

# Agenda

## Special Council Meeting

**Monday, 26th June 2023**

Commencing at 6.30pm

Council Chamber  
1230 Nepean Highway, Cheltenham

[kingston.vic.gov.au](http://kingston.vic.gov.au)

Peter Bean  
Chief Executive Officer  
Kingston City Council

**City of Kingston  
Special Council Meeting**

**Agenda**

**26 June 2023**

**Notice** is given that a Special Meeting of Kingston City Council will be held at 6.30pm at Council Chamber, 1230 Nepean Highway, Cheltenham, on Monday, 26 June 2023.

**1. Apologies**

**2. Foreshadowed Declaration by Councillors, Officers or Contractors of any Conflict of Interest**

*Note that any Conflicts of Interest need to be formally declared at the start of the meeting and immediately prior to the item being considered – type and nature of interest is required to be disclosed – if disclosed in writing to the CEO prior to the meeting only the type of interest needs to be disclosed prior to the item being considered.*

**3. Chief Finance Office Reports**

3.1 Adoption of 2023/24 Budget, 2023-2033 Financial Plan and 2023-2027 Revenue & Rating Plan ..... 5

**4. Confidential Items**

Nil



### **3. Chief Finance Office Reports**

26 June 2023

**Agenda Item No: 3.1**

## **ADOPTION OF 2023/24 BUDGET, 2023-2033 FINANCIAL PLAN AND 2023-2027 REVENUE & RATING PLAN**

**Contact Officer: Yenni Lim, Manager Finance**

### **Purpose of Report**

The purpose of this report is for Council to adopt the 2023/24 Budget, the 2023-2033 Financial Plan, and the 2023-2027 Revenue & Rating Plan.

### **Disclosure of Officer / Contractor Conflict of Interest**

No Council officer/s and/or Contractor/s who have provided advice in relation to this report have declared a Conflict of Interest regarding the matter under consideration.

### **RECOMMENDATION**

That Council:

1. Adopt the 2023/24 Budget and statutory information (including fees and charges) as attached to this report (refer Appendix 1);
2. Adopt the 2023-2033 Financial Plan (refer Appendix 2);
3. Adopt the 2023-2027 Revenue & Rating Plan (refer Appendix 3);
4. In respect of Rates and Charges declare:
  - a) A differential rate for rateable land having the characteristics specified in the Revenue & Rating Plan, which characteristics will form the criteria for each differential rate so declared:
    - i. General Land;
    - ii. Agricultural Land;
    - iii. Extractive and Landfill Land;
    - iv. Retirement Village Land;
    - v. Residential Heritage Land;

and that the rate (based on the cents in the dollar of Capital Improved Value set out below) be;

Category	Rate in the \$
Agricultural Land	0.0014129
Extractive and Landfill Land	0.0052983
General Land	0.0017661
Residential Heritage Land	0.0015895
Retirement Village Land	0.0015895

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- |    |   |       |
|----|---|-------|
| b) | A Municipal Charge of \$100 per rateable property; and  |       |
| c) | Waste Service Charges as follows:   |       |
|    | Service Choice A - 120 litre garbage, 240 litre recycling and 240 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy | \$359 |
|    | Service Choice B – 80 litre garbage, 240 litre recycling and 240 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy  | \$297 |
|    | Service Choice C – 120 litre garbage, 240 litre recycling and 120 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy | \$329 |
|    | Service Choice D – 80 litre garbage, 240 litre recycling and 120 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy  | \$276 |
|    | Service Choice E – 120 litre garbage and 240 litre recycling bins including recovery of costs attributable to the State Government Landfill Levy                        | \$267 |
|    | Service Choice F – 80 litre garbage and 240 litre recycling bins including recovery of costs attributable to the State Government Landfill Levy                         | \$220 |
|    | Service Choice G – 240 litre x 2 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy                        | \$209 |
|    | Service Choice H – 240 litre x 3 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy                        | \$167 |
|    | Service Choice I – 240 litre x 4 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy                        | \$150 |
|    | Service Choice P – 120 litre x 2 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy                        | \$150 |
|    | Service Choice W – Additional 120 litre Green Waste Bin   | \$67  |
|    | Service Choice X – Additional 240 litre Green Waste Bin   | \$84  |
|    | Service Choice Y – Additional 240 litre Garbage Bin including recovery of costs attributable to the State Government Landfill Levy                                      | \$206 |
|    | Service Choice Z – Additional 120 litre Garbage Bin including recovery of costs attributable to the State Government Landfill Levy                                      | \$195 |

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5. Grant a waiver of \$120.0 of general rates for properties eligible for the State Government Municipal Rates Concession in accordance with Section 171 of the Local Government Act 1989.
6. Determine to allow:
  - 6.1. in accordance with Section 167(1) and (2), payment of rates and charges by four approximately equal instalments paid on or before 30 September 2023, 30 November 2023, 28 February 2024 and 31 May 2024;
  - 6.2. in accordance with Section 167(2A) and (2B) payment of rates and charges by lump sum on or before 15 February 2024;
  - 6.3. payment of rates and charges by ten approximately equal direct debit payments from 1 September 2023 until 1 June 2024;
  - 6.4. payment of rates and charges in any instalment (only via the Payble payment solution, and providing rates and charges are paid in full by 31 May 2024).
7. Determine that no incentive be declared for early payment of general rates, municipal charge and waste service charge.
8. Note that a Cultural and Recreation Lands Policy will be considered at a future Council meeting that affects the rating of these properties. Should the Cultural and Recreational Lands Policy not be adopted, Council will rollover the existing Cultural and Recreational Lands Agreements for another year.
9. Determine the following changes to Council Reserves to be enacted:
  - 9.1. Continue existing Council contributions to the Green Wedge Reserve and Foreshore Reserves beyond 2024/25 and ongoing (previously scheduled to lapse in the existing Financial Plan)
  - 9.2. Establish the Art Fund Reserve in line with previous Council resolution to fund public art
  - 9.3. Establish the Capital Reserve Fund and direct \$3 million to this fund in 2023/24 with future project savings allocated to this fund for utilisation on the capital works program, including to potentially offset future borrowing requirements for the new aquatic and leisure centre.
10. Determine that the Chief Executive Officer of Council be authorised to give public notice of the adoption of these documents if required.
11. Determine that the Manager Finance be authorised to levy and recover the general rates, municipal charge and annual waste service charges in accordance with the *Local Government Act 1989*.
12. Having considered all feedback made, provide written responses to each of the contributors of the decision, and thank them for their interest in Council's Budget process.
13. Authorise the Manager Finance to make any changes to these documents as a result of this resolution, including minor and/or administrative wording and grammar changes if required.
14. Authorise Officers to do all things necessary to make all required applications to commence the statutory processes required for the delivery of the budgeted capital works program.

## **1. Executive Summary**

Council considered the draft Budget documents on 26 April 2023. The Budget and Long Term Financial Plan (LTFP) have been prepared following community engagement. The key objective is to ensure Council's long term financial sustainability; this Budget and LTFP provides the resources to adequately fund service delivery to the community and the required level of maintenance of the community's infrastructure assets and fund the current Council Plan initiatives while maintaining our legislative obligations under rate capping. The documents are established during challenging economic and financial settings with financial assumptions carefully considered to reflect and respond to the challenges. Additionally, the budget and LTFP has considered the financial impacts of sustained inflationary pressure on our most vulnerable community by incorporating individualized and targeted hardship support to our community.

Two stages of community engagement have been undertaken. The first phase of Talking Kingston which is Council's innovative year-round consultation has received over 160 submissions to help shaping the budget and LTFP. The second public consultation facilitates checking in with the community to ensure we have got the balance right. It received 479 views of Your Kingston Your Say and 8 submissions with 2 publicly heard at Council's Special Meeting on Wed 17 May 2023.

Together with the Revenue and Rating Plan, the 2023/24 Budget and LTFP are now presented to Council for adoption.

## **2. Background**

Under the provisions of section 94 of the *Local Government Act 2020*, Council must prepare and adopt a Budget for each financial year and the subsequent 3 financial years by 30 June each year. Section 91 of the *Local Government Act 2020* requires Council to adopt and keep in force a 10 year Financial Plan. Council is choosing to update its Financial Plan annually, to ensure all assumptions are updated regularly. The same applies for Council's Revenue & Rating Plan, which is required under section 93 of the *Local Government Act 2020*.

### **Council Meeting 26 April 2023**

That Council:

1. Adopt in principle the Draft Budget, Long Term Financial Plan, and Revenue & Rating Plan all annexed to this report, and prepared in accordance with sections 91, 93, 94, and 96 of the Local Government Act 2020, and the Local Government (Planning & Reporting) Regulations 2020;
1. Determine that a Special Council Meeting be held on Monday 26 June at 6.30pm at 1230 Nepean Highway, Cheltenham for the purpose of adopting these documents in final form; and
2. Schedule a formal meeting prior to the adoption of the budget to hear in person formal budget submissions from the community should a member of the community or a community group wish to submit to a Council meeting.

