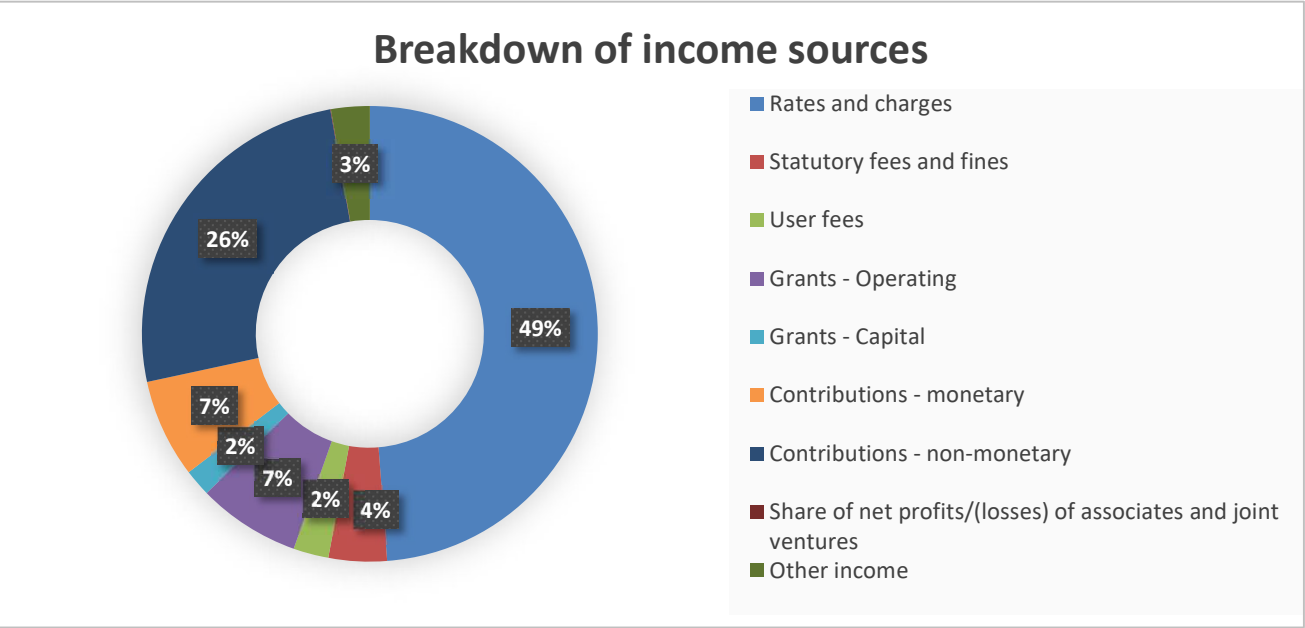
Budget Financial Snapshot

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000
Total Revenue	391,096	423,583
Total Expenditure	253,526	294,853
Operating Surplus/(Deficit)	137,570	128,730
Adjusted underlying surplus/(deficit)	4,283	(15,988)
Capital Works Program	76,178	77,833
Represented by		
New	32,128	36,584
Renewal	24,943	29,744
Upgrade	18,648	11,504
Expansion	459	-

Where Council's money comes from

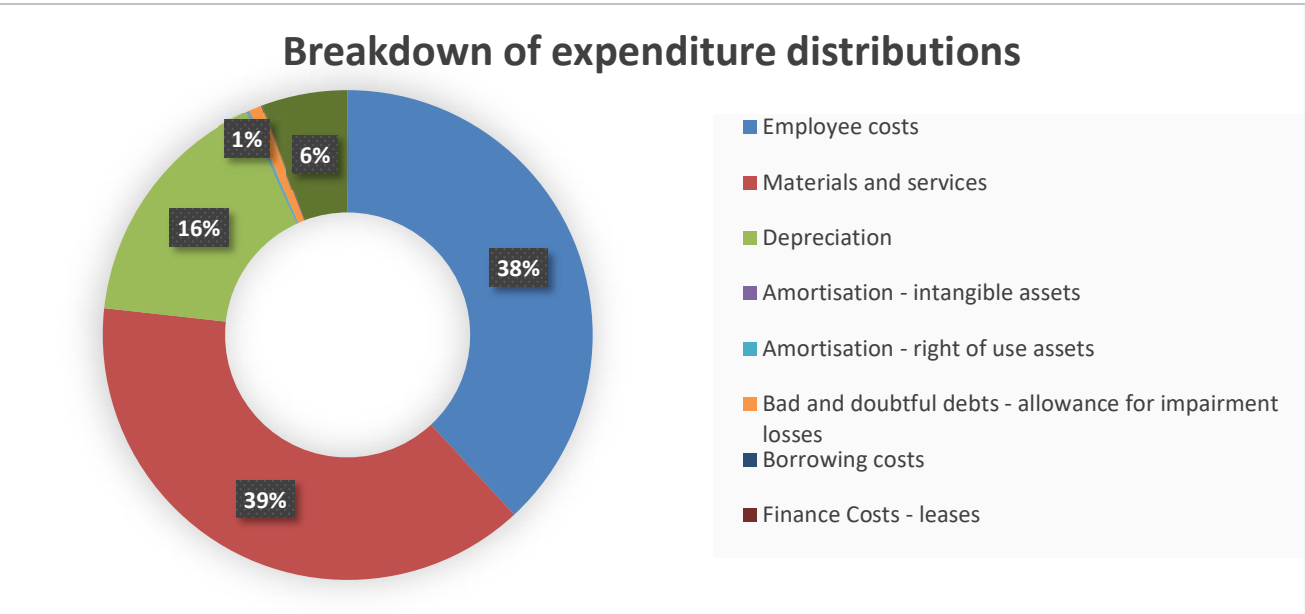
Council's income comes from a number of sources including:

- Rates and charges
- Statutory fees and fines
- Charging user fees for some of our services
- Operating grants funding from the Federal and Victorian government
- Capital grants funding from the Federal and Victorian government
- Monetary contributions from developers
- Non-monetary contributions from developers
- Share of net profits/(losses) of associates and joint ventures
- Other income.



How Council's money is spent

Council uses the money it receives from rates and other sources to deliver services to our community, including providing new facilities and maintaining, renewing and upgrading our existing community infrastructure assets.



Budget Highlights

Key highlights from Council's Draft Budget 2023-24 include:

- Operating revenue of \$278.87 million (excluding developer contributions, non-monetary assets and non-recurrent capital grants)
- Operating expenditure of \$294.85 million
- Opening libraries at the Mernda Town Centre and Kirrip Community Centre in Wollert
- Increasing funding for community grants by 33% to \$2.69 million
- Launching a Whittlesea Services Hub in Whittlesea township to make it easier for residents in the northern part of the municipality to transact with Council
- Developing a one-stop-shop customer portal to make it easier for customers to interact with Council online
- Delivering a multi-faceted program to tackle illegal rubbish dumping and improve local amenity especially in new communities
- Developing a new Community Local Law to reflect changing community needs
- Finalising the renewed Epping Central Structure Plan to ensure the precinct continues to thrive as an employment, housing, retail, health and education hub.
- Council is undertaking a review of the Local Law to ensure it is consistent with other legislation and manages current and/or emerging issues. The focus of this review will be on improving clarity, accountability, accessibility, transparency, safety and amenity. Community engagement is currently open and will conclude in July 2023.

Capital Works Program Highlights

Our Draft Budget delivers a focused \$77.83 million capital works program that reflects the ongoing challenges to the supply and availability of labour and materials and invests in planning for shovel-ready projects to maximise our opportunities for grant funding in future years.

Highlights include:

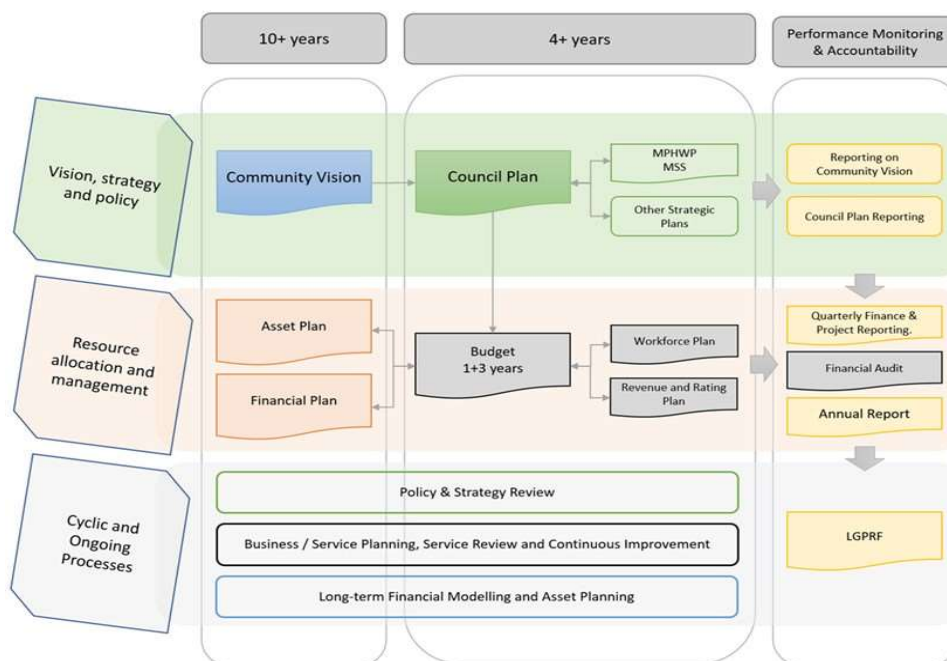
- Commencing the design and site preparation of the Regional Aquatic and Sport Centre
- Continuing the construction of Granite Hills Major Community Park
- Commencing construction of the Aboriginal Gathering Place
- Completing foundational infrastructure for development of the Quarry Hills precinct including drainage and trails
- Commencing construction of a community activity centre in Patterson Drive, Donnybrook
- Commencing the Peter Hopper Lake upgrade in Mill Park
- Continuing construction of the Whittlesea Public Gardens in Lalor
- Completing the synthetic soccer pitch replacement at Harvest Home Road, Epping
- Providing connecting pathways through Whittlesea Park in Whittlesea township
- Local road restoration and resurfacing
- Ongoing programs to upgrade playgrounds and landscaping.

1. Link to the Integrated Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Community Plan. The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Skills, Industry and Regions

The timing of each component of the integrated strategic planning and reporting framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works. Community consultation needs to be in line with a councils adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our Vision

A place for all.

The City of Whittlesea's vision guides our effort to keep pace with the rapid changes to and growth of our municipality over the next few years.

Organisational purpose

Making Lives Better

Our values

We:

- Deliver for our community
- Work as one team
- Care for each other

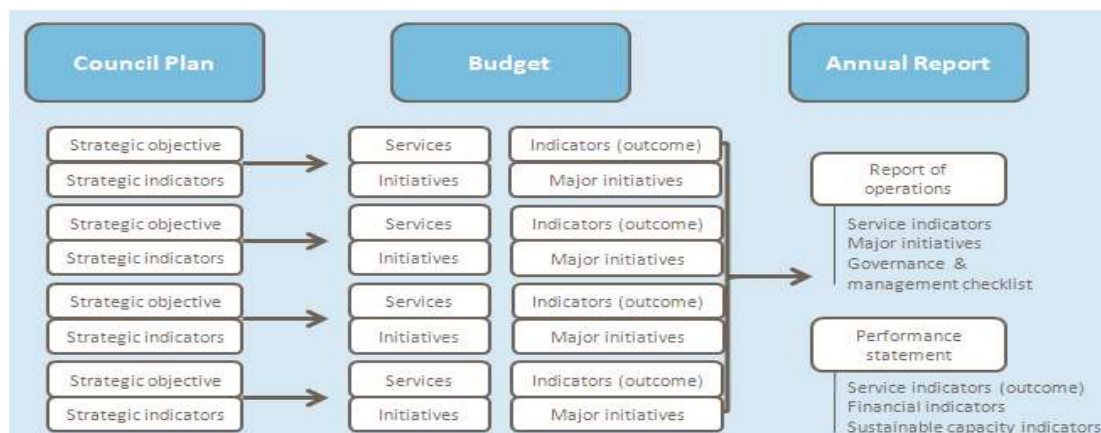
1.3 Strategic objectives

Council delivers services and initiatives under 26 major service groups. Each contributes to achieving Council's strategic objectives, which are grouped under five goals.

