

KNOX

your city



Proposed Annual Budget 2023-24

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Mayor & CEO's Introduction

This budget details how rates will be spent to deliver the services and maintain the facilities our community values and relies on, including:

- maintaining our parks and reserves
- cleaning public facilities
- providing safe local roads, footpaths and shared paths
- improving and maintaining our sporting facilities
- providing kerbside waste collection
- sweeping our streets
- supporting people living with a disability
- providing support to new parents and their babies
- ensuring our children are safe through school crossing supervision
- assisting older people to stay connected, active and engaged
- supporting the mental, physical and social wellbeing of young people

The draft Annual Budget 2023-24 has been informed by conversations with our community about what is most important to you.

We're investing \$206 million in services and facilities to ensure Knox is a place where people and businesses can thrive.

This year, we brought consultation opportunities forward so we knew what was important to you before setting our budget.

You told us that the most important things are:

- parks and reserves
- roads
- recreation and leisure facilities
- community facilities
- environment and sustainability

Our budget invests a significant amount towards these priorities. Highlights of the capital works program include:

- \$10.697 million on road surface renewal, road reconstruction and drainage asset renewal
- \$10.681 million of sporting facilities renewals, including renewal of Batterham Reserve and Egan Lee Sportsfield, Knox BMX track and Exner Reserve tennis courts
- \$4.439 million of structured sporting facility upgrades including the Park Ridge Reserve Pavilion upgrade
- \$4.713 million to improve footpaths and cycling paths
- \$3.837 million in flood mitigation works and integrated stormwater solutions, including Egan Lee Reserve and Gilbert Park Wetlands
- \$3.697 million in playground renewals and recreation landscape upgrades, including Major Crescent and Schultz Reserve
- \$1.400 million to continue with major roads' LED streetlight replacement

In addition, the budget supports a number of key initiatives from the third year of our Council Plan 2021-25 including:

- Working towards net zero emissions by 2040
- Trialling new and recycled materials in the construction of shared paths
- Reducing food waste going to landfill
- Transforming how we deliver our services to place the customer at the centre of everything we do
- Supporting our local economy

Rates make up more than 70% of Council's income and help fund vital community services and capital works projects delivered by Council. Overall rates revenue will increase by 3.5% to help pay for the things you said are important. This is in line with the Victorian Government's rates cap.

Council continues to balance meeting the needs of our community with managing our resources to ensure our financial sustainability. We face significant pressure meeting increasing demand for services and facilities. This is happening amid increases in costs associated with construction materials, fuel, utilities and many of Council's other expenses.

The rising costs of getting our work done and cumulative effects of rate capping are putting pressure on our budget. This year we are delivering \$1.4 million in operational savings and had to make difficult decisions to delay some projects in order to ensure we manage our budget in a financially responsible way.

The final budget is expected to be adopted at the Council Meeting on 26 June 2023 when final property valuations will be known.

Thank you for sharing what is important to you to help shape this budget.



Cr Marcia Timmers-Leitch
Mayor



Bruce Dobson
Chief Executive Officer

Executive Summary

Council has prepared a Budget for 2023-24 which is aligned to the Council Plan 2021-2025. The budget seeks to maintain services, improve infrastructure and deliver components of 42 Council Plan initiatives, while ensuring Council remains financially sustainable in the long-term to continue to invest in the future generations of our people and communities.

Over the coming years we will continue our work to ensure we remain financially sustainable in a rate capped environment.

The Rate Rise

The Minister for Local Government has set the rate cap for the 2023-24 financial year at 3.50%. Council has elected not to apply to the Essential Services Commission (ESC) for a variation.

It is important to note, the actual rate increases experienced by individual ratepayers may differ from the 3.50% increase due to revaluations. Rate increases are impacted by the average rate increase (3.50%) and the property valuation increases (or decreases) of individual properties relative to the average across the municipality. If your property increased in value by more than the average for the Council (4.02%), your rates will increase by more than 3.50%. If your property value increased by less than the 4.02% average, your rates will increase by less than 3.50% and may in fact reduce from the previous year. While total rates will increase in the 2023-24 financial year, average rates in Knox remain among the lowest in metropolitan Melbourne.

Refer to section 4.1.1 Rates and Charges for more information.

Introduction of Food Organics and Garden Organics (FOGO)

Currently, 43% of Knox's rubbish that goes to landfill is food. When food scraps break down in landfill it creates methane gas which contributes to climate change. By composting food, we can reduce the amount of greenhouse gas emitted from landfill.

We are introducing food waste into the green waste bin because not everyone can compost at home and not all food waste can be composted. The food and garden waste collected by Council will be composted and then used to enrich the soil at farms, parks and gardens.

Council's Food Organics and Garden Organics (FOGO) service will go-live to residential properties by 1 July 2023, with multi-unit developments to go-live from November 2023. The FOGO bin (green bin lid) will be incorporated into the residential waste charge for 2023-24 rating year.

The standard residential waste charge is \$435.97 (including an 80L rubbish bin, 240L recycle bin and 240L food and garden bin) or \$499.34 if residents have opted for a larger 120L rubbish bin. Both options also include two hard waste collections and a fortnightly green bundled waste collection service. Increases to waste charges will range from \$5 to \$38 if you already have a green waste bin and \$105 to \$138 for those who don't. For most residents the waste charge will increase by \$5. This charge has been set at an amount to ensure only full cost recovery of waste-related costs inclusive of the State Government Landfill Levy. Further charges apply where residents have elected to have a larger general waste (rubbish) bin and/or additional bins.

Operating Result

Planning for a surplus is fiscally responsible to maintain uninterrupted service delivery to our community and to provide essential funding for capital works including the redevelopment of community facilities. The expected operating result for the 2023-24 year is a surplus of \$9.535 million, with the budgeted surplus to be in excess of \$10 million in subsequent years. Operating surpluses enable Council to fund capital works such as upgrades or redevelopment of community facilities, and fund Council's repayment of loans.

Financial Sustainability

This budget has been developed through a rigorous process. More detailed budget information is available throughout this document.

The introduction of rate capping in the 2016-17 rating year by the State Government was a major change to the way that councils were able to raise rate revenue. For Knox City Council rate revenue represents approximately 70% of our total revenue. The State Government rate cap has a compounding impact on Council's rate revenue annually.

A major challenge Council faces is the need to renew existing and ageing infrastructure and at the same time invest in new infrastructure assets such as road improvements, drainage upgrades, better parks and recreational and community assets and establishing footpaths in areas where none currently exist. Council's capital works plan allocates money to these activities on a prioritised basis.

For Council finances to remain sustainable and our services to remain affordable for the community, Council will need to continually assess the performance and future for current services to understand whether they are relevant and whether Council needs to continue to deliver them or whether there is a role for an alternative delivery model.

A further financial challenge comes from increased demand (and change in the service mix) arising from a growing and more diverse population. A growing population leads to increased service demand, placing a greater load on existing services and assets, resulting in more wear and tear and adding to the cost of service provision.

The rising costs of getting our work done and cumulative effects of rate capping continue to put pressure on our budget. Knox Council's average rates continue to be among the lowest in metropolitan Melbourne.

The adjusted underlying result, which is a measure of financial sustainability, shows improvement over the term of the Budget.

In summary, from a financial perspective Council has the same dilemma as most individuals - it has a limited budget yet many and competing demands on where to allocate its scarce resources.

Funding in 2023-24

Delivery of ongoing services:

Council has allocated \$131.016 million towards the wide-ranging delivery of services to the Knox community. These services are summarised from page 9 with Council's initiatives and service performance indicators.

Capital works program:

Council is budgeting to undertake an extensive Capital works program of \$75.661 million (including \$19.496 million worth of projects carried forward from 2022-23). Of this, \$42.508 million is allocated for renewing community assets and \$33.153 for new, upgraded and expanded community assets.

Key Financial Statistics

	Budget 2023-24 \$'000	Budget 2022-23 \$'000
Total revenue	201,415	201,364
Total expenditure	191,880	202,188
Account result - surplus/(deficit) <i>(Refer Income Statement in Section 3.1)</i>	9,535	(824)
Underlying operating result - surplus/(deficit) <i>(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital, from being allocated to cover operating expenses.)</i>		
<i>The 2022-23 deficit result has been impacted by the transfer of Knox Regional Sports Park assets valued at \$25.421 million to the State Government. This is a non-cash transaction and does not impact the financial sustainability of Council.</i>	5,116	(15,475)
Total Capital Works Program funded from	75,661	67,414
<i>Council operations (rates funded)</i>	48,716	11,174
<i>External grants and contributions</i>	4,478	14,121
<i>Borrowings</i>	15,480	29,312
<i>Asset sales</i>	6,987	12,807

Budget Influences

This section sets out the key budget influences arising from the internal and external environment within which Council operates. The four years represented within the Budget are 2023-24 through to 2026-27. In preparing the 2023-24 budget, a number of these influences have been taken into consideration which are outlined below:

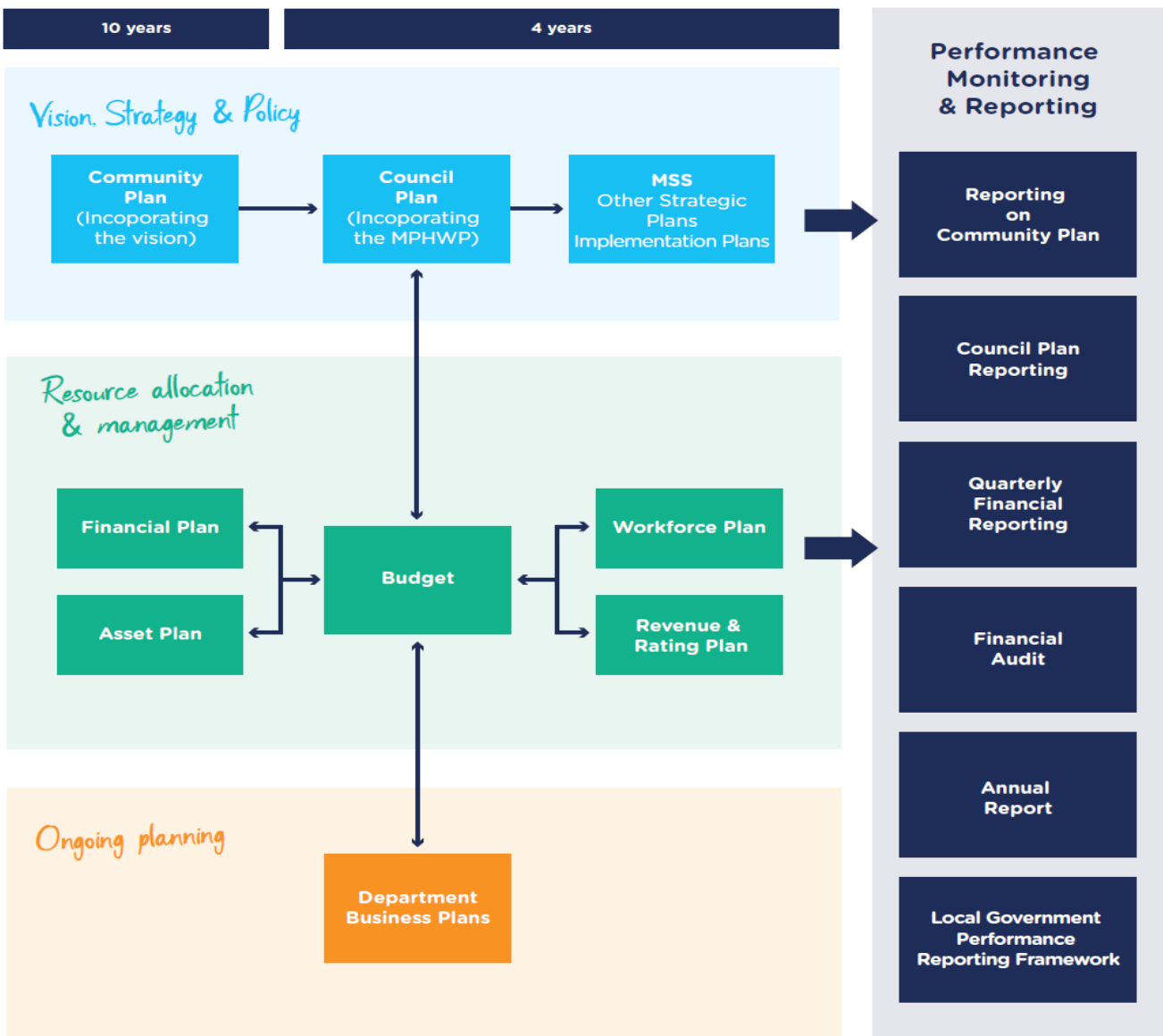
- Rate Capping – The Victorian State Government continues with a cap on rate increases. The cap for 2023-24 has been set at 3.50%, well below inflation. This follows the 2022-23 rate cap of 1.75% versus inflation of over 7%.
- Pensioner \$100 rate rebate – the State Government provides a pensioner rate rebate to which Council provides an additional \$100 to reduce the overall general rates bill for pensioners.
- Cost shifting - this occurs where Local Government provides a service to the community on behalf of the State and/or Federal Government. Over time, the funds received by Local Governments do not increase in line with real cost increases, such as citizenship ceremonies, school crossing or library services, resulting in a further reliance on rate revenue to meet service delivery expectations.
- Employee costs are largely driven by Council's Enterprise Agreements. In 2023-24 the compulsory Superannuation Guarantee Scheme (SGC) will increase from 10.50% to 11.00% and up to 12.00% by 2025-26.
- Superannuation – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on Local Government was in the 2011-12 financial year where Council was required to pay \$11.6 million to top up its share of the Defined Benefits Scheme. The amount and timing of any liability is dependent on the global investment market. At present with the market volatility there is a potential the fund may consider a call within the next 12 to 24 months.
- Borrowing costs – the increase in interest rates has increased the budgeted interest payable for loans.
- Capital Grant Funding – capital grant opportunities are likely to continually arise, which may re-prioritise projects in order to maximise funding opportunities.
- Supplementary Rates – Supplementary rates are additional rates received after the budget is adopted each year, for the part of the year when a property value increases in value (e.g. due to improvements made or change in land class), or new residents become assessable. Supplementary rates income is based on historical and forecast data and is set at anticipated levels.
- Waste Disposal Costs – The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfills sites. Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts e.g. recycling, sorting and acceptance. Council's Food Organics and Garden Organics (FOGO) service will go-live to residential properties by 1 July 2023, with multi-unit developments to go-live in November 2023.
- Development Contributions – The rate of growth and flow of development contributions income depends on land sales and the desire of developers to construct new developments within the municipality. With the current economic environment we may see a decline in contributions.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the Fire Services Property Levy Act 2012.

1. Link to the Community and Council Plans

This section describes how the Budget links to the achievement of the Community Plan 2021-2031 and Council Plan 2021-2025 within an overall integrated planning and reporting framework. This framework guides Council in identifying community needs and aspirations over the long term (Community and Financial Plans), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

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 key directions described in the Council Plan. The diagram below depicts Knox’s integrated planning and reporting framework. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability.



Our Community Vision

Knox's ten year community vision was developed with and for the community and forms part of the Community Plan 2021-31.

Knox: where we connect with our people and our environment, ensuring they are safe, supported and have every opportunity to thrive.

Key Directions

Together with the community, Council identified five key directions, with associated strategies, to ensure we progress towards achievement of the vision.



Opportunity and innovation

Knox strives to be a city of opportunity, embracing innovation and change, and providing local learning and employment opportunities for all. It's a place where people and business can thrive.



Neighbourhoods, housing and infrastructure

Building on what's great about our city, Knox's housing and infrastructure will meet the changing needs of our community.



Natural environment and sustainability

Knox's natural environment is protected and enhanced to ensure sustainability for future generations.



Connection, resilience and wellbeing

Knox is a place to call home. Our community is strong, healthy and we support and respect each other.



Civic engagement and integrity

Knox Council is a trusted and respected leader in our community, acting appropriately and ensuring all voices are heard.

2. Services, Initiatives and Service Performance Indicators

The Council Plan 2021-2025 was developed with the community and adopted by Council in October 2021. The plan identifies initiatives that Council will deliver over the four years to support the achievement of our Community Vision. It also demonstrates our commitment to the health and wellbeing of the community by incorporating Knox’s Municipal Public Health & Wellbeing Plan (MPHWP). We have flagged the initiatives that will most directly contribute to the health and wellbeing of our community with a ♦ symbol.

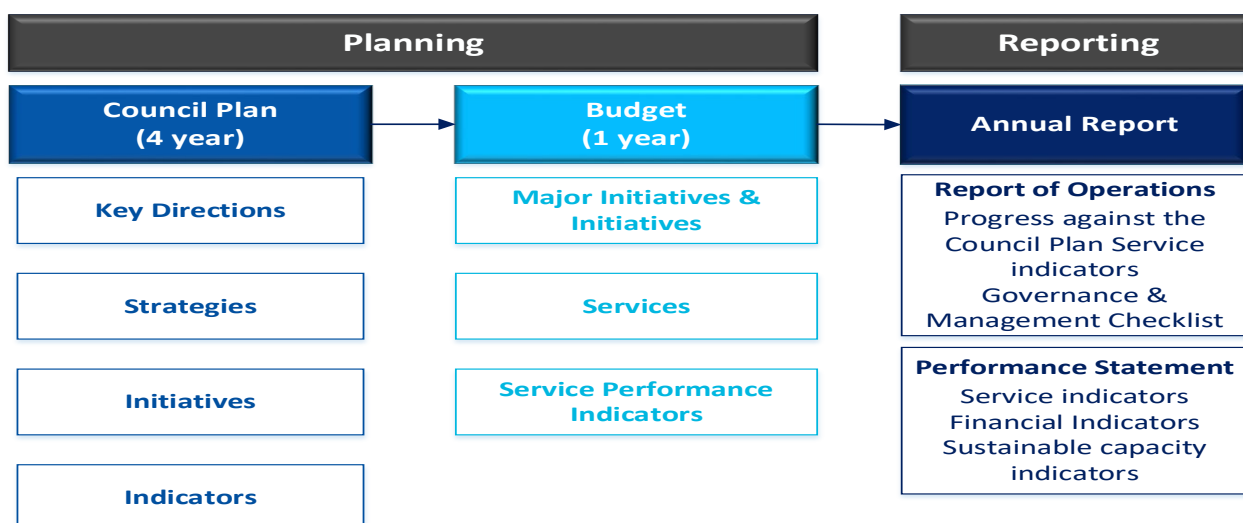
The Annual Budget includes the following information that will support the delivery of the Council Plan:

Services: the services that Council provides to the Knox community are listed in the Budget document under the key direction where they make a significant contribution.

Major initiatives and initiatives: the Council Plan initiatives that will be funded in the current financial year are listed in the Budget. From these initiatives, Council identifies its priorities under each of the Key Directions for the financial year. These are referred to as ‘major initiatives’.

Service performance indicators: there are a number of prescribed indicators that are listed in the Budget and will be audited and included in the Performance Statement. These indicators form part of the Local Government Performance Reporting Framework (LGPRF). The LGPRF is a mandatory system of performance reporting for all Victorian councils. It ensures that all councils are measuring and reporting on their performance in a consistent way to promote transparency and accountability in the local government sector. For the 2023-24 financial year, Council is required to set targets for eight measures as part of our budget. Council is required to set a target for the current budgeted year and the next three future years. The targeted performance indicators are detailed in 5a. Targeted Performance Indicators. Results against these indicators and targets will be reported in Council’s Performance Statement included in the Annual Report.

Council is required by legislation to identify the major initiatives, initiatives and service performance outcome indicators in the Annual 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.



This section provides a description of the services and Council Plan initiatives to be funded in the 2023-24 Annual Budget.



Opportunity and innovation

Knox strives to be a city of opportunity, embracing innovation and change, and providing local learning and employment opportunities for all. It's a place where people and business can thrive.

Strategies

The strategies we will undertake to achieve success in this area are:

Maximise the local economy by supporting existing businesses and attracting new investment

Encourage and support opportunities for skills development and lifelong learning for all people in Knox

Support organisations in Knox to navigate recovery and new ways of working

The services, major initiative, initiatives and service performance indicators are described below.

Services

Service	2021-22	2022-23	2023-24
	Actual \$'000	Forecast \$'000	Budget \$'000

Economic Development

The Economic Development service provides information, advice and action to support a prosperous and sustainable economy, help generate local employment opportunities and encourages and attracts new investment to position Knox as a vibrant and diverse place of business.

Inc	733	342	13
Exp	2,028	1,937	1,420
Net Deficit	1,295	1,595	1,407

Integrated Strategy and Partnerships for Children

The Integrated Strategy and Partnerships for Children service focuses on the current Kindergarten service review project, strategic workforce design and development, and strategic monitoring, evaluation and reporting. It also undertakes broader municipal partnership projects and builds relationships to strengthen the voice of the child across Council and our community.

Inc	356	0	0
Exp	701	761	531
Net Deficit	345	761	531

Service	2021-22	2022-23	2023-24
	Actual	Forecast	Budget
	\$'000	\$'000	\$'000

Investment & Partnership

The Investment and Partnership service undertakes projects and provides implementation frameworks supporting Council to activate and create opportunities in our city. The service employs a venture planning and partnership building approach to create a sustainable and resilient community.

Inc	0	0	0
Exp	780	844	780
Net Deficit	780	844	780

TOTAL

Inc	1,089	342	13
Exp	3,509	3,542	2,731
Net Deficit	2,421	3,200	2,718

Initiatives

Initiatives from the Council Plan 2021-25 to be funded in 2023-24.

Major Initiative

Implement Council's decision regarding kindergarten review.

Work with Maroondah and Yarra Ranges Councils to deliver key initiatives of the Bayswater Business Precinct Transformation Strategy.

Initiatives

Research and review supply chain connectivity and networks, to enable and advance the circular economy.

Continue to monitor the local economy to inform the strategic direction of future economic development initiatives.

Coordinate the implementation of Knox's Retail Activation Strategy.



Neighbourhoods, housing and infrastructure

Building on what's great about our city, Knox's housing and infrastructure will meet the changing needs of our community.

Strategies

The strategies we will undertake to achieve success in this area are:

Plan for and support diverse housing to meet changing community needs

Create, enhance and maintain places and spaces for people to live, work, play and connect

Provide, maintain and advocate for accessible and sustainable ways to move around Knox

The services, major initiative, initiatives and service performance indicators are described below.

Services

Service	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
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Asset Management

The Asset Management service develops processes and systems to maintain and regularly update Council's asset register, collect asset condition data and develop and implement strategic asset management plans. It aims to preserve and protect all assets in areas associated with subdivisions, private developments, Council infrastructure projects and works undertaken by service authorities, contractors and government agencies. This service also plans, coordinates, and monitors the delivery of Council's Capital Works Program.

Inc	0	0	0
Exp	1,099	1,286	1,227
Net Deficit	1,099	1,286	1,227

Building

The Building service provides building assessment and regulatory services in accordance with the Building Act 1993 and other relevant legislation. It issues Building Permits, performs building inspections, responds to complaints with inspections, and performs swimming pool inspections.

Inc	916	922	1,307
Exp	1,655	1,572	1,621
Net Deficit	738	650	314

Service		2021-22	2022-23	2023-24
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
Community Planning				
The Community Planning service undertakes the community infrastructure needs analysis program for suburbs in Knox to support future planning. The service also supports planning and advocacy for social housing and manages tenancy agreements for Council owned facilities.	Inc	96	290	142
	Exp	490	864	595
	Net	395	575	453
	Deficit			
Facilities				
The Facilities service constructs, upgrades and maintains a majority of Council buildings infrastructure, and undertakes services such as graffiti management, cleaning and security. It also provides internal architectural advice and building management services on land where Council has an interest.	Inc	6	13	16
	Exp	3,758	3,826	3,671
	Net	3,752	3,813	3,655
	Deficit			
Major Initiatives				
The Major Initiatives service delivers major projects that supplement the full program of capital projects being delivered by Council. It provides architectural advice, quantity surveying, project and construction management, specialist engineering and site supervision services.	Inc	76	0	0
	Exp	405	484	362
	Net	329	484	362
	Deficit			
Open Space & Landscape Design				
The Open Space & Landscape Design service plans, designs, and delivers a range of public passive open spaces areas including streetscapes and play spaces and develops strategic plans, masterplans and policies, and provides landscape architectural design expertise for other areas of Council.	Inc	353	299	308
	Exp	11,893	12,865	13,983
	Net	11,541	12,566	13,675
	Deficit			
Operations				
The Operations service is responsible for maintenance, renewal and upgrading of footpaths, roads, active and passive open space infrastructure assets, road signage, drainage pits and the delivery of street sweeping. The service provides well-maintained infrastructure assets that meet present day and future needs of our community.	Inc	397	582	488
	Exp	3,195	3,390	3,604
	Net	2,798	3,390	3,116
	Deficit			

Service		2021-22	2022-23	2023-24
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
Planning				
The Planning service provides statutory planning assessments, enforcement and regulatory services under the Planning and Environment Act and related Acts and Regulations.	Inc	1,661	1,661	2,023
	Exp	3,665	3,708	4,215
	Net Deficit	2,004	2,046	2,192
Social Policy and Projects				
The Social Policy and Projects service develops evidence based policies and strategies that ensure Council's response to social issues reflect community priorities, contemporary best practice and directs activity and resources to where they are most needed. Key tasks include advocacy, research, strategic planning, analysis and community consultation.	Inc	0	0	0
	Exp	157	221	164
	Net Deficit	157	221	164
Strategic Land Use Planning				
The Strategic Land Use Planning service undertakes research to inform planning policies and decisions, prepares and assesses planning scheme amendments, internal referral responses to planning applications, and provides general strategic land use planning advice to internal and external customers.	Inc	126	126	139
	Exp	1,137	1,680	1,148
	Net Deficit	1,011	1,554	1,009
Traffic and Transport				
The Traffic and Transport service provides local traffic management advice for Knox's on roads, footpaths, and shared paths. It advocates for a broad range of transport choices for our community to enhance and promote the sustainable transport network and to improve the whole transport network within Knox.	Inc	39	39	30
	Exp	3,857	3,630	3,657
	Net Deficit	3,818	3,591	3,627
Total				
	Inc	3,671	3,932	4,453
	Exp	31,310	33,525	34,247
	Net Deficit	27,640	29,593	29,794

Initiatives

Initiatives from the Council Plan 2021-25 to be funded in 2023-24.

Major Initiative

Finalise and implement the Bayswater Renewal Strategy.

Implement the Social and Affordable Housing Strategy and Action Plan to increase the supply of social housing and address homelessness in Knox. ♦

Commence review of the Knox Housing Strategy 2015. ♦

Build on regional partnerships by contributing to the work of the Eastern Affordable Housing Alliance (EAHA). ♦

Facilitate and support the implementation of the Boronia Renewal program.

Progress implementation of the Knox Central program.

Initiatives

Understand community needs across the suburbs of Knox to plan for community infrastructure requirements for the next 5-20 years. ♦

Commence review and upgrade of Council's strategic planning documents including the Open Space Plan, Play Space Plan and Liveable Streets Plan. ♦

Advocate to State Government for improved public transport and arterial road connectivity in Knox. ♦

Enhance sustainable transport utilisation through delivery of active transport infrastructure. ♦

Provide new and innovative community transport programs for the Knox community. ♦

Service Performance Indicators

The prescribed LGPRF indicators that will be audited and included in the Performance Statement.

Service	Indicator	2021-22 Actual	2022-23 Forecast	2023-24 Budget
Statutory Planning	Service standard	70.73%	70.23%	60.00%
Roads	Condition	93.89%	94.00%	94.00%



Natural environment and sustainability

Knox's natural environment is protected and enhanced to ensure sustainability for future generations.

Strategies

The strategies we will undertake to achieve success in this area are:

Preserve and enhance our biodiversity, waterways and urban landscape

Prepare for, mitigate and adapt to the effects of climate change

Lead by example and encourage our community to reduce waste

The services, major initiatives, initiatives and service performance indicators are described below.