**CARRIED**

A Special Council Meeting was held on 17 May 2023 to hear in person formal budget submissions from the community should a member of the community or a community group wish to submit to a Council meeting

**Council Meeting 17 May 2023**

**3.1 2023/24 Budget Submissions**

It is recorded that Stuart Mason spoke on behalf of Chelsea Heights Football Netball Club.

It is recorded that Jamie Johnson spoke on behalf of the Bonbeach YCW Junior Sports Club.

That Council consider the public submissions presented in person as part of the community engagement process on the Draft 2023/24 Budget and that submitters be thanked for their submissions.

**CARRIED**

Cost of living matters were also considered by Council on 22 May 2023

**12.1 Response to Resolution - Notice of Motion No. 16/2023 - Cost of Living Pressures for Residents and Ratepayers**

That Council provide tailored and targeted support to residents and ratepayers that is appropriate and proportionate to the support needed, including but not limited to:

- Rates payment deferral, flexible payment options, and availability of payment arrangement. Rates interest or penalty waiver upon application
- Provision of aged and disability services to all regardless of ability to pay through tailored package, fees reduction/ waiver and payment arrangement to suit clients' needs
- Waves sponsorship for families experiencing financial hardship to cover twelve months' Learn to Swim.

**CARRIED**

**3. Discussion**

**3.1 Operation and Strategic Issues**

The draft Budget, Long-Term Financial Plan, and Revenue & Rating Plan, ensures Council will continue to deliver our extensive services at the high-quality standard our community enjoys.

The Budget has been prepared in accordance with the State Government's Fair Go Rates System (FGRS), and incorporates a rate increase of 3.5 per cent for the 2023/24 year. There is no change to the differential rate levels and municipal charge is kept the same at \$100 whilst pensioner rebate is increased to \$120.0.

The draft Budget also includes \$53.0 million in capital works for the coming year, to deliver new and upgraded infrastructure to serve our community.

These documents secure Kingston's financial sustainability into the future, and ensures that Kingston's vast range of services will continue to support and strengthen our community.

### **3.2 Changes from the Draft Budget**

There are minor changes to the recommended budget that were not in the draft budget considered by Council on 26 April 2023. The overall financial result for budget 2023/24 has been revised down from \$1.25 million surplus to \$1.08 million surplus with changes outlined below.

#### **a) Rate in the dollar and value of properties**

At the time of adopting the draft budget on 23 May 2022, Council had not received the final valuation information from the Valuer-General with enough time to determine the final rate in the dollar.

There were notations within the Rates section of the Budget stating the figures were subject to final valuations from the Valuer-General.

The final valuations have determined a small change to the rate in the dollar, which has slightly increased by an immaterial movement.

The adoption in principle vs the final rate in the dollar (RID) values are shown here:

<b>Land Category</b>	<b>Draft Budget RID</b>	<b>Adoption Final RID</b>
Agricultural Land	0.0014129	0.0014129
Extractive and Landfill Land	0.0052984	0.0052983
General Land	0.0017661	0.0017661
Residential Heritage Land	0.0015895	0.0015895
Retirement Village Land	0.0015895	0.0015895

The movement in the valuations are shown here:

<b>Land Category</b>	<b>Draft Budget CIV \$'000</b>	<b>Adoption Final CIV \$'000</b>
Agricultural Land	86,820	86,820
Extractive and Landfill Land	11,400	11,400
General Land	77,268,804	77,269,346
Residential Heritage Land	94,320	94,320
Retirement Village Land	513,558	513,558
<b>Total</b>	<b>77,974,901</b>	<b>77,975,443</b>

#### **b) Cost of living considerations**

The Budget is updated to reflect Council's intention to provide tailored and targeted support to residents and ratepayers that is appropriate and proportionate to the support needed, including but not limited to:

1. Rates payment deferral, flexible payment options, and availability of payment arrangement. Rates interest or penalty waiver upon application – discussed further below
2. Provision of aged and disability services to all regardless of ability to pay through tailored package, fees reduction/ waiver and payment arrangement to suit clients' needs
3. Waves sponsorship for families experiencing financial hardship to cover twelve months' Learn to Swim.

**c) Income and Expenditure Updates**

- Interest income has been increased by \$1.0 million from \$1.8 million to \$2.75 million based on expected cash holdings and anticipated interest rates
- Employee costs - Workcover has been revised with additional \$0.3 million increasing it from \$2.0 million to \$2.3 million
- \$0.4 million allocated towards forecast cost of landfill remediation
- \$0.4 million estimated costs of rates interest charge waiver and individualized support of financial hardship

**d) Fees and Charges formatting error corrected**

The update is to correct formatting error found at review to Trader Car Parking Permit fees.

**4. Consultation**

**4.1 Internal Consultation:**

These documents are the culmination of councillors and officers working together on the financial assumptions underpinning the Budget, the Long Term Financial Plan, and the revenue and Rating Plan, as well as developing the four-year capital works program.

**4.2 Community Consultation:**

Community engagement was undertaken in two phases.

**In phase 1** we asked the community for their help to make Kingston the best place to live, work and play – *through Talking Kingston*.

*Talking Kingston* is year-round consultation that invites the community to provide feedback and ideas on projects and initiatives to feed into future Council budgets. Talking Kingston provides the community with early input and a greater level of influence over how Council invests its money into our city.

162 community submissions helped shape the Draft Budget 2023/24.

**Phase 2** involved checking in with the community to make sure we got the balance right. Following Council's endorsement of the Draft Budget 2023/24 at the April Council Meeting, it was released to the community for comment. Consultation was open from Thursday 27 April – Friday 12 May.

The phase 2 consultation was promoted through Council's channels (Your Kingston Your Say, social media – video from the Mayor, social post and Facebook event, eDMs, Kingston News, media, website and digital screens in Council buildings). Hard copies of the Draft Budget were made available in Council's Libraries and Community Hubs. All participants from Talking Kingston were notified that the draft Budget was available for feedback and review.

An online Community Information session was held on Thursday 4 May 2023. The presentation pack and recording of the session was made available on Your Kingston Your Say following the event.

Council's Phase 2 consultation received 8 submissions with two presented at the Council Special Meeting on 17 May 2023. There was 479 views of Your Kingston Your Say and 143 draft Budget downloads. A community information session was held on 12 May 2023 with 5 attendees online and 33 views of the recorded session.



Council appreciate the time taken to submit the following feedbacks to the draft budget.

Council Officers have provided the attached responses (refer to Appendix 4) for the consideration of Council in deliberating adoption of the draft Budget. The submissions provide important focus and consideration for Council, and Officers recommend that no additional financial investment beyond existing budget allocations be made in the budget with the information provided representing key inputs into ongoing operations and future strategic directions of Council.

## **5. Compliance Checklist**

### **5.1 Council Plan Alignment**

Strategic Direction: Well-governed - Council will be collaborative, accountable, transparent, responsive, well-informed and efficient.

Strategy: Look after the community's financial resources responsibly and efficiently

The draft Budget, Long-Term Financial Plan, and Revenue and Rating Plan ensures Council is looking after the community's financial resources responsibly and efficiently.

### **5.2 Governance Principles Alignment**


Principle (g) - the ongoing financial viability of the Council is to be ensured.

The Budget and Long Term Financial Plan are developed with the objective to Council's financial sustainability underpinned by the Revenue and Rating Strategy to manage Council's primary source of revenue.


### **5.3 Risk considerations**

Operational and strategic risks are embedded as part of budget preparation stage including the development of capital works program. On a broader level, the challenge faced by Council is the prudent management of limited financial resources to deliver services and maintain Council's assets with residual capacity to respond to unexpected opportunities or costs.

## **Appendices**

Appendix 1 - Draft 2023-24 Budget (Ref 23/76453)  [Download](#)

Appendix 2 - Draft 2023-2033 Financial Plan (Ref 23/76718)  [Download](#)

Appendix 3 - Draft 2023-2027 Revenue & Rating Plan (Ref 23/76714)  [Download](#)

Appendix 4 - Summary of Responses to 2023-24 Budget Submission (Ref 23/146426)



Author/s: Yenni Lim, Manager Finance

Reviewed and Approved By: Bernard Rohan, Chief Financial Officer

# 3.1

## ADOPTION OF 2023/24 BUDGET, 2023-2033 FINANCIAL PLAN AND 2023-2027 REVENUE & RATING PLAN

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City of Kingston

# DRAFT BUDGET

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**2023/24**



## 2023/24 Draft Budget

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## Message from the Mayor



Our Draft Budget has been developed a little differently this year. It has been informed by over 160 community submissions, thanks to our new *Talking Kingston* consultation.

When I began my Mayoral term, I committed to genuine and deep community engagement on the issues that matter.

*Talking Kingston* provides that, giving you year-round input on our budget. It invites the community to submit ideas for new services, initiatives and projects to be considered for annual budgets. Because *Talking Kingston* never closes, you can

tell us your thoughts as soon as you have them, which means we capture a wide mix of ideas well before budget drafting begins. Some of the key issues raised via Talking Kingston so far were new cycling and walking paths, foreshore enhancements, shopping strip revitalisation, playground and open space improvements and climate action.