Goal	Description
Connected community	In 2040 the City of Whittlesea is a place that opens its arms to every resident, where all walks of life are celebrated and supported. Our community is compassionate and welcoming. We are healthy and can easily access the support services we need. People of all backgrounds, ages and abilities feel that they are an essential part of the community. We work together, making our community a better place for all.
Liveable neighbourhoods	In 2040 the City of Whittlesea is well-planned and beautiful. Our neighbourhoods and town centres are convenient and vibrant places to live, work and play. Everything we need is close by. We have a variety of quality housing that suits our life stages and circumstances. Every resident is able to get where they need to go with ease and can leave the car at home.
Strong local economy	In 2040 the City of Whittlesea is the smart choice for innovation, business growth and industry. People of all ages have opportunities to learn and develop skills locally. There are many opportunities to gain employment and build careers not too far from home. Residents support local business and we are renowned for our successful local economy.
Sustainable environment	In 2040 the City of Whittlesea's superb landscapes and natural environment are an enduring source of pride. Our iconic River Red Gums, local biodiversity and precious natural assets are protected for future generations. Locals and visitors enjoy spending time in our natural environments and our leafy suburbs. Together, we are working to reduce our impact on the environment and adapt to the changing climate.
High performing organisation	Council delivers a range of internal functions and activities enabling the delivery of efficient and effective services and initiatives. Council's goal is to be a high-performing organisation which delivers best value to the community.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023-24 year and how these will contribute to achieving the strategic objectives outlined in the Community Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Skills, Industry and Regions

2.1 Connected community

In 2040 the City of Whittlesea is a place that opens its arms to every resident, where all walks of life are celebrated and supported.

Our community is compassionate and welcoming. We are healthy and can easily access the support services we need. People of all backgrounds, ages and abilities feel that they are an essential part of the community. We work together, making our community a better place for all.

Services

Service Group	Actual 2021-22 \$'000	Forecast 2022-23 \$'000	Budget 2023-24 \$'000
Aboriginal reconciliation			
Income	-	-	-
Expense	621	1,080	1,283
Surplus / (deficit)	(621)	(1,080)	(1,283)

We work with the whole community to increase awareness, heal the wrongs of the past and foster reconciliation. In addition, we work with our Aboriginal residents to facilitate equal access to life opportunities and services and to facilitate recognition and continuity of culture. Specifically, we are working with service providers to assist them to locate in the City of Whittlesea. We are setting the example with a target to increase the proportion of Aboriginal people employed at Council to 2%, and the provision of Aboriginal awareness and capacity training to enable the whole organisation to deliver services to our Aboriginal residents. We facilitate the Whittlesea Reconciliation Group to foster reconciliation, run programs and events that raise awareness and promote discussion.

Arts, heritage and festivals			
Income	84	11	10
Expense	1,514	1,688	2,187
Surplus / (deficit)	(1,430)	(1,677)	(2,177)

We seek to build identity, belonging and social cohesion; all of which are central to the achievement of the Whittlesea 2040 vision 'A place for all'. Our strategic approach:

- enables a creative sector that is vibrant and viable
- delivers events that showcase and celebrate our strengths and cultural diversity
- preserves and promotes our history, our living traditions and the co-creation of cultures
- ensures that Aboriginal, historic cultural and natural heritage places, assets and features are retained, conserved and integrated into the urban design and neighbourhood character of our City.

Service Group		Actual 2021-22 \$'000	Forecast 2022-23 \$'000	Budget 2023-24 \$'000
Community Facilities	Income	1,695	2,961	2,768
	Expense	10,328	7,047	6,750
	Surplus / (deficit)	(8,633)	(4,086)	(3,982)

We plan, construct, manage and maintain Council-owned and operated facilities to support valued community services, conferences, events, leisure activities and community-run activities and groups. Specific Council services supported include maternal and child health, early childhood, social support activities. External services supported include other allied health and community services.

Leisure and recreation	Income	377	651	746
	Expense	5,590	3,031	2,743
	Surplus / (deficit)	(5,213)	(2,380)	(1,997)

We strategically plan and manage leisure and recreation activities within the City of Whittlesea. We manage and support community groups and organisations using Council spaces. We liaise with sports clubs to support their development, community participation and effective use of sports grounds, pavilions and other facilities.

Ageing well	Income	5,440	7,421	8,359
	Expense	10,105	10,897	11,293
	Surplus / (deficit)	(4,665)	(3,476)	(2,934)

We support older residents to age well by providing services, programs and activities such as delivered meals, domestic assistance, personal care, seniors' clubs support, positive ageing programs and social support. Our assessment service helps older residents to access user-directed aged care services under the new model following the Aged Care Reform. Furthermore, we facilitate partnerships and advocate for social and physical infrastructure.

Animal management	Income	3,548	2,537	3,088
	Expense	2,708	3,371	3,034
	Surplus / (deficit)	840	(834)	54

We ensure people and their pets can live together harmoniously and safely in our community. We reunite lost pets with their owners, facilitate pet adoptions, operate the Epping Animal Welfare Facility, investigate animal incidents and complaints, establish and monitor measures put in place to mitigate the risks posed by dangerous and restricted breed dogs, attend to wandering livestock, and audit animal-related businesses to ensure welfare standards are upheld. We keep a register of cats and dogs that live in the City of Whittlesea and promote responsible pet ownership through a series of communication campaigns and events each year.

Family and children's services	Income	5,819	5,371	5,899
	Expense	11,615	12,595	13,185
	Surplus / (deficit)	(5,796)	(7,224)	(7,286)

We aim to improve health, safety, social and educational outcomes for children and families within the City of Whittlesea. We provide high quality, evidence-based services, programs and activities to strengthen individual and community wellbeing, capacity and connection. Key services include maternal and child health and early years management and support.

Public health and safety	Income	3,726	4,714	6,806
	Expense	8,003	7,307	9,206
	Surplus / (deficit)	(4,277)	(2,593)	(2,400)

We protect and enhance community health, safety and wellbeing by:

- educating the community about their responsibilities to contribute to public health and safety
- enforcing state and local laws
- delivering immunisation programs
- working with emergency service agencies to plan and respond to emergencies
- deliver evidence-based projects and programs to address major health and wellbeing issues faced by the community.

Youth services	Income	48	40	37
	Expense	1,524	1,873	1,877
	Surplus / (deficit)	(1,476)	(1,833)	(1,840)

Baseline for Young People is our dedicated youth service. Baseline provides a range of programs, activities and events for young people aged 10-25 years and their families. Baseline also facilitates networks and advocates for inclusive social and physical infrastructure that support all young people, and works closely with a range of external organisations.

Service Group		Actual	Forecast	Budget
		2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Community strengthening	Income	345	176	186
	Expense	3,080	3,641	4,821
	Surplus / (deficit)	(2,735)	(3,465)	(4,635)

We build inclusive, empowered and connected communities through the planning and delivery of place-based programs and services in partnership with relevant stakeholders.

Customer service, communications and civic participation	Income	50	-	-
	Expense	5,348	7,513	9,394
	Surplus / (deficit)	(5,298)	(7,513)	(9,394)

We put customers and the community at the heart of how we deliver valued council services and civic events, and how we communicate, engage and consult with our community. We continue to invest into facilities, processes, people and systems to

Key actions

1. Consult and develop the community local law to make our municipality safer
2. Engage with culturally and linguistically diverse community groups to improve access to Prevention of Violence Against Women programs, services and resources
3. Implement new cat management initiatives, including cat confinement local law
4. Increase community emergency resilience and preparedness, including for vulnerable residents, to address key disaster events such as fire, storm, flood and pandemic
5. Deliver the Emergency Services Exhibition to increase community awareness, build relationships and educate around emergency events and disasters
6. Finalise the Connected Community Strategy to guide how we create a socially cohesive, healthy, safe and engaged community
7. Increase partnerships with community groups and event providers so more people attend our vibrant events
8. Complete design and commence construction of an Aboriginal Gathering Place to foster connections to culture, heritage, land and healing
9. Continue to deliver the Community Leadership Program to support residents' leadership skills across community and civic projects
10. Provide advice and support to Neami National and other partners to establish the Mental Health Local Service for adults and older adults
11. Increase support to senior citizen groups via an expanded grants program
12. Commence design and site preparations of the Regional Aquatics and Sports Centre in Mernda
13. Increase provision of netball facilities to support increased female participation in sport and recreation
14. Design the tennis facility at Huskisson Reserve
15. Develop a Fair Access Policy Implementation Plan to increase participation, equality and inclusion in local sports and recreation, specifically among women and girls
16. Create vibrant and welcoming community spaces with activities and programs responding to local community needs
17. Commence constructing the Community Activity Centre in Patterson Drive, Donnybrook
18. Establish a City of Whittlesea Youth Council
19. Adopt the Whittlesea Reconciliation Action Plan 2023-2027

Service Performance Outcome Indicators

Service	Indicator	Actual	Forecast	Budget
		2021-22	2022-23	2023-24
Animal Management	Health and safety	100.00%	100.00%	100.00%
Aquatic facilities	Utilisation	2.82	3.5	3.5
Governance	Consultation and engagement	55	55	55
Maternal and child health	Participation	70.99%	70.00%	70.00%
	(Aboriginal) Participation	71.78%	71.00%	71.00%
Food safety	Health and safety	80.20%	100.00%	100.00%

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.2 Liveable neighbourhoods

In 2040 the City of Whittlesea is well-planned and beautiful. Our neighbourhoods and town centres are convenient and vibrant places to live, work and play.

Everything we need is close by. We have a variety of quality housing that suits our life stages and circumstances. Every resident is able to get where they need to go with ease and can leave the car at home.

Services

Service Group		Actual 2021-22 \$'000	Forecast 2022-23 \$'000	Budget 2023-24 \$'000
Roads, public transport and footpaths	Income	6,020	5,323	4,499
	Expense	20,509	21,132	23,083
	Surplus / (deficit)	(14,489)	(15,809)	(18,584)

We plan, provide and maintain accessible, functional, safe and well-connected local transport infrastructure within the municipality. We advocate with State agencies for better transport outcomes for upgrading existing and providing new transport infrastructure, and better public transport services.

Traffic management	Income	4,964	5,315	6,010
	Expense	4,263	7,125	6,762
	Surplus / (deficit)	701	(1,810)	(752)

We seek to ensure a safe and efficient road network for motorists, pedestrians and cyclists. Programs include staffing school crossings at flagged and un-flagged crossings, and running community education programs about safe traffic behaviour around schools.

Parks and open space	Income	776	338	95
	Expense	16,773	17,701	19,237
	Surplus / (deficit)	(15,997)	(17,363)	(19,142)

We provide, manage and maintain Council's parks and open space assets such as parks, playgrounds, street trees, sports fields and lawns. We also plan strategically for future parks and open space projects.

Planning and building	Income	3,416	4,439	4,042
	Expense	9,096	13,440	13,443
	Surplus / (deficit)	(5,680)	(9,001)	(9,401)

We administer and enforce building and planning legislation, and how land is being used and developed from a strategic and statutory perspective. This includes policy and master plan preparation and implementation, and approval of infrastructure and public spaces associated with urban development.

Key actions

20. Finalise the Liveable Neighbourhoods Strategy to drive Council's program of work to deliver desirable transport, planning, urban design, open space and housing outcomes
21. Improve access to the Whittlesea Township Park to better connect our community
22. Continue to upgrade Whittlesea Public Gardens
23. Continue to upgrade public toilets in line with the Public Toilet Amenity Plan
24. Continue the construction of Granite Hills Major Community Park
25. Deliver the local road resurfacing works
26. Deliver the local road reconstruction works
27. Improve disability access to public transport
28. Commence streetscape improvements at Gorge Road shopping precinct in South Morang
29. Advocate for increased affordable and accessible housing in the municipality to address the significant shortfall for local residents

Service Performance Outcome Indicators

Service	Indicator	Actual 2021-22	Forecast 2022-23	Budget 2023-24
Roads	Condition	91.64%	93.10%	93.50%
Statutory planning	Service standard	63.52%	68.00%	68.00%

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.3 Strong local economy

In 2040 the City of Whittlesea is the smart choice for innovation, business growth and industry investment.

People of all ages have opportunities to learn and develop skills locally. There are many opportunities to gain employment and build careers not too far from home. Residents support local business and we are renowned for our successful local economy.

Services

Service Group		Actual 2021-22 \$'000	Forecast 2022-23 \$'000	Budget 2023-24 \$'000
Investment attraction	Income	4	5	-
	Expense	175	251	160
	Surplus / (deficit)	(171)	(246)	(160)

We encourage new and support reinvestment within the City of Whittlesea through networking, relationship management with stakeholders and promotion of the opportunities and initiatives available.