Services

Service	2021-22	2022-23	2023-24
	Actual	Forecast	Budget
	\$'000	\$'000	\$'000

Biodiversity

The Biodiversity service works to conserve, enhance and celebrate our local biodiversity by providing bushland management to over 100 Council bushland reserves and over 120 sites of biological significance. This service develops strategic plans and policies and runs programs to increase the understanding and appreciation of the value of biodiversity, and encourage community participation to protect and enhance remnant vegetation on public and private land.

Inc	100	40	5
Exp	1,512	1,458	1,450
Net Deficit	1,413	1,419	1,445

Integrated Water Management

The Integrated Water Management service provides technical and strategic advice to developers and residents. It works to sustainably manage stormwater both derived within Knox and that which flows through the Municipality from the surrounding region.

Inc	119	88	71
Exp	2,292	2,506	2,441
Net Deficit	2,173	2,418	2,370

Service	2021-22	2022-23	2023-24
	Actual	Forecast	Budget
	\$'000	\$'000	\$'000

Sustainable Futures

The Sustainable Futures service undertakes environmental planning, community engagement, policy development, research into new approaches and project implementation focused on climate change mitigation and adaptation. It provides a range of capital works and behaviour change programs that focus on supporting Council and our community to move towards sustainability and achieve our net zero emissions targets.

Inc	0	0	0
Exp	997	1,020	1,031
Net Deficit	997	1,020	1,031

Waste Management

The Waste Management service provides waste collection, disposal services and education and awareness of waste with the aim of minimising waste in our community.

Inc	8,515	10,984	5,311
Exp	21,806	27,704	30,856
Net Deficit	13,290	16,720	25,545

TOTAL

Inc	8,734	11,111	5,387
Exp	26,607	32,688	35,778
Net Deficit	17,873	21,577	30,391

Initiatives

Initiatives from the Council Plan 2021-25 to be funded in 2023-24.

Major Initiatives

Implement the high priority actions from Years 2-4 of the Climate Response Plan. ◆

Implement Knox's Biodiversity Resilience Plan. ◆

Initiatives

Develop a Domestic Wastewater Management Plan for Knox.

Trial new and recycled materials in the construction of shared paths and as part of Council's road renewal program. ◆

Secure long-term solutions for the treatment and disposal of residual waste streams.

Service Performance Indicators

The prescribed LGPRF indicators that will be audited and included in the Performance Statement.

Service	Indicator	2021-22 Actual	2022-23 Forecast	2023-24 Budget
Waste Management	Waste diversion	51.60%	53.46%	65.00%



Connection, resilience and wellbeing

Knox is a place to call home. Our community is strong, healthy and we support and respect each other.

Strategies

The strategies we will undertake to achieve success in this area are:

Support our community to improve their physical, mental and social health and wellbeing

Foster inclusivity, equality, belonging and safety within our community

Support the community to identify and lead community strengthening initiatives

Honour and integrate First Nations culture into actions and environments

The services, major initiatives, initiatives and service performance indicators are described below.

Services

Service		2021-22	2022-23	2023-24
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
Arts & Cultural Services				
The Arts and Cultural service contributes to the health and wellbeing of the community through diverse programs, projects and initiatives in arts, events, place based initiatives and cultural services. The team facilitate social and community connections through positive participation in community life.	Inc	474	493	272
	Exp	2,496	2,976	2,788
	Net	2,022	2,484	2,516
	Deficit			
Community Access and Support				
The Community Access and Support service delivers activities, events, programs, projects and services to support youth, seniors, people with a disability, and vulnerable persons, within our community.	Inc	820	846	986
	Exp	1,915	1,744	2,025
	Net	1,095	898	1,039
	Deficit			
Community Partnerships				
The Community Partnerships service builds the capacity of community groups in Knox through the delivery of Council's community grants programs as well as community training. The service also leads partnership approaches to community development on areas of need, including family violence and food relief services.	Inc	54	9	0
	Exp	1,939	1,934	1,939
	Net	1,885	1,926	1,939
	Deficit			

Service	2021-22	2022-23	2023-24
	Actual	Forecast	Budget
	\$'000	\$'000	\$'000

Emergency Management

The Emergency Management service coordinates and delivers Council's legislative and community focused responsibilities for emergency and fire management, mitigation of risk to people and property and planning for response and recovery.

Inc	11	14	4
Exp	554	756	520
Net Deficit	543	742	517

Health Planning and Livability

The Health Planning and Livability service leads the development, delivery and review of the Municipal Health and Wellbeing Plan and the roll out of Gender Impact Assessments across Council, in accordance with Council's responsibilities in the Gender Equality Act.

Inc	14	0	0
Exp	359	256	238
Net Deficit	346	256	238

Healthy and Safe Communities

The Healthy and Safe Communities service provides advocacy, delivers projects and programs, and partners with others to address access, equity and community safety issues in our community. This service has a focus on culturally diverse and First Nations communities, as well as planning and responding to issues such as alcohol harms, gambling harms, rough sleeping, perceptions of community safety and conducting community safety audits.

Inc	1,093	1,722	1,177
Exp	2,781	3,280	2,837
Net Deficit	1,688	1,557	1,660

Inclusive Communities

The Inclusive Communities service provides support, including advice, advocacy, referrals and assistance for public housing, for eligible Knox residents aged 55 years or older who are homeless or at risk of homelessness, as well as a range of accessible and inclusive support services for those living with a disability in Knox, as well as for their carers. The service also aims to connect those in need with other Council services and external service providers, to help access a range of support with issues such as isolation or loneliness, financial hardship, emotional or mental health support, practical needs, ageing, illness, family relationships, and other issues.

Inc	70	63	48
Exp	803	786	854
Net Deficit	732	723	806

Service		2021-22	2022-23	2023-24
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
Integrated Services and Practice				
Integrated Services and Practice focuses on leadership and support of Council's Early Years Hubs, Kindergartens, Maternal & Child Health services, supported and community playgroups, Preschool Field Officers and parenting support.	Inc	14,678	15,149	15,658
	Exp	17,893	17,264	17,501
	Net Deficit	3,215	2,115	1,843
Integrated Systems Quality and Operations				
The Integrated Systems Quality and Operations service focuses on maximizing the design and delivery of systems, processes, policies and procedures. It also supports workforce and operational planning and reporting for Family and Children's Services.	Inc	500	110	4
	Exp	2,920	2,527	2,384
	Net Deficit	2,420	2,417	2,380
Leisure Services				
Leisure Services contributes to the health and wellbeing of the community by providing strategic advice to community organisations that offer opportunities for sport, leisure, recreation and wellbeing in our community. It also manages and operates Council's leisure centres and supports programs, projects and initiatives in sport, leisure.	Inc	1,734	2,470	2,415
	Exp	3,289	3,927	3,803
	Net Deficit	1,555	1,457	1,388
Libraries				
Knox Libraries provide resources, programs and a variety of media that supports life-long learning, builds social connections and improves access to technology. There are five library branches in Knox, as well as the reading room and other library services delivered from Miller's Homestead. The service is managed by the Eastern Regional Library Corporation, a formal partnership between Knox, Maroondah, and Yarra Ranges Councils.	Inc	0	0	0
	Exp	4,990	4,948	4,940
	Net Deficit	4,990	4,948	4,940
Local Laws				
The Local Laws service ensures compliance with Council's local laws, parking enforcement, school crossing supervision, and domestic animal management programs.	Inc	3,286	3,695	4,700
	Exp	4,357	5,608	5,622
	Net Deficit	1,071	1,912	922

Service		2021-22	2022-23	2023-24
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
Regional Assessment Service				
The Regional Assessment service provides a range of information and resources about aged care to individuals, community groups and organisations, and sector based organisations across Knox.	Inc	744	790	779
	Exp	744	625	655
	Net Deficit	0	(165)	(124)
Social Connections				
The Social Connections service provides the Knox Bright Ideas Network and Zest for Life program, facilitates the provision of community transport, delivers the Commonwealth Home Support Programme (CHSP) funded Food Services, oversees the management and operation of seniors citizen centres, and delivers a range of ageism and intergenerational related activities, events and programs, across the municipality. It also aims to raise awareness of and support research into community attitudes towards older persons, and deliver a range of intergenerational activities, events and programs.	Inc	761	686	715
	Exp	1,599	1,615	1,799
	Net Deficit	838	929	1,083
Youth Services				
Youth Services promotes, develops and encourages the mental, physical and social wellbeing of young people aged 10-25 years in Knox. It plans, advocates, funds and provides information, referral and support programs for young people, their families and their community. Youth Services includes counselling, leadership development, parenting programs, and partnerships with schools in Knox.	Inc	196	301	160
	Exp	1,112	1,312	1,161
	Net Deficit	916	1,011	1,000
TOTAL				
	Inc	24,435	26,348	26,917
	Exp	47,750	49,559	49,065
	Net Deficit	23,315	23,211	22,148

Initiatives

Initiatives from the Council Plan 2021-25 to be funded in 2023-24.

Major Initiatives	Work in partnership with local First Nations people, relevant services and key networks to progress Reconciliation. ♦
	Prioritise mental health and wellbeing initiatives by focusing on community partnerships and collective impact. ♦
	Progress implementation of the Children, Youth and Seniors Plan. ♦
	Develop and implement an Active Participation Plan - Beyond Structured Sport. ♦
	Review the Sports Club Development Program and usage of Council resources to support club sustainability. ♦
	Support the creation of new physical activity based programs and community infrastructure across the municipality. ♦
	Develop and implement programs to enable older and vulnerable residents to access technology. ♦
	Contribute to the collective efforts in preventing and responding to family violence. ♦
	Embed the State Government's Child Information Sharing Scheme (CISS) to support the safety and wellbeing of children. ♦
	Develop and implement Knox Council's Disability Action Plan incorporated within the Knox Connection, Access, Respect, Equality and Safety Strategy 2022-26.
Initiatives	Develop and implement the Dementia Friendly Action Plan. ♦
	Work and partner with the multicultural community and key services to support our diverse communities. ♦
	Implement Council's adopted Gender Equality Action Plan. ♦
	Develop and implement education and advocacy programs to address ageism and increase community respect and inclusion for all ages across Knox. ♦
	Develop and deliver a range of evidence based community training initiatives to build volunteer capacity. ♦
	Develop and implement a Resilience Plan to support the community to cope with stresses, emergencies and disasters.

Service Performance Indicators

The prescribed LGPRF indicators that will be audited and included in the Performance Statement.

Service	Indicator	2021-22 Actual	2022-23 Forecast	2023-24 Budget
Animal Management	Health and safety	95.45%	100%	100%

Aquatic Facilities	Utilisation	1.11	2.00	2.10
Food Safety	Health and safety	96.71%	100%	100%
Maternal and Child Health	Participation	73.72%	73.00%	73.00%
	Participation by Aboriginal children	75.81%	75.00%	75.00%
Libraries	Participation	New for 2023-24	New for 2023-24	23.43%



Civic engagement and integrity

Knox Council is a trusted and respected leader in our community, acting appropriately and ensuring all voices are heard.

Strategies

The strategies we will undertake to achieve success in this area are:

Provide opportunities for all people in Knox to have their say

Manage our resources effectively to ensure financial sustainability and improved customer experience

Ensure our processes are transparent and our decisions are accountable

The services, major initiative, initiatives and service performance indicators are described below.

Services

Service		2021-22	2022-23	2023-24
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
Communications				
Communications is responsible for providing our community with information about the decisions Council makes and how we invest our resources in order to respond to the needs of the community.	Inc	0	0	0
	Exp	1,261	1,700	1,710
	Net	1,261	1,700	1,710
	Deficit			
Customer Service				
Customer Service supports the delivery of a range of programs and front line service to our community via telephone, counter contact centres and online. The service provides guidance and support for all customer interactions to support a consistently excellent customer experience and exists to support information and connection between Council and our community.	Inc	0	0	0
	Exp	1,725	2,074	2,324
	Net	1,725	2,074	2,324
	Deficit			
Digital Experience				
Digital Experience is responsible for helping the community easily access the information and services they need online.	Inc	0	0	0
	Exp	630	850	855
	Net	630	850	855
	Deficit			

Service	2021-22	2022-23	2023-24
	Actual	Forecast	Budget
	\$'000	\$'000	\$'000

Financial Services

Financial Services leads the processes for budgeting and forecasting, accounts payable and receivable, management accounting, investment management and provides regular financial reporting, and prepares the annual financial accounts. It also coordinates the rating services and provides oversight of Council's property management obligations and oversees procurement activities within the organisation.

Inc	804	647	598
Exp	3,394	3,250	3,352
Net Deficit	2,591	2,603	2,753

Governance and Risk

The Governance and Risk service provide administrative and procedural support to Council and Councillors, coordinates business papers for meetings, as well as overseeing elections and Councillor inductions. It contributes to Council's legislative compliance and integrity framework through a range of governance, compliance and assurance activities including supporting the internal audit program and the Audit and Risk Committee, overseeing fraud and corruption prevention, privacy compliance and managing Freedom of Information. It promotes and supports proactive strategic and operational risk management across the business and manages Council's insurance portfolio. It also maintains and provides event support to Council's Civic Centre meeting and functions rooms, as well as overseeing the administration and operation of Ferntree Gully Cemetery.

Inc	134	61	42
Exp	3,062	5,184	5,878
Net Deficit	2,928	5,123	5,836

Information Technology

The Information Technology service (IT) provides services and support for the organisation in all aspects of IT. It provides hardware and software support, as well as internal and external telecommunications, ensuring efficient service delivery for the organisation and our community.

Inc	0	1	0
Exp	6,531	8,186	8,748
Net Deficit	6,531	8,185	8,748

People, Culture and Development

The People, Culture and Development service provides both operational and strategic support to the organisation including the development and implementation of strategies, services, and programs for all aspects of human resource

Inc	78	56	30
Exp	7,131	7,120	5,710
Net Deficit	7,054	7,064	5,680

Service	2021-22	2022-23	2023-24
	Actual	Forecast	Budget
	\$'000	\$'000	\$'000

management, organisational development, safety & wellbeing and payroll. This includes industrial and employee relations, talent acquisition, diversity and inclusion, corporate learning and development, organisational culture, performance management, remuneration & benefits, and employee and contractor safety.

Research and Geospatial Analytics

The Research and Geospatial Analytics service helps to inform policy development and decision making through an evidence-based approach. This service undertakes specialist research, analyses data and provides advice to build organisational capacity. This service also develops and implements new tools and applications in the area of research and geospatial analysis, and is responsible for the maintenance of Council's Geographic Information System (GIS), spatial database and online data resources.

Inc	7	0	0
Exp	90	155	151
Net Deficit	84	155	151

Strategy and Transformation

Strategy and Transformation leads the organisation's strategy, planning, business intelligence, service review, continuous improvement and change management functions. This includes the development and implementation of Council's Integrated Strategic Planning and Reporting Framework, including the Community and Council plans and aims to improve outcomes for the Knox community through developing and sharing crucial insights. It also ensures Council's services and processes are effective, financially sustainable, and delivered in the ways that best meet the community's needs.

Inc	0	0	0
Exp	1,605	1,548	1,908
Net Deficit	1,605	1,548	1,908

TOTAL

Inc	1023	765	670
Exp	25,431	30,066	30,635
Net Deficit	24,409	29,301	29,965

Initiatives

Initiatives from the Council Plan 2021-25 to be funded in 2023-24.

Major Initiative	Implement Our Customer Strategy and Action Plan.
Initiative	Implement priority actions of the Community Engagement Framework and Action Plan.
	Refresh and implement Council's ICT Strategy.

Service Performance Indicators

The prescribed LGPRF indicators that will be audited and included in the Performance Statement.

Service	Indicator	2021-22 Actual	2022-23 Forecast	2023-24 Budget
Governance	Consultation and engagement	58	58	58

Service Performance Indicators

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions (percentage of animal management prosecutions which are successful)	[Number of successful animal management prosecutions / Total number of animal management prosecutions] 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] x100
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
Governance	Consultation and engagement	Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of the council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Libraries	Participation	Library membership (percentage of resident municipal population who are registered library members)	[Number of registered library members / Population] 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

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	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
Roads	Condition	Sealed local roads maintained to condition standards (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
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
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (percentage of 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

Reconciliation with Budgeted Operating Result

Key Directions	Income \$'000	Expenditure \$'000	Net Cost \$'000
Opportunity and innovation	13	2,731	2,718
Neighbourhoods, housing and infrastructure	4,453	34,247	29,794
Natural environment and sustainability	5,387	35,778	30,391
Connection, resilience and wellbeing	26,917	49,065	22,148
Civic engagement and integrity	670	30,635	29,965
Total Net Cost of Activities and Initiatives	37,442	152,458	115,016
Non Attributable Expenditure			
Effective corporate governance			3,844
Depreciation			23,206
Amortisation - intangible assets			893
Amortisation - right of use assets			1,171
Capital projects - operational expenses			8,568
Borrowing costs			3,058
Finance costs - leases			293
Total Non Attributable Expenditure			41,033
Deficit before Funding Sources			156,049
Funding Sources			
Rates and charges			117,428
Garbage charges			26,233
Victoria Grants Commission (VGC) - grants - operating - recurrent			6,783
Interest			550
Developers' contributions			6,500
Grants - capital			3,978
Contributions and donations - capital			500
Contributions - non monetary assets			2,000
Net gain on disposal of property, infrastructure, plant & equipment			1,612
Total Funding Sources			165,584
Surplus / (Deficit) for the Year			9,535

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

3.1 Comprehensive Income Statement

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
INCOME / REVENUE						
Rates and charges	4.1.1	134,352	146,039	149,560	154,613	159,331
User fees	4.1.2	15,748	11,268	11,466	11,825	11,917
Statutory fees and fines	4.1.3	3,317	4,373	4,661	4,751	4,942
Grants - operating	4.1.4	22,361	23,637	23,162	23,587	24,030
Grants - capital	4.1.4	10,346	3,978	10,769	2,100	2,121
Contributions - monetary	4.1.5	11,599	8,806	7,940	7,958	8,003
Contributions - non-monetary	4.1.5	2,000	2,000	2,000	2,000	2,000
Other income	4.1.6	1,641	1,314	998	1,007	1,022
TOTAL INCOME / REVENUE		201,364	201,415	210,556	207,841	213,366
EXPENSES						
Employee costs	4.1.7	76,263	79,729	81,379	83,665	85,738
Materials and services	4.1.8	76,302	78,223	76,625	75,406	77,536
Contributions and donations	4.1.9	5,927	5,892	5,972	6,054	6,205
Depreciation	4.1.10	23,193	23,206	24,376	25,059	25,541
Amortisation - intangible assets	4.1.11	893	893	893	893	893
Amortisation - right of use assets	4.1.12	630	1,171	1,174	1,170	1,172
Borrowing costs		1,773	3,058	3,488	3,735	3,882
Finance costs - leases		30	293	262	288	265
Bad and doubtful debts - allowance for impairment losses		308	311	314	317	321
Net loss (gain) on disposal of property, infrastructure, plant and equipment		16,177	(1,612)	(417)	(2,117)	(417)
Other expense	4.1.13	692	716	713	717	736
TOTAL EXPENSES		202,188	191,880	194,779	195,187	201,872
SURPLUS / (DEFICIT) FOR THE YEAR		(824)	9,535	15,777	12,654	11,494
TOTAL COMPREHENSIVE RESULT		(824)	9,535	15,777	12,654	11,494
LESS						
Grants - capital - non recurrent		8,876	1,919	8,690	0	0
Contributions and donations - capital		3,775	500	0	0	0
Contributions - non-monetary		2,000	2,000	2,000	2,000	2,000
UNDERLYING SURPLUS (DEFICIT) FOR THE YEAR		(15,475)	5,116	5,087	10,654	9,494

3.2 Balance Sheet

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
CURRENT ASSETS						
Cash and cash equivalents		56,240	39,341	37,550	33,898	31,875
Other financial assets		5,000	0	0	0	0
Trade and other receivables		18,542	19,907	20,467	21,188	21,882
Inventories		14	14	14	14	14
Prepayments		850	880	902	924	947
Other assets		259	268	275	282	289
TOTAL CURRENT ASSETS	4.2.1	80,905	60,410	59,208	56,306	55,007
NON CURRENT ASSETS						
Investments in associates		3,469	3,469	3,469	3,469	3,469
Property, infrastructure, plant and equipment		2,171,219	2,210,838	2,241,465	2,257,218	2,278,172
Right-of-use assets	4.2.4	1,059	4,670	3,656	4,166	3,844
Intangible assets		2,152	2,152	2,152	2,152	2,152
TOTAL NON CURRENT ASSETS	4.2.1	2,177,899	2,221,129	2,250,742	2,267,005	2,287,637
TOTAL ASSETS		2,258,804	2,281,539	2,309,950	2,323,311	2,342,644
CURRENT LIABILITIES						
Trade and other payables		17,410	18,010	18,456	18,909	19,375
Trust funds and deposits		2,540	2,629	2,695	2,762	2,831
Provisions		18,428	19,136	19,683	20,247	20,745
Interest-bearing loans and borrowings	4.2.3	6,849	8,425	10,593	11,851	13,981
Lease liabilities	4.2.4	539	1,058	808	912	1,127
TOTAL CURRENT LIABILITIES	4.2.2	45,766	49,258	52,235	54,681	58,059
NON CURRENT LIABILITIES						
Provisions		2,991	3,037	3,072	3,108	3,140
Interest-bearing loans and borrowings	4.2.3	67,107	73,526	83,836	81,574	86,483
Lease liabilities	4.2.4	526	3,769	3,081	3,568	3,088
TOTAL NON CURRENT LIABILITIES	4.2.2	70,624	80,332	89,989	88,250	92,711
TOTAL LIABILITIES		116,390	129,590	142,224	142,931	150,770
NET ASSETS		2,142,414	2,151,949	2,167,726	2,180,380	2,191,874
EQUITY						
Accumulated surplus		719,231	734,286	755,469	773,529	784,428
Reserves		1,423,183	1,417,663	1,412,257	1,406,851	1,407,446
TOTAL EQUITY		2,142,414	2,151,949	2,167,726	2,180,380	2,191,874

3.3 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		2,143,238	702,718	1,400,350	40,170
Surplus/(deficit) for the year		(824)	(824)	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(6,594)	0	6,594
Transfer from other reserves		0	23,931	0	(23,931)
BALANCE AT END OF THE FINANCIAL YEAR		2,142,414	719,231	1,400,350	22,833
2024 BUDGET					
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		2,142,414	719,231	1,400,350	22,833
Surplus/(deficit) for the year		9,535	9,535	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves	4.3.1	0	(6,593)	0	6,593
Transfer from other reserves	4.3.1	0	12,113	0	(12,113)
BALANCE AT END OF THE FINANCIAL YEAR	4.3.2	2,151,949	734,286	1,400,350	17,313
2025					
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		2,151,949	734,286	1,400,350	17,313
Surplus/(deficit) for the year		15,777	15,777	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(7,094)	0	7,094
Transfer from other reserves		0	12,500	0	(12,500)
BALANCE AT END OF THE FINANCIAL YEAR		2,167,726	755,469	1,400,350	11,907
2026					
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		2,167,726	755,469	1,400,350	11,907
Surplus/(deficit) for the year		12,654	12,654	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(7,094)	0	7,094
Transfer from other reserves		0	12,500	0	(12,500)
BALANCE AT END OF THE FINANCIAL YEAR		2,180,380	773,529	1,400,350	6,501
2027					
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		2,180,380	773,529	1,400,350	6,501
Surplus/(deficit) for the year		11,494	11,494	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(7,095)	0	7,095
Transfer from other reserves		0	6,500	0	(6,500)
BALANCE AT END OF THE FINANCIAL YEAR		2,191,874	784,428	1,400,350	7,096

3.4 Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		2022-23	2023-24	2024-25	2025-26	2026-27
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES						
Rates and charges		134,352	144,884	149,213	154,114	158,866
User fees		15,748	11,121	11,316	11,671	11,756
Statutory fees and fines		3,317	4,310	4,597	4,685	4,873
Grants - operating		20,715	23,637	23,162	23,587	24,030
Grants - capital		7,629	3,978	10,769	2,100	2,121
Contributions - monetary		11,599	8,806	7,940	7,958	8,003
Interest received		567	550	275	275	275
Other receipts		1,074	764	723	732	747
Net movement in trust deposits		33	89	66	67	69
Employee costs		(76,263)	(78,976)	(80,796)	(83,065)	(85,208)
Materials and services		(76,443)	(77,943)	(76,518)	(75,293)	(77,415)
Contributions and donations		(5,927)	(5,892)	(5,972)	(6,054)	(6,205)
Short-term, low value and variable lease payments		(71)	(27)	(11)	0	0
Other payments		(621)	(689)	(702)	(717)	(736)
NET CASH PROVIDED BY / (USED IN) OPERATING ACTIVITIES	4.4.1	35,709	34,612	44,062	40,060	41,176
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from sale of property, infrastructure, plant and equipment		15,735	6,987	1,167	2,867	1,167
Payments for property, infrastructure, plant and equipment		(60,557)	(67,093)	(54,646)	(40,455)	(46,138)
Payments for investments		(5,000)	0	0	0	0
Proceeds from sale of investments		5,000	5,000	0	0	0
NET CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES	4.4.2	(44,822)	(55,106)	(53,479)	(37,588)	(44,971)
CASH FLOWS FROM FINANCING ACTIVITIES						
Finance costs		(1,779)	(3,065)	(3,493)	(3,741)	(3,888)
Proceeds from borrowings		29,312	15,480	21,800	10,000	19,700
Repayment of borrowings		(4,263)	(7,485)	(9,321)	(11,005)	(12,661)
Interest paid - lease liability		(30)	(293)	(262)	(288)	(265)
Repayment of lease liabilities		(739)	(1,042)	(1,097)	(1,090)	(1,114)
NET CASH PROVIDED BY / (USED IN) FINANCING ACTIVITIES	4.4.3	22,501	3,595	7,627	(6,124)	1,772
NET INCREASE (DECREASE) IN CASH HELD		13,388	(16,899)	(1,790)	(3,652)	(2,023)
Cash and cash equivalents at the beginning of the financial year		42,852	56,240	39,341	37,550	33,898
CASH AND CASH EQUIVALENTS AT END OF YEAR		56,240	39,341	37,550	33,898	31,875

3.5 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 and Buildings		14,593	16,038	16,146	7,715	10,284
TOTAL PROPERTY		14,593	16,038	16,146	7,715	10,284
PLANT AND EQUIPMENT						
Plant, machinery and equipment		1,310	3,120	2,760	1,999	2,455
Computers and telecommunications		3,942	8,138	4,366	3,676	4,377
Artworks		204	348	283	285	288
TOTAL PLANT AND EQUIPMENT		5,456	11,606	7,409	5,960	7,120
INFRASTRUCTURE						
Roads		8,474	8,239	10,245	8,947	9,361
Bridges		857	340	385	397	407
Footpaths and cycleways		3,975	4,713	6,319	5,101	5,538
Drainage		3,720	6,637	4,659	5,401	4,310
Recreational, leisure and community facilities		28,571	23,610	12,473	9,224	11,970
Off street car parks		956	1,764	1,953	1,245	1,408
Other infrastructure		812	2,714	1,326	643	630
TOTAL INFRASTRUCTURE		47,365	48,017	37,360	30,958	33,624
TOTAL CAPITAL WORKS EXPENDITURE	4.5.1	67,414	75,661	60,915	44,633	51,028
REPRESENTED BY						
Asset renewal		30,596	42,508	36,343	33,414	37,594
Asset upgrade		21,778	21,164	21,217	8,060	11,469
Asset new		9,090	7,660	3,355	3,159	1,965
Asset expansion		5,950	4,329	0	0	0
TOTAL CAPITAL WORKS EXPENDITURE	4.5.1	67,414	75,661	60,915	44,633	51,028
CAPITAL WORKS FUNDING SOURCE						
EXTERNAL						
Loan proceeds		29,312	15,480	21,800	10,000	19,700
Grants - capital		10,346	3,978	10,769	2,100	2,121
Contributions - capital		3,775	500	0	0	0
TOTAL EXTERNAL FUNDING		43,433	19,958	32,569	12,100	21,821
INTERNAL						
Proceeds from sale of fixed assets		12,807	6,987	1,167	2,867	1,167
Movement in reserve funds		18,625	12,113	12,500	12,500	6,500
Rate funding		(7,451)	36,603	14,679	17,166	21,540
TOTAL INTERNAL FUNDING		23,981	55,703	28,346	32,533	29,207
TOTAL CAPITAL WORKS FUNDING SOURCES	4.5.1	67,414	75,661	60,915	44,633	51,028
LESS OPERATING PROJECTS EXPENDITURE						
Operating Projects Expenditure		6,857	8,568	6,269	4,178	4,890
NET CAPITAL WORKS (CAPITALISED EXPENDITURE EXCLUDING OPERATING PROJECTS EXPENDITURE)		60,557	67,093	54,646	40,455	46,138