If you have ideas for future budgets, don't keep it to yourself. Please let us know at [yourkingstonyoursay.com.au/talking-kingston](https://yourkingstonyoursay.com.au/talking-kingston).

Like you, I want a Kingston we are proud of. Our Community Vision strives for resilience, inclusivity and diversity, helping us create the best city we can. It also aims to build the most liveable and sustainable city in Victoria - a municipality that nurtures green and open spaces to provide a safe, healthy environment. This budget ensures our community services help achieve that vision by supporting and strengthening our neighbourhoods.

Each year your rates help to fund important work for those in need, including at-home care for the elderly and disabled, delivered meals programs, childhood immunisations, maternal & child health support, senior citizen centres and much more.

To secure the strongest future for our littlest residents we will continue to invest funds to support kindergartens, provide facilitated playgroups and administer central kinder registration for more than 3000 Kingston families.

We are also continuing our investment in building a more sustainable Kingston by rolling out urban cooling projects, planting 4,500 trees, environmental efficiency upgrades and new solar initiatives.

We'll also commit \$53.0 million in capital works for the coming year, delivering new and upgraded infrastructure.

We carefully consider every cent we spend and will continue to closely monitor inflation and interest rates, supply chain pressures and rising market costs.

As part of this commitment to sustainable budgeting, we are creating a Capital Works Reserve to future-proof our city. Project savings gained through fast-tracked delivery or program efficiencies will be reinvested in the fund. The Capital Works Reserve will be used to help offset borrowings and fund projects facing rising costs due to inflation and market pressures – so we can continue to deliver the vital infrastructure our community needs, in a tightening market.

We are also delivering on our promise of a new district-level Aquatic & Leisure Centre. This is the biggest and most exciting capital works project in Kingston's history. We have enlisted the help of a Community Reference Group to make sure we get this transformative community project right and have secured a \$20m commitment from the Australian Government. Our track record of advocacy and partnering with other levels of government to deliver outstanding community facilities is strong and we will continue that work.

This is a budget that balances the needs of our entire community. This is a budget that is fiscally responsible and focussed on building a stronger, healthier and more connected Kingston.

I am proud to present the Draft Budget for 2023/24.

### Community Feedback

The Draft Budget is available to view online at [yourkingstonyoursay.com.au/2324budget](https://yourkingstonyoursay.com.au/2324budget).

A Council meeting will be held on Monday 26 June 2023 to consider the Budget and any submissions made.

Cr Hadi Saab  
MAYOR  
CITY OF KINGSTON

## Highlights of our \$53.0 million capital works program include:



### Maintaining vital community infrastructure

- \$7.6 million investment in local roads including:
  - Mitchell Street kerb upgrade, Mentone
  - Mulkarra Drive and Embankment Grove road and drainage renewal, Chelsea
  - Munro Avenue road renewal, Edithvale
- \$2.5 million for drainage flood mitigation
- \$0.7 million to maintain and repair footpaths



### Providing new sport & recreation opportunities

- \$4.0 million to progress the development of Kingston's new district-level Aquatic & Leisure Centre
- \$0.5 million for the Chelsea Little Athletics upgrades
- \$4.4 million for the new pavilion at Regent's Park in Aspendale
- \$1.0 million for pavilion upgrades at Dingley's Souter Reserve
- \$0.9 million for the development of new netball courts in Chelsea
- \$2.1 million for a new pavilion and other reserve upgrades at GR Bricker Reserve in Moorabbin
- \$1.0 million for pavilion renewal works at Walter Galt Reserve in Parkdale
- \$0.4 million for internal improvements at Mentone's Southern Road Pavilion
- \$1.5 million contribution to secure community access to new community oval at the Hawthorn Football Club Kennedy Centre in Dingley Village
- \$0.5 million for new sportsground lighting projects



### Improving vital community facilities

- \$2.6 million for North Cheltenham Early Years Centre
- \$4.8 million for the Dingley Village Stage 2 works to create an intergenerational community hub
- \$0.5 million for the Chelsea Men's Shed relocation
- \$1.0 million for Inner Harbour Boardwalk works and DDA access to the jetty
- \$1.2 million for new library collection items
- \$0.4 million to replace assets at Waves in Highett
- \$0.1 million to implement clear wayfinding signage
- \$0.2 million for the Patterson River Art Trail and \$0.2 million for public art in other key areas
- \$0.1 million to revitalise the Edithvale shopping strip and \$0.3 million for other local shopping strip upgrades
- \$0.05 million to plan for new kinder facilities in Highett



### Investing in our beautiful foreshore environment

- \$0.5 million to complete the extension works at the Carrum Surf Life Saving Club
- \$0.4 million for the new Mentone foreshore playground
- \$0.6 million for foreshore infrastructure renewal projects
- \$0.2 million Mordialloc beach balustrade wall renewal



### Investing in Kingston's Green Wedge

- \$1.0 million for construction works at Elder Street South Reserve
- \$0.2 million for landfill remediation works
- \$0.05 million for recycled water supply in the Green Wedge (purple pipe)



#### Upgrading our parks & playgrounds

- \$0.7 million for Beauty Spot Park rejuvenation in Carrum
- \$1.1 million for the playground upgrade program including:
  - Designs for the Dowling Road playground, Oakleigh South
  - Designs for Meppel Drive Reserve playground, Clayton South
  - Designs for Keith Styles Mentone Reserve playground
  - Playground upgrade at Kearney Drive Reserve, Aspendale Gardens
- \$0.2 million to create the Highett pocket park
- \$0.2 million for irrigation upgrades
- \$0.7 million for Open Space Strategy and master plan implementation
- \$0.1 million for master planning at Clayton South's Namatjira Park
- \$0.5 million Snowden Drive Reserve for the dog off-leash park in Cheltenham
- \$0.5 million to construct the Epsom Grasslands boardwalk



#### Responding to the Climate and Ecological Emergency

- \$0.1 million for Urban Cooling Strategy
- \$0.1 million for integrated water management
- \$0.3 million for environmental efficiency upgrades
- \$0.2 million for solar initiatives to reduce Council's emission
- \$0.2 million to convert street lights to LED (including the Waterways street light LED conversion implementation)

## Budget – at a glance

- Continuous improvement on customer service
- 3.5% increase in Total Average Rates and Municipal Charges in compliance with the Fair Go Rates System Legislation
- Municipal Charge to remain at \$100
- No change to the following differential rate levels:
  - Extractive / Landfill Land differential +300%
  - Agricultural / Farmland differential - 20%
  - Retirement Village Land differential - 10%
  - Heritage Land differential - 10%
- Pensioner Rebate to increase by 3.5% to \$120.0
- Total Capital Works program of \$53.0 million
- Overall cash holdings to decrease by \$21.0 million in 2023/24

### Operational Initiatives:

- Increased workforce (\$2.5 million) and brokerage service (\$2.6 million) in Aged and Disability as Council delivers service level expectation set by increased Government Grants and User Fees
- \$1.3 million costs escalation in programmed and reactive tree maintenance
- Urban Forrest data collection - \$0.3 million
- CEERP, Climate Change Adaptation, Urban Cooling Strategy and Integrated Water Strategy - \$0.4 million
- Heritage Review, Employment Land Strategy - \$0.5 million
- Planning Scheme Amendment - \$0.2 million
- Foreshore Drainage Improvement consultancy - \$0.2 million
- Information Technology transformation project to transfer corporate applications to Software as a Service model - \$0.4 million
- Continuous website overhaul, online forms update and facilitation of community panel – \$0.2 million
- City Works additional positions - \$1.1 million
- Arts & Events additional positions supported by further Arts budget - \$2.0 million



## Chief Executive Officer's Summary



Kingston is thriving.

First-class infrastructure, top-quality facilities and highly utilised community services are the hallmark of our city.

All of this is underpinned by sound monetary management - something we have a proud history of.

Securing a strong future for Kingston is our focus, and carefully managing and investing your rates is always at the heart of everything we do.

Despite the current economic climate and the challenges of escalating market costs, our fiscally responsible ethos and commitment to meet the Victorian Government's rate-capping legislation, remains.

This means we are well-placed to keep delivering the services and projects that contribute to achieving the objectives of our Council Plan.

The plan commits us to:

- creating a vibrant, enjoyable, and easy place to live
- prioritising our environment and reducing our impact on the earth
- embracing the concept of a 20-minute neighbourhood, supporting the ongoing process of decentralisation and supporting people to live and work locally
- a progressive and inclusive Kingston and prioritising the wellbeing of all members of our community
- ensuring our community feels safe, and are safe, in all aspects of their lives
- and to collaborative, accountable, transparent, responsive, well-informed and efficient government.

Under the Local Government Act 2020, Council must prepare and adopt an annual budget by 30 June each year.

Putting together our annual budget is a complex task and community feedback is critical to ensure we get the balance right.

Most Councils seek community feedback on their budget once a year. However, our innovative new Talking Kingston initiative has thrown open our budget community consultation all year round. More than 160 Talking Kingston submissions have been assessed alongside existing needs and planned projects to help develop this year's Draft Budget.

Thank you to all of you who have taken time to provide that feedback.