Libraries	Income	-	-	-
	Expense	5,130	5,402	5,729
	Surplus / (deficit)	(5,130)	(5,402)	(5,729)

We offer library services through Yarra Plenty Regional Library in partnership with Banyule and Nillumbik Councils. We seek to build a skilled community that has a sense of wellbeing, inclusion and belonging through free access to relevant collections, public programs and welcoming, accessible spaces for learning.

Local business support	Income	793	192	3
	Expense	2,489	2,295	2,015
	Surplus / (deficit)	(1,696)	(2,103)	(2,012)

We support our businesses by guiding and making it easy for them to engage with Council, promoting funding and employment opportunities, facilitating networking with complementary businesses, promoting business initiatives to increase customer base, coordinating special rate schemes, supporting trader associations, and case managing issues and planning applications.

Key actions

30. Adopt the Agri-Food Action Plan to attract investment in the sector and support existing businesses
31. Facilitate partnerships between industry, education and job seekers through targeted initiatives supporting under-employed people including people with a disability
32. Develop a business grants and incentives program for business attraction and support
33. Deliver industry development programs for priority sectors
34. Finalise the refreshed Epping Central Structure Plan
35. Continue implementing the kindergarten reform in conjunction with the Department of Education and Training
36. Open the Mernda Town Centre Community Library and the Library Hub at Kirrip Community Centre

Service Performance Outcome Indicators

Service	Indicator	Actual 2021-22	Forecast 2022-23	Budget 2023-24
Libraries	Participation	9.19%	8.16%	8.16%

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.4 Sustainable environment

In 2040 the City of Whittlesea's superb landscapes and natural environment are an enduring source of pride.

Our iconic River Red Gums, local biodiversity and precious natural assets are protected for future generations. Locals and visitors enjoy spending time in our natural environments and our leafy suburbs. Together, we are working to reduce our impact on the environment and adapt to the changing climate.

Services

Service Group		Actual 2021-22 \$'000	Forecast 2022-23 \$'000	Budget 2023-24 \$'000
Biodiversity, Land Management, Sustainable Planning and Design	Income	647	1,114	520
	Expense	3,619	5,045	4,703
	Surplus / (deficit)	(2,972)	(3,931)	(4,183)

Through its role as a statutory authority, Council plays a crucial role in delivering an environmentally sustainable city. Council facilitates sustainable land management and biodiversity conservation on public and private land across urban and rural areas. Council educates and empowers the community to undertake biodiversity conservation activities and sustainable land management.

Climate change	Income	-	-	-
	Expense	155	167	180
	Surplus / (deficit)	(155)	(167)	(180)

Council provides services to support the community's adaptation and mitigate climate change risks. We work to reduce the urban heat island effect and support urban greening, deliver walking and cycling paths supporting active travel for the community. Council shows leadership by avoiding, minimising and offsetting our greenhouse gas emissions within its operations and developments it builds and maintains. Council improves its infrastructure, and helps the community prepare for the unavoidable impacts of our changing climate, including increases in extreme weather events. Council educates and empowers the community to reduce greenhouse gas emissions.

Resource Recovery and Waste	Income	1,126	1,237	1,302
	Expense	23,931	27,716	29,395
	Surplus / (deficit)	(22,805)	(26,479)	(28,093)

Council provides sustainable solutions for the collection, disposal and recovery of waste materials generated within the community and through our own operations. We develop strategic policy, education programs and operational maintenance activities to avoid, minimise and recover waste and keep our city clean, healthy and safe. We undertake compliance and enforcement for illegal waste dumping in our municipality. We support and empower the community transition to a circular economy.

Water management	Income	-	-	-
	Expense	1,223	918	1,211
	Surplus / (deficit)	(1,223)	(918)	(1,211)

Council works alongside state government agencies and utility providers to develop and deliver integrated water management services for our community, protecting and restoring our natural waterways. Council manages its water assets to ensure that they are planned, delivered, and maintained effectively. We are committed to ensuring water is used efficiently throughout our city. We support the community to understand and appreciate the water cycle and use water wisely.

Key actions

37. Continue to implement the Rethinking Waste Plan to support our community to become a leader in sustainable living
38. Educate our community around illegally dumped rubbish to enhance compliance, and keep the city clean via an intensive dumped rubbish program
39. Continue to renew and upgrade Peter Hopper Lake in Mill Park
40. Continue to implement the Green Wedge Management Plan
41. Improve conservation reserves fire management planning and operations
42. Undertake a study to understand the current and future carrying capacity of wildlife, i.e. how many healthy wildlife numbers our Whittlesea environment can sustain now and into the future
43. Continue to improve the energy efficiency of Council buildings and facilities including solar and lighting upgrades
44. Investigate options for introducing a local resource recovery shop
45. Increase community facility access for extreme heat days

Service Performance Outcome Indicators

Service	Indicator	Actual 2021-22	Forecast 2022-23	Budget 2023-24
Waste management	Waste diversion	46.06%	49.00%	52.00%

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.5 High-performing organisation

Council delivers a range of internal functions and activities enabling the delivery of efficient and effective services and initiatives. Council's goal is to be a high-performing organisation which delivers best value to the community.

Services

Service Group	Actual 2021-22 \$'000	Forecast 2022-23 \$'000	Budget 2023-24 \$'000
Our systems and knowledge			
Income	-	-	-
Expense	9,616	12,964	13,325
Surplus / (deficit)	(9,616)	(12,964)	(13,325)

We ensure our users can rely on an effective working environment in terms of technology, applications, information management, research, insights and analytics. We provide the key platforms enabling service and infrastructure delivery across the organisation.

Our finance and assets			
Income	(14,172)	3,307	4,078
Expense	20,374	19,166	48,093
Surplus / (deficit)	(34,546)	(15,859)	(44,015)

We ensure Council is managed in a financially sustainable way where resources are allocated effectively to support the delivery of the desired community outcomes. This includes rate setting and revenue generation, prudent financial planning and management, procurement of goods and services, and effective asset management.

Our people			
Income	119	-	-
Expense	3,993	4,153	4,004
Surplus / (deficit)	(3,874)	(4,153)	(4,004)

We ensure the City of Whittlesea has adequate labour capacity (numbers) and capability (skills and knowledge) to provide services to our community now, and into the future in an efficient, effective, and sustainable manner.

Our governance			
Income	1,346	352	363
Expense	7,297	7,527	8,465
Surplus / (deficit)	(5,951)	(7,175)	(8,102)

We ensure Council has adequate structures and processes in place to manage the business of local government in an effective and compliant manner. This includes key strategic planning, communications, decision-making and monitoring/reporting activities to achieve Council's purpose of achieving the best outcomes for the local community.

Key actions

46. Make it easier to interact with Council by building a customer portal, adding more services online and upgrading the city's website
47. Launch a new service centre in Whittlesea township
48. Continue to advocate for Council's priority projects for better community outcomes
49. Continue to implement the Workforce Plan to attract and retain skilled staff to deliver for our community, including an inclusive employment program
50. Continue to implement the Gender Equality Action Plan to ensure a safe and equal workplace and progress towards becoming an Employer of Choice
51. Continue implementing our place-based service delivery model to be responsive to the needs of our local communities
52. Finalise the High-Performing Organisation Strategy to guide effective and efficient use of resources, and good governance at Council
53. Finalise the Long-Term Community Infrastructure Plan
54. Provide information and support to residents experiencing severe mortgage stress in line with Council's Financial Hardship Policy
55. Implement Council's Research and Analytics Plan to support Council's decision-making for the benefit of our community
56. Identify key initiatives that have a "direct and significant impact on community" for gender impact assessment under the Gender Equality Act 2020

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of successful animal management prosecutions)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.6 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Connected community	(37,877)	65,774	27,897
Liveable neighbourhoods	(47,879)	62,525	14,646
Strong local economy	(7,901)	7,904	3
Sustainable environment	(33,667)	35,489	1,822
High performing organisation	(69,446)	73,887	4,441
Total	(196,770)	245,579	48,809
Expenses added in:			
Depreciation	(48,478)		
Amortisation - intangible assets	(130)		
Amortisation - right of use assets	(498)		
Borrowing cost	(127)		
Finance cost leases	(42)		
Deficit before funding sources	(246,045)		
Funding sources added in:			
Rates and charges revenue	206,250		
Grants commission	16,759		
Monetary Contributions	29,571		
Capital contributions - non-monetary	108,285		
Capital grant non-recurrent	6,860		
Other income	7,050		
Total funding sources	374,775		
Surplus/(deficit) for the year	128,730		

3. Financial Statements

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

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Comprehensive Income Statement
For the four years ending 30 June 2027

		Forecast	Budget	Projections		
		2022-23	2023-24	2024-25	2025-26	2026-27
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue						
Rates and charges	4.1.1	194,044	206,249	221,636	236,375	248,696
Statutory fees and fines	4.1.2	14,669	17,561	26,523	28,533	30,797
User fees	4.1.3	8,419	10,550	10,785	11,026	11,273
Grants - Operating	4.1.4	26,453	30,745	31,598	32,704	33,849
Grants - Capital	4.1.4	15,201	8,129	1,314	1,360	1,408
Contributions - monetary	4.1.5	17,974	29,571	29,401	26,942	17,666
Contributions - non-monetary	4.1.5	101,310	108,285	110,992	113,767	116,611
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		210	744	763	782	801
Share of net profits/(losses) of associates and joint ventures		-	200	200	200	200
Other income	4.1.6	12,816	11,549	10,649	10,373	10,719
Total income / revenue		391,096	423,583	443,861	462,062	472,020
Expenses						
Employee costs	4.1.7	104,738	112,317	115,901	119,950	124,096
Materials and services	4.1.8	82,454	113,995	111,402	104,069	104,546
Depreciation	4.1.9	47,356	48,478	44,874	48,334	52,390
Amortisation - intangible assets	4.1.10	130	130	135	140	145
Amortisation - right of use assets	4.1.11	691	498	498	480	489
Bad and doubtful debts - allowance for impairment losses		2,500	2,500	2,500	2,500	2,500
Borrowing costs		200	127	946	4,260	6,239
Finance Costs - leases		34	42	47	58	60
Other expenses	4.1.12	15,423	16,766	17,366	17,993	18,647
Total expenses		253,526	294,853	293,669	297,784	309,112
Surplus/(deficit) for the year		137,570	128,730	150,192	164,278	162,908
Total comprehensive result		137,570	128,730	150,192	164,278	162,908

Balance Sheet

For the four years ending 30 June 2027

		Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Projections 2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		141,563	121,513	96,763	118,014	154,002
Trade and other receivables		29,549	30,337	31,882	32,574	33,224
Other financial assets		160,000	185,000	195,000	190,000	180,000
Inventories		126	126	126	126	126
Other assets		3,645	3,645	3,645	3,645	3,645
Total current assets	4.2.1	334,883	340,621	327,416	344,359	370,997
Non-current assets						
Other financial assets		22	22	22	22	22
Investments in associates, joint arrangement and subsidiaries		3,096	3,296	3,496	3,696	3,896
Property, infrastructure, plant & equipment		4,438,220	4,576,103	4,782,666	4,989,513	5,166,952
Right-of-use assets	4.2.4	2,337	1,869	1,371	3,886	3,924
Intangible assets		520	467	382	292	197
Total non-current assets	4.2.1	4,444,195	4,581,757	4,787,937	4,997,409	5,174,991
Total assets		4,779,078	4,922,378	5,115,353	5,341,768	5,545,988
Liabilities						
Current liabilities						
Trade and other payables		19,780	18,943	18,076	17,183	16,258
Trust funds and deposits		52,635	70,950	89,265	107,580	125,895
Unearned Income		24,895	24,895	24,895	24,895	24,895
Provisions		20,724	20,724	20,724	20,724	20,724
Interest-bearing liabilities	4.2.3	2,448	1,567	4,285	7,933	10,638
Lease liabilities	4.2.4	489	487	464	471	480
Total current liabilities	4.2.2	120,971	137,566	157,709	178,786	198,890
Non-current liabilities						
Provisions		1,486	1,486	1,486	1,486	1,486
Interest-bearing liabilities	4.2.3	9,191	7,624	30,727	69,263	90,424
Lease liabilities	4.2.4	1,874	1,416	953	3,477	3,524
Total non-current liabilities	4.2.2	12,551	10,526	33,166	74,226	95,434
Total liabilities		133,522	148,092	190,875	253,012	294,324
Net assets		4,645,556	4,774,286	4,924,478	5,088,756	5,251,664
Equity						
Accumulated surplus		2,929,249	3,072,052	3,255,368	3,422,741	3,579,172
Reserves		1,716,307	1,702,234	1,669,110	1,666,015	1,672,492
Total equity		4,645,556	4,774,286	4,924,478	5,088,756	5,251,664