3.6 Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	2022-23	2023-24	2024-25	2025-26	2026-27
	\$'000	\$'000	\$'000	\$'000	\$'000
STAFF EXPENDITURE					
Employee costs - operating	76,263	79,729	81,379	83,665	85,738
Employee costs - capital	3,248	4,875	4,935	5,073	5,203
TOTAL STAFF EXPENDITURE	79,511	84,604	86,314	88,738	90,941

	Forecast	Budget	Projections		
	2022-23	2023-24	2024-25	2025-26	2026-27
	FTE	FTE	FTE	FTE	FTE
STAFF NUMBERS					
Full time equivalent (FTE) employees	699.92	724.14	724.14	724.14	724.14
TOTAL STAFF NUMBERS	699.92	724.14	724.14	724.14	724.14

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

DEPARTMENT	Budget 2023-24 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part Time \$'000		
CEO	7,835	6,466	1,343	6	20
City Liveability	15,185	11,827	3,076	105	177
Connected Communities	28,269	13,915	12,941	351	1,063
Customer and Performance	11,250	8,560	2,223	0	466
Infrastructure	17,190	15,836	1,257	10	87
TOTAL PERMANENT STAFF EXPENDITURE	79,729	56,604	20,840	472	1,813
Capitalised labour costs	4,875				
TOTAL EXPENDITURE	84,604				

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 FTE	Comprises			
		Permanent		Casual FTE	Temporary FTE
		Full Time FTE	Part Time FTE		
CEO	53.74	41.00	12.69	0.05	0.00
City Liveability	130.92	90.00	39.69	1.03	0.20
Connected Communities	259.27	132.00	122.79	3.65	2.94
Customer and Performance	101.01	74.00	24.91	0.00	0.00
Infrastructure	179.20	171.00	8.10	0.10	0.00
TOTAL PERMANENT STAFF FTE	724.14	508.00	208.18	4.82	3.14

3.7 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
CEO				
Permanent - Full Time	6,466	6,643	6,833	7,004
Female	5,468	5,618	5,779	5,923
Male	998	1,025	1,054	1,081
Self-described gender	0	0	0	0
Permanent - Part Time	1,343	1,380	1,420	1,455
Female	1,136	1,167	1,201	1,231
Male	207	213	219	224
Self-described gender	0	0	0	0
Total CEO	7,809	8,023	8,253	8,459
City Liveability				
Permanent - Full Time	11,827	12,278	12,633	12,947
Female	6,437	6,683	6,876	7,047
Male	5,389	5,595	5,757	5,900
Self-described gender	0	0	0	0
Permanent - Part Time	3,076	3,194	3,286	3,367
Female	1,674	1,738	1,788	1,833
Male	1,402	1,455	1,497	1,535
Self-described gender	0	0	0	0
Total City Liveability	14,903	15,472	15,919	16,314
Connected Communities				
Permanent - Full Time	13,915	14,064	14,439	14,793
Female	12,865	13,003	13,350	13,677
Male	1,050	1,061	1,090	1,116
Self-described gender	0	0	0	0
Permanent - Part Time	12,941	13,080	13,428	13,757
Female	11,964	12,093	12,415	12,719
Male	977	987	1,013	1,038
Self-described gender	0	0	0	0
Total Connected Communities	26,855	27,144	27,868	28,550
Customer and Performance				
Permanent - Full Time	8,560	8,841	9,094	9,321
Female	6,003	6,199	6,377	6,536
Male	2,558	2,642	2,717	2,785
Self-described gender	0	0	0	0
Permanent - Part Time	2,223	2,295	2,360	2,419
Female	1,559	1,610	1,655	1,696
Male	664	686	705	723
Self-described gender	0	0	0	0
Total Customer and Performance	10,783	11,137	11,454	11,740
Infrastructure				
Permanent - Full Time	15,836	16,005	16,473	16,885
Female	3,896	3,937	4,052	4,154
Male	11,941	12,068	12,421	12,731
Self-described gender	0	0	0	0
Permanent - Part Time	1,257	1,270	1,307	1,340
Female	309	312	322	330
Male	948	958	986	1,010
Self-described gender	0	0	0	0
Total Infrastructure	17,093	17,275	17,781	18,225
Casuals, temporary and other expenditure	2,285	2,328	2,391	2,450
Capitalised labour costs	4,875	4,935	5,073	5,203
Total staff expenditure	84,604	86,313	88,738	90,942

	2023-24 FTE	2024-25 FTE	2025-26 FTE	2026-27 FTE
CEO				
Permanent - Full Time	41.00	41.00	41.00	41.00
Female	35.00	35.00	35.00	35.00
Male	6.00	6.00	6.00	6.00
Self-described gender	0	0	0	0
Permanent - Part Time	12.69	12.69	12.69	12.69
Female	10.73	10.73	10.73	10.73
Male	1.96	1.96	1.96	1.96
Self-described gender	0	0	0	0
Total CEO	53.69	53.69	53.69	53.69
City Liveability				
Permanent - Full Time	90.00	90.00	90.00	90.00
Female	49.00	49.00	49.00	49.00
Male	41.00	41.00	41.00	41.00
Self-described gender	0	0	0	0
Permanent - Part Time	39.69	39.69	39.69	39.69
Female	21.60	21.60	21.60	21.60
Male	18.09	18.09	18.09	18.09
Self-described gender	0	0	0	0
Total City Liveability	129.69	129.69	129.69	129.69
Connected Communities				
Permanent - Full Time	130.00	130.00	130.00	130.00
Female	120.00	120.00	120.00	120.00
Male	10.00	10.00	10.00	10.00
Self-described gender	0	0	0	0
Permanent - Part Time	122.69	122.69	122.69	122.69
Female	113.43	113.43	113.43	113.43
Male	9.26	9.26	9.26	9.26
Self-described gender	0	0	0	0
Total Connected Communities	252.69	252.69	252.69	252.69
Customer and Performance				
Permanent - Full Time	76.00	76.00	76.00	76.00
Female	53.00	53.00	53.00	53.00
Male	23.00	23.00	23.00	23.00
Self-described gender	0	0	0	0
Permanent - Part Time	25.01	25.01	25.01	25.01
Female	17.56	17.56	17.56	17.56
Male	7.44	7.44	7.44	7.44
Self-described gender	0	0	0	0
Total Customer and Performance	101.01	101.01	101.01	101.01
Infrastructure				
Permanent - Full Time	171.00	171.00	171.00	171.00
Female	42.00	42.00	42.00	42.00
Male	129.00	129.00	129.00	129.00
Self-described gender	0	0	0	0
Permanent - Part Time	8.10	8.10	8.10	8.10
Female	1.99	1.99	1.99	1.99
Male	6.11	6.11	6.11	6.11
Self-described gender	0	0	0	0
Total Infrastructure	179.10	179.10	179.10	179.10
Casuals and temporary staff	7.96	7.96	7.96	7.96
Capitalised labour	0	0	0	0
Total staff numbers	724.14	724.14	724.14	724.14

4. Notes on 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 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. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023-24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 3.50% in line with the rate cap.

Council's Residential Garbage Charge for the 2023-24 financial year has been set at an amount to ensure only full cost recovery inclusive of the State Government Landfill Levy. The cost residents will pay in 2023-24 for the standard waste service including the Food and Organics collection will increase by \$37.97 (9.54%) for those who have previously utilised the optional green waste service, while the increase is \$5.34 (1.08%) for those who also continue to utilise a 120 litre waste rubbish bin. The full service cost of \$435.97 will now be reflected in the Residential Garbage Charge in 2023-24. This charge in 2022-23, excluding the optional green waste service, was \$298.00.

This will raise total rates and charges for 2023-24 to \$146,039,209, exclusive of optional services.

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

	Forecast	Budget	Change	
	2022-23 \$'000	2023-24 \$'000	\$'000	%
General rates *	112,231	117,511	5,280	4.7%
Rate rebates	(1,140)	(1,175)	(35)	3.1%
Residential garbage charge	17,995	26,233	8,238	45.8%
Service rates and charges	3,600	2,378	(1,222)	(33.9%)
Supplementary rates and rate adjustments	1,079	500	(579)	(53.7%)
Interest on rates and charges	587	592	5	0.9%
Total rates and charges	134,352	146,039	11,687	8.7%

* General rates are subject to the rate cap established under the FGRS

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	Budget	Budget	Change %
	2022-23 cents/\$CIV	2023-24 cents/\$CIV	
Differential rate for Vacant Land	0.45921	0.45691	(0.5%)
Differential rate for Derelict Land	0.45921	0.45691	(0.5%)
Differential rate for Retirement Village Land properties	0.11480	0.11423	(0.5%)
Differential rate for Commercial Land properties	0.38268	0.38076	(0.5%)
Differential rate for Industrial Land properties	0.40564	0.40361	(0.5%)
Differential rate for Residential Land properties	0.15307	0.15230	(0.5%)
Recreational Land rate for rateable recreational properties	0.15307	0.15230	(0.5%)

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	Forecast	Budget	Change	
	2022-23 \$'000	2023-24 \$'000	\$'000	%
Rates				
Vacant Land	1,539	1,360	(179)	(11.6%)
Derelict Land	21	20	(1)	(5.5%)
Retirement Village Land	1,025	1,060	35	3.4%
Commercial Land	12,790	13,838	1,048	8.2%
Industrial Land	18,226	22,750	4,524	24.8%
Residential Land	79,651	78,927	(724)	(0.9%)
Recreational Land Rate	58	56	(2)	(4.2%)
Total amount to be raised by general rates	113,310	118,011	4,701	4.1%

Total rates to be raised in the 2023-24 Budget includes Supplementary Rates of \$500,000.

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	Budget	Budget	Change	
	2022-23 Number	2023-24 Number	Number	%
Vacant Land	360	315	(45)	(12.5%)
Derelict Land	2	4	2	100.0%
Retirement Village Land	1,878	1,891	13	0.7%
Commercial Land	2,534	2,515	(19)	(0.7%)
Industrial Land	3,675	3,720	45	1.2%
Residential Land	60,301	60,626	325	0.5%
Recreational Land Rate	7	7	0	0.0%
Total number of assessments	68,757	69,078	321	0.5%

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

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	Budget	Budget	Change	
	2022-23 \$'000	2023-24 \$'000	\$'000	%
Vacant Land	342,710	297,690	(45,020)	(13.1%)
Derelict Land	2,185	4,345	2,160	98.9%
Retirement Village Land	885,825	927,960	42,135	4.8%
Commercial Land	3,179,631	3,634,263	454,632	14.3%
Industrial Land	4,372,795	5,636,725	1,263,930	28.9%
Residential Land	52,035,968	51,493,635	(542,333)	(1.0%)
Recreational Land Rate	37,850	36,500	(1,350)	(3.6%)
Total value of land	60,856,964	62,031,118	1,174,154	1.9%

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	Per Rateable Property	Change	
	2022-23	2023-24	\$	%
	\$	\$	\$	%
Residential Garbage Charge - Standard Service (80 Litre Waste Bin, 240 Litre Recycle Bin, 240 Litre FOGO Bin, Hard Waste, Bundled Green Waste) ¹	298.00	435.97	137.97	46.3%
Residential Garbage Charge - Reduced Service (80 Litre Waste Bin, 240 Litre Recycle Bin, Hard Waste, Bundled Green Waste) ²	NEW	297.93	297.93	100.0%
Residential Garbage Charge - Additional Bin Exempt (80 Litre and 120 Litre Waste Bin, 240 Litre Recycle Bin, 240 Litre FOGO Bin, Hard Waste, Bundled Green Waste) ³	NEW	435.97	435.97	100.0%
Residential Garbage Charge - Multi Unit Service (80 Litre Waste Bin, 240 Litre Recycle Bin, Hard Waste, Bundled Green Waste)	NEW	297.93	297.93	100.0%
Garbage Surcharge – 120 Litre Bin	96.00	63.37	(32.63)	(34.0%)
Additional Household Bins	431.00	170.49	(260.51)	(60.4%)
Additional Food and Organics Bin (Previously Green Waste Bin)	100.00	138.04	38.04	38.0%
Additional Recycle Bin	117.00	91.03	(25.97)	(22.2%)
Additional Recycle Bin - Industrial / Commercial	125.00	276.11	151.11	120.9%
Optional Industrial / Commercial Garbage, Daily Service	1,970.00	2,267.52	297.52	15.1%
Optional Industrial / Commercial Garbage, Weekly Service	516.00	746.47	230.47	44.7%
Waste Management and Recycling for Non Rateable Properties – Daily Service (240 Litre Bin)	1,894.00	2,154.75	260.75	13.8%
Waste Management and Recycling for Non Rateable Properties – Weekly Service (240 Litre Bin)	400.00	506.34	106.34	26.6%
Waste Management and Recycling for Non Rateable Properties – Weekly Service (120 Litre Bin)	294.00	335.85	41.85	14.2%
<i>Dorset Square</i>				
– Annual Waste Charge, office based premises	356.00	520.80	164.80	46.3%
– Annual Waste Charge, retail based premises	1,059.00	1,340.50	281.50	26.6%
– Annual Waste Charge, food based premises less than 200 square metres floor area.	3,174.00	3,806.59	632.59	19.9%
– Annual Waste Charge, food based premises greater than 200 square metres floor area.	7,401.00	8,735.27	1,334.27	18.0%
Additional Hard Waste Service	115.00	120.00	5.00	4.3%

Notes:

¹ For those who had a green waste bin in 2022-23, the increase is \$37.97 (9.5%).

² To opt out of the FOGO service, you must show that you can compost all organic material at home, with no organic waste going to your household rubbish bin or collected in the bundled branch service.

³ You can apply for a free extra 120 litre household rubbish bin if your household has extra waste needs. This includes households with extra medical waste needs, or two or more children in disposable nappies.

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	Forecast	Budget	Change	
	2022-23	2023-24	\$	%
	\$	\$	\$	%
Residential Garbage Charge	17,995,216	26,233,395	8,238,179	45.8%
Garbage Surcharge – 120 Litre Bin	3,599,566	2,377,720	(1,221,846)	(33.9%)
Additional Household Bins	521,763	245,406	(276,357)	(53.0%)
Optional Household Green Waste Bin	4,566,678	0	(4,566,678)	(100.0%)
Additional Recycle Bin	151,883	104,317	(47,566)	(31.3%)
Optional Industrial / Commercial Garbage Service	1,596,849	2,226,486	629,637	39.4%
Non Rateable Properties	123,291	145,770	22,479	18.2%
<i>Dorset Square:</i>				
Office based premises	5,020	7,812	2,792	55.6%
Retail based premises	13,767	17,426	3,659	26.6%
Food based premises less than 200 square metres floor area	12,696	15,226	2,530	19.9%
Food based premises greater than 200 square metres floor area	14,802	17,471	2,669	18.0%
Total	28,601,531	31,391,029	2,789,498	9.8%

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

	Forecast	Budget	Change	
	2022-23	2023-24	\$'000	%
	\$'000	\$'000	\$'000	%
Total General Rates to be Raised				
- Refer item 4.1.1(c)	113,310	118,011	4,701	4.1%
Total Service Charges and Service Rates to be Raised				
- Refer item 4.1.1(h)	28,602	31,391	2,789	9.8%
Total rates and charges	141,912	149,402	7,490	5.3%

4.1.1 (j) Fair Go Rates System Compliance

Knox City Council is fully compliant with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2022-23	2023-24
Total Rates	\$ 110,285,463	\$ 113,536,876
Number of Rateable Properties	68,757	69,078
Base Average Rate	\$ 1,603.99	\$ 1,643.60
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,632.06	\$ 1,701.13
Maximum General Rates and Municipal Charges Revenue	\$ 112,215,459	\$ 117,510,667
Revenue	\$ 112,215,459	\$ 117,510,667
Budgeted Supplementary Rates	\$ 250,000	\$ 500,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 112,465,459	\$ 118,010,667

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 \$500,000 and 2022-23: \$1,078,894)
- 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:

- A general rate of 0.45691% (0.45691 cents in the dollar of capital improved value) for all rateable Vacant Land; and
- A general rate of 0.45691% (0.45691 cents in the dollar of capital improved value) for all rateable Derelict Land; and
- A general rate of 0.11423% (0.11423 cents in the dollar of capital improved value) for all rateable Retirement Village Land; and
- A general rate of 0.15230% (0.15230 cents in the dollar of capital improved value) for all rateable Recreational Land; and
- A general rate of 0.40361% for (0.40361 cents in the dollar of capital improved value) rateable Industrial Land; and
- A general rate of 0.38076% (0.38076 cents in the dollar of capital improved value) for all rateable Commercial Land; and
- A general rate of 0.15230% (0.15230 cents in the dollar of capital improved value) for all rateable Residential Land.

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

Council believes each differential rate will contribute to the equitable and efficient carrying out of Council 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.

Vacant Land

Definition/Characteristics

Any land on which there is no building.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Encouragement of development/and or improvement of land; and
2. Construction and maintenance of public infrastructure; and
3. Development and provision of health and community services; and
4. Provision of general support services; and
5. Requirement to ensure that Council has adequate funding to undertake it's strategic, statutory, and service provision obligations.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Derelict Land

Definition/Characteristics

Any land that contains a building that is ordinarily adapted for occupation which is abandoned, unoccupied and in a very poor condition resulting from both disuse and neglect.

An owner or occupier of land must not cause or allow that land to be kept in a manner which is or is likely to constitute a danger to health or property.

An owner or occupier of land must not cause or allow that land to be kept in a manner which is unsightly or detrimental to the general amenity of the neighborhood in which it is located.

An owner or occupier of land must not cause or allow that land to be used in a manner so as to be detrimental to the amenity of the immediate area.

Dilapidated buildings

An owner or occupier of land:

- a) must not allow a building located on that private land to:
 - i. become dilapidated; or
 - ii. become dilapidated further; and
- b) must not fail to maintain any building on that private land in a state of good repair.

The owner or occupier of land on which there is a vacant dilapidated building must take all reasonable steps to secure the land from authorised access.

For the purposes of sub-clause (a), a building is dilapidated if it is in a state of disrepair or has deteriorated or fallen into a state of partial ruin as a result of age, neglect, poor maintenance or misuse.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Promote the property be maintained in a manner that does not constitute a danger to health or property or is detrimental to the general amenity of the neighborhood or immediate area.
2. Construction and maintenance of public infrastructure; and
3. Development and provision of health and community services; and
4. Provision of general support services; and
5. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Retirement Village Land

Definitions/Characteristics:

Any land which is used primarily for the purposes of a retirement village.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Recognition of expenditures made by Council on behalf of the retirement village sector.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

Residential Land

Definitions/Characteristics:

Any land which is not Vacant Land or Derelict Land, Retirement Village Land, Industrial Land, Commercial Land, or Cultural and Recreational Land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

Commercial Land

Definitions/Characteristics:

Any land which is used primarily for the purposes of a commercial land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Enhancement of the economic viability of the commercial and industrial sector through targeted programs and projects; and
6. Encouragement of employment opportunities; and
7. Promotion of economic development; and
8. Analysis, maintenance and construction of public drainage infrastructure; and
9. Requirement to ensure that infrastructure investment and promotional activity is complementary to the achievement of industrial and commercial objectives.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

Industrial Land

Definitions/Characteristics:

Any land which is used primarily for the purposes of an industrial land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Enhancement of the economic viability of the commercial and industrial sector through targeted programs and projects; and
6. Encouragement of employment opportunities; and
7. Promotion of economic development; and
8. Analysis, maintenance and construction of public drainage infrastructure; and
9. Requirement to ensure that infrastructure investment and promotional activity is complementary to the achievement of industrial and commercial objectives.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

Recreational Land

Definitions/Characteristics:

Any land upon which sporting, recreational or cultural activities are conducted, including buildings which may be ancillary to such activities, in accordance with the *Cultural and Recreational Lands Act 1963*.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Recognition of expenditures made by Council in cultural and recreational sporting programs and infrastructure.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

4.1.2 User fees

	Forecast	Budget	Change	
	2022-23	2023-24	\$'000	%
	\$'000	\$'000	\$'000	%
Waste management services	7,057	2,833	(4,224)	(59.9%)
Registration and other permits	2,263	2,353	90	4.0%
Child care/children's programs	2,779	2,161	(618)	(22.2%)
Leisure centre and recreation	1,083	1,067	(16)	(1.5%)
Building services	722	972	250	34.6%
Aged and health services	447	600	153	34.2%
Other fees and charges	1,397	1,282	(115)	(8.2%)
Total user fees	15,748	11,268	(4,480)	(28.4%)

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. The principal sources of fee income arise from services such as child care, garbage charges for optional services, and animal registration fees. User fees are budgeted to decrease by 28.4% on the current year forecast.

The decrease in the waste management services is due to the introduction of Council's new food and bin service in 2023-24. The green waste service that was previously an optional service will now be included in the residential garbage charge. The forecast fees received for the green waste service in 2022-23 is \$4,566,678, while there are no optional green waste fees budgeted for 2023-24, with the exception of a second green waste bin.

The decrease in parent fees for Council's kindergartens is offset by an increase in Government grants received, as well as a decrease in employee costs due to lower utilisation.

4.1.3 Statutory fees and fines

	Forecast	Budget	Change	
	2022-23	2023-24	\$'000	%
	\$'000	\$'000	\$'000	%
Permits	2,034	2,355	321	15.8%
Infringements and costs	797	1,690	893	112.0%
Town planning fees	353	210	(143)	(40.5%)
Land information certificates	112	117	5	4.5%
Court recoveries	20	0	(20)	(100.0%)
Other statutory fees and fines	1	1	0	0.0%
Total statutory fees and fines	3,317	4,373	1,056	31.8%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include statutory planning fees and parking fines. Increases in statutory fees and fines are made in accordance with legislative requirements. Statutory fees and fines are budgeted to increase by 31.8% on the current year forecast due to an expected increase in infringements and related costs.

A detailed listing of fees and charges is included as Appendix A.

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's annual 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	19,684	14,202	(5,482)	(27.9%)
State funded grants	13,023	13,413	390	3.0%
Total grants received	32,707	27,615	(5,092)	(15.6%)
(a) Operating grants				
Recurrent - Commonwealth Government				
Victoria Grants Commission	5,087	6,783	1,696	33.3%
Family and children - early years hubs	3,156	3,533	377	11.9%
General home care	986	1,000	14	1.4%
Aged care	99	94	(5)	(5.1%)
Recurrent - State Government				
Family and children - kindergarten	5,428	5,578	150	2.8%
Family and children - maternal and child health	1,861	1,837	(24)	(1.3%)
General home care	843	827	(16)	(1.9%)
School crossing supervisors	739	823	84	11.4%
Family and children - early years hubs	702	638	(64)	(9.1%)
Community safety	453	200	(253)	(55.8%)
Family and children - youth services	301	160	(141)	(46.8%)
Community health	165	144	(21)	(12.7%)
Arts and cultural	24	18	(6)	(25.0%)
Aged care	0	6	6	0.0%
Other	45	45	0	0.0%
Total recurrent operating grants	19,889	21,686	1,797	9.0%
Non-recurrent - Commonwealth Government				
Community health	105	0	(105)	(100.0%)
Other	5	0	(5)	(100.0%)
Non-recurrent - State Government				
Family and children - kindergarten	1,121	1,912	791	70.6%
Community safety	367	28	(339)	(92.4%)
Arts and cultural	195	11	(184)	(94.4%)
Economic development	329	0	(329)	(100.0%)
General home care	8	0	(8)	(100.0%)
Family and children - early years hubs	7	0	(7)	(100.0%)
Other	335	0	(335)	(100.0%)
Total non-recurrent operating grants	2,472	1,951	(521)	(21.1%)
Total operating grants	22,361	23,637	1,276	5.7%

Operating grants include all monies received from State and Federal Government sources which assists Council in funding the delivery of services to ratepayers. Overall, the level of operating grants is projected to increase by 5.7% or \$1.276 million compared to the 2022-23 forecast. A portion of the Victoria Grants Commission 2022-23 funding was been received in advance, leading to a \$1.696 million increase for this grant in 2023-24. All kindergarten income has been treated as grant income consistent with the treatment for the 2023 calendar year.

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
(b) Capital grants				
Recurrent - Commonwealth Government				
Victoria Grants Commission - local roads	730	1,311	581	79.6%
Roads to recovery	740	748	8	1.1%
Recreational, leisure and community facilities	1,250	0	(1,250)	(100.0%)
Recurrent - State Government				
Other	0	0	0	0.0%
Total recurrent capital grants	2,720	2,059	(661)	(24.3%)
Non-recurrent - Commonwealth Government				
Recreational, leisure and community facilities	2,648	633	(2,015)	(76.1%)
Bridges	100	100	0	0.0%
Buildings	3,549	0	(3,549)	(100.0%)
Roads	183	0	(183)	(100.0%)
Footpaths and cycleways	716	0	(716)	(100.0%)
Drainage	330	0	(330)	(100.0%)
Non-recurrent - State Government				
Recreational, leisure and community facilities	100	1,186	1,086	1,086.0%
Total non-recurrent capital grants	7,626	1,919	(5,707)	(74.8%)
Total capital grants	10,346	3,978	(6,368)	(61.6%)
Total grants	32,707	27,615	(5,092)	(15.6%)

Capital grants include all monies received from State and Federal Government and community sources which assists Council in funding the capital works program. Overall the level of capital grants is projected to decrease by 61.6% or \$6.368 million compared to 2022-23 forecast. The 2022-23 forecast includes \$2.717 million received in the previous financial year but treated as unearned income at year-end. Capital grants are not budgeted for unless an agreement is in place at the time of preparation of the budget.

4.1.5 Contributions

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Monetary	11,599	8,806	(2,793)	(24.1%)
Non-monetary	2,000	2,000	0	0.0%
Total contributions	13,599	10,806	(2,793)	(20.5%)

Monetary contributions include charges paid by developers in regard to recreational lands, drainage and car parking in accordance with planning permits issued for property development. Monetary contributions are budgeted to decrease by 24.1% on the current year forecast. The 2022-23 forecast includes \$3.775 million for non-recurring capital project contributions.

Non-monetary contributions are assets which transfer to Council from property developers at the completion of subdivision work. The assets generally consist of land used for public open space or infrastructure assets. Council recognises these new assets at 'fair value'. No cash is transferred but the fair value of the assets is recorded as revenue in the year of the transfer.

4.1.6 Other income

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Interest	567	550	(17)	(3.0%)
Rent	579	537	(42)	(7.3%)
Reimbursements	412	137	(275)	(66.7%)
Other	83	90	7	8.4%
Total other income	1,641	1,314	(327)	(19.9%)

Other income relates to a range of items such as interest, rental income, cost recovery and other miscellaneous income items.