The City of Kingston oversees a \$53.0 million capital budget and an \$266.3 million annual operating expenditure budget. That money delivers familiar and obvious Council services like kerbside rubbish collection and infrastructure maintenance, for example on roads and footpaths. Beyond those vital basics, it also drives more than 120 community-boosting services – everything from childcare to public festivals, swimming pools to environmental management, immunisation to town planning, and large-scale drains to emergency management.

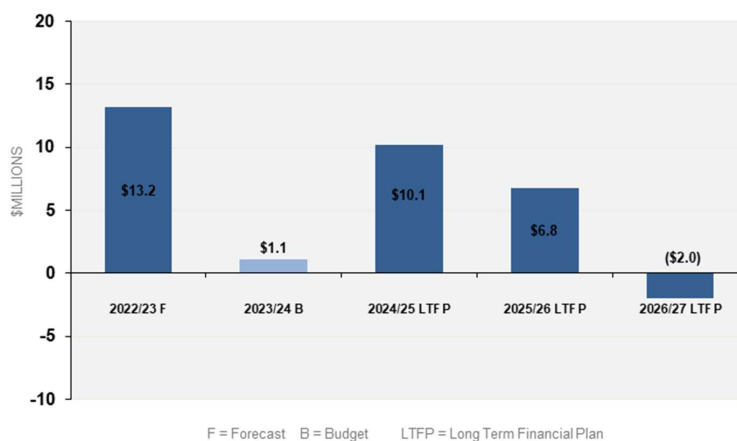
The following is a transparent, easy-to-understand summary of the 2023/24 budget highlights and relevant financial information.

As always, you – our community members - are at the centre of our proposed budget.

**Peter Bean**

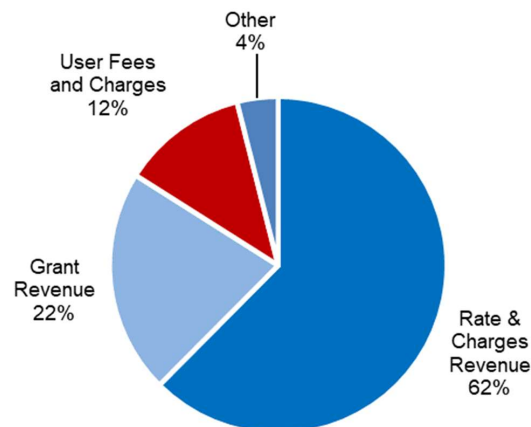
CHIEF EXECUTIVE OFFICER  
CITY OF KINGSTON

## FINANCIAL PERFORMANCE

**Graph 1** Projected net operating result

Council's projected 2023/24 net operating result is a \$1.1 million surplus. This reflects the increased costs in labour and materials due to inflation pressure anticipated in the year. It takes into account depreciation and amortisation expenses of \$40.4 million. The projected net operating result in the ensuing two financial years is expected to deliver surpluses largely due to capital grants. Over the period, forecast capital grants include the additional \$20.0 million funding Council's new district level Aquatic & Leisure Centre. Council is seeking to borrow of \$55.95 million in the corresponding years.

Whilst the long-term (10 year) financial plan fully responds to Council's obligation to comply with the Fair Go Rates System Legislation (rate capping), the ongoing costs pressure in the following year means a closing gap in revenue and expenditure resulting in a \$2.0 million deficit forecast in 2026/27.

**Graph 2 Budget 2023/24 Revenue sources****Revenue sources**

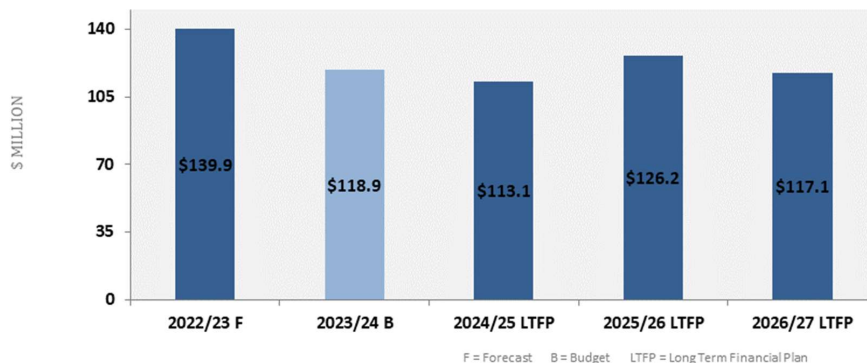
In developing the four-year financial plan, rates and charges revenue is identified as an important source of revenue and accounts for approximately 62% of the total revenue received by Council annually.

Planning for future rates is therefore an important component of the long-term financial planning process. Council has a responsibility to ensure that sufficient income is generated (including rates) to ensure both continuity of services and the provision and renewal of community assets.

Council's reliance on rates and charges revenue as its principal source of revenue at 62% is close to the average for metropolitan Melbourne councils. Graph 2 above indicates that Council has a reliance on rate revenue as grant revenue and user fees and fines do not traditionally keep up in real terms with growth in price changes.

'Cost shifting' from other levels of government also requires Council to try to find new revenue from other sources. Cost shifting refers to situations when other levels of government reduce, in real term, grants or contributions to Council but maintain the same level of requirement or service standard. It also happens when decisions are made requiring Council to perform new or additional functions without providing for adequate resources. Kingston's grant revenue as a percentage of total revenue is above the average for metropolitan Melbourne and the level of user fees and charges is expected to remain relatively constant in 2023/24. Grant revenue in 2023/24 includes \$7.8 million for capital grants featuring \$1.6 million for the Carrum Surf Life Saving Club extension, \$1.6 million Dingley Valley Community Hub renewal, \$1.1 million Library stock purchasing, \$0.9 million North Cheltenham preschool development, \$0.8 million Roads to recovery projects. Operating Grant has increased by \$5.7 million predominantly from Aged and Disability funding.

## FINANCIAL POSITION

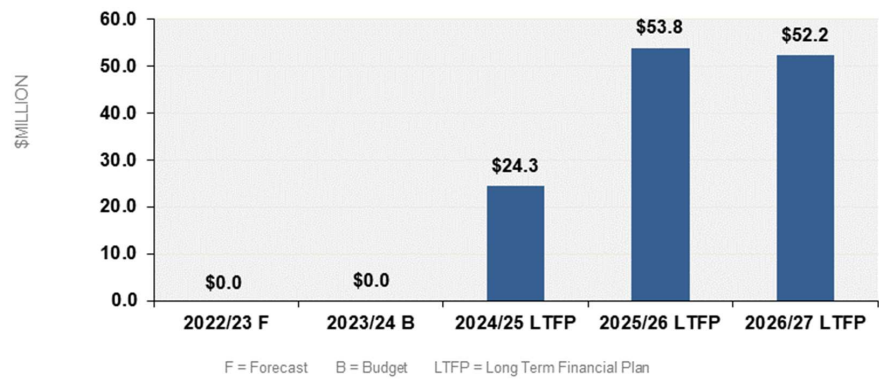
**Graph 3** Closing cash position**Cash position**

Budgeting cash flow is key in ensuring Council's ability to continuously providing services and meeting its financial obligations whilst providing a guide to the level of sustainable capital expenditure.

As indicated in the graph 3 above, Council forecast a reduction of \$21.0 million in cash holding by the end of 2023/24 in anticipation of increased costs compounded by slower revenue collection. To maintain a balanced cash position in the long-term, borrowing of \$25.0 million in 2024/25 and \$30.95 million in 2025/26 have been assumed to fund the development of new Aquatic & Leisure Centre. This ensures Council's continuous strong cash position to support long-term financial strategy and sustainability. As well, it has the flexibility to respond to unexpected events or opportunities.

Cash levels are expected to remain stable across the long term financial plan. It is important to note that while the forecasts do not assume any carry forward capital works (which refers to work not completed within the financial year and therefore transition with budget to the next year), based on history this amount is likely to increase to be between \$10.0 million and \$12.0 million at each year's end and spent in the next financial year. However, the 2022/23 forecast carry forward is likely to be higher due to supply chain constraints.

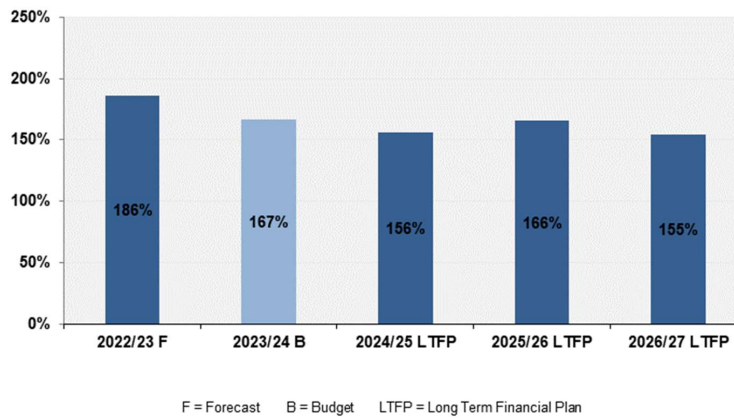
Graph 4 Debt outstanding



Debt outstanding

Debt outstanding as at 30 June 2023 is expected to be zero. No additional borrowings are proposed for 2023/24, thus Council expects to be debt free at year end 2024. Council is planning to borrow in 2024/25 and 2025/26 to fund the new Aquatic Centre as shown in the graph 4 above.