Statement of Changes in Equity

For the four years ending 30 June 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast					
Balance at beginning of the financial year		4,507,986	2,818,039	1,495,870	194,077
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		4,507,986	2,818,039	1,495,870	194,077
Surplus/(deficit) for the year		137,570	137,570	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(40,630)	-	40,630
Transfers from other reserves		-	14,270	-	(14,270)
Balance at end of the financial year		4,645,556	2,929,249	1,495,870	220,437
2024 Budget					
Balance at beginning of the financial year		4,645,556	2,929,249	1,495,870	220,437
Surplus/(deficit) for the year		128,730	128,730	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(32,354)	-	32,354
Transfers from other reserves	4.3.1	-	46,427	-	(46,427)
Balance at end of the financial year	4.3.2	4,774,286	3,072,052	1,495,870	206,364
2025					
Balance at beginning of the financial year		4,774,286	3,072,052	1,495,870	206,364
Surplus/(deficit) for the year		150,192	150,192	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(30,043)	-	30,043
Transfers from other reserves		-	63,167	-	(63,167)
Balance at end of the financial year		4,924,478	3,255,368	1,495,870	173,240
2026					
Balance at beginning of the financial year		4,924,478	3,255,368	1,495,870	173,240
Surplus/(deficit) for the year		164,278	164,278	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(27,200)	-	27,200
Transfers from other reserves		-	30,295	-	(30,295)
Balance at end of the financial year		5,088,756	3,422,741	1,495,870	170,145
2027					
Balance at beginning of the financial year		5,088,756	3,422,741	1,495,870	170,145
Surplus/(deficit) for the year		162,908	162,908	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(17,873)	-	17,873
Transfers from other reserves		-	11,396	-	(11,396)
Balance at end of the financial year		5,251,664	3,579,172	1,495,870	176,622

Statement of Cash Flows

For the four years ending 30 June 2027

Notes	Forecast 2022-23	Budget 2023-24	Projections		
	\$'000	\$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	193,586	205,883	221,174	235,933	248,326
Statutory fees and fines	14,754	14,714	22,948	25,792	28,025
User fees	8,505	10,475	10,777	11,017	11,265
Grants - operating	26,453	30,745	31,598	32,704	33,849
Grants - capital	15,201	8,129	1,314	1,360	1,408
Contributions - monetary	17,974	29,571	29,401	26,942	17,666
Interest received	6,500	7,050	6,130	5,835	6,160
Trust funds and deposits taken	23,545	23,545	23,545	23,545	23,545
Other receipts	6,316	4,497	4,518	4,538	4,558
Employee costs	(104,735)	(112,318)	(115,901)	(119,950)	(124,096)
Materials and services	(82,454)	(113,995)	(111,402)	(104,069)	(104,546)
Short-term, low value and variable lease payments	(863)	(834)	(863)	(893)	(924)
Trust funds and deposits repaid	(5,230)	(5,230)	(5,230)	(5,230)	(5,230)
Other payments	(15,423)	(16,766)	(17,366)	(17,993)	(18,647)
Net cash provided by/(used in) operating activities 4.4.1	104,129	85,466	100,643	119,531	121,359
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(76,177)	(77,910)	(140,244)	(141,206)	(113,004)
Proceeds from sale of property, infrastructure, plant and equipment	340	500	511	524	537
Payments for investments	60,000	(25,000)	(10,000)	5,000	10,000
Net cash provided by/ (used in) investing activities 4.4.2	(15,837)	(102,410)	(149,733)	(135,682)	(102,467)
Cash flows from financing activities					
Finance costs	(200)	(127)	(946)	(4,260)	(6,239)
Proceeds from borrowings	-	-	30,000	50,062	34,258
Repayment of borrowings	(2,364)	(2,448)	(4,180)	(7,878)	(10,392)
Interest paid - lease liability	(34)	(42)	(47)	(58)	(60)
Repayment of lease liabilities	(693)	(489)	(487)	(464)	(471)
Net cash provided by/(used in) financing activities 4.4.3	(3,291)	(3,106)	24,340	37,402	17,096
Net increase/(decrease) in cash & cash equivalents	85,001	(20,050)	(24,750)	21,251	35,988
Cash and cash equivalents at the beginning of the financial year	56,562	141,563	121,513	96,763	118,014
Cash and cash equivalents at the end of the financial year	141,563	121,513	96,763	118,014	154,002

Statement of Capital Works

For the four years ending 30 June 2027

NOTES	Forecast	Budget	Projections		
	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Property					
Land	1,702	3,000	-	-	-
Total land	1,702	3,000	-	-	-
Buildings	7,034	3,775	15,668	14,791	12,688
Building improvements	3,854	8,030	8,386	13,712	13,225
Total buildings	10,888	11,805	24,054	28,503	25,913
Total property	12,590	14,805	24,054	28,503	25,913
Plant and equipment					
Plant, machinery and equipment	4,450	3,671	1,091	1,450	1,060
Fixtures, fittings and furniture	638	910	155	155	157
Computers and telecommunications	1,504	798	220	1,082	927
Total plant and equipment	6,592	5,379	1,466	2,687	2,144
Infrastructure					
Roads	17,455	13,955	21,240	18,903	27,899
Bridges	900	100	100	100	100
Footpaths and cycleways	6,085	4,090	4,258	4,941	3,155
Drainage	758	980	555	1,140	1,745
Recreational, leisure and community facilities	3,584	13,141	44,075	70,480	45,335
Parks, open space and streetscapes	19,603	19,208	28,530	13,722	5,978
Off street car parks	232	665	1,700	80	85
Waste management	2,758	561	2,942	-	-
Other infrastructure	5,621	4,949	11,274	600	600
Total infrastructure	56,996	57,649	114,674	109,966	84,897
Total capital works expenditure	4.5.1 76,178	77,833	140,194	141,155	112,954
Represented by:					
New asset expenditure	32,128	36,584	83,193	97,808	76,463
Asset renewal expenditure	24,943	29,744	35,104	27,278	21,332
Asset expansion expenditure	459	-	500	1,500	-
Asset upgrade expenditure	18,648	11,504	21,397	14,569	15,159
Total capital works expenditure	4.5.1 76,178	77,833	140,194	141,155	112,954
Funding sources represented by:					
External funding	15,923	8,923	2,128	2,194	2,263
Contributions	-	291	6,097	7,045	2,278
Council cash/reserves	60,255	68,619	101,969	81,854	74,156
Borrowings	-	-	30,000	50,062	34,258
Total capital works expenditure	4.5.1 76,178	77,833	140,194	141,155	112,954

Statement of Human Resources

For the four years ending 30 June 2027

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	2024-25 \$'000	Projections 2025-26 \$'000	2026-27 \$'000
Staff expenditure					
Employee costs - operating	103,630	111,169	114,711	118,720	122,823
Employee costs - capital	1,108	1,148	1,190	1,230	1,273
Total staff expenditure	104,738	112,317	115,901	119,950	124,096
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	900.0	964.0	973.0	983.0	993.0
Total staff numbers	900.0	964.0	973.0	983.0	993.0

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

Department	Budget 2023-24 \$'000	Comprises			
		Permanent Full Time \$'000	Part time \$'000	Casual \$'000	Temporary \$'000
Office of CEO	386	386	-	-	-
Executive	6,371	6,174	197	106	681
Community Wellbeing	30,679	16,117	14,562	1,674	697
Planning and Development	19,969	16,137	3,832	1,149	-
Infrastructure and Environment	28,175	27,647	528	941	-
Customer and Corporate Services	16,010	13,656	2,354	2,913	185
Shared Services	829	116	713	304	100
Total permanent staff expenditure	102,419	80,233	22,186	7,087	1,663
Other employee related expenditure	8,750				
Capitalised labour costs	1,148				
Total expenditure	112,317				

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

Department	Budget 2023-24	Comprises			
		Permanent Full Time	Part time	Casual	Temporary
Office of CEO	1.0	1.0	-	-	-
Executive	52.0	50.0	2.0	1.0	1.0
Community Wellbeing	265.0	133.0	132.0	17.0	6.0
Planning and Development	185.0	136.0	49.0	12.0	-
Infrastructure and Environment	246.0	241.0	5.0	8.0	-
Customer and Corporate Services	126	105.0	21.0	22.0	2.0
Shared Services	8	1.0	7.0	2.0	1.0
Total permanent staff expenditure	883.0	667.0	216.0	62.0	10.0
Other employee related expenditure	72.0				
Capitalised labour FTE	9.0				
Total staff	964.0				

**Summary of Planned Human Resources Expenditure
For the four years ended 30 June 2027**

	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Office of the CEO				
Permanent - Full time	386	400	414	429
Women	-	-	-	-
Men	386	400	414	429
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Total Office of the CEO	386	400	414	429
Executive				
Permanent - Full time	6,174	6,395	6,620	6,852
Women	4,598	4,763	4,930	5,103
Men	1,228	1,272	1,317	1,363
Persons of self-described gender	-	-	-	-
Vacant positions	348	360	373	386
New positions	-	-	-	-
Permanent - Part time	197	205	211	219
Women	125	130	134	139
Men	72	75	77	80
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Total Executive	6,371	6,600	6,831	7,071
Community Wellbeing				
Permanent - Full time	16,117	17,153	17,765	18,391
Women	13,235	13,684	14,173	14,675
Men	2,576	2,663	2,759	2,856
Persons of self-described gender	-	-	-	-
Vacant positions	306	317	328	339
New positions	-	489	505	521
Permanent - Part time	14,562	15,057	15,595	16,147
Women	13,833	14,303	14,814	15,339
Men	562	581	602	623
Persons of self-described gender	-	-	-	-
Vacant positions	167	173	179	185
New positions	-	-	-	-
Total Community Wellbeing	30,679	32,210	33,360	34,538
Planning and Development				
Permanent - Full time	16,137	15,689	16,168	16,662
Women	7,665	7,334	7,558	7,789
Men	8,381	8,019	8,264	8,516
Persons of self-described gender	-	-	-	-
Vacant positions	91	87	89	92
New positions	-	249	257	265
Permanent - Part time	3,833	3,666	3,779	3,894
Women	2,450	2,344	2,416	2,489
Men	1,236	1,182	1,218	1,256
Persons of self-described gender	-	-	-	-
Vacant positions	147	140	145	149
New positions	-	-	-	-
Total Planning and Development	19,970	19,355	19,947	20,556

	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Infrastructure and Environment				
Permanent - Full time	27,647	28,861	29,894	30,950
Women	7,731	8,002	8,288	8,581
Men	19,402	20,083	20,802	21,538
Persons of self-described gender	-	-	-	-
Vacant positions	514	532	551	571
New positions	-	244	253	260
Permanent - Part time	528	546	565	586
Women	254	263	272	282
Men	274	283	293	304
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Total Infrastructure and Environment	28,175	29,407	30,459	31,536
Customer and Corporate Services				
Permanent - Full time	13,655	14,407	14,923	15,452
Women	8,180	8,557	8,864	9,178
Men	4,939	5,167	5,352	5,542
Persons of self-described gender	-	-	-	-
Vacant positions	536	561	581	602
New positions	-	122	126	130
Permanent - Part time	2,354	2,461	2,550	2,641
Women	2,126	2,223	2,303	2,385
Men	150	156	162	168
Persons of self-described gender	-	-	-	-
Vacant positions	78	82	85	88
New positions	-	-	-	-
Total Customer and Corporate Services	16,009	16,868	17,473	18,093
Shared Services				
Permanent - Full time	116	121	125	129
Women	116	121	125	129
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Permanent - Part time	713	738	764	791
Women	713	738	764	791
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Total Shared Services	829	859	889	920
Casuals, temporary and other expenditure	8,750	9,015	9,344	9,678
Capitalised labour costs	1,148	1,188	1,233	1,275
Total staff expenditure	112,317	115,902	119,950	124,096