4.1.7 Employee costs

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Wages and salaries	56,139	59,101	2,962	5.3%
Annual leave and long service leave	8,528	9,321	793	9.3%
Superannuation	6,612	7,243	631	9.5%
Agency staff	2,523	1,542	(981)	(38.9%)
WorkCover	2,211	2,255	44	2.0%
Fringe benefits tax	250	267	17	6.8%
Total employee costs	76,263	79,729	3,466	4.5%

Employee costs include all labour related expenditure such as wages and salaries, and on-costs including allowances, leave entitlements, employer superannuation and WorkCover. Employee costs are budgeted to increase by 4.5% on the current year forecast. A driver for the decreased forecast for wages and salaries in 2022-23 compared to the budget of \$79.480 million primarily relates to lower utilisation in child care and kindergarten, offset through decreased revenue.

In 2023-24 an increase has been allowed to cover the estimated Enterprise Agreement (EA) increment, together with an allowance for other periodic increments in employee banding structure provided for in Awards, and the increase in the superannuation guarantee rate from 10.50% to 11.00%. The superannuation guarantee rate will increase 0.50% per year, until it reaches 12.00% in 2025-26.

4.1.8 Materials and services

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Contract payments				
Waste Management	24,533	27,277	2,744	11.2%
Operating Projects Expenditure	6,857	8,568	1,711	25.0%
Operations Maintenance	7,960	8,346	386	4.8%
Active Ageing & Disability	1,052	1,336	284	27.0%
Arts & Cultural Services	807	699	(108)	(13.4%)
People & Culture	545	650	105	19.3%
Corporate Services	730	560	(170)	(23.3%)
Community Law	824	531	(293)	(35.6%)
Other	2,802	1,662	(1,140)	(40.7%)
Administration costs	8,606	8,164	(442)	(5.1%)
Consumable materials and equipment	4,446	4,476	30	0.7%
Utilities	3,242	3,349	107	3.3%
Information technology	2,955	3,234	279	9.4%
Consultants	4,629	2,749	(1,880)	(40.6%)
Insurance	2,066	2,550	484	23.4%
Building maintenance	2,140	2,108	(32)	(1.5%)
Finance and legal costs	1,199	1,056	(143)	(11.9%)
General maintenance	909	908	(1)	(0.1%)
Total materials and services	76,302	78,223	1,921	2.5%

Materials and services include payments for the provision of services by external providers, materials and utility costs including electricity, water, gas and telephones. Materials and services are expected to increase by 2.5% on the current year forecast.

Contract payments includes capital expenditure which is operational in nature. This is budgeted to increase by \$1.711 million on the current year forecast due to the capital projects being undertaken (including capital works to be carried forward to 2023-24).

Payments to consultants are budgeted to decrease by 40.6% on the current year forecast primarily relating to work transitioning to existing staff, and the completion of projects.

4.1.9 Contributions and donations

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Contribution to the Eastern Regional Libraries Corporation	4,410	4,476	66	1.5%
Community support payments	1,517	1,416	(101)	(6.7%)
Total contributions and donations	5,927	5,892	(35)	(0.6%)

Contributions and donations relate predominately to Council's share of costs associated with the Eastern Regional Libraries Corporation and funds for the Community Grants Scheme.

4.1.10 Depreciation

	Forecast	Budget	Change	
	2022-23	2023-24	\$'000	%
	\$'000	\$'000	\$'000	%
Property	5,267	5,144	(123)	(2.3%)
Plant and equipment	1,470	1,561	91	6.2%
Infrastructure	16,456	16,501	45	0.3%
Total depreciation	23,193	23,206	13	0.1%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. Depreciation is budgeted to increase by 0.1% on the current year forecast.

Refer to section 4.5 'Capital works program' for a more detailed analysis of Council's capital works program for the 2023-24 financial year.

4.1.11 Amortisation – Intangible assets

	Forecast	Budget	Change	
	2022-23	2023-24	\$'000	%
	\$'000	\$'000	\$'000	%
Intangible assets	893	893	0	0.0%
Total amortisation - intangible assets	893	893	0	0.0%

Amortisation is an accounting measure which attempts to allocate the value of an intangible asset over its useful life. Council's intangible assets is software. Amortisation of intangible assets is budgeted to be consistent with the current year forecast.

4.1.12 Amortisation – Right of use assets

	Forecast	Budget	Change	
	2022-23	2023-24	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	630	1,171	541	85.9%
Total amortisation - right of use assets	630	1,171	541	85.9%

Commencing for the 2019-20 financial year, the implementation of *AASB 16 Leases* requires most operating leases to be recognised on the balance sheet, including the creation of a right of use asset. Similar to intangible assets, right of use assets are amortised over the life of the lease.

The increase in 2023-24 is mainly due to the lease which is expected to be entered in to for the new Knox Library.

4.1.13 Other expenses

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Councillors allowances	409	469	60	14.7%
Auditor's remuneration - internal	150	155	5	3.3%
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	62	65	3	4.8%
Operating lease rentals - short term, low value	71	27	(44)	(62.0%)
Total other expenses	692	716	24	3.5%

Other expenses relate to a range of unclassified items including Councillor allowances, audits and low value lease expenses. Other expenses are budgeted to increase by 3.5% on the current year forecast.

4.2 Balance Sheet

4.2.1 Assets

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
CURRENT ASSETS				
Cash and cash equivalents	56,240	39,341	(16,899)	(30.0%)
Other financial assets	5,000	0	(5,000)	(100.0%)
Trade and other receivables	18,542	19,907	1,365	7.4%
Inventories	14	14	0	0.0%
Prepayments	850	880	30	3.5%
Other assets	259	268	9	3.5%
TOTAL CURRENT ASSETS	80,905	60,410	(20,495)	(25.3%)
NON CURRENT ASSETS				
Investments in associates	3,469	3,469	0	0.0%
Property, infrastructure, plant and equipment	2,171,219	2,210,838	39,619	1.8%
Right-of-use assets	1,059	4,670	3,611	341.0%
Intangible assets	2,152	2,152	0	0.0%
TOTAL NON CURRENT ASSETS	2,177,899	2,221,129	43,230	2.0%
TOTAL ASSETS	2,258,804	2,281,539	22,735	1.0%

Cash and cash equivalents include cash held in the bank, petty cash, and the value of investments in term deposits or other highly liquid investments with short maturities of three months or less. Other financial assets include term deposits held with an original maturity of greater than 90 days. These balances are projected to decrease by \$21.899 million during 2023-24 mainly to fund the capital works program during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are budgeted to increase by 7.4% on the current year forecast.

Prepayments are expenses that Council has paid in advance of service delivery.

Investments in associates is Council's 36.39% ownership interest in Eastern Regional Libraries Corporation.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment etc. which has been built up by Council over many years. The \$39.619 million increase in this balance is attributable to the anticipated capitalisation of the budgeted capital works program of \$75.661 million and the contribution of non-monetary assets of \$2.000 million. This is offset by \$24.099 million in depreciation and amortisation expense, \$8.568 million in capital expenditure deemed to be operational in nature, and the disposal of \$5.375 million of non-current assets through the sale of property, plant and equipment.

The implementation of *AASB 16 Leases* requires most operating leases to be recognised on the balance sheet as a right of use asset. Council's right of use assets primarily relate to property and information technology leases.

4.2.2 Liabilities

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
CURRENT LIABILITIES				
Trade and other payables	17,410	18,010	600	3.4%
Trust funds and deposits	2,540	2,629	89	3.5%
Provisions	18,428	19,136	708	3.8%
Interest-bearing loans and borrowings	6,849	8,425	1,576	23.0%
Lease liabilities	539	1,058	519	96.3%
TOTAL CURRENT LIABILITIES	45,766	49,258	3,492	7.6%
NON CURRENT LIABILITIES				
Provisions	2,991	3,037	46	1.5%
Interest-bearing loans and borrowings	67,107	73,526	6,419	9.6%
Lease liabilities	526	3,769	3,243	616.5%
TOTAL NON CURRENT LIABILITIES	70,624	80,332	9,708	13.7%
TOTAL LIABILITIES	116,390	129,590	13,200	11.3%

Trade and other payables are those to whom Council owes money as at 30 June. Trade and other payables are budgeted to increase by 3.4% on the current year forecast.

Trust funds and deposits include refundable deposits, the fire services levy and retention amounts. Trust funds and deposits are budgeted to increase by 3.5% on the current year forecast.

Provisions include accrued annual leave and long service leave owing to employees. These employee entitlements are split between those entitlements expected to be paid within twelve months and those expected to be paid beyond the next year. Total provisions are budgeted to increase by 3.5% on the current year forecast.

Interest-bearing loans and borrowings are split between Council borrowings expected to be repaid within the next twelve months and those expected to be repaid beyond the next year. Refer to section 4.2.3 'Borrowings' for further information on Council's interest-bearing loans and borrowings.

The implementation of *AASB 16 Leases* requires most operating leases to be recognised on the balance sheet as a lease liability. The lease liability is split between lease liabilities expected to be repaid within the next twelve months and those expected to be repaid beyond the next year.

4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	2022-23	2023-24	2024-25	2025-26	2026-27
	\$'000	\$'000	\$'000	\$'000	\$'000
Amount borrowed as at 30 June of the prior year	48,907	73,956	81,951	94,430	93,425
Amount proposed to be borrowed	29,312	15,480	21,800	10,000	19,700
Amount projected to be redeemed	(4,263)	(7,485)	(9,321)	(11,005)	(12,661)
Amount of borrowings as at 30 June	73,956	81,951	94,430	93,425	100,464

Borrowings are generally utilised for the provision of major community assets that will provide community benefit over a number of years. This is considered sound practice and governments at all levels have regularly enacted this approach. The use of borrowings enables the cost of community assets to be spread inter-generationally and smooths the impact of the borrowings on the long term financial structure for the Council.

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	Budget
	2022-23	2023-24
	\$'000	\$'000
RIGHT-OF-USE ASSETS		
Property	495	3,614
Computers and telecommunications	515	1,040
Plant and Equipment	49	16
TOTAL RIGHT-OF-USE ASSETS	1,059	4,670
LEASE LIABILITIES		
Current lease liabilities		
Property	165	481
Computers and telecommunications	358	560
Plant and Equipment	16	17
Total current lease liabilities	539	1,058
Non-current lease liabilities		
Property	340	3,276
Computers and telecommunications	151	492
Plant and Equipment	35	1
Non-current lease liabilities	526	3,769
TOTAL LEASE LIABILITIES	1,065	4,827

4.3 Statement of Changes in Equity

4.3.1 Reserves

	Opening Balance \$'000's	Transfer to Reserve \$'000's	Transfer from Reserve \$'000's	Closing Balance \$'000's
Statutory Reserves				
HACC Capital Grant	545	0	0	545
Open Space	16,811	6,500	12,000	11,311
Total Statutory Reserves	17,356	6,500	12,000	11,856
Discretionary Reserves				
Aged Care Reserve	3,091	0	71	3,020
Basketball Stadium infrastructure	100	0	0	100
Blue Hills Reserve	3	0	0	3
City Futures	247	0	0	247
Library Reserve	1,552	0	0	1,552
Mountain Gate Reserve	140	0	0	140
Revegetation Net Gain	88	65	0	153
Revolving Energy Fund	12	0	0	12
Scoresby Recreational Reserve	202	28	0	230
Stamford Park Project	42	0	42	0
Total Discretionary Reserves	5,477	93	113	5,457
Total Reserves	22,833	6,593	12,113	17,313

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

Discretionary reserves are funds set aside by Council for a specific purpose but are not protected by statute.

The nature and purpose of the reserves are as follows:

HACC capital grant reserve

The purpose of this reserve is to refurbish, upgrade and maintain minor capital within the Home and Community Care funded programs.

Open space reserve

The Open Space Reserve is used to provide funding for future purchases and improvements of open space. Funding is provided from developer's contributions for open space which is initially recognised in the comprehensive income statement and then transferred to the reserve from accumulated surplus to facilitate separate tracking of the total funds received but not yet spent.

Aged care reserve

The purpose of this reserve is to set aside the proceeds from the divestment of the Amaroo Gardens Aged Care Facility by Council on 2 November 2011 for aged services and infrastructure within the Knox municipality.

Basketball stadium infrastructure reserve

The purpose of this reserve is to improve basketball stadium facilities within the Knox municipality.

Blue Hills reserve

The purpose of this reserve is to construct the Early Years Hubs facilities for the benefit of the Knox Community.

City futures fund

The purpose of this reserve is to construct major facilities within the Knox municipality.

Library reserve

The purpose of this reserve is for major capital expenditure for acquiring, refurbishing or redeveloping library premises as standalone premises or as part of community hubs for Knox Library branches.

Mountain Gate reserve

The purpose of this reserve is to enhance community facilities within Mountain Gate.

Revegetation net gain reserve

The purpose of this reserve is to ensure any loss of vegetation through development is re-established in a sustainable location.

Revolving energy fund

The purpose of this reserve is to re-invest savings in energy costs to be invested in further works to minimise energy consumption.

Scoresby Recreation reserve

The purpose of this reserve is to invest the income derived from lease of this site into the Scoresby Recreation Reserve.

Stamford Park reserve

The purpose of this reserve is to develop the Stamford Park site for the benefit of the Knox Community.

4.3.2 Equity

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
EQUITY				
Accumulated surplus	719,231	734,286	15,055	2.1%
Reserves	1,423,183	1,417,663	(5,520)	(0.4%)
TOTAL EQUITY	2,142,414	2,151,949	9,535	0.4%

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. \$9.535 million of the \$15.055 million increase in accumulated surplus results directly from the surplus for the year. An amount of \$5.520 million (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of investment cash reserves to partly fund the capital works program. This is a transfer between equity balances only and does not impact on the total balance of equity.

The net increase in equity or net assets of \$9.535 million results directly from the 2023-24 financial year budgeted operating surplus.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Description	Forecast	Budget	Change	
	2022-23 \$'000	2023-24 \$'000	\$'000	%
Cash flow from operating activities				
Rates and charges	134,352	144,884	10,532	7.8%
User fees	15,748	11,121	(4,627)	(29.4%)
Statutory fees and fines	3,317	4,310	993	29.9%
Grants - operating	20,715	23,637	2,922	14.1%
Grants - capital	7,629	3,978	(3,651)	(47.9%)
Contributions - monetary	11,599	8,806	(2,793)	(24.1%)
Interest received	567	550	(17)	(3.0%)
Other receipts	1,074	764	(310)	(28.9%)
Net movement in trust deposits	33	89	56	169.7%
Employee costs	(76,263)	(78,976)	(2,713)	3.6%
Materials and services	(76,443)	(77,943)	(1,500)	2.0%
Contributions and donations	(5,927)	(5,892)	35	(0.6%)
Short-term, low value and variable lease payments	(71)	(27)	44	(62.0%)
Other payments	(621)	(689)	(68)	11.0%
Net cash provided by operating activities	35,709	34,612	(1,097)	(3.1%)

Operating activities refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.

The decrease in user fees is due to the introduction of Council's new food and bin service in 2023-24. The green waste service that was previously an optional service will now be included in the residential garbage charge. The forecast fees received for the green waste service in 2022-23 is \$4.567 million, while there are no optional green waste fees budgeted for 2023-24. These fees are included from 2023-24 within the residential garbage charge and are included in rate and charges.

The 2023-24 budgeted capital grants income is budgeted to decrease by \$3.651 million. This is due to specific funding for some large capital works projects in 2022-23. Capital grants are not budgeted unless there is confirmation that the funds will be received. Refer to section 4.5 'Capital works program' for a more detailed analysis of Council's capital works program for the 2023-24 financial year.

The 2023-24 operating grants income is budgeted to increase by \$2.922 million on the 2022-23 forecast. This is mainly due to a portion of the Victoria Grants Commission 2022-23 funding being received in advance, leading to a \$2.936 million decrease for this grant in 2022-23.

The 2022-23 forecast monetary contributions received includes \$3.775 million for non-recurring capital project contributions.

Employee costs are budgeted to increase by \$2.713 million on the 2022-23 forecast. This increase is driven by the estimated Enterprise Agreement (EA) increment, together with an allowance for other periodic increments in employee banding structure provided for in Awards, and the increase in the superannuation guarantee rate from 10.50% to 11.00%. A driver for the decreased forecast for wages and salaries in 2022-23 compared to the budget of \$79.480 million primarily relates to lower utilisation in child care and kindergarten, offset through decreased revenue.

Materials and services are budgeted to increase by \$1.500 million. Included in materials and services is capital expenditure which is operational in nature. This expenditure is budgeted to increase by \$1.711 million on the current year forecast due to capital projects being undertaken (including capital works to be carried forward to 2023-24). Materials and services also includes \$27.277 million for waste management. This is an increase of \$2.744 million on the current year forecast.

4.4.2 Net cash flows provided by/used in investing activities

Description	Forecast	Budget	Change	
	2022-23 \$'000	2023-24 \$'000	\$'000	%
Cash flow from investing activities				
Proceeds from sale of property, infrastructure, plant and equipment	15,735	6,987	(8,748)	(55.6%)
Payments for property, infrastructure, plant and equipment	(60,557)	(67,093)	(6,536)	10.8%
Payments for investments	(5,000)	0	5,000	(100.0%)
Proceeds from sale of investments	5,000	5,000	0	0.0%
Net cash used in investing activities	(44,822)	(55,106)	(10,284)	22.9%

Investing activities refers to 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, plant and equipment.

The decrease in net cash outflows from investing activities is due to a \$6.536 million increase in payments for property, infrastructure, plant and equipment, and a \$8.748 million decrease in proceeds from the sale of property, infrastructure, plant and equipment. This is partially offset by the redemption of \$5.000 million in term deposits that have an original maturity date greater than ninety days.

4.4.3 Net cash flows provided by/used in financing activities

Description	Forecast	Budget	Change	
	2022-23 \$'000	2023-24 \$'000	\$'000	%
Cash flow from financing activities				
Finance costs	(1,779)	(3,065)	(1,286)	72.3%
Proceeds from borrowings	29,312	15,480	(13,832)	(47.2%)
Repayment of borrowings	(4,263)	(7,485)	(3,222)	75.6%
Interest paid - lease liability	(30)	(293)	(263)	876.7%
Repayment of lease liabilities	(739)	(1,042)	(303)	41.0%
Net cash used in financing activities	22,501	3,595	(18,906)	(84.0%)

Financing activities refers to the cash generated or used in the financing of Council functions and include proceeds from and repayment of borrowings from financial institutions.

The 2023-24 budget includes new borrowings of \$15.480 million. The new borrowings are forecast to take place at the end of the calendar year. Refer to section 4.2.3 'Borrowings' for further information on Council borrowings.

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. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Property	14,593	16,038	1,445	9.9%
Plant and equipment	5,456	11,606	6,150	112.7%
Infrastructure	47,365	48,017	652	1.4%
Total contributions	67,414	75,661	8,247	12.2%

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrow- ings \$'000
Property	16,039	4,455	4,732	2,522	4,329	0	0	11,568	4,470
Plant and equipment	11,605	348	8,387	2,871	0	0	0	11,606	0
Infrastructure	48,017	2,857	29,389	15,771	0	3,978	0	33,029	11,010
Total	75,661	7,660	42,508	21,164	4,329	3,978	0	56,203	15,480

* Council cash represents council rates, reserves and proceeds from the sale of fixed assets.

4.5.2 2023-24 Capital Budget

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrow-ings \$'000
Property									
Buildings	10,503	2,050	4,732	2,321	1,400	0	0	6,033	4,470
Park Ridge Reserve Pavilion	2,000	2,000	0	0	0				
Gilmour Park - Shade Shelter	50	50	0	0	0				
Replacements of components for all Council owned buildings based on Building Asset Management Systems	4,732	0	4,732	0	0				
Carrington Park - Squash Facility	623	0	0	623	0				
Community Toilet Replacement Program	250	0	0	250	0				
Rowville Recreation Reserve - DDA and Baby Change Facilities Upgrade (Design)	200	0	0	200	0				
Solar panels in Community Facilities	195	0	0	195	0				
Tormore Reserve - Facility Redevelopment (this will only be funded if State/Federal funding is confirmed)	160	0	0	160	0				
Energy Retrofits in Community Buildings	150	0	0	150	0				
Milpera Reserve - Pavilion Refurbishment	110	0	0	110	0				
Wally Tew Reserve - Pavilion Upgrade (this will only be funded if State funding is confirmed)	100	0	0	100	0				
Family & Children Centres Office	100	0	0	100	0				
Upgrades to Early Years Facilities	100	0	0	100	0				
Ambleside Park	80	0	0	80	0				
Installation of Electronic Entry System	63	0	0	63	0				
Wantirna Reserve - Pavilion Upgrade	40	0	0	40	0				
The Basin Senior Citizens Hall - Upgrade	35	0	0	35	0				
HV Jones Pavilion - Upgrade	25	0	0	25	0				
Carrington Park Multi-Purpose Hub - Wall Mirror Installation	25	0	0	25	0				
Kitchen Retrofitting Program at sports pavilions	25	0	0	25	0				
Knox Regional Netball Centre - Way Finding Signage	20	0	0	20	0				
Rowville Community Centre - Yard Upgrade	10	0	0	10	0				
Boronia Progress Hall - Access Ramp	10	0	0	10	0				
Fairpark Reserve - Pavilion Upgrade	1,400	0	0	0	1,400				
Total Property	10,503	2,050	4,732	2,321	1,400	0	0	6,033	4,470
Plant and Equipment									
Plant, machinery and equipment	2,121	0	2,071	50	0	0	0	2,121	0
Installation of Electric Vehicle Charging Stations at Council Facilities	50	0	0	50	0				
Plant and machinery replacement program	2,071	0	2,071	0	0				
Computers and telecommunications	5,366	0	2,545	2,821	0	0	0	5,366	0
Artworks	200	200	0	0	0	0	0	200	0
Public Art Project	200	200	0	0	0				
Total Plant and Equipment	7,687	200	4,616	2,871	0	0	0	7,687	0

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Infrastructure Roads	8,160	0	7,897	263	0	2,059	0	6,101	0
Road Surface Renewal Program across multiple locations within Knox	4,756	0	4,756	0	0				
High Risk Road Failure Program Rickards Avenue, Knoxfield	425	0	425	0	0				
Faraday Street, Boronia	1,000	0	1,000	0	0				
Allister Close, Knoxfield	620	0	620	0	0				
Harley Street, Knoxfield	345	0	345	0	0				
Industrial Road Renewal Program across multiple locations within Knox	340	0	340	0	0				
Templeton Road, Wantirna - 3 sections (Design)	170	0	170	0	0				
Blackwood Park Road, Scoresby (Design)	113	0	113	0	0				
Station Street, Ferntree Gully (Design)	60	0	60	0	0				
Chandler Road, Boronia (Design)	35	0	35	0	0				
Sundew Ave - Local Area Traffic Management (Design)	33	0	33	0	0				
Barmah Drive West, Wantirna - Linemarking and Green Intersection Treatment	130	0	0	130	0				
Parking Management Plan Implementation Scoresby/Victoria/Devenish Road Intersection	60	0	0	60	0				
Wyandra Way, Rowville - Local Area Traffic Management	30	0	0	30	0				
Teddington Way, Wantirna - Splitter Island	18	0	0	18	0				
Bridges	340	0	340	0	0	100	0	240	0
Bridge Renewal Program across multiple locations within Knox	340	0	340	0	0				
Footpaths and cycleways	4,115	555	3,380	180	0	0	0	4,115	0
Cypress Avenue, Boronia - Footpath, east side, 37 Cypress Avenue to Boronia Road	300	300	0	0	0				
Pleasant Road, Ferntree Gully - Footpath, Clematis Avenue to The Glen Parade (Design)	80	80	0	0	0				
High Street Road, Wantirna South - Footpath (Design)	55	55	0	0	0				
Wellington Road, Rowville - Shared Path, Pinehill Drive to Napoleon Road (Design)	50	50	0	0	0				
Olive Grove, Boronia - Footpath, north side, Dorset Road to Albert Avenue (Design)	40	40	0	0	0				
Mount View Road, Upper Ferntree Gully - Footpath (Scoping)	10	10	0	0	0				
Musk Grove, Boronia - Footpath (Scoping)	10	10	0	0	0				
Oak Avenue, Boronia - Footpath (Scoping)	10	10	0	0	0				
Footpaths Renewal Program across multiple locations within Knox	2,761	0	2,761	0	0				
Shared Path Renewal Program across multiple locations within Knox	619	0	619	0	0				
Burwood Highway - Shared Path lighting, Stud Road to The Knox School	60	0	0	60	0				
Turrumurra Drive, Rowville - Shared Path	60	0	0	60	0				
Green Spine Corridor - Shared Path, Chandler Road	50	0	0	50	0				
Macauley Place, Bayswater - Shared Path	10	0	0	10	0				

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Drainage	5,717	1,047	2,800	1,870	0	0	0	2,977	2,740
Egan Lee Reserve - Wetland Construction	450	450	0	0	0				
Gilbert Reserve - Wetland Scoping and Analysis	450	450	0	0	0				
Boronia Park Retarding Basin Flood Management	50	50	0	0	0				
Liberty Avenue Reserve - Wetland/Harvesting System	40	40	0	0	0				
Norvel Quarry Reserve - Water Quality System	32	32	0	0	0				
Peregrine Reserve - Wetland	25	25	0	0	0				
Drainage Renewal Program across multiple locations within Knox	2,600	0	2,600	0	0				
Water Sensitive Urban Design System Renewal Program across multiple locations within Knox	200	0	200	0	0				
1825 Ferntree Gully Road - Flood Mitigation Works	1,120	0	0	1,120	0				
Olive Bank Road - Water Sensitive Urban Design	320	0	0	320	0				
Cardiff Street - Flood Mitigation Design	250	0	0	250	0				
Flood Mitigation Reactive Upgrade Works	150	0	0	150	0				
193 Forest Rd, Boronia - Flood Mitigation Works (Scoping)	30	0	0	30	0				
Recreational, leisure and community facilities	15,653	0	8,036	7,617	0	1,819	0	7,934	5,900
Batterham Reserve - Oval Renewal	1,750	0	1,750	0	0				
Egan Lee Reserve - Oval (Top) Renewal	1,500	0	1,500	0	0				
Playground Renewal Program	1,040	0	1,040	0	0				
Exner Reserve - Tennis Court Renewal	600	0	600	0	0				
Street Tree Replacement Program	524	0	524	0	0				
Pickett Reserve - Cricket Net Renewal	400	0	400	0	0				
Templeton Reserve - Cricket Net Renewal	400	0	400	0	0				
Knox BMX Track Renewal	300	0	300	0	0				
Knox Regional Netball Centre - Court renewal	150	0	150	0	0				
Public Tennis / Netball / Basketball Court Renewal	150	0	150	0	0				
Significant Municipal Site Renewal	140	0	140	0	0				
Reactive Sportsfield Surface Renewal	100	0	100	0	0				
Parkland Asset Renewal	95	0	95	0	0				
Reserve Paths Renewal	90	0	90	0	0				
Park Furniture Renewal	90	0	90	0	0				
Oversowing of Sportsfields	90	0	90	0	0				
Open Space Asset Artwork Renewal	82	0	82	0	0				
Bush Boulevard Renewal	80	0	80	0	0				
Sporting Oval Fencing Renewal	75	0	75	0	0				
Sportsfield Infrastructure Replacement Program	75	0	75	0	0				
Irrigation Infrastructure Renewal	70	0	70	0	0				
Eildon Park - Oval 1 Fencing Renewal	65	0	65	0	0				
Lewis Park - Oval 2 Sportsfield Renewal (Design)	50	0	50	0	0				
Wally Tew Reserve - Oval 1 Sportsfield Renewal (Design)	50	0	50	0	0				
Glenfern Park - Tennis Court Renewal (Design)	30	0	30	0	0				
Reactive Park Signage Renewal	20	0	20	0	0				
Windermere Reserve - Cricket Net Renewal	15	0	15	0	0				
Golf Practice Nets Signage	6	0	6	0	0				

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrow-ings \$'000
Stamford Park Development	4,000	0	0	4,000	0				
Lewis Park - Stage 1 Contribution	1,000	0	0	1,000	0				
Chandler Park Reserve - Floodlighting Upgrade	300	0	0	300	0				
Windermere Reserve - Floodlighting	300	0	0	300	0				
Egan Lee - Lighting Upgrade	300	0	0	300	0				
Bayswater Oval - Floodlighting Upgrade	250	0	0	250	0				
Bayswater Oval - Stormwater Harvesting Upgrade	220	0	0	220	0				
Major Crescent Reserve - Landscape Plan	200	0	0	200	0				
Knox Regional Netball Centre - Floodlight Outdoor Courts	198	0	0	198	0				
Schultz Reserve - Landscape Plan	150	0	0	150	0				
Knox City Tennis Courts - Lighting Upgrade	140	0	0	140	0				
Carrington Park Reserve - Stormwater Harvest Upgrade	120	0	0	120	0				
Replanting of priority areas within Knox including tree reserves and open space.	110	0	0	110	0				
Kings Park Reserve - Masterplan Implementation	80	0	0	80	0				
Wantirna Reserve - Masterplan	80	0	0	80	0				
Dog Play Park	54	0	0	54	0				
Boronia Park - Masterplan Implementation	50	0	0	50	0				
The Basin Triangle - Masterplan	30	0	0	30	0				
Flamingo Reserve - Landscape Plan	25	0	0	25	0				
Walker Reserve - Pedestrian Lighting	10	0	0	10	0				
Off street car parks	1,692	0	577	1,115	0	0	0	722	970
Program for asphalt resurfacing, patching, linemarking and kerb and channel renewal	577	0	577	0	0				
Knox Skate and BMX Park - Carpark	540	0	0	540	0				
Egan Lee Reserve - Carpark	430	0	0	430	0				
Wantirna Reserve - Carpark Upgrade	40	0	0	40	0				
Stud Park Reserve - Carpark Upgrade	35	0	0	35	0				
Carrington Park - Carpark Upgrade	35	0	0	35	0				
Knox Park Reserve - Carpark Upgrade	35	0	0	35	0				
Other infrastructure	2,298	420	303	1,575	0	0	0	898	1,400
Knox Leisureworks - Strategic Review	150	150	0	0	0				
Boronia Wayfinding Strategy	120	120	0	0	0				
Community Planning to support Boronia Railway Station Development	100	100	0	0	0				
Boronia Basketball Stadium Demolition Design	50	50	0	0	0				
Erica Avenue Street Scape Upgrade	200	0	200	0	0				
Street furniture renewal program	103	0	103	0	0				
Major Roads Streetlight Replacement	1,400	0	0	1,400	0				
Asbestos Removal Program	75	0	0	75	0				
Essential Service Building Code Measures Improvement	25	0	0	25	0				
Total Infrastructure	37,976	2,022	23,334	12,620	0	3,978	0	22,988	11,010
Total Capital Works	56,166	4,272	32,681	17,812	1,400	3,978	0	36,708	15,480

* Council cash represents council rates, reserves and proceeds from the sale of fixed assets.