## FINANCIAL INDICATOR

**Graph 5** Working capital ratio**Working capital**

Graph 5, above, demonstrates that Council has the ability to discharge its short term financial obligations as the value of current assets is in excess of the value of current liabilities. Refer to page 48 Balance Sheet for more details.

Over the next four years Council's working capital ratio is expected to be in the range of 155% to 167%.

## ASSET MANAGEMENT

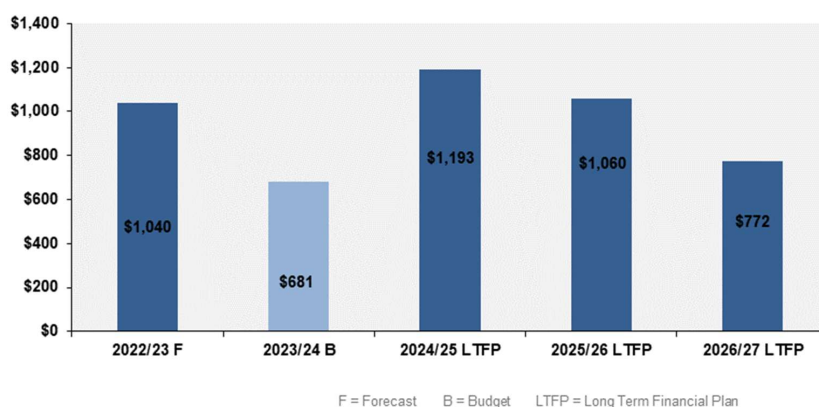
### Capital expenditure

Council's adopted *Asset Management Strategy* sets out the capital expenditure requirements of council for the medium term and remains a key input to the long-term financial plan. It predicts infrastructure renewal needs and considers other asset needs to meet current and future community service expectations.

Council does not have sufficient resources to immediately meet all the expressed community requests for new assets and the renewal of existing assets. To address this challenge, however, Council is focusing on improving its asset data to help inform its asset renewal requirements.

Council is proposing to spend \$288.6 million on new assets, asset renewal, expansion & upgrade by 2026/27. This level of expenditure will ensure assets are generally maintained within intervention levels through the medium to longer term to 2030. The level of funding from Council's own resources remains relatively constant over the outlook period (average \$45.6 million per annum).

**Graph 6** Capital expenditure per assessment



### Capital expenditure per assessment

An often-used measure in local government is capital expenditure per assessment. In 2023/24 this is forecast to be approximately \$681 per assessment due to lower capital spend compared to significantly higher 2022/23, and compared to 2024/25 which includes Aquatic Centre works. The Long Term Financial Plan forecasts an average of \$927 per assessment in the four-year outlook reflecting the confirmed level of funding for capital projects. Council will continue to advocate for grant funding for specific projects to supplement the capital works program and these will be added as new grants are confirmed in the future.

## CONCLUSION

The *2023/24 Budget* presented in this report has been prepared on the basis of responsible and prudent financial management responding to revenue constraints and increased costs pressure. It has been developed through a rigorous process of internal consultation and ongoing public engagement through Talking Kingston and strategic review with Council. The Budget considers and responds to the current global economic environment; it is forward-looking, financially responsible and has regard to the State Government's rate capping policy and, most importantly, it facilitates the achievement of the Council Plan.

More detailed financial information is in the following sections of this document.



## Budget Influences

This section sets out the key budget influences arising from the internal and external environment Council operates within.

### SNAPSHOT OF KINGSTON CITY COUNCIL

Council faces changes in the external environment that are outside its control. This includes the highly regulated environment Council operates in, with decisions by other levels of government impacting locally. Several assumptions have been necessary to undertake the planning and budgeting processes.

### KINGSTON AT A GLANCE

Located 15kms south of the Melbourne CBD, the City of Kingston itself was formed in 1994 by the merging of the former Cities of Mordialloc and Chelsea with sections of the former Cities of Springvale, Oakleigh and Moorabbin. The City's landmarks are diverse and distinct. The area, known for its 'village like' neighbourhoods, offers a relaxed quality of life. Spanning 91 square kilometres with 13 kilometres of foreshore along Port Phillip Bay it includes natural wetlands, historic market garden districts and world class golf courses. The prosperity of the community, underpinned by the Moorabbin and Braeside manufacturing areas, vital shopping precincts and an enviable choice of quality schools and tertiary institutions has attracted growth and development particularly in the more popular coastal areas.

#### Our People

Kingston's population now exceeds 159,000 people. Over 24% of our residents are aged over 60 – this is more than the Greater Melbourne average. Our ageing population is more evident in the older suburbs of Kingston including Cheltenham, Clarinda and Chelsea. Suburbs such as Cheltenham, Edithvale and Bonbeach are experiencing a resurgence in primary school aged children. Clayton South has a high proportion of young adults, consistent with its proximity to Monash University.

Overall Kingston has a high proportion of people born in Australia (higher than the Greater Melbourne average) however a large percentage of residents in the northern suburbs of Clayton South and Clarinda were born overseas and speak a language other than English at home.

Some key statistics include:

- 65% people born in Australia;
- 26% of people speak a language other than English at home;
- Dominant birthplaces are UK, India, China and Greece.

#### Our housing

There are currently over 67,000 dwellings in Kingston comprising a mix of detached single dwellings, units, townhouses and apartments. Demand for housing across Kingston is increasing in line with forecast population growth over time. It is estimated that between 2021 and 2030 over 11,000 new dwellings will be required to accommodate Kingston's forecast increase in population.

In recent years household size across Kingston has decreased with trends showing that the number of one-person households has grown, as has the number of smaller households. This trend has placed increased demand on Kingston's available housing stock.

Consistent across greater Melbourne, the proportion of detached dwellings as a percentage of total housing stock has fallen over the past decade. This has corresponded with an increase in the number of units, apartments, semidetached homes and townhouses. Residential property prices have increased significantly over the past 10 years across Kingston.

#### **Our employment and education**

The occupations of residents have changed since 2016. The proportion of managers, professionals and community and personal service workers has increased significantly, while the proportion of technicians and trades workers, clerical and administrative workers and machinery operators and drivers also increased, however to a lesser extent. Sales workers decreased in these 5 years, which may be influenced by the 2021 Census occurring during Covid-19 restrictions in Melbourne and sales workers not being able to work.

The proportion of residents with tertiary qualifications is increasing. Between 2016 and 2021 the number of residents with tertiary qualifications increased by 18% from 44,647 to 55,072. Source:

<https://profile.id.com.au/kingston>

#### **Our industries**

Kingston's manufacturing base comprises one of the largest concentrations of small to medium enterprises in Melbourne. Manufacturing contributes around \$6.2 billion of the total \$23 billion output within the City of Kingston since 2020-21. We have a substantial multi-skilled labour force with local companies providing employment for over 93,249 people with 20% of these jobs being in the manufacturing sector. Retail and construction industries are also significant employers. Source:

<http://economy.id.com.au/kingston>

Thriving industrial estates and strong retail sectors provide substantial opportunities for investors. Major companies choose to establish in Kingston because of its competitive advantage with extensive transport links, solid financial support and complementary clusters of suppliers and distributors. Kingston offers a wide variety of shopping precincts including Westfield Southland, Direct Factory Outlets and a range of community-based strip shopping centres.

#### **Our environment**

While Kingston is an urban municipality with on-going infill development, it retains significant natural areas with high environmental value, including wetlands, heathlands, woodlands and 13km of the Port Phillip Bay foreshore. Our network of parks ranges from small neighbourhood parks to large open spaces.

The foreshore is one of the largest stretches of unbroken beach in metropolitan Melbourne and although it is Crown owned, it is managed by Council on behalf of all Victorians for the benefit of the broader community. The southern section is characterised by a dune system, while the northern section is dominated by highly modified sandstone cliffs.

The Kingston Green Wedge is a 2,070-hectare region of non-urban land outside of the Melbourne Urban Growth Boundary of which 261 hectares consists of closed, active, or closing landfills. Council has approved a Planning Scheme Amendment arising out of its Green Wedge Plan that will soon see an end to landfilling and waste related activities in the Kingston Green Wedge. The Kingston community will benefit from new investments in the Kingston Green Wedge through its Chain of Parks investment and other significant investments such as those by the Hawthorn Football Club.

As part of its *Council Plan 2021-2025*, the City of Kingston is committed to the goal of environmental sustainability in order to protect, preserve and where possible restore the city's significant environmental values for present and future citizens. Council believes a sustainable and balanced approach to the natural and built environment is key to managing and responding to a constantly evolving municipality.

Key features of our natural environment are:

- 13km of beachfront on Port Phillip Bay
- Wetlands areas in Edithvale
- The Kingston Green Wedge
- Large parkland areas including Braeside Park
- 10 Golf courses

These demographics have implications for the Budget in the short and long-term and have been taken into account in framing the *Council Plan 2021-2025*; the Long-Term Financial Strategy; and this Budget.