	2023-24	2024-25	2025-26	2026-27
	FTE	FTE	FTE	FTE
Office of the CEO				
Permanent - Full time	1.0	1.0	1.0	1.0
Women	-	-	-	-
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Total Office of the CEO	1	1	1	1
Executive				
Permanent - Full time	50.0	50.0	50.0	50.0
Women	38.0	38.0	38.0	38.0
Men	9.0	9.0	9.0	9.0
Persons of self-described gender	-	-	-	-
Vacant positions	3.0	3.0	3.0	3.0
New positions	-	-	-	-
Permanent - Part time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Total Executive	52	52	52	52
Community Wellbeing				
Permanent - Full time	133.0	137.0	141.0	145.0
Women	108.0	108.0	108.0	108.0
Men	22.0	22.0	22.0	22.0
Persons of self-described gender	-	-	-	-
Vacant positions	3.0	3.0	3.0	3.0
New positions	-	4.0	8.0	12.0
Permanent - Part time	132.0	133.0	133.0	133.0
Women	125.0	125.0	125.0	125.0
Men	6.0	6.0	6.0	6.0
Persons of self-described gender	-	-	-	-
Vacant positions	2.0	2.0	2.0	2.0
New positions	-	-	-	-
Total Community Wellbeing	265	270	274	278
Planning and Development				
Permanent - Full time	136.0	139.0	142.0	145.0
Women	65.0	65.0	65.0	65.0
Men	70.0	70.0	70.0	70.0
Persons of self-described gender	-	-	-	-
Vacant positions	1.0	1.0	1.0	1.0
New positions	-	3.0	6.0	9.0
Permanent - Part time	49.0	48.0	48.0	48.0
Women	30.0	30.0	30.0	30.0
Men	16.0	16.0	16.0	16.0
Persons of self-described gender	-	-	-	-
Vacant positions	2.0	2.0	2.0	2.0
New positions	-	-	-	-
Total Planning and Development	185	187	190	193

	2023-24	2024-25	2025-26	2026-27
	FTE	FTE	FTE	FTE
Infrastructure and Environment				
Permanent - Full time	241.0	243.0	245.0	247.0
Women	62.0	62.0	62.0	62.0
Men	173.0	173.0	173.0	173.0
Persons of self-described gender	-	-	-	-
Vacant positions	6.0	6.0	6.0	6.0
New positions	-	2.0	4.0	6.0
Permanent - Part time	5.0	4.0	4.0	4.0
Women	2.0	2.0	2.0	2.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Total Infrastructure and Environment	246	247	249	251
Customer and Corporate Services				
Permanent - Full time	105.0	106.0	107.0	108.0
Women	67.0	67.0	67.0	67.0
Men	34.0	34.0	34.0	34.0
Persons of self-described gender	-	-	-	-
Vacant positions	4.0	4.0	4.0	4.0
New positions	-	1.0	2.0	3.0
Permanent - Part time	21.0	21.0	21.0	21.0
Women	19.0	19.0	19.0	19.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Vacant positions	1.0	1.0	1.0	1.0
New positions	-	-	-	-
Total Customer and Corporate Services	126	127	128	129
Shared Services				
Permanent - Full time	1.0	1.0	1.0	1.0
Women	1.0	1.0	1.0	1.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Permanent - Part time	7.0	7.0	7.0	7.0
Women	7.0	7.0	7.0	7.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Total Shared Services	8	8	8	8
Casuals and temporary staff	72.0	72.0	72.0	72.0
Capitalised labour	9.0	9.0	9.0	9.0
Total staff numbers	964.0	973.0	983.0	993.0

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget.

As per the *Local Government Act 2020*, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Community Plan (Council Plan), program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. For 2023-24 rate cap has been set at 3.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.5% in line with the rate cap.

This will raise total rates and charges for 2023-24 to \$206 million.

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

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
General Rates*	171,137	178,717	7,580	4.43%
Waste management charges	18,238	23,456	5,218	28.61%
Special rates and charges	255	264	9	3.53%
Supplementary rates and rate adjustments	3,634	3,000	(634)	(17.45)%
Interest on rates and charges	900	932	32	3.56%
Rebates ¹	(120)	(120)	-	0.00%
Total rates and charges	194,044	206,249	12,205	6.29%

*These items are subject to the rate cap established under the Fair Go Rates System (FGRS) and

¹Sustainable land management rebate

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

Type or class of land	2022-23 cents/\$NAV	2023-24 cents/\$NAV	Change %
General rate for residential properties ²	0.046372670	0.04799571	3.50%
General rate for commercial properties ²	0.046372670	0.04799571	3.50%
General rate for industrial properties ²	0.046372670	0.04799571	3.50%
General rate for farm properties ²	0.027823600	0.02879743	3.50%

²Subject to certified valuation data being received from the Valuer General Victoria.

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

Type or class of land	2022-23 \$	2023-24 \$	Change \$	%
Residential ³	142,233,808	150,028,119	7,794,311	5.48%
Commercial ³	14,804,165	14,765,828	(38,337)	(0.26)%
Industrial ³	13,101,447	12,659,540	(441,907)	(3.37)%
Farm ³	997,580	1,263,739	266,159	26.68%
Total amount to be raised by general rates	171,137,000	178,717,226	7,580,226	4.43%
Annualised 2022-23 supplementary rate revenue	1,535,663	-		
	172,672,663	178,717,226	6,044,563	3.50%

³Note the amount to be raised by general rates for 2023-24 is subject to the final certified valuations for 1 January 2023 being received from the Valuer General Victoria and the completion of the 2022-23 supplementary rates.

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

Type or class of land	2022-23 Number	2023-24 Number	Change Number	%
Residential ⁴	88,441	89,264	823	0.93%
Commercial ⁴	3,037	3,703	666	21.93%
Industrial ⁴	4,335	4,176	(159)	(3.67)%
Farm ⁴	136	137	1	0.74%
Total number of assessments	95,949	97,280	1,331	1.39%

⁴Note the number of assessments for 2023-24 may change as further supplementary valuations are completed.

4.1.1(e) The basis of valuation to be used is the Net Annual Value (NAV)

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

Type or class of land	2022-23 \$	2023-24 \$	Change \$	%
Residential ⁵	3,067,211,650	3,125,864,975	58,653,325	1.91%
Commercial ⁵	319,243,325	307,753,900	(11,489,425)	(3.60)%
Industrial ⁵	282,525,185	263,763,975	(18,761,210)	(6.64)%
Farm ⁵	35,853,750	43,883,750	8,030,000	22.40%
Total value of land	3,704,833,910	3,741,266,600	36,432,690	0.98%

⁵Note the value of land for 2023-24 is subject to the final certified valuations for 1 January 2023 being received from the Valuer General Victoria.

4.1.1(g) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2022-23 \$	Per Rateable Property 2023-24 \$	Change \$	%
Residential/Farm waste charge	130.20	-	(130.20)	(100.00)%
Commercial/Industrial waste charge	199.40	-	(199.40)	(100.00)%
Waste Kerbside Service Charge	-	171.45	171.45	100.00%
Commercial Waste Kerbside Service Charge	-	222.76	222.76	100.00%
Food and Green Waste	87.63	105.15	17.52	19.99%
Landfill Levy - Waste Kerbside Service Charge	-	11.85	11.85	100.00%
Landfill Levy - Commercial Waste Kerbside Service Charge	-	16.50	16.50	100.00%
Landfill Levy - Other	-	13.90	13.90	100.00%

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

Type of Charge	2022-23 \$	2023-24 \$	Change \$	%
Residential/Farm waste charge	13,093,000	-	(13,093,000)	(100.00)%
Commercial/Industrial waste charge	855,000	-	(855,000)	(100.00)%
Waste Kerbside Service Charge	-	14,382,606	14,382,606	100.00%
Commercial Waste Kerbside Service Charge	-	943,227	943,227	100.00%
Food and Green Waste	4,289,000	6,616,000	2,327,000	54.26%
Landfill Levy - Waste Kerbside Service Charge	-	994,073	994,073	100.00%
Landfill Levy - Commercial Waste Kerbside Service Charge	-	69,866	69,866	100.00%
Landfill Levy - Other	-	143,541	143,541	100.00%
Total	18,238,000	23,149,313	4,911,313	26.93%

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

	2022-23	2023-24	Change	
	\$	\$	\$	%
Residential	142,234,808	150,028,119	7,793,311	5.48%
Commercial	14,804,165	14,765,828	(38,337)	(0.26)%
Industrial	13,101,447	12,659,540	(441,907)	(3.37)%
Farm rate	997,580	1,263,739	266,159	26.68%
Residential/Farm waste charge	13,093,000	-	(13,093,000)	(100.00)%
Commercial/Industrial waste charge	855,000	-	(855,000)	(100.00)%
Waste Kerbside Service Charge	-	14,382,606	14,382,606	100.00%
Commercial Waste Kerbside Service Charge	-	943,227	943,227	100.00%
Food and Green Waste	4,289,000	6,616,000	2,327,000	54.26%
Landfill Levy - Waste Kerbside Service Charge	-	994,073	994,073	100.00%
Landfill Levy - Commercial Waste Kerbside Service Charge	-	69,866	69,866	100.00%
Landfill Levy - Other	-	143,541	143,541	100.00%
Supplementary rates	3,634,000	3,000,000	(634,000)	(17.45)%
Total Rates and charges	193,009,000	204,866,539	11,857,539	6.14%

4.1.1(j) Fair Go Rates System Compliance

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

	2022-23	2023-24
Total Rates	\$ 171,137,000	\$ 178,717,226
Number of rateable properties	95,949	97,280
Base Average Rate	\$ 1,722.54	\$ 1,775.02
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,752.68	\$ 1,837.14
Maximum General Rates and Municipal Charges Revenue	\$ 168,168,320	\$ 178,717,227
Budgeted General Rates and Municipal Charges Revenue	\$ 168,168,320	\$ 178,717,227
Budgeted Supplementary Rates	\$ 3,634,000	\$ 3,000,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 171,802,320	\$ 181,717,227

4.1.1(k) Any significant changes that may affect the estimated amounts to be raised by rates and charges

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

- The making of supplementary valuations (2023-24: estimated \$3,000,000 and 2022-23: \$3,634,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(l) Differential rates

The rate and amount of rates payable in relation to land in each category of differential are:

- rate of 0.04799571 in the NAV dollar in respect of residential, commercial and industrial use land (of a non-farm nature)
- rate of 0.02879743 in the NAV dollar in respect of farm land.

Each differential rate will be determined by multiplying the Net Annual Value of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of its functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

General rate

The general rate for rateable residential, commercial and industrial properties applies to all properties which do not fall into the farm rate classification (see below).

Farm rate

The farm rate may be applied to some properties within the Municipality which are classified by Council as Farm Land as defined in Section 2(1) of the *Valuation of Land Act 1960* which states, "farm land" means any rateable land:

- (a) that is not less than 2 hectares in area; and
- (b) that is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
- (c) that is used by a business— (i) that has a significant and substantial commercial purpose or character; and (ii) that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and (iii) that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

The objective of Council's differential rates, is to ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for both "general" and "farm" properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

4.1.2 Statutory fees and fines

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Infringements and costs	5,687	7,217	1,530	26.90%
Court recoveries	778	544	(234)	(30.08)%
Permit fees	5,821	7,902	2,081	35.75%
Certificates and regulatory service fees	2,383	1,898	(485)	(20.35)%
Total statutory fees and fines	14,669	17,561	2,892	19.72%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include parking infringements, animal registrations, Health Act registrations, building control permits, statutory planning permits and subdivision supervision fees. The statutory fees are projected to more than 2022-23 primarily due to increase in infringements, permit fees and supervision fees.

4.1.3 User fees

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Aged and health services	772	1,481	709	91.90%
Child care/children's program	322	254	(68)	(21.12)%
Leisure centre fees	450	358	(92)	(20.44)%
Property leases and rentals	3,031	3,928	897	29.59%
Registrations	2,451	2,545	94	3.84%
Waste management charges	1,230	1,300	70	5.69%
Other fees and charges	163	684	521	318.82%
Total user fees	8,419	10,550	1,490	17.70%

User fees relate to the recovery of service delivery costs through the charging of fees to users of services. These include fees for the use of leisure facilities, entertainment, equipment hire and other community facilities and the provision of human services such as family day care and home help services. The increase in revenue from fees and charges compared to forecast for 2022-23 are based on the assumption that the usage of Council services and facilities will return to a pre-COVID environment in 2023-24.

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's budget.