4.5.3 Works carried forward from 2022-23 year

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Property									
Land and Buildings	5,535	2,405	0	201	2,929	0	0	5,535	0
Westfield Library	2,309	2,309	0	0	0				
Knox Athletics Track - New Shade Structure	96	96	0	0	0				
Community Toilet Replacement Program	201	0	0	201	0				
Fairpark Reserve - Pavilion Upgrade	2,929	0	0	0	2,929				
Total Property	5,535	2,405	0	201	2,929	0	0	5,535	0
Plant and Equipment									
Plant, machinery and equipment	1,000	0	1,000	0	0	0	0	1,000	0
Plant and machinery replacement program	1,000	0	1,000	0	0				
Computers and telecommunications	2,772	0	2,772	0	0	0	0	2,772	0
Artworks	148	148	0	0	0	0	0	148	0
Lupton Way Future Public Art Lighting	100	100	0	0	0				
Public Art Project	48	48	0	0	0				
Total Plant and Equipment	3,920	148	3,772	0	0	0	0	3,920	0
Infrastructure									
Roads	79	0	0	79	0	0	0	79	0
Napoleon Road - Electronic Signs	79	0	0	79	0				
Footpaths and cycleways	598	568	0	30	0	0	0	598	0
Napoleon Road, Lysterfield - Shared Path, East side, Kellets Road to Wellington Road	300	300	0	0	0				
Upper Ferntree Gully Rail Link	148	148	0	0	0				
Liverpool Road, The Basin - Shared Path, West side, Salvation Army to Retarding Basin (Design)	85	85	0	0	0				
Ferntree Gully Road, Ferntree Gully - Shared Path, O'Connor Road to Henderson	35	35	0	0	0				
Brenock Park Drive Footpath and Bus Stop works	30	0	0	30	0				
Drainage	920	0	0	920	0	0	0	920	0
Forest Road to Koolunga Reserve, Ferntree Gully	386	0	0	386	0				
Cardiff Street - Flood Mitigation	350	0	0	350	0				
Kevin Avenue Ferntree Gully - Flood Investigation	184	0	0	184	0				
Off street car parks	72	0	0	72	0	0	0	72	0
Rowville Recreation Reserve - Carpark Upgrade	72	0	0	72	0				

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Recreational, leisure and community facilities	7,957	223	5,684	2,050	0	0	0	7,957	0
Knox Hockey Facility Development	122	122	0	0	0				
Knox Regional Sport Park - Facility Contribution	101	101	0	0	0				
Knox Athletics Track - Reactive Track Renewal	3,094	0	3,094	0	0				
Egan Lee Reserve - Oval (Top) Renewal	1,279	0	1,279	0	0				
Playground Renewal Program	879	0	879	0	0				
Bayswater Oval - Cricket Net Renewal	260	0	260	0	0				
Eildon Park Reserve - Tennis Court Renewal	128	0	128	0	0				
Guy Turner - Sportsfield Renewal	30	0	30	0	0				
Fairpark Reserve - Cricket Net Renewal	13	0	13	0	0				
HV Jones, Ferntree Gully - Masterplan Stage	435	0	0	435	0				
Lewis Park, Wantirna South - Masterplan	417	0	0	417	0				
Knox Regional Netball Centre, Ferntree Gully - Building Redevelopment and Associated Works	382	0	0	382	0				
Kings Park - Floodlighting Upgrade	360	0	0	360	0				
Upgrade	260	0	0	260	0				
Quarry Reserve, Ferntree Gully - Masterplan Stage 3	197	0	0	197	0				
Other infrastructure	416	44	372	0	0	0	0	416	0
Stud Road - Onroad Bicycle Facilities	44	44	0	0	0				
Erica Avenue Street Scape Upgrade	372	0	372	0	0				
Total Infrastructure	10,041	835	6,056	3,151	0	0	0	10,041	0
Total Carried Forward Capital Works 2022/23	19,496	3,388	9,827	3,352	2,929	0	0	19,496	0

* Council cash represents council rates, reserves and proceeds from the sale of fixed assets

4.6 Summary of Planned Capital Works Expenditure

For the four years ended 30 June 2025, 2026 and 2027

2024/25	Total Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Property									
Buildings	16,146	0	5,510	10,636	0	8,200	0	2,946	5,000
Total Property	16,146	0	5,510	10,636	0	8,200	0	2,946	5,000
Plant and Equipment									
Plant, machinery and equipment	2,760	50	2,710	0	0	0	0	2,760	0
Computers and telecommunications	4,366	0	2,695	1,671	0	0	0	4,366	0
Artworks	283	200	83	0	0	0	0	283	0
Total Plant and Equipment	7,409	250	5,488	1,671	0	0	0	7,409	0
Infrastructure									
Roads	10,245	0	8,450	1,795	0	2,079	0	3,166	5,000
Bridges	385	0	385	0	0	0	0	385	0
Footpaths and cycleways	6,319	1,045	3,824	1,450	0	0	0	3,319	3,000
Drainage	4,659	1,210	2,884	565	0	0	0	2,659	2,000
Recreational, leisure and community facilities	11,945	150	7,980	3,815	0	490	0	6,955	4,500
Off street car parks	1,953	0	743	1,210	0	0	0	653	1,300
Other infrastructure	1,854	700	1,079	75	0	0	0	854	1,000
Total Infrastructure	37,360	3,105	25,345	8,910	0	2,569	0	17,991	16,800
Total Capital Works Expenditure	60,915	3,355	36,343	21,217	0	10,769	0	28,346	21,800

2025/26	Total Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Property									
Buildings	7,715	50	5,251	2,414	0	0	0	4,215	3,500
Total Property	7,715	50	5,251	2,414	0	0	0	4,215	3,500
Plant and Equipment									
Plant, machinery and equipment	1,999	0	1,999	0	0	0	0	1,999	0
Computers and telecommunications	3,676	0	2,035	1,641	0	0	0	3,676	0
Artworks	285	200	85	0	0	0	0	285	0
Total Plant and Equipment	5,960	200	4,119	1,641	0	0	0	5,960	0
Infrastructure									
Roads	8,947	0	8,707	240	0	2,100	0	6,847	0
Bridges	397	0	397	0	0	0	0	397	0
Footpaths and cycleways	5,101	1,079	4,022	0	0	0	0	4,101	1,000
Drainage	5,401	1,630	2,971	800	0	0	0	2,901	2,500
Recreational, leisure and community facilities	8,697	200	6,087	2,410	0	0	0	6,197	2,500
Off street car parks	1,245	0	765	480	0	0	0	745	500
Other infrastructure	1,170	0	1,095	75	0	0	0	1,170	0
Total Infrastructure	30,958	2,909	24,044	4,005	0	2,100	0	22,358	6,500
Total Capital Works Expenditure	44,633	3,159	33,414	8,060	0	2,100	0	32,533	10,000

2026/27	Total Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrow-ings \$'000
Property									
Buildings	10,284	145	5,582	4,557	0	0	0	2,784	7,500
Total Property	10,284	145	5,582	4,557	0	0	0	2,784	7,500
Plant and Equipment									
Plant, machinery and equipment	2,455	0	2,455	0	0	0	0	2,455	0
Computers and telecommunications	4,377	0	2,695	1,682	0	0	0	4,377	0
Artworks	288	200	88	0	0	0	0	288	0
Total Plant and Equipment	7,120	200	5,238	1,682	0	0	0	7,120	0
Infrastructure									
Roads	9,361	0	8,571	790	0	2,121	0	3,240	4,000
Bridges	407	0	407	0	0	0	0	407	0
Footpaths and cycleways	5,538	1,135	4,203	200	0	0	0	4,038	1,500
Drainage	4,310	450	3,060	800	0	0	0	3,060	1,250
Recreational, leisure and community facilities	11,447	0	8,642	2,805	0	0	0	6,597	4,850
Off street car parks	1,408	35	788	585	0	0	0	808	600
Other infrastructure	1,153	0	1,103	50	0	0	0	1,153	0
Total Infrastructure	33,624	1,620	26,774	5,230	0	2,121	0	19,303	12,200
Total Capital Works Expenditure	51,028	1,965	37,594	11,469	0	2,121	0	29,207	19,700

* Council cash represents council rates, reserves and proceeds from the sale of fixed assets

5a. Targeted Performance Indicators

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

Targeted performance indicators – Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	+ / o / -
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and	1	58	58	58	59	59	60	+
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	93.89%	94.00%	94.00%	94.00%	94.00%	94.00%	o
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	70.73%	70.23%	60.00%	60.00%	60.00%	60.00%	o
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	51.60%	53.46%	65.00%	70.00%	72.00%	73.00%	+

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

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	+ / o / -
Liquidity (measures whether a council is able to generate sufficient cash to pay bills on time)									
Working Capital	Current Assets / Current	5	148.44%	136.98%	100.00%	100.00%	100.00%	100.00%	o
Obligations (measures whether the level of debt and other long term obligations is appropriate to the size and nature of the Council's activities)									
Asset Renewal	Asset Renewal and Upgrade Expenditure / Depreciation	6	170.53%	264.56%	100.00%	100.00%	100.00%	100.00%	o
Stability (measures whether a council is able to generate revenue from a range of sources)									
Rates Concentration	Rate Revenue / Adjusted Underlying Revenue	7	67.63%	71.96%	74.13%	74.83%	75.11%	75.38%	+
Efficiency (measures whether a council is using resources efficiently)									
Expenditure Level	Total Expenditure / No. of Assessments	8	\$2,834	\$2,941	\$2,778	\$2,795	\$2,777	\$2,848	+

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

5b. Financial Performances 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	Forecast	Budget	Projections			Trend
			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	+ / o / -
Operating Position (measures whether a council is able to generate an underlying surplus)									
Adjusted Underlying Result	Adjusted Underlying Surplus (Deficit) / Adjusted Underlying	9	(8.72%)	(8.29%)	2.60%	2.55%	5.18%	4.49%	+
Liquidity (measures whether a council is able to generate sufficient cash to pay bills on time)									
Unrestricted Cash	Unrestricted Cash / Current Liabilities	10	50.03%	95.65%	53.31%	57.52%	58.32%	50.13%	-
Obligations (measures whether the level of debt and other long term obligations is appropriate to the size and nature of the Council's activities)									
Loans and Borrowings	Interest Bearing Loans and Borrowings / Rate Revenue	11	38.83%	55.05%	56.12%	63.14%	60.43%	63.05%	+
Loans and borrowings	Interest and Principal Repayments / Rate Revenue	11	1.14%	4.50%	7.22%	8.57%	9.54%	10.39%	+
Indebtedness	Non Current Liabilities / Own Source Revenue	12	31.30%	43.36%	46.90%	51.53%	48.99%	50.06%	+
Stability (measures whether a council is able to generate revenue from a range of sources)									
Rates Effort	Rate Revenue / Property Values (CIV)	13	0.24%	0.22%	0.24%	0.24%	0.25%	0.25%	o
Efficiency (measures whether a council is using resources efficiently)									
Revenue Level	General Rates Revenue / No. of Property Assessments	14	\$1,585	\$1,632	\$1,701	\$1,740	\$1,780	\$1,821	o
Additional measures (not included in the Performance Statement): Borrowing eligibility through the Government loans framework									
Loan Borrowing Eligibility	Interest Bearing Liabilities / Own Source Revenue (excluding Open Space Contributions)	15	34.18%	47.82%	52.66%	58.65%	56.54%	58.74%	+
Interest Levels on Borrowings	EDITBA / Interest Expense	15	50.42	14.25	11.39	12.26	10.89	10.43	o

Notes on indicators

5a.1 Satisfaction with community consultation and engagement

The forecast for 2022-23 is an estimate based on previous year's results. Targets for 2023-24 onwards are based on the measure being relatively stable with no significant movement anticipated. The implementation of the Community Engagement Framework and Action Plan is anticipated to see an improvement in our community engagement practices. However, with this improvement, we anticipate that community expectations will also increase, resulting in this measure remaining relatively stable.

5a.2 Sealed local roads below the intervention level

The forecast for 2022-23 and targets for 2023-24 onwards indicate a steady target of 94%.

5a.3 Planning applications decided within the relevant required time

The forecast for 2022-23 is based on the 2022-23 half year data available. Targets for 2023-24 onwards have been aligned to our service standard target of 60% of planning permit applications determined within 60 statutory days, as determined in the Urban Planning Service Plan endorsed by Council in December 2017. Council will be reviewing this target in line with the review of the Urban Planning Service Plan (expected during 2024-25).

5a.4 Kerbside collection waste diverted from landfill

The forecast for 2022-23 is based on the 2022-23 half year data available. Targets for 2023-24 onwards are based on the rollout of the Food Organics and Garden Organics service with results of this measure anticipated to increase over next four years. The 2025-26 target is aligned to the Recycling Victoria (Department of Environment, Land, Water and Planning) interim target to divert 72% of waste from landfill by 2025.

5a.5 Working capital

Working capital (current assets / current liabilities) is the proportion of current liabilities represented by current assets. It is a general measure of the organisation's liquidity and its ability to meet its commitments as and when they fall due. The working capital ratio target is 100% for the four year period, with the decline from the current year forecast due to a reduction of cash and cash equivalents together with the utilisation of interest-bearing loans and borrowings to fund the Capital Works Program.

5a.6 Asset renewal

Asset renewal is calculated as asset renewal and upgrade expenditure as a percentage of depreciation. This indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Council's target is 100% through the four year outlook.

5a.7 Rates concentration

Rates concentration is measured as rate revenue compared to the adjusted underlying revenue. Adjusted underlying revenue is defined as total income excluding non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure from sources other than grants and non-monetary contributions. Rates concentration reflects the extent of reliance on rate revenues to fund all of Council's on-going services. The 2023-24 target shows an increase on the 2022-23 forecast due to the introduction of Council's Food Organics and Garden Organics service. This is followed by small annual increases over the following three years.

5a.8 Expenditure level

Expenditure level presents the average Council expenditure per property assessment. The 2022-23 forecast is impacted by the transfer of the Knox Regional Sports Park assets to the State Government. The target for expenditure level shows a decrease from the 2022-23 forecast in 2023-24, with a small upward trend over the following three years.

5b.9 Adjusted underlying result

Adjusted underlying result is the net surplus or deficit for the year (per Australian Accounting Standards) adjusted for non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure other than grants and non-monetary asset contributions. It is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance is expected over the period. The significant decrease forecast in 2022-23 is largely driven by the net loss anticipated on the disposal of property, infrastructure, plant and equipment, in particular the transfer of the Knox Regional Sports Park assets to the State Government.

5b.10 Unrestricted cash

Unrestricted cash means all cash and cash equivalents other than restricted cash, including cash that will be used to fund capital expenditure from the previous financial year. Restricted cash means cash and cash equivalents, within the meaning of Accounting Standard *AASB 107 Statement of Cash Flows*, that are not available for use other than for a purpose for which it is restricted. The decline from the current year forecast demonstrates a reduction of cash and cash equivalents together with the utilisation of interest-bearing loans and borrowings to fund the Capital Works Program. Statutory reserve balances are forecast to decrease in 2024-25 and 2025-26.

5b.11 Debt compared to rates

Loans and borrowings means interest bearing loans and borrowings compared to rates and charges revenue. The balance of interest bearing loans and borrowings is shown as a percentage of rates revenue. Loans and borrowings also refers to interest and principal repayments compared to rate revenue. The ratio describes Council's cash flow debt repayment capacity through the inclusion of interest and principal repayments on interest bearing loans and borrowings as a percentage of rate revenue. The trend indicates an increased reliance on debt against annual rate revenue in 2023-24 due to borrowings to fund the Capital Works Program, with further increases in the subsequent years.

5b.12 Indebtedness

Indebtedness compares non-current liabilities to own source revenue. Own source revenue is defined as adjusted underlying revenue other than revenue that is not under the control of Council (including government grants). Interest-bearing borrowings will increase in 2023-24 to fund the Capital Works Program. There will be a further increase in 2024-25 before a small reduction in 2025-26.

5b.13 Rates effort

Rates effort, which is intended to examine the community's capacity to pay, presents rate revenue as a percentage of the capital improved value of rateable properties in the municipality. The trend is relatively steady for rates effort.

5b.14 Revenue level

Revenue level presents the residential rate revenue per residential property assessment. The trend shows a small annual increase.

5b.15 Loan borrowing eligibility through the Government loans framework

The Victorian Government has approved the Treasury Corporation of Victoria (TCV) to become a direct lender to local councils. Victoria's strong credit rating means that the State can borrow and lend money at cheaper rates than are commercially available to councils. This new policy initiative enables Victorian councils to achieve interest cost savings by being able to access low-interest loans financed through TCV.

The following financial ratio criteria need to be satisfied to be eligible to borrow through TCV:

- Interest bearing loans and borrowings cannot exceed 60 percent of own source revenue
- The interest cover ratio cannot be less than 2:1

6. Financial Strategies

Long Term Financial Plan

The budget has been prepared for the four-year period ending 30 June 2027. The Budget is in turn set within the Long Term Financial Plan to assist Council to adopt a budget within a longer term financial framework. The Financial Plan provides a 10 year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is to be adopted in June 2023 in line with the 2023-24 Budget. The Budget is supported by the following series of Financial Strategy Principles that guide the development of both the Annual Budget and the Financial Plan.

Financial Strategy Principles

Principles relating primarily to the operating budget:

Sustainable Budgeting Principle

Council will implement a sustainable budget and financial strategy that caters for short and long-term planning responsibilities.

Community expectations are a key driver of the strategy, as reflected in the Council Plan, and Council strives to adequately resource current and future need across the City. Council has limited financial and non-financial resources and faces wide-ranging and complex community needs.

Council is committed to delivering an annual operating surplus to provide funds for capital projects and infrastructure renewal, for both current and future generations. When identifying sources of revenue and determining expenditure needs, Council will ensure that these community needs can be adequately addressed in the future.

Rating Revenue Principle

Council comply with the Victorian Government's rate capping legislation which limits rate increased to an amount set by the relevant Minister.

A rating strategy included in the Revenue and Rating Plan that determines the allocation of rate contributions across the municipality will be considered by Council each term.

Council will comply with the rate capping legislation and will consider applying for a short term increase to the rate cap if deemed necessary during any budget or long term financial planning process.

Waste Management Principle

To not impact other services and capital renewal spending Council will fully recover the cost of waste services through a waste services charge.

Waste income is at full cost recovery and is not subject to the rate capping framework.

Intergovernmental Funding Principle

Council supports other levels of government to fully fund services delivered on their behalf. Council will maximise the level of grants and subsidies received from Commonwealth and State Governments to achieve a better share of government taxes for the Knox Community.

Funds received from other levels of government will normally be expected to meet the full direct and indirect costs of providing those services. Council opposes cost shifting from other levels of government and may not contribute funding or assets to services that are the responsibility of other levels of government. In circumstances where Council provides a subsidy to a service, a determination will be made ensuring the contribution does not outweigh the community benefit.

Where cost shifting from other levels of government is apparent, Council will communicate to its community the impacts of these cost impositions.

Operating Projects Expenditure Principle

Council will separately fund projects of a non-recurring operating nature in line with considering availability of revenue to fund existing services and infrastructure renewal.

Priority projects that are not started or completed within the budget year are subject to future budget and planning considerations. These projects will be reassessed against any revised Council priorities.

Amended Budget Principle

Council will amend the Budget for internal management reporting purposes to ensure prudent and transparent budgeting and financial planning.

Council will ensure a rigorous approach to budget management. The budget will be amended where necessary following finalisation of the annual accounts.

Amended budgets enable Council to review and approve variances to revenue and expenditure resulting primarily from external factors, ensuring accountability and optimal budget control for management reporting purposes. Amendments to the adopted budget will be considered under the following circumstances:

- Additional income has been received
- Reduction in income due to identified reasons
- Transactions required subsequent to finalisation of end of year accounts
- Expenditure increase matching additional income
- Additional non discretionary expenses
- Deferred expenditure
- Sound accounting processes to meet audit requirements.

In the circumstance where additional cash surplus is identified (after taking into account cash requirements in future years), this surplus will firstly be considered for transfer into a defined benefits reserve and secondly for opportunities to reduce planned borrowing.

New expenditure identified (if any) should be considered within the overall priority listing of works across Knox. This may include bringing forward foreshadowed works in a staged approach. Existing commitments of staff and project management resources will be considered to ensure deliverability prior to endorsement of additional expenditure.

The Annual Report will detail performance against the original Budget as adopted by Council as the Budget.

Principles relating primarily to management of Council assets:

Asset Management Principle

This measures the renewal and upgrade expenditure that Council incurs on its existing asset base compared to depreciation expense. This assesses whether Council's assets are being renewed or upgraded as planned and compares the rate of spending on existing assets through renewing, restoring, replacing or upgrading existing assets with depreciation expense.

Council will provide well-maintained community assets that are fit for their purpose and provide best possible community benefit. Council's budget and long-term strategy will commit, with specific budget provision, an appropriate level of expenditure to ensure ongoing asset maintenance and renewal.

Council will plan and appropriately resource the necessary work on infrastructure to ensure that all assets are maintained fit for purpose. Accurate asset date and condition assessments will be drawn upon to inform the annual budgeting and works programs.

Asset management involves anticipating and managing risk and asset failures. Council is committed to increasing expenditure on asset renewal in order to sustainably manage its community infrastructure. Appropriate expenditure is allocated to ensure that compliance and safety regulations are addressed for all assets.

The separate asset renewal component of total capital works expenditure will be based on needs identified in that will include amounts sufficient to fund renewal of our assets to agreed standards as established in the asset management plans, based on the replacement cost and remaining useful life of the asset in order to meet minimum community standards.

Council will maintain a capital sustainability index of greater than one-to-one until assets have reached standards defined in the asset management plans. The sustainability index is defined as the ratio of renewal expenditure on infrastructure assets compared to the annual depreciation expense incurred by these assets.

Council will seek the most effective community outcome from the application of asset renewal funds, which may not necessarily result in the replication of existing facilities but could involve the adaptive re-use of an asset. In such circumstances, asset renewal funds will complement new and upgrade funding as appropriate.

Capital Projects Budgeting Principle

Budgets to be phased according to actual build cycle leading to more appropriate accountability for expenditure and more accurate performance measures

Council will prioritise capital works expenditure based on the capital investment hierarchy as adopted by Council.

Council will budget capital expenditure in the financial year it is estimated to occur based on the methodology of scope, design, delivery.

Council Reserves Principle

Council will maintain, cash backed reserves for statutory (restricted) reserves only, allowing maximum cash availability to reduce borrowing requirements.

Council will endeavor to maintain a minimum cash balance equivalent to the identified cash backed reserves plus sufficient cash to achieve a working capital ratio of above 1.

Due to the nature of these funds, and potential for immediate use, the cash will not be considered as parts of Council's internal budgeting and management reporting processes. They will be treated as a source of funds only available for stated purpose.

Until these funds are used for the stated purpose the cash contained within these reserves will be managed in line with Council's Investment Policy.

These reserves will be held as assets in Council's balance sheet and the cash within the fund will be available for the predefined purposes for all statutory (restricted) reserves.

Property Holding Principle

Council will manage, acquire and dispose of property in the best interest of the Knox community. Council recognises the importance of property holdings over the long term to community wellbeing.

Assets will only be considered for disposal where there is no clear Council or community need for that asset in the foreseeable future. All property considered for disposal will undergo a thorough evaluation based on Council's Sale of Land and Buildings Policy Principles, which consider both financial and community benefit factors. Open space will not be sold unless it results in a net community benefit and addresses Council's Policy requirements, which includes consideration of the open space network, impact to habitat, flora and fauna, and proposed future infrastructure. Any proceeds derived from property realisation will be directed towards new/upgrade capital works or debt reduction and will not be used to fund operating expenditure. Council will not necessarily hold property that has no current or future identified purpose, or if that purpose can be met more effectively in other ways.

Existing holdings or strategic acquisitions must meet existing needs, newly identified needs or adopted strategies. To enhance community benefit opportunities for the alternative use of property (including asset realisation) will be investigated. Regular reviews of asset holdings will be conducted to identify opportunities for asset realisation. Asset management plans, asset usage, land use planning documents, strategic asset investment framework and community benefit will be consideration in such reviews.

Regular reviews of asset holdings will be conducted to identify opportunities for asset realisation. Asset management plans, asset usage, land use planning documents, strategic asset investment framework and community benefit will be consideration in such reviews.

Principles relating primarily to management of Council financial position:

Financial Principle

Council will fund all operating and capital expenditure in a prudent, ethical and responsible manner. Council will seek and accept external funding contributions to a project where the acceptance of the funding will not compromise Council's principles or objectives.

Council will seek to maximise all external funding opportunities and seek alternative revenue sources to reduce reliance upon rates, including transfers from other levels of government and other financing opportunities where appropriate, and having regard to the financial impacts and outcomes for the community. Following the decision to proceed with a project, external funding commitments will be formalised.

While an external funding opportunity should be part of the overall project, its consideration should remain only one factor in the decision-making process. Accordingly, care should be taken to not inappropriately commit Council to the acceptance of funding opportunities before the project is determined as suitable and of immediate priority. This is necessary to avoid the unreasonable distortion of Council's priorities due to the availability of external funding.