## BUDGET PRINCIPLES

In response to these significant influences, budget targets were set, and guidelines were prepared and distributed to all council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- existing fees and charges to be increased by approximately 3% of market levels unless set by other levels of government;
- grants to be based on confirmed funding levels;
- new revenue sources to be identified where possible;
- service levels to be maintained at prior year levels with an aim to use less resources with an emphasis on innovation and efficiency;
- staff levels to be maintained at sustainable levels;
- no increase in materials expenditure unless a contracted cost escalation clause applies; budget 2023/24 is particularly complex and challenging given the rapid movement in Consumer Price Index (CPI);
- real savings in expenditure and increases in revenue identified in prior years to be preserved;
- no new borrowings are anticipated in 2023/24; however there are assumed borrowings in the following years;
- a total of 95% of total rates and charges raised will be collected in the 2023/24 year increasing to historical trend of 98% in the following years, with 20% collection of rates and charges in arrears;
- trade creditors to be based on total capital and operating expenditure;
- other debtors and creditors to remain consistent with 2022/23 levels;
- employee entitlements to be increased by enterprise bargaining agreements; and employees will continue to take annual leave at the current rate.

## FIRE SERVICES LEVY

On 1 July 2020, a new organisation was launched – Fire Rescue Victoria, bringing together the Metropolitan Fire and Emergency Services Board (MFB) and Country Fire Authority (CFA). With this change, there has been a change to the rates charged for the Fire Services Levy by the State Government. It will still consist of:

- a fixed charge for each property which varies based on property type (residential or commercial); and
- a variable component which varies based on property type (residential or commercial).

Pensioners who are eligible for the Municipal Rate concession will receive a rebate off the Fire Services Property Levy. Further information may be found at [www.firelevy.vic.gov.au](http://www.firelevy.vic.gov.au)

## Economic Assumptions

Assumptions	Notes	Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
CPI	1	1.75%	4.00%	2.75%	2.50%	2.50%
Growth of population	2	1.00%	1.00%	1.00%	1.00%	1.00%
Rates and charges	3	1.75%	3.50%	2.75%	2.50%	2.50%
Statutory fees and fines		1.00%	1.50%	1.50%	1.50%	1.50%
User fees	4	3.00%	3.00%	3.00%	3.00%	3.00%
Grants - Operating	5	1.00%	3.00%	3.00%	3.00%	3.00%
Grants - Capital		As per Capital Works program				
Contributions - monetary		Based on Planning Trend				
Other income		1.00%	1.00%	1.00%	1.00%	1.00%
Employee costs	6	As per Council's Enterprise Agreement, and Superannuation Guarantee				
Materials and services		1.50%	4.00%	2.75%	2.50%	2.50%
Depreciation & Amortisation		As per Additions from Capital Works program				
Other expenses		1.50%	1.50%	1.50%	1.50%	1.50%

### Notes to Assumptions

#### 1. CPI

Council utilises the CPI rate associated with the State Government rate cap set by the Essential Services Commission (ESC), and as projected by the Department of Treasury & Finance in the State Budget.

#### 2. Growth of population

Kingston's community is constantly growing with population estimated to reach 198,340 residents by 2041.

#### 3. Rates and charges (Rate Cap)

Council is compliant with the rate cap (Fair Go Rates System) each year, which is determined by the Minister for Local Government on the advice of the Essential Services Commission. Refer to the Revenue & Rating Plan 2023-2027 for further information on the Fair Go Rates System.

#### 4. User Fees

Council endeavours to maximise user fees & charges revenue each year. Refer to the Revenue & Rating Plan 2023-2027 for further information on user fees.

#### 5. Grants Operating - Recurrent

Recurrent Grants are often tied to CPI and therefore Council uses CPI as the assumption for grant funding growth.

#### 6. Employee Costs

Increases in employee costs are linked to Council's Enterprise Agreement (EA). Council's current EA expires on 30 June 2023, and is currently being renegotiated.

## Budget Reports

The following reports include all statutory disclosures of information and are supported by the strategies described below.

This Section includes the following reports and statements in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

1. Link to the Integrated Strategic Planning and Reporting Framework
2. Services and Service Performance Indicators
3. Financial Statements
4. Human Resources Summary
5. Notes to the Financial Statements
6. Capital Works Program
7. Targeted and Financial Performance Indicators

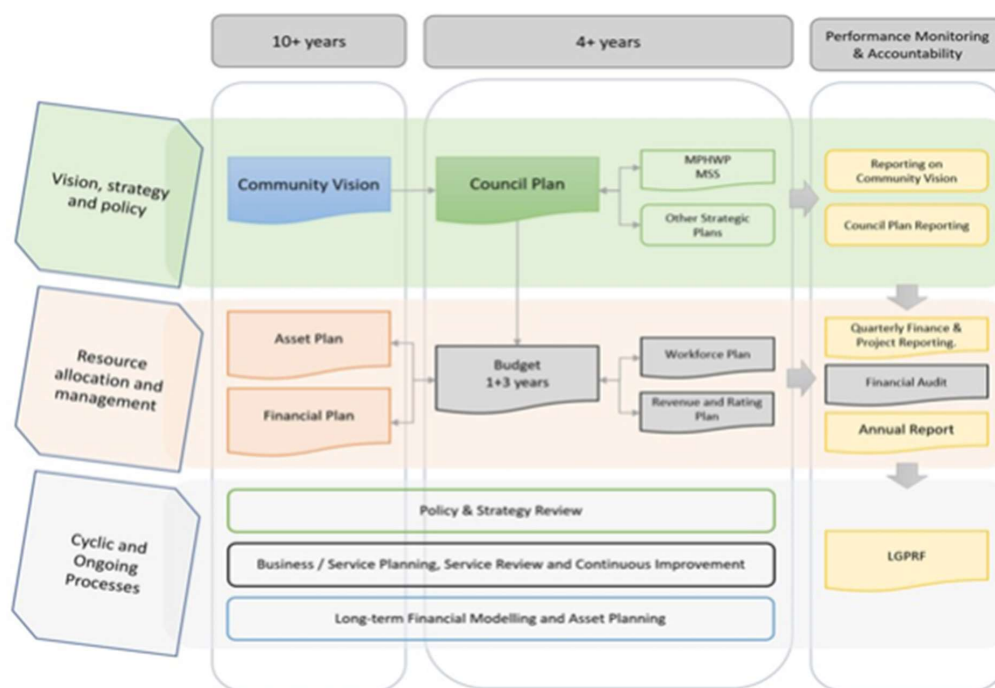
## 1. Link to the Integrated Strategic Planning and Reporting Framework

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

### 1.1 LEGISLATIVE PLANNING AND ACCOUNTABILITY FRAMEWORK

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

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



Source: Department of Government Services

## 1.1.2 KEY PLANNING CONSIDERATIONS

### Service level planning

Councils have a legal obligation to provide some services such as animal management, local roads, food safety and statutory planning. However, many council services are not legally mandated, including libraries, swimming pools, maternal and child health, parks and sporting facilities.

Since the needs and expectations of communities can change over time, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. To achieve this, councils engage with their communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation is held in line with Councils adopted Community Engagement Policy and Public Transparency Policy.

## 1.2 OUR PURPOSE

### Community vision<sup>1</sup>

*Kingston is a resilient, inclusive and diverse community. We are building the most liveable and sustainable city in Victoria.*

*We champion and nurture our green and open spaces creating a safe, healthy environment.*

*Our shared legacy connects our community, embracing innovation, making Kingston the place to live.*

### Council's vision

*We are an inclusive, resilient community with a thriving economy, where we all share a safe, sustainable environment.*

### Our purpose

*Working with our community, we will protect and enhance wellbeing for current and future generations.*

### Councillors' guiding principles

- We acknowledge Aboriginal and Torres Strait Islander people and create an inclusive place for all to live, learn and work
- We will leave Kingston a better place than we found it
- We will work to improve our community's wellbeing
- We will work to address the challenges that come from climate change and population growth
- We will listen deeply to our community and engage them meaningfully in decision making
- We will make informed, evidence-based, impartial, and representative decisions
- We will speak up on behalf of our community
- We will act with kindness, compassion and integrity
- We will be accountable and transparent
- We will manage assets and finances responsibly

<sup>1</sup> Your Kingston Your Say Community Vision – the community's long-term vision for Kingston, developed through extensive community engagement and adopted in 2021. For more information visit [kingston.vic.gov.au/vision](https://kingston.vic.gov.au/vision)



### 1.3 COUNCIL PLAN GOALS

The Council Plan 2021-25 is a vital roadmap to set our course for the future, demonstrate accountability to the community, direct the organisation and help guide decision-making.

It details the six strategic directions we will work towards achieving over Council's 4-year term. These strategic directions will all contribute to achieving our Community Vision.