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	21,260	24,228	2,968	13.96%
State funded grants	19,449	14,630	(4,820)	(24.78)%
Other grants	945	17	(928)	(98.20)%
Total grants received	41,654	38,874	(2,780)	(6.67)%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	11,762	16,759	4,997	42.48%
Aged care	5,726	6,172	446	7.79%
School crossing supervisors	37	27	(10)	(26.03)%
Recurrent - State Government				
Aged care	991	773	(218)	(21.96)%
School crossing supervisors	1,043	1,025	(18)	(1.68)%
Early Years	336	344	8	2.25%
Family day care	670	685	15	2.25%
Maternal and Child health	3,876	4,281	405	10.44%
Immunisation	100	80	(20)	(19.60)%
Public Health	23	24	0	0.99%
Resilience & Emergency Management	60	76	16	27.02%
Youth Services	35	35	-	0.00%
Sustainability	10	10	0	3.49%
Community development	86	92	6	6.83%
Other	127	130	3	2.25%
Recurrent - Other				
Roads grant	922	-	(922)	(100.00)%
Safety and Innovations project	23	17	(6)	(26.09)%
Total recurrent grants	25,827	30,530	4,703	18.21%
Non-recurrent - State Government				
Economic Development	186	-	(186)	(100.00)%
Immunisation	70	-	(70)	(100.00)%
Family day care	1	1	-	0.00%
Kindergarten	-	150	150	100.00%
Recreational, leisure and community	-	64	64	100.00%
Other	370	-	(370)	(100.00)%
Total non-recurrent grants	626	215	(411)	(65.63)%
Total operating grants	26,453	30,745	4,292	16.23%

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,200	-	(1,200)	(100.00)%
Roads and Infrastructure	-	1,270	1,270	100.00%
Total recurrent grants	1,200	1,270	70	5.80%
Non-recurrent - Commonwealth Government				
Buildings	210	-	(210)	(100.00)%
Roads and Infrastructure	1,650	-	(1,650)	(100.00)%
Other	150	-	(150)	(100.00)%
Parks, Open Space and Streetscapes	525	-	(525)	(100.00)%
Non-recurrent - State Government				
Buildings	1,105	3,785	2,680	242.53%
Bridge	325	-	(325)	100.00%
Roads and Infrastructure	3,322	475	(2,847)	(85.70)%
Recreational, leisure and community	600	-	(600)	(100.00)%
Parks, Open Space and Streetscapes	4,814	2,600	(2,214)	(46.00)%
Waste management	1,300	-	(1,300)	100.00%
Total non-recurrent grants	14,001	6,860	(7,142)	(51.01)%
Total capital grants	15,201	8,129	(7,072)	(46.52)%
Total Grants	41,654	38,874	(2,780)	(6.67)%

4.1.5 Contributions

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Monetary	17,974	29,571	11,597	64.52%
Non-monetary	101,310	108,285	6,975	6.88%
Total contributions	119,284	137,856	18,572	15.57%

Monetary contributions are those contributions and reimbursements from organisations such as sporting clubs for works carried out on their behalf, as well as contributions from developers towards specific capital works projects. Non-monetary contributions are those assets that have been transferred to Council by developers.

The increase is in line with anticipated growth of developments throughout the municipality.

4.1.6 Other income

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Interest	6,500	7,050	550	8.46%
Reimbursements	4,093	3,236	(857)	(20.94)%
Other income	490	490	-	100.00%
Sales	1,733	773	(960)	(55.40)%
Total other income	12,816	11,549	(1,267)	(9.89)%

Other income relates to items such as interest on investments and operational sales.

4.1.7 Employee costs

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Wages and salaries	91,407	96,609	5,202	5.69%
Casual staff	1,116	1,498	382	34.23%
Superannuation	10,315	11,840	1,525	14.78%
Workcover	1,721	2,200	479	27.83%
Fringe benefits tax	179	170	(9)	(5.03)%
Total employee costs	104,738	112,317	7,579	7.24%

Employee costs include all labour related expenditure such as salaries, wages, allowances and on-costs such as leave entitlements, superannuation and WorkCover.

Employee costs are estimated to increase due to the following factors:

- Employee costs have been budgeted to increase, in recognition of the need to continue to support our growing population, whilst continuing to drive efficiencies
- Includes positions which have been funded from specific grants
- Salary movements through banding adjustments and the Enterprise Agreement
- Moving to an in-house service delivery model to reduce costs and use of external consultants in areas such as legal, graphic design and animal management
- A portion of the increase in employee costs will be offset by savings in consultancy fees and agency staff.

4.1.8 Materials and services

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
External works (contractors)	55,556	88,286	32,730	58.91%
Support services	7,292	6,283	(1,009)	(13.84)%
Design work	32	95	63	196.88%
Facilities management	3,706	3,646	(60)	(1.62)%
Supplies and services	7,177	6,516	(661)	(9.21)%
Plant and fleet operations	1,911	1,668	(243)	(12.72)%
Computer services	4,245	4,255	10	0.24%
Communications	1,117	1,374	257	23.01%
Catering supplies and services	540	309	(231)	(42.78)%
Construction materials	753	853	100	13.28%
Travel and accommodation	125	130	5	4.00%
Consumable Materials	-	580	580	100%
Total materials and services	82,454	113,995	31,541	38.25%

Materials and services include the purchase of supplies and consumables, payments for the provision of services, and fleet costs. Material and services is budgeted to increase compared to forecast of 2022-23 mainly due to reimbursements associated with the provision by developers of land and construction projects that are funded through the levies collected under various Development Contribution Plans and Infrastructure Contribution Plans.

4.1.9 Depreciation

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Property	8,144	8,358	214	2.63%
Plant & equipment	2,200	2,197	(3)	(0.14)%
Infrastructure	37,012	37,923	911	2.46%
Total depreciation	47,356	48,478	1,122	2.37%

Depreciation relates to the usage of Council's property, plant and equipment including infrastructure assets such as roads and drainage expressed in financial terms.

4.1.10 Amortisation - Intangible assets

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Intangible assets	130	130	-	0.00%
Total amortisation - intangible assets	130	130	-	0.00%

4.1.11 Amortisation - Right of use assets

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Right of use assets	691	498	(193)	(27.93)%
Total amortisation - right of use assets	691	498	(193)	(27.93)%

4.1.12 Other expenses

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Contributions and donations	7,978	8,708	730	9.15%
Utilities	3,622	4,226	604	16.68%
Auditing	245	283	38	15.51%
Other costs	3,578	3,549	(29)	(0.81)%
Total other expenses	15,423	16,766	1,343	8.71%

Other expenses include range of unclassified items including utilities, community grants, contributions, audit fees and administrator fees.

4.2 Balance Sheet

4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. Current assets are expected to increase by \$5.74 million during the year, primarily reflecting delays in expenditure on construction projects.

The increase in non-current assets is the net result of the capital works program and transfer to Council of non-monetary assets \$108.29 million, partly offset by the depreciation of non-current assets \$48.48 million.

4.2.2 Liabilities

Trade and other payables (being the amounts that Council owes to suppliers) are expected to decrease in line with Capital Works program (See Budgeted Statement of Capital Works). This is offset by increase in trust funds and deposits taken.

Non-current liabilities (that is, obligations Council must pay beyond the next financial year) will decrease due to repayment of borrowings and reduction of leased liabilities.

4.2.3 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Projections 2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Amount borrowed as at 30 June of the prior year	14,003	11,639	9,191	35,012	77,196
Amount proposed to be borrowed	-	-	30,000	50,062	34,258
Amount projected to be redeemed	(2,364)	(2,448)	(4,179)	(7,878)	(10,392)
Amount of borrowings as at 30 June	11,639	9,191	35,012	77,196	101,062

4.2.4 Leases by category

As a result of the introduction of *AASB 16 Leases*, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000
Right-of-use assets		
Property	2,039	1,753
Vehicles	-	-
Plant and equipment	298	116
Total right-of-use assets	2,337	1,869
Lease liabilities		
Current lease liabilities		
Property	276	279
Vehicles	-	-
Plant and equipment	213	208
Total current lease liabilities	489	487
Non-current lease liabilities		
Property	1,788	1,416
Vehicles	-	-
Plant and equipment	86	-
Total non-current lease liabilities	1,874	1,416
Total lease liabilities	2,363	1,903

4.3 Statement of changes in Equity

4.3.1 Reserves

	Balance at beginning of reporting period	Transfers to Reserve	Transfers from Reserve	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve	1,495,870	-	-	1,495,870
Asset Development Reserves				
Parklands contribution	7,940	-	-	7,940
Developer contribution plan (DCP) reserves	128,007	26,439	(31,226)	123,220
Planning permit drainage levy	10,477	-	-	10,477
Net gain compensation	3,254	-	-	3,254
Plenty road duplication	67	-	-	67
Street tree contributions reserve	686	-	-	686
	150,431	26,439	(31,226)	145,644
Asset Replacement Reserves				
Native vegetation offset site maintenance	6	-	-	6
Lutheran Church and Cemetery	380	-	-	380
Strategic investment reserve	26,414	5,915	(3,000)	29,329
Technology improvement reserve	3,224	-	-	3,224
Traffic light construction	783	-	-	783
Synthetic turf pitches	1,880	-	(40)	1,840
Strategic properties reserve	4,619	-	-	4,619
Non standard street lighting contribution	3,528	-	-	3,528
Superannuation defined benefits	3,739	-	-	3,739
Transport infrastructure reserve	28	-	-	28
Waste reserve	3,864	-	(561)	3,303
Aboriginal gathering place	5,750	-	(1,000)	4,750
Strategic operational projects	1,508	-	-	1,508
Regional Aquatic and Sports reserve	14,283	-	(10,600)	3,683
	70,006	5,915	(15,201)	60,720
	1,716,307	32,354	(46,427)	1,702,234

Asset Development Reserves

These funds must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. Whilst these funds earn interest revenue for Council, they are not available for other purposes.

Asset Replacement Reserves

There are no restrictions on the use of these funds other than as Council may itself impose. In this case Council has made decisions regarding the future use of these funds and, unless there is a Council resolution to change those decisions, these funds should be used for those earmarked purposes. These decisions about future use of these funds will be made in the context of the long term funding requirements as set out in the plan.

4.3.2 Equity

Total equity is expected to increase by \$128.73 million and made up of the following components:

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

4.4 Statement of Cash Flows

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2023-24 year. Budgeting cash flows assists in determining the balance between the level of cash available for investment in Council services and infrastructure, whilst ensuring long term financial sustainability of Council.

This analysis is based on three main categories of cash flows:

- Operating activities - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provisions of services to the community may be available for investment in capital works, or repayment debt.
- Investing activities - Refers to the cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.
- Financing activities - Refers to the cash generated or used in financing of Council functions and include borrowing from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayment of the year.

4.4.1 Net cash flows provided by/used in operating activities

The decrease in cash flow from operating activities is mainly due to decrease in capital grants income \$7.07 million, expected increased payments to suppliers funded through various Development Contribution Plan \$31.54 million and higher employee payments \$7.58 million. This is partly offset by increase in rates and charges income by 3.5% in line with the State Government rate cap.

The net cash flows from the operating activities does not equal the operating result of the year as the expected revenues and expenses of Council include non-cash items which have been excluded from the Cash flow Statement.

4.4.2 Net cash flows provided by/used in investing activities

The decrease in payments for investing activities represents increased funds invested \$25 million and increase in capital works expenditure \$1.73 million over the 2023-24 year.

Redemption/(payments) for investments (maturing later than 90 days) relate to financial assets which are cash investments (predominantly term deposits) that have a maturity date greater than 90 days. To improve Council's cash flow (and maximise interest revenue), investments are either redeemed or placed throughout the year dependent on the receipt of revenue and the timing of expenditure.

4.4.3 Net cash flows provided by/used in financing activities

The decrease in cash flow from financing activities was driven increased loan principal repayments of \$0.84 million.

Proceeds from borrowings relate to funding received under loan obligations Council must pay beyond the next financial year. These funds are generally applied to fund capital projects undergone in the financial year the loan was obtained.

4.5 Capital works program

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

4.5.1 Summary

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Property	12,590	14,805	2,215	17.59%
Plant and equipment	6,592	5,379	1,213	(18.40)%
Infrastructure	56,996	57,649	653	1.15%
Total	76,178	77,833	1,655	2.17%

The capital works program for the 2023-24 year is expected to be \$82.13 million.