Cash Management Principle

Working capital ratio is used to assess financial performance. Low working capital ratio values, near one or lower, can indicate serious financial problems. The working capital ratio indicates Councils short-term assets to pay off its short-term debt.

Council will monitor its Working Capital Ratio (current assets/current liabilities) to ensure the maintenance of the required level of cash to meet operational requirements.

The target ratio should remain at or above 1 (see Council Reserves Principle).

Council will maximise the return on cash funds invested and ensure investment placements remain within ethical and legislative constraints. Outstanding debtors will be converted to cash by adopting commercial practices and benchmarks.

Loan Borrowing Principle

Councils ability to fund services and capital renewal expenditure from own source revenue is a key measure of sustainability.

Council will consider the use of loan funding as a viable and equitable mechanism of funding new/significantly upgraded major assets that provide a broad community benefit or funding capital projects that provide a financial return above annual loan funding costs.

Prior to undertaking any future borrowings, Council will model the implications of the proposed loan program on council's long-term financial position and determine the funding mechanism to meet annual debt servicing and redemption requirements, in line with the approved Loan Borrowing Policy.

To be eligible to access funds through the TCV loan framework, Council will remain within the stated financial ratios for the time period defined within the framework.

One of the key considerations for Council in the application of future loan borrowings is the annual operational and asset renewal needs can be met from annual funding sources. That is, Council will strive to not access funding from non-renewable sources such as loans, asset sales or reserves to meet its annual operational and renewal expenditure needs. With the exception of one off expenditure requirements such as a defined benefits call-up.

7. Schedule of Fees and Charges

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2023-24. Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees and are made in accordance with legislative requirements. These fees are updated as of 1 July 2023 and will be reflected on Council's website.

Knox City Council

2023-24 Fees & Charges



Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
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CEO - Chief Financial Office

REVENUE & PROPERTY SERVICES

Land Information Certificates are a standard charge fixed by State Government (Statutory) legislation. Summons Costs recovered are fully recoverable from the outstanding rate debtors.

Summons Costs Recovered (Legal Costs)	Scale of Costs	Scale of Costs	Scale of Costs	N		
Land Information Certificates - Urgent Requests Additional Fee	Per Certificate	\$41.00	\$43.00	Y	\$2.00	4.88%
Reproduction of a Valuation and Rate Notice - Current rating year	Per Notice	New Fee	\$15.00	Y	New Fee	New Fee
Reproduction of a Valuation and Rate Notice - Up to 7 prior rating years	Per Notice	New Fee	\$20.00	Y	New Fee	New Fee
Reproduction of a Valuation and Rate Notice - Older than 7 prior rating years	Per Hour	\$0.00	\$92.00	Y	\$92.00	0.00%
Recovery of cost incurred to undertake a Field Call	Per Field Call	\$88.00	\$92.00	Y	\$4.00	4.55%
Recovery of Council's Agency's Professional Costs to prepare Field Call documentation.	Per Field Call	\$76.00	\$80.00	Y	\$4.00	5.26%
Supplementary Valuation Fee (Water Authorities)	Per Property	New Fee	\$35.00	Y	New Fee	New Fee

PROPERTY RENTALS

This is a nominal fee paid annually by community groups subject to a licence agreement for the use of the facility. Occupancy arrangements are undertaken in accordance with the 'Leasing and Licensing' Policy.

Annual Licence Fee	Per Annum	\$229.00	\$239.00	Y	\$10.00	4.37%
Annual Licence Fee - Scout Groups	Per Annum	\$10.00	\$11.00	Y	\$1.00	10.00%
Essential Safety Measures (for commercial properties)	Per Annum	\$408.00	\$425.00	Y	\$17.00	4.17%

Knox City Council

2023-24 Fees & Charges



Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
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City Liveability - City Planning and Building

PLANNING SERVICES

The Planning and Subdivision fees indicated below are for the processing and administration of development applications. Most of these fees are prescribed by State Regulations. Only those that are at the discretion on Council are indicated below.

Secondary Consent & Extension of Time Requests

Secondary Consent Requests	Per Request	\$420.00	\$440.00	Y	\$20.00	4.76%
Extension of Time Request - For all permits other than Multi Dwelling Permits for more than two dwellings or tree removal on single dwelling sites	Per Request	\$285.00	\$300.00	Y	\$15.00	5.26%
Extension of Time Request - For Tree Removal or Pruning (single dwelling sites only).	Per Request	\$90.00	\$95.00	Y	\$5.00	5.56%
Extension of Time Request - For Multi Dwelling Permits of more than two dwellings	Per Request	\$740.00	\$770.00	Y	\$30.00	4.05%

Bonds (Refundable)

Works Bond	Per Request	150% of the estimated cost of works. Minimum bond amount - \$7,000 for incomplete works bond and \$3,000 for maintenance bond	150% of the estimated cost of works. Minimum bond amount - \$7,000 for incomplete works bond and \$3,000 for maintenance bond	N	\$0.00	\$0.00
Landscaping Bond	Per Request	\$7,000.00	\$7,300.00	N	\$300.00	4.29%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Fee to process Bonds for uncompleted works bonds, landscaping bonds and maintenance bonds	Per Request	\$420.00	\$440.00	Y	\$20.00	4.76%
Fee to provide a quote for a Bond for uncompleted works bonds, landscaping bonds and maintenance bonds	Per Request	\$130.00	\$135.00	Y	\$5.00	3.85%
Application Advertising						
- Public Notice sign for displaying on site	Per Site	\$65.00	\$70.00	Y	\$5.00	7.69%
- Erection and Management of Public Notices	Per Site	\$240.00	\$250.00	Y	\$10.00	4.17%
- Mail notices up to 10 inclusively	Flat Rate	\$210.00	\$220.00	Y	\$10.00	4.76%
- Each additional mail notices between 11 and 50 for mail notices up to 10 is to be added on plus each additional mail notice charge)	Per Additional Notice	\$16.00	\$17.00	Y	\$1.00	6.25%
- Mail notices between 51 and 100 inclusively	Flat Rate	\$1,085.00	\$1,130.00	Y	\$45.00	4.15%
- Mail notices between 101 and 200 inclusively	Flat Rate	\$2,365.00	\$2,460.00	Y	\$95.00	4.02%
- Mail notices greater than 200	Flat Rate	\$2,980.00	\$3,100.00	Y	\$120.00	4.03%
- Standard letter request for planning information	Flat Rate	\$95.00	\$100.00	Y	\$5.00	5.26%
Planning (Miscellaneous)						
Planning Application - tree removal (Single dwelling sites only - Development sites fee is as specified in Clause 21 of the Planning and Environment (Fees) Regulations 2016)	Per Application	\$180.00	\$190.00	Y	\$10.00	5.56%
Planning Application - tree pruning (Single dwelling sites only - Development sites fee is as specified in Clause 21 of the Planning and Environment (Fees) Regulations 2016)	Per Application	\$90.00	\$95.00	Y	\$5.00	5.56%
Planning File Recall (Residential)	Per Request	\$210.00	\$220.00	Y	\$10.00	4.76%
Planning File Recall (Industrial / Commercial)	Per Request	\$295.00	\$440.00	Y	\$145.00	49.15%
Refund Request	Per Request	Cost of Service	Cost of Service	Y		
Planning Historical Searches Residential (Provision of Permit Details where there are 5 or more planning permits that apply to the site)	Per Request	\$85.00	\$90.00	Y	\$5.00	5.88%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Planning Historical Searches Commercial (Provision of Permit Details where there are 5 or more planning permits that apply to the site)	Per Request	\$270.00	\$280.00	Y	\$10.00	3.70%
Net Gain Fee	Per Plant	\$41.00	\$45.00	Y	\$4.00	9.76%
Pre-Application Request	Per Request	\$290.00	\$310.00	Y	\$20.00	6.90%
Dishonoured Cheque Fee	Per Cheque	\$40.00	\$42.00	Y	\$2.00	5.00%
BUILDING SERVICES						
<i>The Building Services fees provide for the assessment, administration and inspection works necessary for the issue of Building Permits and other miscellaneous site inspections. Most Building Surveying and Permit services are open to market competition (hence GST applies to these), and the fees should be varied on a commercial basis.</i>						
Domestic Permits						
Single Dwellings #	Per Permit	Value/100 or minimum fee of \$2,500.00	Value/90 or minimum fee of \$2,750.00	Y	\$0.00	0.00%
Multi Dwelling applications (Class 1) #	Per Permit	Value/100 or minimum fee of \$3,700.00	Value/90 or minimum fee of \$4,050.00	Y	\$0.00	0.00%
Dwellings Additions (including Dependant Relative Units) #	Per Permit	Value/100 or minimum fee of \$1,350.00	Value/95 or minimum fee of \$1,450.00	Y	\$0.00	0.00%
Variation Permits / Renewals #	Per Permit	\$315.00	\$345.00	Y	\$30.00	9.52%
Signs, Aerials, Retaining Walls etc #	Per Permit	\$780.00	\$860.00	Y	\$80.00	10.26%
Sheds, Carports, Garages, Verandas, decks, etc. #	Per Permit	\$780.00	\$860.00	Y	\$80.00	10.26%
Swimming Pools and Spas #	Per Permit	\$1,150.00	\$1,250.00	Y	\$100.00	8.70%
Demolitions #	Per Permit	\$853.00	\$940.00	Y	\$87.00	10.20%
Minor Variation to Report & Consent decisions #	Per Request	\$105.00	\$110.00	N	\$5.00	4.76%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Industrial / Commercial Permits						
Minor works up to \$15,000 #	Per Permit	\$780.00	\$980.00	Y	\$200.00	25.64%
Minor works \$15,000 to \$50,000 #	Per Permit	\$1,350.00	\$2,700.00	Y	\$1,350.00	100.00%
Fit out Permits	Per Permit	\$1,350.00	\$2,700.00	Y	\$1,350.00	100.00%
Classes 2 - 9 (up to \$15,000) #	Per Permit	\$780.00	\$980.00	Y	\$200.00	25.64%
Classes 2 - 9 (\$15,000 - \$50,000) #	Per Permit	\$2,030.00	\$2,700.00	Y	\$670.00	33.00%
Classes 2 - 9 (above \$50,000) #	Per Permit	(Cost/2,000 + square root of cost) * 4.5 or minimum fee of \$2,100	(Cost/2,000 + square root of cost) * 8 or minimum fee of \$3,600	Y	\$0.00	0.00%
# Fees may be varied by up to 20% by either the Manager City Planning or Co-ordinator Building Services.						
Building (Miscellaneous)						
Building over easements. Building over public space (other than where the public space will be occupied for 6 months or more and the cost of the project exceeds \$5m), and other Council approvals. *	Per Request	\$325.00	\$340.00	N	\$15.00	4.62%
Building Over public space - where public land is occupied for 6 months or more or the cost of the project is \$5m or more	Per Week Occupied	\$2 per square metre per day (minimum fee of \$200 per week & maximum fee of \$500 per week)	\$2 per square metre per day (minimum fee of \$200 per week & maximum fee of \$520 per week)	N	\$0.00	0.00%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Building Over public space (cost under \$5 million) - where public land is occupied for 2-4 months	Per Week Occupied	New Fee	\$2 per square metre per day (minimum fee of \$100 per week & maximum fee of \$200 per week)	N	New Fee	New Fee
Building Over public space (cost under \$5 million) - where public land is occupied for 4-6 months	Per Week Occupied	New Fee	\$2 per square metre per day (minimum fee of \$120 per week & maximum fee of \$400 per week)	N	New Fee	New Fee
Council notification of Report and Consent applications	Per Request	\$310.00	\$325.00	Y	\$15.00	4.84%
Extension of Time Request for existing Building Permit - 12 Months *	Per Request	\$200.00	\$210.00	Y	\$10.00	5.00%
Sundry Additional Inspection (In Area) *	Per Inspection	\$225.00	\$235.00	Y	\$10.00	4.44%
Afterhours Building Inspection (excluding emergency inspections)	Per Inspection	New Fee	\$500.00	Y	New Fee	New Fee
Building File Recall Residential	Per Permit	\$210.00	\$220.00	Y	\$10.00	4.76%
Building File Recall Industrial/Commercial	Per Permit	\$295.00	\$440.00	Y	\$145.00	49.15%
Occupancy Permit - Public Entertainment (less than 5,000 patrons) *	Per Permit	\$640.00	\$750.00	Y	\$110.00	17.19%
Occupancy Permit - Public Entertainment (5,000 patrons or more) *	Per Permit	New Fee	\$1,500.00	Y	New Fee	New Fee
Occupancy Permit - Public Entertainment - 5 Year Permit (less than 5,000 patrons) *	Per Permit	\$1,310.00	\$1,500.00	Y	\$190.00	14.50%
Occupancy Permit - Public Entertainment - 5 Year Permit (5,000 patrons or more) *	Per Permit	New Fee	\$3,000.00	Y	New Fee	New Fee
Occupancy Permit - Public Entertainment - late lodgement (lodged within 2 weeks of event) less than 5,000 patrons	Per Permit	New Fee	\$1,000.00	Y	New Fee	New Fee
Occupancy Permit - Public Entertainment - late lodgement (lodged within 2 weeks of event) 5,000 patrons or more	Per Permit	New Fee	\$1,250.00	Y	New Fee	New Fee

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Occupancy Permit - Public Entertainment - Amendment to 5 Year Permit - less than 5,000 patrons	Per Amendment	New Fee	\$550.00	Y	New Fee	New Fee
Occupancy Permit - Public Entertainment - Amendment to 5 Year Permit - 5,000 patrons or more	Per Amendment	New Fee	\$1,100.00	Y	New Fee	New Fee
Building Historical Searches Residential (Provision of Permit Details where there are 5 or more building permits that apply to the site)	Per Information	\$85.00	\$90.00	Y	\$5.00	5.88%
Building Historical Searches Commercial (Provision of Permit Details where there are 5 or more building permits that apply to the site)	Per Information	\$270.00	\$280.00	Y	\$10.00	3.70%
Essential Safety Measures determination - Type C Construction	Per Determination	New Fee	\$860.00	Y	New Fee	New Fee
Essential Safety Measures determination - Type A or Type B Construction	Per Determination	New Fee	\$1,720.00	Y	New Fee	New Fee
Performance Solution - Domestic	Per Solution	New Fee	\$450.00	Y	New Fee	New Fee
Performance Solution - Commercial / Industrial	Per Solution	New Fee	\$900.00	Y	New Fee	New Fee
Pre-Application Request (Building works on Council land) less than \$100,000	Per Request	New Fee	\$450.00	Y	New Fee	New Fee
Pre-Application Request (Building works on Council land) \$100,000 or more	Per Request	New Fee	\$860.00	Y	New Fee	New Fee
Swimming Pool or Spa Barrier Certificate of Compliance	Per Certificate	\$250.00	\$260.00	Y	\$10.00	4.00%
Refund Request	Per Request	Variable	Variable	Y	\$0.00	0.00%
Dishonoured Cheque Fee	Flat Rate	\$40.00	\$42.00	Y	\$2.00	5.00%
<i>* Non Statutory Fees may be varied by up to 20% by either the Manager City Planning or Co-ordinator Building Services.</i>						

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
City Liveability - City Futures						
Custom and/or Printed Maps						
<i>Quoted prices available upon request</i>						
Electronic Files and/or Printed Copies	Per Request	Variable	Variable	Y		
City Liveability - City Safety and Health						
TRAFFIC ENFORCEMENT, ANIMAL CONTROL & LOCAL LAWS						
<i>Fees relate to Council's Amenity Local Law, Domestic Animals Act and Road Rules Victoria. Infringement fines are set in legislation. Permit application, Annual Renewal & Registration fees are at Council's discretion and have been calculated based on cost recovery. For ease of use, administration fees have been rounded.</i>						
Permit Application Fees						
Application Fee (to be applied unless a separate application fee is specified below)	On Application	\$166.00	\$173.00	N	\$7.00	4.22%
Permit Fees						
Additional Animal Permit/ Renewal Fee	Annual	\$94.00	\$98.00	N	\$4.00	4.26%
Permit to keep a long or heavy vehicle on private land (in a residential area)	Annual	\$227.00	\$237.00	N	\$10.00	4.41%
Temporary Accommodation/Camping (on public or private land) Permit/ Renewal)	Per Permit	\$94.00	\$98.00	N	\$4.00	4.26%
Place a commercial waste bin on Council Land (Permit/ Renewal)	Annual	\$0.00	\$50.00	N	\$50.00	0.00%
Fireworks Council Land and Roads	Per Permit	\$94.00	\$98.00	N	\$4.00	4.26%
Permit (other) - i.e. any other permit triggered by the Local Law (Permit/ Renewal)	Annual	\$94.00	\$98.00	N	\$4.00	4.26%
Permit to display or sell goods or services on public land						
Permit fee for single day use	Charge	\$94.00	\$98.00	N	\$4.00	4.26%
Initial Permit/ Renewal fee for period up to 12 months	Per Permit	\$470.00	\$489.00	N	\$19.00	4.04%
Fitness Permit - Community Group / Not for profit (up to 10 sessions per week) - on public land not managed by Council's Leisure Services	6 Monthly	\$0.00	\$0.00	Y	\$0.00	0.00%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Fitness Permit - Commercial (up to 10 sessions per week) - on public land not managed by Council's Leisure Services	6 Monthly	\$1,602.00	\$1,667.00	Y	\$65.00	4.06%
Permit to place tables and chairs on footpath (street furniture)						
Initial Permit/ Renewal Fee - Per seated person	Per Person	\$41.00	\$43.00	N	\$2.00	4.88%
Initial Permit/ Renewal Fee - Each Table	Per Table	\$33.00	\$35.00	N	\$2.00	6.06%
Roadside Trading Permit						
Permit for one day only	Per Location Application	\$231.00	\$241.00	N	\$10.00	4.33%
Permit for 2-7 days	Per Location Application	\$456.00	\$475.00	N	\$19.00	4.17%
Permit for up to one month	Per Location Application	\$1,278.00	\$1,330.00	N	\$52.00	4.07%
Roadside trading fees do not apply to community groups undertaking special event fundraising such as the sale of Christmas trees just prior to Christmas.						
Municipal-Wide Trading Permit (including shared bicycle/scooter operators or other business models)						
Application Fee	On Application	\$619.00	\$644.00	N	\$25.00	4.04%
Permit for up to one month	Per Application	\$1,745.00	\$1,815.00	N	\$70.00	4.01%
Permit to place a clothing recycling bin on public land						
Initial Permit/ Renewal Fee - directly operated by fundraising organisation under the Fundraising Act 1998	Per Bin	\$147.00	\$153.00	N	\$6.00	4.08%
Initial Permit/ Renewal Fee - Other	Per Bin	\$615.00	\$640.00	N	\$25.00	4.07%
Place a Rubbish Skip bin on public land						
Accredited provider Permit/ Renewal Fee (application fee does not apply)	Annual	\$984.00	\$500.00	Y	(\$484.00)	(49.19%)
Accredited provider - bin placement (application fee does not apply)	Per Bin	New Fee	\$50.00	Y	New Fee	New Fee
Non Accredited provider - one off bin placement (fee includes application cost)	Per Bin	\$102.00	\$173.00	Y	\$71.00	69.61%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Fundraising Permit						
Application Fee	On Application	Not Applicable	Not Applicable			
Permit Fee	Per Permit	\$94.00	\$0.00	N	(\$94.00)	(100.00%)
Permit to place a sign on a road or Council Land						
Small "A" frame or other similar sign less than 600mm by 900mm in size (Permit/ Renewal Fee)	Annual	\$91.00	\$95.00	N	\$4.00	4.40%
Sign up to 1800mm by 900mm in size (Permit/ Renewal Fee)	Annual	\$152.00	\$159.00	N	\$7.00	4.61%
Initial Permit/ Renewal Fee	Annual	\$219.00	\$228.00	N	\$9.00	4.11%
Temporary sign (i.e. community event board) - up to 6 weeks	Per Permit sign	\$91.00	\$95.00	N	\$4.00	4.40%
Real Estate Open for Inspection/ Auction (i.e. a-frame) - Single Placement	Per Permit	\$94.00	\$98.00	N	\$4.00	4.26%
Real Estate Open for Inspection/ Auction (i.e. a-frame) - Annual Permit/ Renewal	Per Office Location	\$680.00	\$708.00	N	\$28.00	4.12%
Real Estate - Lease/ Sale Advertising Board (outside property) - up to 3 months	Per Permit	\$94.00	\$98.00	N	\$4.00	4.26%
Burning Off Permits						
Application Fee	On Application	Not Applicable	Not Applicable			
Permit issued outside the bushfire management overlay area	Per Permit	\$73.00	\$76.00	N	\$3.00	4.11%
Permit issued within the bushfire management overlay area	Per Permit	No Charge	No Charge			
Parking Permits (Domestic/Residential)						
Application Fee	On Application	Not Applicable	Not Applicable			
Initial permit/renewal (up to 2 permits)	No Charge	\$0.00	\$0.00	N		
Third and subsequent permit/renewal	Per Permit	\$57.00	\$60.00	N	\$3.00	5.26%
Replacement (lost, stolen or changeover vehicle)	Per Permit	\$30.00	\$32.00	N	\$2.00	6.67%
Parking Permits (Commercial)						
Application Fee	On Application	Not Applicable	Not Applicable			