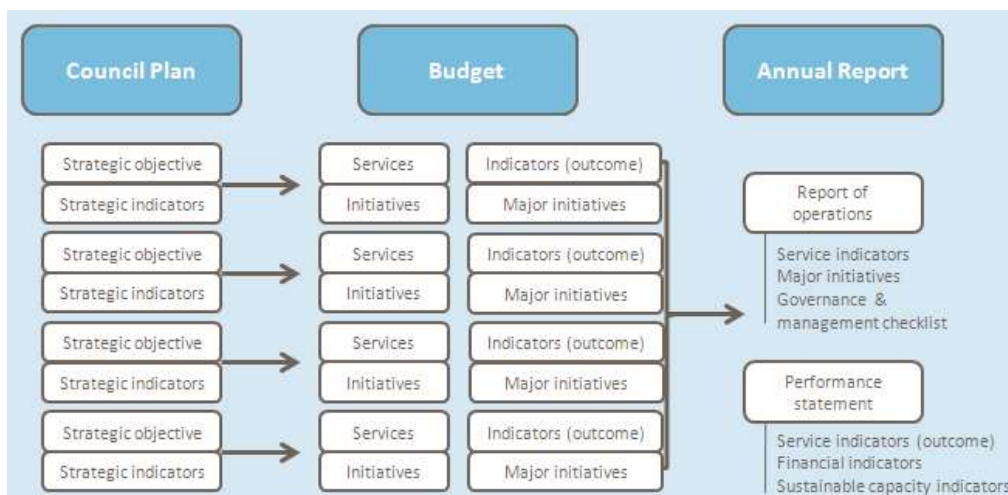
The Council Plan 2021-25 was developed in close collaboration with the Your Kingston Your Future Community Panel, and with consideration to other research and feedback from both internal and external stakeholders.

Strategic Direction	Strategic Objective
LIVEABLE	Our city will be a vibrant, enjoyable and easy place to live.
SUSTAINABLE	We prioritise our environment and reduce our impact on the earth.
PROSPEROUS	We will embrace the concept of a 20-minute neighbourhood, support the ongoing process of decentralisation and support people to live and work locally.
HEALTHY AND INCLUSIVE	We are progressive, inclusive and prioritise the wellbeing of all members of our community.
SAFE	Our community will feel safe, and be safe, in all aspects of their lives.
WELL-GOVERNED	Council will be collaborative, accountable, transparent, responsive, well-informed and efficient.

## 2. Services and Service Performance Indicators

This section describes the services and initiatives to be funded in the Budget for 2023/24 and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations.

To support transparency and accountability, Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in its Annual Report. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

The Annual Report and Kingston's Council Plan can be found on Kingston's website [kingston.vic.gov.au](https://kingston.vic.gov.au)

## 2.1 STRATEGIC DIRECTION- LIVEABLE

### Strategic Objective - Our city will be a vibrant, enjoyable, and easy place to live

#### Strategies for achieving the objectives:

- provide accessible, quality public open spaces for passive and active recreation
- invest in high-quality community assets
- manage movement around the city, including traffic and parking, to make community activities accessible
- plan for changes in the population and the community's housing needs
- preserve and enhance Kingston's character and heritage
- support the development of affordable housing options, including social and community housing
- foster a thriving and innovative arts and culture scene, which is both diverse and inclusive.

#### Services

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Arts and cultural services	- Manage Kingston Arts Centre, Kingston City Hall, Shirley Burke Theatre and community halls and arts programming in Kingston venues. - Provide a venue hire service for community activities at our creative infrastructure assets. - Manage public art and the city's art collection. - Administer the Arts Grants program to support community arts and culture groups. - Produce cultural programs and events for the community. • 3,888 attendances at Kingston-run arts events. • 9,392 hours of use of Kingston arts venues.	<i>Inc</i>	638	1,104	1,405
		<i>Exp</i>	2,202	3,547	4,458
		<i>Surplus / (deficit)</i>	(1,564)	(2,442)	(3,052)
Building consents and compliance	- Administer the Building Act and Building Regulations and undertake Council's permit and enforcement responsibilities including assessing permit applications, conducting mandatory inspections and issuing occupancy permits/final certificates. - Respond to requests to inspect high risk buildings and undertake pool and spa safety barriers compliance inspections to ensure a safer built environment. • 551 demolition consents issued. • 638 report and consent applications. • 539 building enforcement compliance audits.	<i>Inc</i>	229	209	364
		<i>Exp</i>	1,223	1,287	1,470
		<i>Surplus / (deficit)</i>	(994)	(1,078)	(1,106)
Capital works planning	- Deliver the annual capital works program for the upgrading and renewal of roads, footpaths, drainage, bridges and other civil infrastructure. • \$16.7 million, approximately, expended on civil infrastructure projects in 2022/23.	<i>Inc</i>	83	-	-
		<i>Exp</i>	601	1,815	2,186
		<i>Surplus / (deficit)</i>	(518)	(1,815)	(2,186)
City assets and	- Maintain Council's roads, drains, bridges, footpaths, public lighting, coastal structures, pavement markings, signs and street	<i>Inc</i>	343	347	314
		<i>Exp</i>	5,692	6,496	6,535

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Infrastructure maintenance	furniture. - Manage street and footpath cleaning contracts. • 13,000 km of streets swept. • 93,810 square meters of local roads resealed. • 5.2 km of footpaths renewed. • 843 km of storm water drains maintained.	Surplus / (deficit)	(5,349)	(6,148)	(6,221)
Land use policy and planning	- Develop policies and implement plans to ensure population growth is balanced with community amenity. - Undertake strategic planning work to drive investment and renewal, accommodate Kingston's future population and provide for a broader net community benefit. - Maintain and update the Kingston Planning Scheme as required to ensure it is serving the needs of the broader community.  • 198,340 people are expected to live in Kingston by 2041. • 1,093 planning application decisions made.	Inc	3,533	3,087	3,015
		Exp	6,889	7,609	8,395
		Surplus / (deficit)	(3,355)	(4,521)	(5,380)
Maintaining open space	- Maintain Kingston's open spaces, playgrounds, sports grounds and facilities. - Plant and maintain street and park trees including programmed and 'reactive' tree pruning. - Maintain bushland, foreshore and formalised landscaped areas. • Approximately 81,000 street and park trees form Kingston's mature tree canopy. • 3,219 street and park trees planted. • 259 playgrounds, parks and reserves maintained.	Inc	362	535	512
		Exp	16,345	18,182	20,724
		Surplus / (deficit)	(15,984)	(17,646)	(20,211)
Maintenance of Council's buildings	- Ensure statutory compliance for Council's buildings. - Manage refurbishment and planned upgrades of Council's buildings - Undertake inspection and condition auditing of Council's buildings and ensure they are safe and fit for purpose. • 5,186 building maintenance requests received. • 27% of Council buildings compliant with Disability (Access to Premises – Buildings) Standards 2010.	Inc	96	130	130
		Exp	8,155	7,037	7,373
		Surplus / (deficit)	(8,060)	(6,907)	(7,243)
		Inc	-	-	-

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Planning and improving open space	- Create liveable, active, inclusive and connected spaces to improve the health and wellbeing of our community and environment. • 173 items of furniture installed – including bins, shelters, bike hoops, seats and picnic tables.	Exp	730	665	603
		Surplus / (deficit)	(730)	(665)	(603)
Planning, design and development of Council's buildings	- Manage major capital works building projects. - Plan facilities for future Council needs. - Undertake inspection and condition auditing of Council's buildings and ensure they are safe and fit for purpose. • \$23.8 million invested in redeveloping community buildings.	Inc	-	-	-
		Exp	994	456	-
		Surplus / (deficit)	(994)	(456)	-
Strategic asset management	- Strategic planning for lifecycle renewal of road, drainage, facilities and open space assets. - Ongoing asset condition assessments. • \$2.8 billion in community assets managed by Council.	Inc	208	164	774
		Exp	2,095	2,291	2,446
		Surplus / (deficit)	(1,887)	(2,127)	(1,672)
Urban area transformation	- Implement strategic placemaking projects and actions identified in adopted Activity Centre Structure Plans. - Lead design advocacy for level crossing removals and major State Government transport projects for which urban design and place-based input are required. - Provide urban design review for major development applications to ensure optimal outcomes for the community.	Inc	-	245	252
		Exp	1,137	448	1,001
		Surplus / (deficit)	(1,137)	(203)	(749)
Total Liveable			(40,572)	(44,010)	(48,422)

Note: attendance and usage of some services was affected by COVID-19.

**Major initiatives**

- Finalise and commence implementation of the Funding and Community Use Agreements with Hawthorn Football Club to encourage healthy, active lifestyles and establish strong community connections.
- Develop the detailed design for the new Aquatic facility and commence procurement for the construction contract, ensuring the future health and wellbeing of our community.
- Complete the Carrum Surf Life Saving Club expansion project.
- Complete construction of the Regent Parks Pavilion project.
- Complete construction of the Dingley Pavilion project.
- Complete construction of the GR-Bricker Pavilion project.
- Commence redevelopment of Chelsea netball courts and carpark.
- Commence redevelopment of the universal change room construction at Walter Galt Reserve.
- Commence the construction of the Dingley Village Community Precinct – Stage 2
- Deliver a diverse range of public artworks, which are in line with the Public Art Policy and Public Art Strategic Placement Plan.
- Deliver premium programming content for the Kingston City Hall, Kingston Arts Centre, and the Shirley Burke Theatre.
- Influence precinct scale outcomes to be delivered by Suburban Rail Loop in Cheltenham and Highett through urban design and strategic planning work
- Council led design advocacy to influence and enhance outcomes proposed through the Level Crossing Removal Project in Mordialloc, Aspendale and Highett.