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	External Funding \$'000	Contrib. \$'000	Council Cash/Reserves \$'000	Borrowings \$'000
Property	14,805	7,155	3,435	4,215	-	3,585	291	10,930	-
Plant and equipment	5,379	4,703	336	340	-	794	-	4,585	-
Infrastructure	57,649	24,726	25,973	6,949	-	4,545	-	53,104	-
Total	77,833	36,584	29,744	11,504	-	8,923	291	68,619	-

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	External Funding \$'000	Contrib. \$'000	Council Cash/Reserves \$'000	Borrowings \$'000
PROPERTY									
Land	3,000	3,000	-	-	-	-	-	3,000	-
17 - 19 Johnsons Road, Mernda	3,000	3,000	-	-	-	-	-	3,000	-
Buildings	3,775	3,775	-	-	-	2,710	291	775	-
23-24 Detailed Design Preparedness	325	325	-	-	-	-	-	325	-
Construct AFL/Tennis/Cricket Pavilion - Edgars Creek	300	300	-	-	-	-	-	300	-
Construct Community Activity Centre - Patterson Drive, Donnybrook	3,000	3,000	-	-	-	2,710	291	-	-
Construct Community Centre - Monakeeba Boulevard, Donnybrook (Darebin Creek)	50	50	-	-	-	-	-	50	-
Construct shared soccer/football/cricket pavilion - Hawkstowe Recreation Reserve	100	100	-	-	-	-	-	100	-
Building Improvements	8,030	380	3,435	4,215	-	875	-	7,155	-
23-24 Disability Action Plan - Ongoing Program	150	-	-	150	-	-	-	150	-
23-24 Planned renewal - Minor works	2,500	-	2,500	-	-	-	-	2,500	-
Bubup Wilam - HVAC Upgrade Works	500	230	135	135	-	-	-	500	-
Energy Efficiency Program - Various	400	-	-	400	-	-	-	400	-
Epping Community Services Hub (ECSH) redevelopment	750	-	-	750	-	375	-	375	-
Kindergarten nappy change facilities and privacy stall doors for regulatory compliance	300	-	-	300	-	-	-	300	-
Kirrip Community Centre Library Lounge	100	-	100	-	-	-	-	100	-
Office Refurbishment and Alterations	150	-	-	150	-	-	-	150	-
PRACC and PRACC North Building Services Upgrades	500	-	350	150	-	-	-	500	-
PRACC North - Office Refurbishment	250	-	-	250	-	-	-	250	-
Redevelopment and expansion of the Stables Kindergarten	200	-	200	-	-	-	-	200	-
Refurbishment of Council Chamber and surrounds	300	150	150	-	-	-	-	300	-
Replacement of cat condos at Epping Animal Welfare Centre	600	-	-	600	-	-	-	600	-
Riverside Reserve Upgrade - Stage 2	1,000	-	-	1,000	-	500	-	500	-
Thomastown Library Amenity Upgrade	30	-	-	30	-	-	-	30	-
Whittlesea CAC Window Upgrade	300	-	-	300	-	-	-	300	-
TOTAL PROPERTY	14,805	7,155	3,435	4,215	-	3,585	291	10,930	-
PLANT AND EQUIPMENT									
Plant, machinery and equipment	3,671	3,335	336	-	-	794	-	2,877	-
Conservation Reserve Signage Delivery	75	75	-	-	-	-	-	75	-
Furniture and equipment purchases	50	50	-	-	-	-	-	50	-
Implementation of Signage Management Plan - Various	200	200	-	-	-	-	-	200	-
Mill Park Library Wayfinding Signage	10	10	-	-	-	-	-	10	-
PRACC Equipment Renewals	336	-	336	-	-	-	-	336	-
Replacement of Council Fleet - Ongoing Program	3,000	3,000	-	-	-	794	-	2,206	-
Fixtures, fittings and furniture	910	910	-	-	-	-	-	910	-
Acquisition of Visual Art - Civic Centre	10	10	-	-	-	-	-	10	-
Design and Delivery of Public Art (Murals)	100	100	-	-	-	-	-	100	-
Furniture and fittings for halls and CACs - Various Locations	100	100	-	-	-	-	-	100	-
Mernda Town Centre interim library	700	700	-	-	-	-	-	700	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	External Funding \$'000	Contrib. \$'000	Council Cash/Reserves \$'000	Borrowings \$'000
Computers and telecommunications	798	458	-	340	-	-	-	798	-
IT - Hardware	500	200	-	300	-	-	-	500	-
IT - ICT Network Infrastructure	100	60	-	40	-	-	-	100	-
Parking Sensors	198	198	-	-	-	-	-	198	-
TOTAL PLANT AND EQUIPMENT	5,379	4,703	336	340	-	794	-	4,585	-
INFRASTRUCTURE									
Roads	13,955	1,588	12,050	318	-	1,270	-	12,685	-
23-24 Collector Road traffic management - Various locations	175	88	-	88	-	-	-	175	-
23-24 Kerb and Open Drainage Upgrade Program	100	-	50	50	-	-	-	100	-
23-24 Local Road Reconstruction / Rehabilitation	3,000	-	3,000	-	-	1,270	-	1,730	-
23-24 Local Road Resurfacing works	9,000	-	9,000	-	-	-	-	9,000	-
23-24 Roadside hazard protection	150	150	-	-	-	-	-	150	-
23-24 Traffic control devices - un-programmed works	100	50	-	50	-	-	-	100	-
23-24 Upgrade disabled parking bays to DDA requirements - Various locations	50	-	-	50	-	-	-	50	-
Barry Road, Thomastown Road Safety Project	700	700	-	-	-	-	-	700	-
Cookes Road construction - Bassetts Road to Heywood Street	80	-	-	80	-	-	-	80	-
Quarry Hills Regional Park - Trunk Infrastructure	600	600	-	-	-	-	-	600	-
Signalise intersection - Plenty Rd and Everton Drive, Mernda	-	-	-	-	-	-	-	-	-
Bridges	100	-	100	-	-	-	-	100	-
23-24 Boardwalk / bridges refurbishment	100	-	100	-	-	-	-	100	-
Footpaths and Cycleways	4,090	2,749	900	441	-	500	-	3,590	-
23-24 Bicycle facilities - provide new on-road & off-road paths	130	104	-	26	-	-	-	130	-
23-24 Improve disability access (DDA) to public transport	50	-	-	50	-	-	-	50	-
23-24 Kerb Ramp DDA Upgrades - Kerb Alignment	100	-	-	100	-	-	-	100	-
23-24 Missing Footpath Links Program - Various locations	250	-	-	250	-	-	-	250	-
23-24 Safe Routes to Schools	30	15	-	15	-	-	-	30	-
Construct shared path - Edgars Creek Trail - Main Street to Kingsway Drive	450	450	-	-	-	-	-	450	-
Construct shared path - High Street - Keon Park Station to Epping Station	100	100	-	-	-	-	-	100	-
Construct shared path - McDonalds Road (north side) - Darebin Creek to Civic Dr	100	100	-	-	-	-	-	100	-
Construct shared path - Mernda to Whittlesea	150	150	-	-	-	-	-	150	-
Construct shared path - Yan Yean Pipe Track - Childs Road to Bush Boulevard	330	330	-	-	-	-	-	330	-
Footpath Reconstruction / Renewal	900	-	900	-	-	-	-	900	-
Lighting of Shared User Paths	100	100	-	-	-	-	-	100	-
Missing Path Links Program - Large Links	400	400	-	-	-	-	-	400	-
Whittlesea Township Park - connecting community through improved access	1,000	1,000	-	-	-	500	-	500	-
Drainage	980	540	425	15	-	-	-	980	-
23-24 Drainage improvement works - Various Locations	400	400	-	-	-	-	-	400	-
Growling Frog Golf Course	40	40	-	-	-	-	-	40	-
Quarry Hills Drainage Interface	30	15	-	15	-	-	-	30	-
Stormwater Infrastructure Renewal Program	300	-	300	-	-	-	-	300	-
Whittlesea Depot Wash Bay Civil works (Stage 2)	170	85	85	-	-	-	-	170	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	External Funding \$'000	Contrib. \$'000	Council Cash/Reserves \$'000	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
WSUD (Water Sensitive Urban Design) Asset Renewal	40	-	40	-	-	-	-	40	-
Recreational, Leisure & Community Facilities	13,141	11,225	1,583	333	-	200	-	12,941	-
23-24 Cricket Wickets Upgrade (various locations)	65	-	65	-	-	-	-	65	-
23-24 Public Toilet Amenity Plan Implementation	300	-	300	-	-	-	-	300	-
23-24 Sporting Nets Upgrade (various locations)	200	-	-	200	-	-	-	200	-
23-24 Sports Ground Lighting Upgrade - Various Sites	20	-	-	20	-	-	-	20	-
23-24 Upgrade Coaches Boxes - Various Locations	35	-	-	35	-	-	-	35	-
Capstone Conservation Reserve - Access & Security Upgrades	46	-	-	46	-	-	-	46	-
Construction of Sports Reserve - Central Wollert SR03	125	125	-	-	-	-	-	125	-
Doreen Splash Park	100	100	-	-	-	-	-	100	-
Epping Recreation Reserve Sporting Ground Renewal (North Oval)	30	-	30	-	-	-	-	30	-
Harvest Home Road Synthetic Soccer Pitch Replacement	750	-	750	-	-	-	-	750	-
Laurimar CAC Public Amenity Installation	400	400	-	-	-	200	-	200	-
Main St Recreation Reserve Thomastown (Main Oval) Sporting Ground Renewal	30	-	30	-	-	-	-	30	-
Partridge Recreation Reserve - Sportsfield Upgrade Soccer (Synthetic conversion)	40	-	8	32	-	-	-	40	-
RASC - Stage 2 & 3 Concept & Detailed Design	10,600	10,600	-	-	-	-	-	10,600	-
Recoating Barry Rd Tennis Courts - Barry Road Tennis Club	350	-	350	-	-	-	-	350	-
Reconstruct tennis courts - Thomastown East Reserve	50	-	50	-	-	-	-	50	-
Waste Management	561	-	-	561	-	-	-	561	-
Kerbside Reform Program - Red Rubbish Bin Lids	561	-	-	561	-	-	-	561	-
Parks, Open Space and Streetscapes	19,208	4,608	10,290	4,310	-	2,575	-	16,633	-
23-24 Installation bus shelters - Various Locations	25	5	20	-	-	-	-	25	-
23-24 Creek Corridor Planting Program	100	100	-	-	-	-	-	100	-
23-24 Irrigation Network Improvements	55	-	55	-	-	-	-	55	-
23-24 Renewal of playgrounds and general landscape improvements	2,000	-	1,600	400	-	-	-	2,000	-
23-24 Residential Street Tree Renewal Planting Program	600	90	510	-	-	-	-	600	-
23-24 Vehicle Exclusion Fencing	100	75	25	-	-	-	-	100	-
Alexander Avenue Shops and Nick Ascenzo Reserve Precinct Masterplan, Thomastown	950	-	950	-	-	200	-	750	-
Asset Expansion - Laurimar Recreation Reserve	60	60	-	-	-	-	-	60	-
Asset Renewal Carlingford Wetlands	275	275	-	-	-	-	-	275	-
Carlingford Triangle Land - Future Growing Grass Frog Habitat Link	250	250	-	-	-	-	-	250	-
Conservation reserves fencing program	50	50	-	-	-	-	-	50	-
Conservation Reserves Tree Planting Program	150	150	-	-	-	-	-	150	-
Edgar's Creek Corridor Concept Design	100	-	50	50	-	-	-	100	-
Granite Hills Major Community Park Implementation	4,500	-	4,500	-	-	1,500	-	3,000	-
Huskisson Reserve - Landscape Works	80	-	-	80	-	-	-	80	-
Huskisson Reserve - Multi Purpose Facility	1,000	-	-	1,000	-	-	-	1,000	-
Kelynack Recreation Reserve Landscape Works STAGE 2	350	175	-	175	-	-	-	350	-
LTFP Project Management Fees	1,148	1,148	-	-	-	-	-	1,148	-
Main Roads and High Profile Streetscapes Planting Program	300	300	-	-	-	-	-	300	-
Parks Tree and Major Facilities Planting Program	400	400	-	-	-	-	-	400	-
Peter Hopper Lake renewal and upgrade	2,000	-	1,000	1,000	-	-	-	2,000	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	External Funding \$'000	Contrib. \$'000	Council Cash/Reserves \$'000	Borrowings \$'000
Programmed Parks and Open Space Renewal	300	-	300	-	-	-	-	300	-
Quarry Hills - Atrium Reserve Entrance Node	80	80	-	-	-	-	-	80	-
Quarry Hills - Regent Street Entrance Node	80	80	-	-	-	-	-	80	-
Reid Street Park Upgrade, South Morang	400	200	200	-	-	200	-	200	-
Streets for people - Study and Implementation of LATM areas 26 and 32 in Mill Park	650	650	-	-	-	475	-	175	-
Streetscape Improvements - Gorge Road Shopping Precinct, South Morang	545	-	-	545	-	-	-	545	-
The Boulevard Shops, Thomastown	100	-	100	-	-	-	-	100	-
Tramoo Street x High Street Shops, Lalor	850	-	850	-	-	200	-	650	-
Watery Gully Park Upgrade, Mill Park	300	120	-	180	-	-	-	300	-
Whittlesea Park - Amenity Improvement	130	-	130	-	-	-	-	130	-
Whittlesea Park Master Plan, Whittlesea Township	400	400	-	-	-	-	-	400	-
Whittlesea Public Gardens STAGE 2 Implementation	800	-	-	800	-	-	-	800	-
Whittlesea Public Gardens STAGE 3 Implementation	80	-	-	80	-	-	-	80	-
Off Street Car Parks	665	193	225	248	-	-	-	665	-
23-24 Car Park rehabilitation	200	-	200	-	-	-	-	200	-
Truck Parking Facility	30	30	-	-	-	-	-	30	-
Gravlier Way Carpark (Swamp Gum Gulley)	60	-	-	60	-	-	-	60	-
Reid Street Car Park Upgrade	50	-	25	25	-	-	-	50	-
VR Michael Reserve - Carpark & Pathways Upgrade	325	163	-	163	-	-	-	325	-
Other Infrastructure	4,949	3,824	400	725	-	-	-	4,949	-
23-24 Infrastructure Planning and Feasibility Studies for Future Projects	400	-	-	400	-	-	-	400	-
23-24 Traffic Management Around Schools	575	575	-	-	-	-	-	575	-
23-24 Water Efficiency Program	200	200	-	-	-	-	-	200	-
Aboriginal Gathering Place	1,000	1,000	-	-	-	-	-	1,000	-
Automated Gate for Council Vehicle Carpark	200	-	-	200	-	-	-	200	-
Deliver the Street Light Bulk Replacement Program	400	-	400	-	-	-	-	400	-
Epping Depot Truck Washdown Upgrade	50	25	-	25	-	-	-	50	-
Install Smart City Water Devices	24	24	-	-	-	-	-	24	-
Public Lighting in Local Streets	100	-	-	100	-	-	-	100	-
RASC - Utility Provision	2,000	2,000	-	-	-	-	-	2,000	-
TOTAL INFRASTRUCTURE	57,649	24,726	25,973	6,949	-	4,545	-	53,104	-
TOTAL NEW CAPITAL WORKS	77,833	36,584	29,744	11,504	-	8,923	291	68,619	-