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Service provided by Council on behalf of private business (Sec 90D Road Safety Act) permit/renewal - optional service provided at request by private business	Per Permit	\$30.00	\$32.00	Y	\$2.00	6.67%
Operated by Council initial permit/renewal (up to 4 permits)(Council land)	Per Permit	\$30.00	\$32.00	Y	\$2.00	6.67%
Operated by Council (Fifth and subsequent permits/renewal)	Per Permit	\$57.00	\$60.00	Y	\$3.00	5.26%
Replacement (lost, stolen or changeover vehicle)	Per Permit	\$28.00	\$30.00	Y	\$2.00	7.14%
Private Parking Area Agreements (Sec 90D Road Safety Act)						
Application Fee	Per Permit	\$924.00	\$961.00	Y	\$37.00	4.00%
Permit/ Renewal Fee	Per Permit	\$358.00	\$373.00	Y	\$15.00	4.19%
Animal Registration and Fees						
<i>The fee structure for animal registration renewals reflects Government fees associated with animal registrations of \$4.16 per dog or cat and \$20 per Domestic Animal Business. Fees in this section have been rounded up or down consistent with Councils strategic approach to animal registrations within the Domestic Animal Management Plan. All Animal Registration Fees below, unless otherwise noted, apply for the 2022 Animal Registration year, which registers an animal for the period 10 April 2022 to 9 April 2023 in accordance with the Domestic Animal Act.</i>						
Category 1D - Dog that meets any one of the following: * Desexed; * over 10 years old; * registered and owner current member of an approved association; * kept for breeding at licensed premises; * kept for working stock. * undergone obedience training which complies with the regulations.	Annual	\$55.00	\$58.00	N	\$3.00	5.45%
Category 1DP - Pensioner Concession Rebate for Category 1D (Dog Desexed - also over 10 years old, current member of an approved association, kept for breeding at licensed premises, kept for working stock)	Annual	\$27.50	\$29.00	N	\$1.50	5.45%
Category 2DH - Dog Unsterilized and Microchipped - Only applies to current registrations and not new registrations.	Annual	\$96.00	\$100.00	N	\$4.00	4.17%
Category DLP - Pensioner Concession Rebate for Category 2DH (Dog Unsterilized and Microchipped) - Only applies to current registrations and not new registrations.	Annual	\$35.00	\$37.00	N	\$2.00	5.71%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Category 1J - Dog or Cat meets 3 categories (i.e. desexed, microchipped, obedience trained, breeder etc) (registered pre 10 April 2016)	Annual	\$38.00	\$40.00	N	\$2.00	5.26%
Category 1JP - Pensioner Concession Rebate for Dog or Cat meets 3 categories (i.e. desexed, microchipped, obedience trained, breeder etc) (registered pre 10 April 2016)	Annual	\$19.00	\$20.00	N	\$1.00	5.26%
Category 2D - Dog Unsterilized	Annual	\$213.00	\$222.00	N	\$9.00	4.23%
Category 2DP - Pensioner Concession Rebate for Dog Unsterilized	Annual	\$106.50	\$111.00	N	\$4.50	4.23%
Category 2R Declared Menacing Dog, Restricted Breed Dog, Declared Dangerous Dog (no Pensioner Concession Rebate applies)	Annual	\$362.00	\$377.00	N	\$15.00	4.14%
Category 1DF - Dog that is kept in foster care by a registered foster carer	Annual	\$8.00	\$8.30	N	\$0.30	3.75%
Cat 1C - Cat that meets any one of the following: * desexed; * over 10 years old; * current member of an approved association; * kept for breeding at licensed premises.	Annual	\$50.00	\$52.00	N	\$2.00	4.00%
Category 1CP - Pensioner Concession Rebate for Cat 1C - Cat Desexed (also over 10 years old, current member of an approved association)	Annual	\$25.00	\$26.00	N	\$1.00	4.00%
Category 2C - Cat Unsterilized (exempt under the Domestic Animal Act from requirement to be desexed)	Annual	\$213.00	\$222.00	N	\$9.00	4.23%
Category 2CP - Pensioner Concession Rebate for Cat 2C - Cat unsterilized (exempt under the Domestic Animal Act from requirement to be desexed)	Annual	\$106.50	\$111.00	N	\$4.50	4.23%
Category 1CF - Cat that is kept in foster care by a registered foster carer	Annual	\$8.00	\$8.30	N	\$0.30	3.75%
Registration incentive (dog) - first year of registration is free with evidence that the dog is purchased from a registered animal shelter (i.e.. Vic Animal Aid, RSPCA, Lost Dogs Home) - within 30 days of purchase.	First Registration Per Animal	\$0.00	\$0.00	N	\$0.00	0.00%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Registration incentive (cat) - first year of registration is free with evidence that the cat is purchased from a registered animal shelter (i.e.. Vic Animal Aid, RSPCA, Lost Dogs Home) - within 30 days of purchase.	First Registration Per Animal	\$0.00	\$0.00	N	\$0.00	0.00%
Unsterilized Puppy registration - discounted initial registration at the desexed registration rate for unsterilized puppies under 6 months of age.	First Registration Per Animal	\$55.00	\$58.00	N	\$3.00	5.45%
Accessing of Pet register information	Per Entry Inspected	\$13.00	\$14.00	N	\$1.00	7.69%
Desexing refunds will only be provided for dogs desexed prior to 30th June and were registered as an 'Unsterilized Puppy' in the previous registration year (a copy of the desexing certificate must be supplied).		Refund amount is the difference between the full fee and the discounted fee	Refund amount is the difference between the full fee and the discounted fee			
Refund of Animal Registration: Eligible if animal dies within 1 month of new registration, or 1 month from 10 April for registration renewals.		Refund of the applicable registration fee	Refund of the applicable registration fee			
50% pro-rata of Animal Registration fees apply on 10 October. (Does not apply for animals registered at the Pound (upon release after being impounded)).		50% of the applicable registration fee	50% of the applicable registration fee			
Domestic Animal Business Registration						
Animal Business Registration	Annual	\$288.00	\$300.00	N	\$12.00	4.17%
Foster Carer Registration						
Foster Carer Registration	Annual	\$60.00	\$63.00	N	\$3.00	5.00%
Pound Release Fees						
Release of domestic dog from pound (reclaim within 1-2 days) - unregistered	Per Animal	\$321.00	\$300.00	N	(\$21.00)	(6.54%)
Release of domestic dog from pound (reclaim within 3-5 days) - unregistered	Per Animal	\$321.00	\$330.00	N	\$9.00	2.80%
Release of domestic dog from pound (reclaim within 6-8 days) - unregistered	Per Animal	\$321.00	\$370.00	N	\$49.00	15.26%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Release of domestic dog from pound (reclaim within 1-2 days) - registered	Per Animal	\$250.00	\$220.00	N	(\$30.00)	(12.00%)
Release of domestic dog from pound (reclaim within 3-5 days) - registered	Per Animal	\$250.00	\$250.00	N	\$0.00	0.00%
Release of domestic dog from pound (reclaim within 6-8 days) - registered	Per Animal	\$250.00	\$290.00	N	\$40.00	16.00%
Release of domestic cat from pound (reclaim within 1-2 days) - unregistered	Per Animal	\$170.00	\$170.00	N	\$0.00	0.00%
Release of domestic cat from pound (reclaim within 3-5 days) - unregistered	Per Animal	\$170.00	\$190.00	N	\$20.00	11.76%
Release of domestic cat from pound (reclaim within 6-8 days) - unregistered	Per Animal	\$170.00	\$210.00	N	\$40.00	23.53%
Release of domestic cat from pound (reclaim within 1-2 days) - registered	Per Animal	\$122.00	\$125.00	N	\$3.00	2.46%
Release of domestic cat from pound (reclaim within 3-5 days) - registered	Per Animal	\$122.00	\$145.00	N	\$23.00	18.85%
Release of domestic cat from pound (reclaim within 6-8 days) - registered	Per Animal	\$122.00	\$165.00	N	\$43.00	35.25%
Per day sustenance fee (if held beyond the 8 days impounding fee period)	Per Animal Per Day	\$39.00	\$41.00	N	\$2.00	5.13%
Livestock						
Impounding fees for large animal - horse, cow or similar	Per Animal	\$405.00	\$422.00	N	\$17.00	4.20%
Impounding fees for sheep, goat, pig or similar sized animal	Per Animal	\$271.00	\$282.00	N	\$11.00	4.06%
Posting formal notice	Per Notice	\$24.00	\$25.00	Y	\$1.00	4.17%
Advertisement in newspaper (animal to be sold at auction after statutory 14 day impound period)	Per Advert	\$341.00	\$355.00	Y	\$14.00	4.11%
Offences under the Amenity Local Laws						
<i>Fines and penalties applied under legislation are not reported in this document.</i>						
Other Fees						
Works undertaken on private property						
Land management fee for works undertaken on private property (i.e. unsightly properties/fire hazard clearances or similar)	Charge	\$211.00 + Actual cost of works	\$220.00 + Actual cost of works	N	\$9.00	4.46%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Release of Impounded goods						
Large Sign (greater than 1800mm x 900mm) i.e. real estate board	Per Sign	\$282.00	\$294.00	N	\$12.00	4.26%
Medium sign (greater than 900mm or 600mm or less than 1800mm x 900mm) i.e. A-frame sign	Per Sign	\$190.00	\$198.00	N	\$8.00	4.21%
Small sign (less than 900mm in height or 600mm in width) i.e. pointer board	Per Sign	\$86.00	\$90.00	N	\$4.00	4.65%
Shopping trolley	Per Trolley	\$136.00	\$142.00	N	\$6.00	4.41%
Skip bin / Bulk waste container / Shipping container / Clothing recycling bin / or other large item	Per Item	\$691.00	\$719 + any additional cost to Council for impound and storage	N	\$0.00	0.00%
Other Items not mentioned above	Per Item	\$207.00	\$216.00	Y	\$9.00	4.35%
Impounded Vehicle Release						
Impounded Vehicle Administration fee	Per Vehicle	\$317.00	\$330.00	N	\$13.00	4.10%
Towing fee for Car	Per Vehicle	\$330.00	\$344.00	N	\$14.00	4.24%
Difficult recovery of vehicle	Per Vehicle	\$204.00 + the actual cost	\$204.00 + the actual cost	N		
Towing fee for Oversized Vehicle (incl Truck, Bus, large trailer, etc)	Per Vehicle	\$204.00 + the actual cost	\$204.00 + the actual cost	N	\$0.00	0.00%
Vehicle storage	Per Vehicle	Actual costs	Actual costs	N		
Archived records retrieval fee	Per Request	\$33.00	\$35.00	N	\$2.00	6.06%
HEALTH SERVICES						
Public Health & Wellbeing Act Registration Fee						
Skin Penetrators / Beauty Therapies - single operation	Per Annum	\$179.00	\$187.00	N	\$8.00	4.47%
Hairdressers / Skin Penetrators / Beauty Therapies - multiple operation	Per Annum	\$243.00	\$253.00	N	\$10.00	4.12%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
One-off registration for Hairdressing business/ premise (unchanged proprietor) - single operation	One-off registration	\$293.00	\$305.00	N	\$12.00	4.10%
Aquatic Facilities Category 1 (high usage e.g. Leisure Works/Learn to Swim programmes)	Per Annum	\$330.00	\$344.00	N	\$14.00	4.24%
Aquatic Facilities Category 1 (low usage)	Per Annum	\$225.00	\$234.00	N	\$9.00	4.00%
Health Act Accommodation Registration Fees						
Up to 20 residents	Per Annum	\$402.00	\$419.00	N	\$17.00	4.23%
21-40 residents	Per Annum	\$620.00	\$645.00	N	\$25.00	4.03%
More than 40 residents	Per Annum	\$936.00	\$974.00	N	\$38.00	4.06%
Food Act Registration Fees -Includes Food Act Legislative amendments. Registration Fees include registration and first follow up inspection.						
Class 1A Hospitals	Per Annum	\$685.00	\$713.00	N	\$28.00	4.09%
Class 1A Additional Inspection Fee	Per Inspection	\$242.00	\$252.00	N	\$10.00	4.13%
Class 1B Aged Care Facilities, Child Care Centres, Meals on Wheels	Per Annum	\$526.00	\$548.00	N	\$22.00	4.18%
Class 1B Additional Inspection Fee	Per Inspection	\$161.00	\$168.00	N	\$7.00	4.35%
Class 2A Large Supermarkets - 3 plus departments	Per Annum	\$2,224.00	\$2,313.00	N	\$89.00	4.00%
Class 2A Additional Inspection Fee	Per Inspection	\$322.00	\$335.00	N	\$13.00	4.04%
Class 2B Minimarts, Bakery, Food Manufacturer small, Restaurant, Take Away Food Premises, Caterers, mobile and temporary premises. (50% discount for mobile food vans and temporary premises linked to a fixed premises located in the municipality of Knox).	Per Annum	\$685.00	\$713.00	N	\$28.00	4.09%
Class 2B Additional Inspection Fee	Per Inspection	\$244.00	\$254.00	N	\$10.00	4.10%
Class 2CG Class 2 Community Group registration	Per Annum	\$173.00	\$180.00	N	\$7.00	4.05%
Class 2CG Class 2 Community Group registration - single event registration	Per Application	\$96.00	\$100.00	N	\$4.00	4.17%
Class 2 Commercial business - single event registration	Per Application	\$161.00	\$168.00	N	\$7.00	4.35%
Class 2 Food vending machines	Per Vending Machine	\$93.00	\$97.00	N	\$4.00	4.30%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Class 2HB Home Businesses	Per Annum	\$489.00	\$509.00	N	\$20.00	4.09%
Class 2HB Additional Inspection Fee	Per Inspection	\$145.00	\$151.00	N	\$6.00	4.14%
Class 2ES Supermarkets - 3 plus departments. That hold non standard FSP	Per Annum	\$2,340.00	\$2,434.00	N	\$94.00	4.02%
Class 2ES Additional Inspection Fee	Per Inspection	\$322.00	\$335.00	N	\$13.00	4.04%
Class 2E Premises that hold non standard FSP's and are subject to independent audit	Per Annum	\$557.00	\$580.00	N	\$23.00	4.13%
Class 2E Additional Inspection Fee	Per Inspection	\$243.00	\$253.00	N	\$10.00	4.12%
Class 3S Large Supermarkets that sell potentially hazardous pre-packed foods. e.g. ALDI	Per Annum	\$1,755.00	\$1,826.00	N	\$71.00	4.05%
Class 3S Additional Inspection Fee	Per Inspection	\$231.00	\$241.00	N	\$10.00	4.33%
Class 3 Accommodation Meals, Health Food Premises, Bar, Kiosks, Fruit and Vegetable Premises, Confectionary Packaging, Food Vehicles, Pre Packaged Food Premises (High Risk), Full Year Sporting Clubs, Mobile and Temporary Premises, Distributor, Importer, Winery, Warehouse. (50% discount for mobile food vans and temporary premises linked to a fixed premises located in the municipality of Knox)	Per Annum	\$385.00	\$401.00	N	\$16.00	4.16%
Class 3 Additional Inspection Fee	Per Inspection	\$145.00	\$151.00	N	\$6.00	4.14%
Class 3CG Class 3 Community Group - single event registration	Per Application	\$96.00	\$100.00	N	\$4.00	4.17%
Class 3CG Class 3 Community Group events - annual registration	Per Annum	\$173.00	\$180.00	N	\$7.00	4.05%
Class 3 Commercial business - single event registration	Per Application	\$161.00	\$168.00	N	\$7.00	4.35%
Class 3 Food vending machines	Per Vending Machine	\$93.00	\$97.00	N	\$4.00	4.30%
Class 3 Club - Seasonal Sporting Club	Per Annum	\$195.00	\$203.00	N	\$8.00	4.10%
Class 3 Club Additional Inspection Fee	Per Inspection	\$145.00	\$151.00	N	\$6.00	4.14%
Late Payment Fee for Food Registration Renewals	Per Annum	25% of Registration fee	25% of Registration fee	N		

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Other Fees						
Transfer of Health or Food Act registrations	Per Request	50% of Current Year registration fees	50% of Current Year registration fees	N		
Property inquiry/ inspection of business on request (10 Working Day Turnaround)	Per Request	\$264.00	\$275.00	Y	\$11.00	4.17%
Property inquiry/ inspection of business on request (4 Working Day turnaround)	Per Request	\$363.00	\$378.00	Y	\$15.00	4.13%
Second and subsequent property inquiry/ inspection of business on request	Per Request	\$120.00	\$125.00	Y	\$5.00	4.17%
Pro Rata Refund of Registration Fees	Per Request	\$51.00	\$54.00	Y	\$3.00	5.88%
Establishment Fee - Food Act Premises	Per Request	\$366.00	\$381.00	Y	\$15.00	4.10%
Establishment Fee - Businesses Registrable under Public Health and Wellbeing Act	Per Request	\$168.00	\$175.00	Y	\$7.00	4.17%
Establishment Fee - Food Act Home Based Businesses and Mobile businesses	Per Request	\$168.00	\$175.00	Y	\$7.00	4.17%
Septic Tanks permit to install	Per Request	\$552.00	\$575.00	N	\$23.00	4.17%
Food laboratory sampling of second sample (failed)	Per Sample	Actual costs + \$190 reinspection fee	Actual costs + \$190 reinspection fee	N	\$8.00	4.40%
Archived records retrieval fee	Per Request	\$34.00	\$36.00	N	\$2.00	5.88%
Vaccines Provided at Public Sessions						
Boostrix (Adult Diphtheria, Tetanus & Pertussis)	Per Injection	\$58.00	\$61.00	Y	\$3.00	5.17%
Chicken Pox	Per Injection	\$81.00	\$85.00	Y	\$4.00	4.94%
Flu - Quad Valent	Per Injection	\$31.00	\$33.00	Y	\$2.00	6.45%
Hepatitis A (Adult)	Per Injection	\$68.00	\$71.00	Y	\$3.00	4.41%
Hepatitis B (Adult)	Per Injection	\$41.00	\$43.00	Y	\$2.00	4.88%
Twinrix (Hepatitis A & B) Adult	Per Injection	\$113.00	\$118.00	Y	\$5.00	4.42%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Nimerix (Meningococcal ACWY)	Per Injection	\$93.00	\$97.00	Y	\$4.00	4.30%
Administration of Unsubsidised Vaccine Supplied by Government Health Departments	Per Injection	\$21.00	\$22.00	Y	\$1.00	4.76%
MMR	Per Injection	\$64.00	\$67.00	Y	\$3.00	4.69%
BEXSERO (Meningococcal B)	Per Injection	\$141.00	\$147.00	Y	\$6.00	4.26%
Service Provided at Clients Business						
Corporate Businesses Service - Two Nurses minimum charge	Per First Hour for 2 Nurses	\$411.00	\$428.00	Y	\$17.00	4.14%
Corporate Businesses Service - Additional Hours	Per Nurse Per Hour	\$152.00	\$159.00	Y	\$7.00	4.61%
Boostrix (Adult Diphtheria, Tetanus & Pertussis)	Per Injection	\$58.00	\$61.00	Y	\$3.00	5.17%
Hepatitis A (Adult)	Per Injection	\$68.00	\$71.00	Y	\$3.00	4.41%
Hepatitis B (Adult)	Per Injection	\$41.00	\$43.00	Y	\$2.00	4.88%
Twinrix (Hepatitis A & B) Adult	Per Injection	\$113.00	\$118.00	Y	\$5.00	4.42%
Flu - Quad Valent	Per Injection	\$31.00	\$33.00	Y	\$2.00	6.45%
MMR	Per Injection	\$64.00	\$67.00	Y	\$3.00	4.69%
Service provided to Clients						
Immunisation record charge	Per Client	\$5.00	\$6.00	Y	\$1.00	20.00%
Overseas immunisation catch up schedule charge	Per Client	\$20.00	\$21.00	Y	\$1.00	5.00%

Knox City Council

2023-24 Fees & Charges



Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Connected Communities - Family and Children's Services						
KINDERGARTEN SERVICES						
Kindergarten Fee (for Calendar Year 2023)	Per Child	\$1,752.00	\$1,782.00	N	\$30.00	1.71%
Kindergarten Fee (for Calendar Year 2024)	Per Child	\$1,782.00	\$1,809.00	N	\$27.00	1.52%
Kindergarten Fee Sibling 10% discount (for Calendar Year 2023)	Per Child	\$175.20	\$178.20	N	\$3.00	1.71%
Kindergarten Fee Sibling 10% discount (for Calendar Year 2024)	Per Child	\$178.20	\$180.90	N	\$2.70	1.52%
Kindergarten Fee 3YO (for Calendar Year 2023)	Per Child	\$584.00	\$594.00	N	\$10.00	1.71%
Kindergarten Fee 3YO (for Calendar Year 2024)	Per Child	\$594.00	\$603.00	N	\$9.00	1.52%
CHILD CARE						
Long Day Care						
Per Day (all centres)	Per Day	\$157.50	\$157.50	N	\$0.00	0.00%
INTEGRATED EARLY YEARS OPERATIONS						
License / Contribution Fee for Early Years users, using Council owned facilities	Per Annum	\$500.00	\$520.00	N	\$20.00	4.00%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
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Connected Communities - Community Access and Support

HOME & COMMUNITY CARE SERVICES

Commonwealth Home Support Programme (CHSP) client fees are based on Community Health Income Ranges/Centrelink Income Test for pensioners. Clients are not disadvantaged by inability to pay, fee waiving is approved as assessed as appropriate by Service Provider Coordinator. The income ranges per annum, effective July 2019 are as follows:
 Individual Low fee < \$39,089 Medium fee \$39,089 - \$86,208 High fee > \$86,208
 Couple Low fee < \$59,802 Medium fee \$59,802 - \$115,245 High fee > \$115,245
 *Family (1 Child) Low fee < \$66,009 Medium fee \$66,009 - \$118,546 High fee > \$118,546
 *plus \$6,206 per additional child

HOME MAINTENANCE/MODIFICATIONS

Clients pay for the cost of materials plus the hourly rate.

Low:						
S - Single (Income Range less than \$39,089 pa) C - Couple (Income Range less than \$59,802 pa)	Per Hour	\$17.60	\$18.30	N	\$0.70	3.98%
Medium:						
S - Single (Income range \$39,089 - \$86,208 pa) C - Couple (Income range \$59,802 - \$115,245 pa)	Per Hour	\$22.60	\$23.50	N	\$0.90	3.98%
High:						
S - Single (Income range more than \$86,208 pa) C - Couple (Income range more than \$115,245 pa)	Per Hour	\$68.50	\$72.00	N	\$3.50	5.11%
Undisclosed income or compensation	Per Hour (& as per receipt for materials)	\$104.00	\$109.00	N	\$5.00	4.81%
Service Cancellation - less than 24 hours notice prior to service provision	Per Booking	100% of service booking	100% of service booking	N	\$0.00	0.00%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
FOOD SERVICES						
Centre based & home delivered meals						
Three (3) Course Meal Vulnerable Person as assessed by Short Term Support Team (STST)	Per Meal	\$5.00	\$5.00	N	\$0.00	0.00%
Three (3) Course Meal Low Income/ Medium Income	Per Meal	\$11.20	\$11.60	N	\$0.40	3.57%
Three (3) Course Meal High Income	Per Meal	\$19.00	\$19.60	N	\$0.60	3.16%
Two (2) Course Meal Vulnerable Person as assessed by Short Term Support Team (STST)	Per Meal	\$4.00	\$4.00	N	\$0.00	0.00%
Two (2) Course Meal (Entrée and Main, or Main and Dessert) Low Income/Medium Income	Per Meal	\$8.80	\$9.20	N	\$0.40	4.55%
Two (2) Course Meal Entree and Main, or Main and Dessert) High Income	Per Meal	\$15.00	\$15.60	N	\$0.60	4.00%
Service Cancellation - less than 24 hours notice prior to service provision	Per Booking	100% of service booking	100% of service booking	N	\$0.00	0.00%
ALLIED HEALTH - OCCUPATIONAL THERAPY						
Low Income	Per Consultation	\$12.50	\$13.00	N	\$0.50	4.00%
Medium Income	Per Consultation	\$18.70	\$19.50	N	\$0.80	4.28%
High Income	Per Hour	\$123.00	\$128.00	N	\$5.00	4.07%
COMMUNITY TRANSPORT						
Regular bus route passenger	Return Trip	\$6.00	\$7.00	N	\$1.00	16.67%

Description of Fees and Charges	Unit of Measure	Adopted	Proposed	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
		2022-23 Fee GST Incl. (where applicable)	2023-24 Fee GST Incl. (where applicable)			
Regular bus route passenger	One Way Trip	\$3.00	\$3.50	N	\$0.50	16.67%
Community Outing	Per Day or Part Day	\$9.00	\$10.00	N	\$1.00	11.11%
Outing Service Cancellation - less than 24 hours notice prior to service provision	Per Booking	100% of service booking	100% of service booking	N	\$0.00	0.00%
Casual Group Usage						
In core (business hours) per use - maximum 8 hours Small Bus (12-16 seats)	Per Use	\$135.00	\$141.00	Y	\$6.00	4.44%
In core (business hours) per use - maximum 8 hours - Medium Bus (22-25 seats)	Per Use	New Fee	\$180.00	Y	New Fee	New Fee
In core (business hours) per use - maximum 8 hours - Large Bus (33-37 seats)	Per Use	New Fee	\$350.00	Y	New Fee	New Fee
Out of core per hour drive time	Per Hour	\$74.00	\$77.00	Y	\$3.00	4.05%
Out of core booking fee	Per Booking	\$74.00	\$77.00	Y	\$3.00	4.05%
Emergency Services Groups - Training Courses max. of 8 hours	Per Use	\$141.00	\$147.00	Y	\$6.00	4.26%
SENIOR'S EVENTS						
Events / Workshops - Seniors Festival Events etc.	Per Event	\$7.00	\$8.00	N	\$1.00	14.29%
Connected Communities - Active and Creative Communities						
RECREATIONAL RESERVES						
<i>Recreation and Sporting Grounds / Tennis and Netball Courts / Turf Wickets / Parks and Reserves</i>						
Tennis Courts						
Court Fees	Per Court Per Annum	\$136.00	\$142.00	Y	\$6.00	4.41%
Tennis Pavilions						
Batterham Park	Per Annum	\$1,054.00	\$1,097.00	Y	\$43.00	4.08%
Reta Matthews Reserve (Boronia)	Per Annum	\$1,014.00	\$1,055.00	Y	\$41.00	4.04%
Eildon Park	Per Annum	\$1,122.00	\$1,167.00	Y	\$45.00	4.01%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Glenfern Park (Ferntree Gully)	Per Annum	\$998.00	\$1,038.00	Y	\$40.00	4.01%
Guy Turner Reserve (Guy Turner)	Per Annum	\$714.00	\$743.00	Y	\$29.00	4.06%
Coleman Road Reserve (Knox City)	Per Annum	\$2,071.00	\$2,154.00	Y	\$83.00	4.01%
Knox Gardens Reserve (Knox Gardens)	Per Annum	\$1,364.00	\$1,419.00	Y	\$55.00	4.03%
Carrington Park (Knoxfield)	Per Annum	\$831.00	\$865.00	Y	\$34.00	4.09%
Miller Park	Per Annum	\$1,054.00	\$1,097.00	Y	\$43.00	4.08%
Seebeck Reserve (Rowville)	Per Annum	\$1,059.00	\$1,102.00	Y	\$43.00	4.06%
Exner Reserve (Scoresby)	Per Annum	\$1,216.00	\$1,265.00	Y	\$49.00	4.03%
Templeton Reserve (Templeton)	Per Annum	\$1,750.00	\$1,820.00	Y	\$70.00	4.00%
Wantirna Reserve (Wantirna)	Per Annum	\$1,106.00	\$1,151.00	Y	\$45.00	4.07%
Windermere Reserve	Per Annum	\$1,136.00	\$1,182.00	Y	\$46.00	4.05%
Cricket						
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$93.00	\$97.00	Y	\$4.00	4.30%
Senior Teams	Per Team Per Season	\$591.00	\$615.00	Y	\$24.00	4.06%
Winter Senior Teams	Per Team Per Season	\$395.00	\$411.00	Y	\$16.00	4.05%
Football						
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$364.00	\$379.00	Y	\$15.00	4.12%
Senior Teams (includes U 19 and Reserves)	Per Team Per Season	\$2,621.00	\$2,726.00	Y	\$105.00	4.01%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Soccer						
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$231.00	\$241.00	Y	\$10.00	4.33%
Senior Teams	Per Team Per Season	\$1,583.00	\$1,647.00	Y	\$64.00	4.04%
Baseball						
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$63.00	\$66.00	Y	\$3.00	4.76%
Senior Teams	Per Team Per Season	\$452.00	\$471.00	Y	\$19.00	4.20%
Netball / Court						
Training	Per Court Per Annum	\$96.00	\$100.00	Y	\$4.00	4.17%
Facility Lease and License Agreements						
Knox Obedience Dog Club	Per Annum	\$2,437.00	\$458.00	Y	(\$1,979.00)	(81.21%)
Knox BMX Club	Per Annum	\$762.00	\$793.00	Y	\$31.00	4.07%
Fitness Permit - Community Group / Not for profit (up to 10 sessions per week)	6 months	\$0.00	\$0.00	Y	\$0.00	0.00%
Fitness Permit - Commercial (up to 10 sessions per week)	6 months	\$1,602.00	\$1,667.00	Y	\$65.00	4.06%
Eastern Football Netball League - use of Tormore Reserve for the Senior Football Finals series	Per Annum	\$3,564.00	\$3,707.00	Y	\$143.00	4.01%
Eastern Football Netball League - use of Marie Wallace Bayswater Oval for the Senior Football Finals series	Per Annum	\$3,564.00	\$3,707.00	Y	\$143.00	4.01%
Preparation of Turf Wickets						
Tormore Reserve (1 oval)	Per Season	\$9,391.00	\$9,767.00	Y	\$376.00	4.00%
Marie Wallace - Bayswater Oval & Bayswater Park (2 ovals)	Per Season	\$12,517.00	\$13,018.00	Y	\$501.00	4.00%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Reserves / Ovals	Per Point Per Oval Per Season	\$246.00	\$256.00	Y	\$10.00	4.07%
<i>Charges are seasonal and are based on Council's rating of 1 to 18 points per oval, at a fixed rate per point.</i>						
Casual Users - Sporting Reserves						
Knox Schools and School Sports Associations	No Charge	\$0.00	\$0.00	Y	\$0.00	0.00%
Knox Community / Non Profit Usage	No Charge	\$0.00	\$0.00	Y	\$0.00	0.00%
Non Knox Schools / Non Knox Community Usage	Per Day	\$108.00	\$113.00	Y	\$5.00	4.63%
Commercial Usage (Corporate and Business Activities / Purposes)	Per Day	\$423.00	\$440.00	Y	\$17.00	4.02%
Pavilions – Rental						
Batterham Reserve No. 1	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Batterham Reserve No. 2	Per annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Bayswater Oval	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Bayswater Park	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Benedikt Park	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Carrington Park	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Chandler Park	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Colchester Park	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Dobson Park	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Egan Lee Reserve	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Eildon Park	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Exner Reserve (Scoresby)	Per annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Fairpark Reserve	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Gilbert Park	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Guy Turner	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
HV Jones Reserve	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Kings Park Athletics	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Kings Park No. 1	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Kings Park B / Ball No. 1	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Knox Gardens Reserve No. 1	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Knox Gardens Reserve No. 2	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Knox Park Soccer	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Lakesfield Reserve	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Lewis Park	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Liberty Avenue Reserve	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Miller Park	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Milpera Reserve	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Park Ridge Reserve	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Pickett Reserve	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Rowville Recreation Reserve No. 1	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Rowville Recreation Reserve No. 2	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Sasses Avenue Reserve	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Schultz Reserve	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Stud Park	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Talaskia Reserve	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Templeton Reserve	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Tormore Reserve	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Walker Wantirna South Reserve	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Wally Tew Reserve No. 1 (Ferntree Gully)	Per Annum	\$1,250.00	\$1,300.00	Y	\$50.00	4.00%
Wally Tew Reserve No. 2	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Wantirna Reserve	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Windermere Reserve	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
Netball Pavilions						
HV Jones Reserve Netball Pavilion	Per Annum	\$178.00	\$186.00	Y	\$8.00	4.49%
Walker Reserve Netball Pavilion	Per Annum	\$627.00	\$653.00	Y	\$26.00	4.15%
FESTIVALS & EVENTS						
<i>All Council run events</i>						
Stall Holders (Commercial and Other)						
Makers Market Site	Per Day	\$88.00	\$92.00	Y	\$4.00	4.55%
Commercial Food - Large	Per Day	\$473.00	\$492.00	Y	\$19.00	4.02%
Commercial Food - Medium	Per Day	\$355.00	\$370.00	Y	\$15.00	4.23%
Commercial Food - Small	Per Day	\$244.00	\$254.00	Y	\$10.00	4.10%
Market Site - Large	Per Day	\$314.00	\$327.00	Y	\$13.00	4.14%
Market Site - Medium	Per Day	\$236.00	\$246.00	Y	\$10.00	4.24%
Market Site - Small	Per Day	\$159.00	\$166.00	Y	\$7.00	4.40%
Additional - Chairs	Per Item Per Day	\$7.00	\$8.00	Y	\$1.00	14.29%
- Tables	Per Item Per Day	\$26.00	\$28.00	Y	\$2.00	7.69%
- Marquees (3x3)	Per Item Per Day	\$256.00	\$267.00	Y	\$11.00	4.30%
- Marquees (6x3)	Per Item Per Day	\$684.00	\$712.00	Y	\$28.00	4.09%
Electricity - 10 amps	Per Site Per Day	\$23.00	\$24.00	Y	\$1.00	4.35%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
- 15 amps	Per Site Per Day	\$36.00	\$38.00	Y	\$2.00	5.56%
- 30 amps	Per Site Per Day	\$59.00	\$62.00	Y	\$3.00	5.08%
Weights (marquee)	Per Site Per Day	\$12.00	\$13.00	Y	\$1.00	8.33%
Stall Holders (Community)						
Community Food Vendor Package - Small 3x3m (includes marquee 1x table, 2x chairs)	Per Day	\$0.00	\$0.00	Y	\$0.00	0.00%
Community Food Vendor Package - Medium 3x6m (includes marquee 1x table, 2x chairs)	Per Day	\$217.00	\$226.00	Y	\$9.00	4.15%
Community Food Vendor Package - Large 3x9m (includes marquee 1x table, 2x chairs)	Per Day	\$314.00	\$327.00	Y	\$13.00	4.14%
Market Site Package - Small 3x3m (includes marquee 1x table, 2x chairs)	Per Day	\$0.00	\$0.00	Y	\$0.00	0.00%
Market Site Package - Medium 3x6m (includes marquee 1x table, 2x chairs)	Per Day	\$142.00	\$148.00	Y	\$6.00	4.23%
Market Site Package - Large 3x9m (includes marquee 1x table, 2x chairs)	Per Day	\$210.00	\$219.00	Y	\$9.00	4.29%
Community Stallholder Public Liability Insurance Cover	Per Day	\$35.00	\$37.00	Y	\$2.00	5.71%
Commercial Filming						
Filming Permit - Commercial/High Impact	Per Permit	\$250.00	\$260.00	Y	\$10.00	4.00%
Community Event Kit (Trailer)						
Small Community Event Kit and Trailer - Hire fee includes \$100 refundable bond. (Giant outdoor games, basic event items & safety gear)	Per event	New Fee	\$200.00	Y	New fee	New fee