Summary of Planned Capital Works Expenditure
For the years ending 30 June 2024, 2025 & 2026

2024-25	Asset Expenditure Types					Summary of Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	External Funding	Contributions	Council Cash/Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	15,668	15,668	-	-	-	15,668	-	5,837	9,831	-
Building improvements	8,386	-	5,556	500	2,330	8,386	-	-	8,386	-
Total Buildings	24,054	15,668	5,556	500	2,330	24,054	-	5,837	18,217	-
Total Property	24,054	15,668	5,556	500	2,330	24,054	-	5,837	18,217	-
Plant and Equipment										
Plant, machinery and equipment	1,091	1,091	-	-	-	1,091	814	-	277	-
Fixtures, fittings and furniture	155	155	-	-	-	155	-	-	155	-
Computers and telecommunications	220	78	-	-	142	220	-	-	220	-
Total Plant and Equipment	1,466	1,324	-	-	142	1,466	814	-	652	-
Infrastructure										
Roads	21,240	5,480	15,500	-	260	21,240	1,314	-	19,926	-
Bridges	100	-	100	-	-	100	-	-	100	-
Footpaths and cycleways	4,258	3,221	500	-	538	4,258	-	10	4,248	-
Drainage	555	380	40	-	135	555	-	-	555	-
Recreational, leisure and community facilities	44,075	35,045	6,790	-	2,240	44,075	-	250	13,825	30,000
Waste Management	2,942	2,382	-	-	561	2,942	-	-	2,942	-
Parks, open space and streetscapes	28,530	9,575	5,813	-	13,142	28,530	-	-	28,530	-
Off street car parks	1,700	270	305	-	1,125	1,700	-	-	1,700	-
Other infrastructure	11,274	9,849	500	-	925	11,274	-	-	11,274	-
Total Infrastructure	114,674	66,201	29,548	-	18,925	114,674	1,314	260	83,100	30,000
Total Capital Works Expenditure	140,194	83,193	35,104	500	21,397	140,194	2,128	6,097	101,969	30,000

2025-26	Asset Expenditure Types					Summary of Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	External Funding	Contributions	Council Cash/Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	14,791	14,791	-	-	-	14,791	-	424	14,305	62
Building improvements	13,712	-	7,649	1,500	4,563	13,712	-	-	13,712	-
Total Buildings	28,503	14,791	7,649	1,500	4,563	28,503	-	424	28,017	62
Total Property	28,503	14,791	7,649	1,500	4,563	28,503	-	424	28,017	62
Plant and Equipment										
Plant, machinery and equipment	1,450	1,450	-	-	-	1,450	834	-	616	-
Fixtures, fittings and furniture	155	155	-	-	-	155	-	-	155	-
Computers and telecommunications	1,082	623	-	-	459	1,082	-	-	1,082	-
Total Plant and Equipment	2,687	2,228	-	-	459	2,687	834	-	1,853	-
Infrastructure										
Roads	18,903	3,615	14,500	-	788	18,903	1,360	-	17,542	-
Bridges	100	-	100	-	-	100	-	-	100	-
Footpaths and cycleways	4,941	3,589	-	-	1,352	4,941	-	200	4,741	-
Drainage	1,140	990	-	-	150	1,140	-	88	1,052	-
Recreational, leisure and community facilities	70,480	65,725	2,440	-	2,315	70,480	-	6,334	14,146	50,000
Waste Management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	13,722	6,771	2,510	-	4,442	13,722	-	-	13,722	-
Off street car parks	80	-	80	-	-	80	-	-	80	-
Other infrastructure	600	100	-	-	500	600	-	-	600	-
Total Infrastructure	109,966	80,790	19,630	-	9,547	109,966	1,360	6,622	51,984	50,000
Total Capital Works Expenditure	141,155	97,808	27,278	1,500	14,569	141,155	2,194	7,045	81,854	50,062

2026-27	Asset Expenditure Types					Summary of Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	External Funding	Contributions	Council Cash/Reserves	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	12,688	11,188	1,500	-	-	12,688	-	-	12,304	384
Building improvements	13,225	-	1,300	-	11,925	13,225	-	-	13,225	-
Total Buildings	25,913	11,188	2,800	-	11,925	25,913	-	-	25,529	384
Total Property	25,913	11,188	2,800	-	11,925	25,913	-	-	25,529	384
Plant and Equipment										
Plant, machinery and equipment	1,060	1,060	-	-	-	1,060	855	-	205	-
Fixtures, fittings and furniture	157	157	-	-	-	157	-	-	157	-
Computers and telecommunications	927	381	-	-	546	927	-	-	927	-
Total Plant and Equipment	2,144	1,598	-	-	546	2,144	855	-	1,289	-
Infrastructure										
Roads	27,899	12,609	14,500	-	790	27,899	1,408	1,551	24,940	-
Bridges	100	-	100	-	-	100	-	-	100	-
Footpaths and cycleways	3,155	2,825	-	-	331	3,155	-	200	2,955	-
Drainage	1,745	1,595	-	-	150	1,745	-	200	1,545	-
Recreational, leisure and community facilities	45,335	44,900	-	-	435	45,335	-	-	11,461	33,874
Waste Management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	5,978	1,649	3,847	-	482	5,978	-	327	5,652	-
Off street car parks	85	-	85	-	-	85	-	-	85	-
Other infrastructure	600	100	-	-	500	600	-	-	600	-
Total Infrastructure	84,897	63,677	18,532	-	2,688	84,897	1,408	2,278	47,338	33,874
Total Capital Works Expenditure	112,954	76,463	21,332	-	15,159	112,954	2,263	2,278	74,156	34,258

5. Performance indicators

5.1. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

5.1.1 Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2021-22	Forecast 2022-23	Target 2023-24	Target Projections			Trend
					2024-25	2025-26	2026-27	+/-	
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	55	55	55	55	56	56	o
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	91.64%	93.10%	93.50%	93.75%	94.00%	94.25%	+
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	63.52%	68.00%	68.00%	68.00%	69.36%	70.75%	+
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	46.06%	49.00%	52.00%	55.00%	58.00%	61.00%	+

5.1.2 Targeted performance indicators - Financial

Indicator		Measure	Notes	Actual 2021-22	Forecast 2022-23	Target 2023-24	Target Projections			Trend +/-
							2024-25	2025-26	2026-27	
Liquidity										
Working Capital		Current assets / current liabilities	5	301.42%	276.83%	247.61%	207.61%	192.61%	186.53%	-
Obligations										
Asset renewal		Asset renewal and upgrade expense / Asset depreciation	6	85.56%	92.05%	85.09%	125.91%	86.58%	69.65%	o
Stability										
Rates concentration		Rate revenue / adjusted underlying revenue	7	71.78%	75.27%	73.96%	73.03%	73.56%	73.63%	o
Efficiency										
Expenditure level		Total expenses / no. of property assessments	8	\$2,599.22	\$2,642	\$3,031	\$2,963	\$2,950	\$3,006	o

5.1.3 Notes to Targeted performance indicators

1. Satisfaction with community consultation and engagement

We anticipate the result remaining consistent over the next two financial years. Upon the return of elected Councillors to Whittlesea in late 2024, we expect to see an improvement in this measure.

2. Sealed local roads below the intervention level

We are progressively improving our local roads over the next four years.

3. Planning applications decided within the relevant required time

We anticipate a steady trend over the initial years as we overcome process and system complexities, with an eventual increase over time as the current economic climate settles and more resources become available internally and within the industry.

4. Kerbside collection waste diverted from landfill

We expect to divert more kerbside collection waste from landfill as we extend Food Organics Garden Organics (FOGO) collection across the municipality and see increased uptake of the glass recycling service.

5. Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to decrease over the following years due funding large capital projects.

6. Asset renewal

This percentage indicates the extent of Council's renewal against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future

7. Rates concentration

Reflects the extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council's rates concentration is expected to remain consistent over the future years. Rate revenue continues to be an important source of revenue for Council to be able to deliver services and renew its assets.

8. Expenditure level

This indicator is forecast to increase mainly due to developer works in kind reimbursements and growth in property assessments.

5.2. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2021-22	Forecast 2022-23	Budget 2023-24	Projections 2024-25	2025-26	2026-27	Trend +/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	0.22%	1.66%	(5.73)%	3.23%	7.33%	8.48%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	(152.40)%	81.42%	65.37%	36.69%	27.13%	24.97%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	7.84%	6.00%	4.46%	15.80%	32.66%	40.64%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.98%	1.32%	1.25%	2.31%	5.14%	6.69%	+
Indebtedness	Non-current liabilities / own source revenue		6.53%	5.45%	4.26%	12.26%	25.84%	31.55%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.26%	0.27%	0.25%	0.24%	0.23%	0.23%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,745	\$1,800	\$1,837	\$1,907	\$1,978	\$2,050	+
Sustainability Capacity									
Population	Total expenses/ Municipal population		\$1,048	\$1,039	\$1,176	\$1,142	\$1,128	\$1,141	o
Population	Value of infrastructure / Municipal population		\$10,848	\$10,988	\$11,115	\$11,516	\$11,885	\$12,115	+
Population	Municipal population / Kilometres of local roads		\$172	\$172	\$173	\$173	\$174	\$174	o
Own-source revenue	Own source revenue / Municipal population		\$892	\$943	\$985	\$1,052	\$1,089	\$1,117	+
Recurrent grants	Recurrent grants / Municipal population		\$138	\$111	\$127	\$128	\$129	\$130	o
Workforce turnover	Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year		17.70%	8.60%	8.51%	8.42%	8.33%	8.25%	o

Key to Forecast Trend:

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

5.2.1 Notes to Financial performance indicators**9. Adjusted underlying result**

The adjusted underlying operating result excludes the impact of non-recurrent capital grants, non-monetary asset contributions and contributions from developers to fund capital expenditure. It is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives.

10. Unrestricted Cash

This represents cash funds which are free of all specific Council commitments and are available to meet daily cash flow requirements, unexpected short term needs and any Budget commitments.

11. Debt compared to rates

This indicator observes Council's ability to repay its debts using its key source of income, Rates. Trend indicates Council's increased use of debt to fund significant capital projects.

12. Rates effort

Council rates have moved in a consistent proportion to property values and the indicator is forecast not to reflect any significant changes.

13. Revenue level

This indicator has increased in line with the rates revenue and the same is expected to occur in future years to align with forecast rates increases.

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**City of
Whittlesea**