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Large Community Event Kit - Hire Fee, includes \$200 refundable bond. (Any selection of event infrastructure items - marquees, staging, tables, chairs, umbrellas, fencing & safety gear, etc.)	Per event	New Fee	\$500.00	Y	New fee	New fee
FERNTREE GULLY COMMUNITY ARTS CENTRE						
Not for Profit / Community Group Hire Rates:						
Regular Hire Groups (minimum 3 per term)	Per Hour	\$38.00	\$40.00	Y	\$2.00	5.26%
Casual Hire / Room (includes art room and kitchen)	Per Hour	\$44.00	\$46.00	Y	\$2.00	4.55%
Whole of venue (includes kitchen, excludes pottery room)	Per Hour	New Fee	\$80.00		New Fee	New Fee
Function Clean Up Fee (applied to bookings 3 hours or more, involving food/drink/arts.)	Per Hour or Part Thereof	\$211.00	\$220.00	Y	\$9.00	4.27%
Commercial Hire Rates						
Regular Hire / Room - minimum 3 per term (includes kitchen)	Per Hour	New Fee	\$65.00	Y	New Fee	New Fee
Casual Hire / Room (includes kitchen)	Per Hour	New Fee	\$57.00	Y	New Fee	New Fee
Whole of venue (includes kitchen, excludes Pottery Room)	Per Hour	New Fee	\$130.00	Y	New Fee	New Fee
Function clean Up Fee	Per Hour or Part Thereof	\$221.00	\$220.00	Y	\$9.00	(0.45%)
<i>Bonds (refundable) - Refer to the end of the Community Services Facilities section.</i>						
Activities						
Pottery Classes Fees - Adult	Per 3 Hour Class	\$26.00	\$28.00	Y	\$2.00	7.69%
Arts/Cultural Class Fees - Adult	Per 2 Hour Class	\$21.00	\$22.00	Y	\$1.00	4.76%
Art Equipment Sales (Clay Blocks - Students only)	Per 10 Kg block	\$14.00	\$15.00	Y	\$1.00	7.14%
Pottery Firing Fees (Students Only)	Per Firing	\$6.00	\$7.00	Y	\$1.00	16.67%
Pottery Firing Fees (Non-Students)	Per Firing	\$9.00	\$10.00	Y	\$1.00	11.11%
Pottery Classes Fees - Children	Per 1.5 Hour Class	\$18.00	\$19.00	Y	\$1.00	5.56%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Arts/Cultural Class Fees - Children	Per 1.5 Hour Class	\$18.00	\$19.00	Y	\$1.00	5.56%
Pottery Birthday Party - 1.5 hours (for 10 children, includes tutor & materials)	Per 1.5 hour party	New Fee	\$198.00	Y	New Fee	New Fee
PLACEMAKERS						
Regular Hire / Room, minimum 3 per term (includes art OR meeting room & kitchenette)	Per Hour	\$38.00	\$40.00	Y	\$2.00	5.26%
Casual Hire / Room (includes art OR meeting room & kitchenette)	Per Hour	\$44.00	\$46.00	Y	\$2.00	4.55%
Whole of venue (includes art room, meeting room and kitchenette)	Per Hour	New Fee	\$80.00	Y	New Fee	New Fee
Function Clean Up Fee	Per Hour or Part Thereof	\$211.00	\$220.00		\$9.00	4.27%
ROWVILLE COMMUNITY CENTRE						
Hire Type						
Multi - purpose Hall - Outside Staffed Hours (min 3 Hours)	Per Hour	\$147.00	\$153.00	Y	\$6.00	4.08%
Multi - purpose Hall - Outside Staffed Hours (6 Hours)	Per 6 Hours	\$716.00	\$745.00	Y	\$29.00	4.05%
Multi - purpose Hall* - Sports/Community rate	Per Hour	\$44.00	\$46.00	Y	\$2.00	4.55%
Multi - purpose Hall - Activity	Per Hour	\$55.00	\$57.50	Y	\$2.50	4.55%
Meetings / Regular Hire MR 1 and 2 (One Room)	Per Hour	\$32.00	\$32.00	Y	\$0.00	0.00%
Meetings / Regular Hire MR 1 and 2 (Both)	Per Hour	\$63.00	\$51.50	Y	(\$11.50)	(18.25%)
Meetings / Regular Hire MR 3 and 4 (One Room)	Per Hour	\$32.00	\$21.50	Y	(\$10.50)	(32.81%)
Meetings / Regular Hire MR 3 and 4 (Both)	Per Hour	\$63.00	\$34.50	Y	(\$28.50)	(45.24%)
Meetings / Regular Hire - Interview Room 1	Per Hour	\$29.00	\$15.00	Y	(\$14.00)	(48.28%)
Meetings / Regular Hire - Interview Room 2	Per Hour	\$31.00	\$25.00	Y	(\$6.00)	(19.35%)
RCC Community Kitchen	Per Hour	\$37.00	\$39.00	Y	\$2.00	5.41%
RCC Community Kitchen - Community rate	Per Hour	New Fee	\$31.50	Y	New Fee	New Fee
Badminton/ Pickleball Court Hire *	Per Hour	\$25.00	\$26.00	Y	\$1.00	4.00%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Outdoor Court Hire *	Per Hour	\$24.00	\$25.00	Y	\$1.00	4.17%
Outdoor Court Hire (including lighting)	Per Hour	\$34.00	\$36.00	Y	\$2.00	5.88%
<i>* Senior groups are eligible to received a 40% discount on hire charges specified above.</i>						
KNOX REGIONAL NETBALL CENTRE (KRNC)						
Stadium Charges - For Competition						
Junior	Per Court Per Game	\$32.00	\$33.50	Y	\$1.50	4.69%
Senior	Per Court Per Game	\$69.00	\$72.00	Y	\$3.00	4.35%
Door Entry - Night Senior / Players and Spectators	Per Admission	\$3.00	\$2.00	Y	(\$1.00)	(33.33%)
Stadium Charges - For Training						
Weekdays / Court	Per Court Per Hour	\$42.00	\$44.00	Y	\$2.00	4.76%
Weekends / Court	Per Court Per Hour	\$51.00	\$53.50	Y	\$2.50	4.90%
Weekday - Outside staffed hours (min 3hours)	Per 2 Court Per Hour	New Fee	\$110.00	Y	New Fee	New Fee
Weekend - Outside staffed hours (min 3hours)	Per 2 Court Per Hour	New Fee	\$133.50	Y	New Fee	New Fee
Room Hire						
Meeting Rooms - Association	Per Hour	\$33.50	\$35.00	Y	\$1.50	4.48%
Meeting Room - Casual hire	Per Hour	\$40.00	\$40.00	Y	\$0.00	0.00%
Saturday Association Room	Per Saturday	\$142.00	\$148.00	Y	\$6.00	4.23%
MDNA Administration Office	Per Annum	\$1,364.00	\$1,419.00	Y	\$55.00	4.03%
Multi - Purpose Room	Per Hour	New Fee	\$40.00	Y	New Fee	New Fee

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Outdoor Courts						
Casual Hire	Per Court Per Game	\$24.00	\$25.00	Y	\$1.00	4.17%
Casual Hire - Day (Tournaments)	Per Day	\$549.00	\$571.00	Y	\$22.00	4.01%
Association - Saturday	Per Court Per Annum	\$404.00	\$421.00	Y	\$17.00	4.21%
Night Use (lights) Per Court per hour	Per Court Per Hour	\$34.00	\$36.00	Y	\$2.00	5.88%
KRNC Competitions						
Competitions (KRNC)	Per Team Per Game	\$60.00	\$70.00	Y	\$10.00	16.67%
Team Registration KCC Competition	Per Team Per Season	\$60.00	\$63.00	Y	\$3.00	5.00%
Functions						
Casual Hire - Stadium Netball Usage (for 2 courts)	Min 8 Hours	\$682.00	\$710.00	Y	\$28.00	4.11%
Casual Hire - Functions (court 1 & 2)	Min 8 Hours	\$1,023.00	\$1,064.00	Y	\$41.00	4.01%
Casual Hire - Functions (court 1, 2, 3 & 4)	Min 8 Hours	\$1,987.00	\$2,067.00	Y	\$80.00	4.03%
Casual Hire - Function (min 3 hours)	Per 2 Court Per Hour	New Fee	\$133.50	Y	New Fee	New Fee
CARRINGTON PARK LEISURE AND MULTIPURPOSE FACILITY						
LEISURE CENTRE						
Activity Room	Per Hour	\$22.00	\$24.00	Y	\$2.00	9.09%
Art	Per Hour	\$12.00	\$13.50	Y	\$1.50	12.50%
Gym - Sport/Community	Per Hour	\$22.00	\$23.00	Y	\$1.00	4.55%
Gym - Activity	Per Hour	New Fee	\$24.00	Y	New Fee	New Fee

Description of Fees and Charges	Unit of Measure	Adopted	Proposed	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
		2022-23 Fee GST Incl. (where applicable)	2023-24 Fee GST Incl. (where applicable)			
Meeting Room 1	Per Hour	\$12.00	\$13.50	Y	\$1.50	12.50%
Meeting Room 2	Per Hour	\$14.00	\$16.00	Y	\$2.00	14.29%
Meeting Rooms 1 and 2	Per Hour	\$25.00	\$28.00	Y	\$3.00	12.00%
Office	Per Hour	\$12.00	\$13.00	Y	\$1.00	8.33%
MULTIPURPOSE CENTRE						
Activity space 1- Main Hall	Per Hour	New Fee	\$52.00	Y	New Fee	New Fee
Activity space 1- Seniors and non-for-profits	Per Hour	New Fee	\$31.50	Y	New Fee	New Fee
Activity space 1- Main Hall (Function)	Per Hour	New Fee	\$92.00	Y	New Fee	New Fee
Activity space 2A	Per Hour	New Fee	\$21.00	Y	New Fee	New Fee
Activity space 2B	Per Hour	New Fee	\$17.00	Y	New Fee	New Fee
Activity space 2A&B	Per Hour	New Fee	\$34.00	Y	New Fee	New Fee
Activity space 3	Per Hour	New Fee	\$21.00	Y	New Fee	New Fee
Squash Courts	Per Hour	\$16.00	\$17.00	Y	\$1.00	6.25%
AIMEE SEEBECK HALL						
Hall - Day rate (before 5pm)	Per Hour	\$34.50	\$36.00	Y	\$1.50	4.35%
Hall - Evening rate (after 5pm)	Per Hour	\$34.50	\$36.00	Y	\$1.50	4.35%
Function Hire - Friday night (5pm - 12am)	Per 7 Hours	\$260.00	\$271.00	Y	\$11.00	4.23%
Function Hire - Saturday night (5pm - 12am)	Per 7 Hours	\$315.00	\$328.00	Y	\$13.00	4.13%
Hall - Day rate (before 5pm) - Community	Per Hour	New Fee	\$29.00	Y	New Fee	New Fee
Hall - Evening rate (after 5pm) - Community	Per Hour	New Fee	\$29.00	Y	New Fee	New Fee
Function Hire - Friday night (5pm - 12am) - Community	Per 7 Hours	New Fee	\$208.00	Y	New Fee	New Fee
Function Hire - Saturday night (5pm - 12am) - Community	Per 7 Hours	New Fee	\$260.00	Y	New Fee	New Fee

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Indoor Leisure Centres - Activities						
<i>The Indoor Leisure Centre co-ordinates a range of leisure activities across all Centres. The determination of fees associated with these programs considers direct and indirect costs and fees charged by competitors.</i>						
Basketball/Netball Court Hire - Single Casual Entry "Drop In"	Per Person	\$4.00	\$4.50	Y	\$0.50	12.50%
Yoga/Pilates	Per Session	\$16.00	\$16.00	Y	\$0.00	0.00%
Group Fitness Class	Per Session	\$11.50	\$12.00	Y	\$0.50	4.35%
Senior Exercise Class	Per Session	\$7.00	\$8.00	Y	\$1.00	14.29%
Senior Sports - Session (per 2 hours)	Per Session	\$5.50	\$6.00	Y	\$0.50	9.09%
Under 55yrs Sports - Session (per 2 hours)	Per Session	New Fee	\$8.50	Y	New Fee	New Fee
Administration / Cancellation Fee (Activity Group Program)	Per Term	\$66.00	\$69.00	Y	\$3.00	4.55%
Indoor Leisure Centres - Venue Hire						
Clean Up Fee	Per Hour or Part Thereof	\$214.00	\$223.00	Y	\$9.00	4.21%
Delay Exit Fee	Per Hour or Part Thereof	\$214.00	\$223.00	Y	\$9.00	4.21%
Holding fee (regular hirers) for cancellation of booking within 48hours	Per Regular Booking	50% total daily booking fee	50% total daily booking fee	Y	\$0.00	0.00%
Knox City Council Staff (min 3 hours)	Per Hour	New Fee	\$83.00	Y	New Fee	New Fee
Knox City Council Umpires	Per Game	New Fee	\$40.00	Y	New Fee	New Fee
Speakers Hire only	Per Item Per Day	New Fee	\$30.00	Y	New Fee	New Fee
Speakers/Microphone set Hire	Per Item Per Day	New Fee	\$50.00	Y	New Fee	New Fee
Projector/Screen set Hire	Per Item Per Day	New Fee	\$30.00	Y	New Fee	New Fee

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
KNOX COMMUNITY ARTS CENTRE						
Not for Profit / Community Group Rates:						
Supper / Meeting Room (up to 6 hours)	Per Hour	\$42.00	\$44.00	Y	\$2.00	4.76%
Supper / Meeting Room (6 hours plus)	Per Hour	\$38.00	\$40.00	Y	\$2.00	5.26%
Theatre - No Biobox (house lights only). Eg. rehearsals, meetings, seminars etc.	Per Hour	\$42.00	\$44.00	Y	\$2.00	4.76%
Theatre - Bump in/rehearsal - minimum 4 hour booking. (Includes biobox , compulsory venue technician, kitchen, green room. Excludes Supper/Meeting Room)	Per Hour	New Fee	\$118.00	Y	New Fee	New Fee
Entire Facility - Bump In/rehearsal - minimum 4 hour booking (Includes Theatre bump in/rehearsal plus use of supper/meeting room)	Per Hour	New Fee	\$156.00	Y	New Fee	New Fee
Theatre - Production - Minimum 4 hour booking (Includes a bio box and compulsory venue technician, kitchen, green room and audience access to foyer. Excludes Supper/Meeting Room)	Per Hour	\$126.00	\$142.00	Y	\$16.00	12.70%
Entire Facility - Production - Min 4 hour booking (Exclusive access to all areas. Includes bio box and one compulsory technician.)	Per Hour	\$159.00	\$176.00	Y	\$17.00	10.69%
Commercial Hire Rates						
Supper / Meeting Room (up to 6 hours)	Per Hour	\$65.00	\$68.00	Y	\$3.00	4.62%
Supper / Meeting Room (6 hours plus or regular hirers)	Per Hour	\$57.00	\$60.00	Y	\$3.00	5.26%
Theatre - No Biobox (house lights only). Eg. rehearsals, meetings, seminars etc.	Per Hour	\$70.00	\$73.00	Y	\$3.00	4.29%
Theatre - Bump in/rehearsal - minimum 4 hour booking (Includes biobox, compulsory venue technician, kitchen, green room. Excludes Supper/Meeting Room)	Per Hour	New Fee	\$149.00	Y	New Fee	New Fee

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Entire Facility - Bump In/rehearsal -minimum 4 hour booking (Includes Theatre bump in/rehearsal plus use of supper/meeting room)	Per Hour	New Fee	\$214.00	Y	New Fee	New Fee
Theatre - Production - Minimum 4 hour booking (Includes biobox, compulsory venue technician, kitchen, green room and audience access to foyer. Excludes Supper/Meeting Room)	Per Hour	\$211.00	\$230.00	Y	\$19.00	9.00%
Entire Facility - Production - Min 4 hour booking (Exclusive access to all areas. Includes bio box and one compulsory technician.)	Per Hour	\$264.00	\$285.00	Y	\$21.00	7.95%
COMMUNITY SERVICES FACILITIES						
Internal Hire Charge (all Centres if available)	Per Hour	New Fee	50% of community hire rates	Y	New Fee	New Fee
Community Services Facilities - Bonds (Refundable) This is a fee paid to managers of Council Community Facilities by casual hirers as security against damage and/or cleaning as a result of use of the facility. For more information about the applicable level of bond, please refer to Council's Casual Hire of Community Facilities Policy.						
Level 3 Security Bond	Per Function	\$1,222.00	\$1,271.00	N	\$49.00	4.01%
Level 2 Security Bond	Per Function	\$728.00	\$758.00	N	\$30.00	4.12%
Level 1 Security Bond	Per Function	\$375.00	\$390.00	N	\$15.00	4.00%

Knox City Council

2023-24 Fees & Charges



Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
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Customer and Performance - Governance and Risk

OFFICE ACCOMMODATION

The Civic Centre meeting rooms are available for business and community functions at a competitive fee. The fee includes hall keeper and building costs to ensure cost recovery is achieved. Discounts and concessions apply under the policy for community and charitable organisations. Amounts have been rounded up to the nearest dollar as a practical fee for quoting and administering room bookings.

Non Profit / Charitable

<u>Meeting Rooms 1 or 2</u>						
Monday to Friday 8.00am to 5.00pm	Per Hour	\$70.00	\$73.00	Y	\$3.00	4.29%
Monday to Friday After 5.00pm for a minimum 3 Hours	Per Hour	\$117.00	\$122.00	Y	\$5.00	4.27%
Saturday or Sunday for a minimum 3 Hours	Per Hour	\$152.00	\$159.00	Y	\$7.00	4.61%

Commercial

<u>Meeting Rooms 1 or 2</u>						
Monday to Friday 8.00am to 5.00pm	Per Day	\$720.00	\$749.00	Y	\$29.00	4.03%
- Half Day Rate - 3 Hours or Less	Half Day	\$366.00	\$381.00	Y	\$15.00	4.10%
Monday to Friday After 5.00pm	Per Day	\$1,279.00	\$1,331.00	Y	\$52.00	4.07%
- Half Day Rate - 3 Hours or Less	Half Day	\$640.00	\$666.00	Y	\$26.00	4.06%
Saturday or Sunday	Per Day	\$1,704.00	\$1,773.00	Y	\$69.00	4.05%
- Half Day Rate - 3 Hours or Less	Half Day	\$857.00	\$892.00	Y	\$35.00	4.08%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Non Profit / Charitable						
<u>Meeting Rooms 3 or 4</u>						
Monday to Friday 8.00am to 5.00pm	Per Hour	\$101.00	\$106.00	Y	\$5.00	4.95%
Monday to Friday After 5.00pm for a minimum 3 Hours	Per Hour	\$152.00	\$159.00	Y	\$7.00	4.61%
Saturday or Sunday for a minimum 3 Hours	Per Hour	\$207.00	\$216.00	Y	\$9.00	4.35%
Commercial						
<u>Meeting Rooms 3 or 4</u>						
Monday to Friday 8.00am to 5.00pm	Per Day	\$1,132.00	\$1,178.00	Y	\$46.00	4.06%
- Half Day Rate - 3 Hours or Less	Half Day	\$570.00	\$593.00	Y	\$23.00	4.04%
Monday to Friday After 5.00pm	Per Day	\$1,704.00	\$1,773.00	Y	\$69.00	4.05%
- Half Day Rate - 3 Hours or Less	Half Day	\$852.00	\$887.00	Y	\$35.00	4.11%
Saturday or Sunday	Per Day	\$2,258.00	\$2,349.00	Y	\$91.00	4.03%
- Half Day Rate - 3 Hours or Less	Half Day	\$1,133.00	\$1,179.00	Y	\$46.00	4.06%
Non Profit / Charitable						
<u>Meeting Rooms - Full Function Area</u>						
Monday to Friday 8.00am to 5.00pm	Per Hour	\$202.00	\$211.00	Y	\$9.00	4.46%
Monday to Friday After 5.00pm for a minimum 3 Hours	Per Hour	\$298.00	\$310.00	Y	\$12.00	4.03%
Saturday or Sunday for a minimum 3 Hours	Per Hour	\$356.00	\$371.00	Y	\$15.00	4.21%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Commercial						
<u>Meeting Rooms – Full Function Area</u>						
Monday to Friday 8.00am to 5.00pm	Per Day	\$2,257.00	\$2,348.00	Y	\$91.00	4.03%
- Half Day Rate - 3 Hours or Less	Half Day	\$1,132.00	\$1,178.00	Y	\$46.00	4.06%
Monday to Friday After 5.00pm	Per Day	\$3,420.00	\$3,557.00	Y	\$137.00	4.01%
- Half Day Rate - 3 Hours or Less	Half Day	\$1,710.00	\$1,779.00	Y	\$69.00	4.04%
Saturday or Sunday	Per Day	\$3,974.00	\$4,133.00	Y	\$159.00	4.00%
- Half Day Rate - 3 Hours or Less	Half Day	\$1,988.00	\$2,068.00	Y	\$80.00	4.02%
FREEDOM OF INFORMATION (FOI)						
<i>The Freedom of Information Act 1982 sets an application fee at two fee units under the Monetary Units Act 2004. For detailed and complex requests additional charges can be made based on a fee for service basis.</i>						
F. O. I. Requests - Complex Requests	Per Application Per Request	Charge based on Service	Charge based on Service	N		

Knox City Council

2023-24 Fees & Charges



Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
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Infrastructure - Community Infrastructure

CHARGEABLE WORKS

Chargeable works are levied to provide reinstatement of damage to Council's assets, i.e. Road, nature strip openings and special works requests from residents. This work is charged on a total cost recovery plus a 50% administration charge.

Chargeable Works (Total direct costs + 50%)	Per Job	1.5 x (total direct cost)	1.5 x (total direct cost)	N	\$0.00	0.00%
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Road Opening Inspections:

Nature strip opening	Per Opening	\$250.00	\$260.00	N	\$10.00	4.00%
Connection to Council Drain or Kerbing	Per Opening	\$250.00	\$260.00	N	\$10.00	4.00%
Road Opening	Per Opening	\$250.00	\$260.00	N	\$10.00	4.00%
Concrete Crossing	Per Opening	\$250.00	\$260.00	N	\$10.00	4.00%
General Concrete Works	Per Opening	\$250.00	\$260.00	N	\$10.00	4.00%
Weekend Supervision up to 3 hours	Per Hour	\$180.00	\$188.00	N	\$8.00	4.44%
Weekend Supervision greater than 3 hours	Per Hour	\$203.00	\$212.00	N	\$9.00	4.43%
Asset Protection Fees	Per Permit	\$260.00	\$271.00	N	\$11.00	4.23%
Information Request	Per Request	\$37.00	\$39.00	N	\$2.00	5.41%

Description of Fees and Charges	Unit of Measure	Adopted	Proposed	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
		2022-23 Fee GST Incl. (where applicable)	2023-24 Fee GST Incl. (where applicable)			
COUNCIL RESERVES						
<i>Chargeable works are levied to provide reinstatement of damage to Council's assets, i. e. Road, nature strip openings and special works requests from residents. This work is charged on a total cost recovery plus a 50% administration charge.</i>						
Bonds (refundable)						
All access permits	Per Application	\$1,612.00	\$1,677.00	N	\$65.00	4.03%
Temporary on - site storage material bonds	Per Application	\$806.00	\$839.00	N	\$33.00	4.09%
Infrastructure - Sustainable Infrastructure						
REFUSE DISPOSAL						
GARBAGE, WASTE & RECYCLE COLLECTION						
Residential:						
Residential Waste Charge - Standard Services (80L waste, 240L Recycle, 240L FOGO, Hard Waste, Bundled Green Waste)	Per Service	\$298.00	\$435.97	N	\$137.97	46.30%
Residential Waste Charge - Reduced Services (80L waste, 240L Recycle, Hard Waste, Bundled Green Waste)	Per Service	New Fee	\$297.93	N	New Fee	New Fee
Residential Waste Charge - Additional bin exempt (80L+120L waste, 240L Recycle, 240L FOGO, Hard Waste, Bundled Green Waste)	Per Service	New Fee	\$435.97	N	New Fee	New Fee
Residential Waste Charge - Multi unit services (80L waste, 240L Recycle, Hard Waste, Bundled Green Waste)	Per Service	New Fee	\$297.93	N	New Fee	New Fee
Additional Food and Organics Bin 240 litre (previously green waste only)	Per Bin	\$100.00	\$138.04	N	\$38.04	38.04%
Garbage Bin upgrade surcharge 120 litre	Per Bin	\$96.00	\$63.37	N	(\$32.63)	(33.99%)
Additional Recycle Bin 240 litre	Per Bin	\$117.00	\$91.03	N	(\$25.97)	(22.20%)
Additional Garbage Bin 120 litre	Per Bin	\$431.00	\$170.49	N	(\$260.51)	(60.44%)

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Industrial / Commercial 240 litre bin:						
Garbage weekly service, includes recycle weekly	Per Service	\$516.00	\$746.47	N	\$230.47	44.66%
Garbage 5 weekday service, includes recycle weekly	Per Service	\$1,970.00	\$2,267.52	N	\$297.52	15.10%
Additional 240 litre Recycle Bin	Per Bin	\$125.00	\$276.11	N	\$151.11	120.89%
Dorset Square Service:						
Office based premises	Annual	\$356.00	\$520.80	N	\$164.80	46.29%
Retail based premises	Annual	\$1,059.00	\$1,340.50	N	\$281.50	26.58%
Food based premises less than 200 square metres floor area	Annual	\$3,174.00	\$3,806.59	N	\$632.59	19.93%
Food based premises greater than 200 square metres floor area	Annual	\$7,401.00	\$8,735.27	N	\$1,334.27	18.03%
Non- Rateable Properties 240 litre bin with 240 litre recycle:						
Garbage weekly service, includes recycle fortnightly	Per Service	\$400.00	\$506.34	N	\$106.34	26.59%
Garbage 5 weekday service, includes recycle fortnightly	Per Service	\$1,894.00	\$2,154.75	N	\$260.75	13.77%
Additional 240 litre Recycle Bin	Per Bin	\$117.00	\$91.03	N	(\$25.97)	(22.20%)
Non- Rateable Properties 120 litre bin waste with 240 litre bin recycle:						
Garbage weekly service, includes recycle fortnightly	Per Service	\$294.00	\$335.85	N	\$41.85	14.23%
Additional 240 litre Recycle Bin	Per Bin	\$117.00	\$91.03	N	(\$25.97)	(22.20%)
MISCELLANEOUS WASTE CHARGES						
Hard Waste services						
Additional Hard Waste Service	Per Booked Service	\$115.00	\$120.00	N	\$5.00	4.35%

Description of Fees and Charges	Unit of Measure	Adopted 2022-23 Fee GST Incl. (where applicable)	Proposed 2023-24 Fee GST Incl. (where applicable)	2023-24 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Infrastructure - Operations						
OPEN SPACE MANAGEMENT						
Tree Removal						
Removal of tree due to installation of new crossover	Per Request	Amenity value + Removal costs + Tree planting costs + 2 years maintenance	Amenity value + Removal costs + Tree planting costs + 2 years maintenance	Y		