**Other initiatives**

- Install the Disc Golf Course at Bicentennial Park.
- Establish proactive civil maintenance inspection schedules.
- Commence development of the Community Infrastructure Framework to plan for community needs now and into the future.
- Advocate for Council's decisions at VCAT and continue to provide positive mediated outcomes.
- Progress the strategic work to update Councils Heritage Strategy.
- Review the application and permit process for events held on Council land, to ensure improved outcomes for the arts and events sector.

**Service performance outcome indicators**

Service	Indicator	Performance measure	2021/22
		Calculation	Actual
Statutory Planning	Service standard	<b>Planning applications decided within required timeframes</b> (Percentage of regular and VicSmart planning application decisions made within legislated timeframes)	58.59%
		[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	

## 2.2 STRATEGIC DIRECTION - SUSTAINABLE

**Strategic Objective – We prioritise our environment and reduce our impact on the earth.**

**Strategies for achieving the objectives:**

- recognise climate change and actively address our climate and ecological emergency
- consider environmental sustainability in all Council decisions
- protect and enhance our foreshore, marine environment, waterways and wetlands
- protect and enhance the Green Wedge and progress the delivery of the Chain of Parks
- build sustainable transport options to reduce congestion and pollution
- enable choice of movement across our city
- actively promote the use of emerging technologies to influence a more sustainable built environment.

**Services**

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Environment management and education	- Help the community to live and work more sustainably in response to emerging environmental challenges such as climate change. - Coordinate delivery of Council's Climate and Ecological Emergency Response Plan (CEERP). - Work with community, business and industry across Kingston to reduce emissions in line with the CEERP targets. - Coordinate and initiate work by other departments across Council to achieve net zero corporate emissions by 2025. • 22,500 megalitres of recycled water used across Kingston's parks and reserves.	Inc	-	-	-
		Exp	1,588	1,585	2,103
		Surplus / (deficit)	(1,588)	(1,585)	(2,103)
Foreshore management and maintenance	- Coordinate the management and maintenance of the foreshore. • 13 km and 50 ha of foreshore reserve maintained. • 22,000 indigenous plants planted. • 244 tonnes of beach litter collected.	Inc	30	-	-
		Exp	586	764	1,087
		Surplus / (deficit)	(556)	(764)	(1,087)
Transport planning and traffic engineering	- Manage local area traffic and parking. - Implement the Kingston Integrated Transport Strategy. • 618 kilometres of local roads in Kingston as at March 2022.	Inc	368	332	86
		Exp	1,045	1,039	1,057
		Surplus / (deficit)	(677)	(708)	(971)
Waste services	- Manage the collection of kerbside garbage, recycling and green waste bins and the collection of hard waste. - Manage the collection of commercial waste. - Provide waste education programs to the community. • Over 6.3 million bins collected annually. • 19,644 tonnes of green waste and recyclables processed and diverted from landfill.	Inc	1,014	825	793
		Exp	19,131	21,109	21,414
		Surplus / (deficit)	(18,117)	(20,284)	(20,621)
Total Sustainable			(20,938)	(23,341)	(24,784)

Note: attendance and usage of some services was affected by COVID-19.

**Major initiatives**

- Continue to work in partnership with the Victorian Government to deliver the Chain of Parks including implementation of the Chain of Parks Trail Masterplan and State Government grant funded planning projects.
- Continue partnering with the State Government to strategically plan for the Kingston Fields Regional Sporting Precinct, delivering new innovative sporting programs, events and partnerships to the community.
- Design and commence construction of the shared path and traffic treatment link to Karkarook Park to Settlement Creek/Clayton Road, allowing greater movement across our municipality.

**Other initiatives**

To achieve Council's Net Zero by 2025 goal, Council is:

- Designing a new, all-electric aquatic centre that will be powered by renewable energy
- Progressively removing gas from our facilities, so that they are powered by electricity that is provided by renewable energy sources
- Continuing to install solar panels on Council facilities
- Will be purchasing and or deploying more electric vehicles
- Swapping out fossil-fuel powered maintenance equipment for quiet, clean, efficient electrical equipment (that is charged using renewable energy)

To support our community achieve Net Zero by 2030, Council is:

- Delivering a home energy efficiency audit program for seniors in our municipality
- Planning the rollout of EV charging infrastructure
- Improving the consideration of Ecologically Sustainable Design elements in planning applications to ensure our municipality's building stock is more energy efficient, and is better prepared for climate change impacts
- Working to reduce energy use and emissions from our business and industrial sector, by providing tailored energy advice and support for businesses to transition.

Service	Indicator	Performance measure	2021/22
		Calculation	Actual
Waste management	Waste diversion	<b>Kerbside collection waste diverted from landfill</b> (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	55.28%
		[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	



## 2.3 STRATEGIC DIRECTION - PROSPEROUS

**Strategic Objective – We will embrace the concept of a 20-minute neighbourhood, support the ongoing process of decentralisation and support people to live and work locally.**

### Strategies for achieving the objectives:

- support Kingston's economy, local industry and businesses to thrive in a changing environment
- embrace innovation to further promote Kingston businesses
- promote local jobs and employment pathways
- improve connections between activity zones, public transport hubs and where people live through an integrated network
- pursue and enhance regional collaborative opportunities and partnerships
- support our local visual and performing arts community.

### Services

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Local jobs retention, growth, and diversification	- Facilitate business development, mentoring and network activities to meet current and emerging business challenges. - Support regional economic growth through participation in partnerships. - Assist businesses to navigate Council's regulatory processes. - Be a voice for the business community - within Council and to other tiers of government. • 128 Better Approvals co-ordination services processed.	Inc	540	562	117
		Exp	1,364	1,893	1,614
		Surplus / (deficit)	(824)	(1,331)	(1,497)
Total Prosperous			(824)	(1,331)	(1,497)

Note: attendance and usage of some services was affected by COVID-19.

### Major initiatives

- Develop a Kingston Economic Development Strategy to provide a long-term vision for sustainable economic growth that supports maintaining and diversifying local jobs.
- Project manage the development of a Regional Needs and Investment Framework for the Southern Region of Melbourne to more clearly communicate to Commonwealth and State Government on key regional needs.

### Other initiatives

- Implement the reforms arising from the Business-Friendly Council Approvals pilot.
- Prepare and deliver design advocacy work in response to major Victorian Government transport projects, including planned level crossing removals and the Suburban Rail Loop Project.
- Partner with retail centres impacted by level crossing removal works, ensuring proactive engagement with businesses during the major construction works.
- Deliver numerous arts grants and creative industry professional development activities to support our local creative industries and economy.

### Service performance outcome indicators

There are no Local Government Performance Reporting Framework indicators for this Strategic Direction.

## 2.4 STRATEGIC DIRECTION – HEALTHY AND INCLUSIVE

**Strategic Objective – We are progressive, inclusive and prioritise the wellbeing of all members of our community.**

**Strategies for achieving the objectives:**

- respect the importance of Aboriginal and Torres Strait Islander people in Kingston and their connection to the land
- champion social equality
- celebrate and learn from our diversity
- support community education, life-long learning and creativity
- support the inclusion of everyone in community life
- support our community's physical wellbeing
- prioritise our community's mental wellbeing
- tailor our communication to our diverse community to make communication accessible to all.

**Services**

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Children's services partnerships	- Support kindergartens and provide facilitated playgroups and planning for early years infrastructure. - Provide kindergarten central registration. • 2,000+ kindergarten registrations received from families each year. • 11 supported playgroups held each week, supporting over 130 families.	<i>Inc</i>	219	215	227
		<i>Exp</i>	617	692	674
		<i>Surplus / (deficit)</i>	(398)	(477)	(448)
Community centres	- Through the activation of Council's managed community centres, provide and support opportunities which enable local communities to strengthen connection and build relationships with others, gain information and skills and connect to services. • 14,257 participants at programs provided by Council at Council-managed community centres. • 2,400+ hours of programs provided by Council at Council-managed community centres.	<i>Inc</i>	318	363	364
		<i>Exp</i>	1,256	1,546	1,337
		<i>Surplus / (deficit)</i>	(938)	(1,183)	(974)
Community grants	- Deliver grants to the community through the Community Grants program. • \$1.6 million in community grants distributed to support community groups. • \$76,597 distributed by the Kingston Charitable Fund.	<i>Inc</i>	86	69	71
		<i>Exp</i>	1,594	1,657	1,689
		<i>Surplus / (deficit)</i>	(1,508)	(1,588)	(1,618)
Community transport	- Provide transport for community members who are unable to access mainstream transport to support social engagement within the community. • 1,708 trips on the community bus for social outings and shopping.	<i>Inc</i>	1,040	2,118	2,201
		<i>Exp</i>	904	2,062	1,978
		<i>Surplus / (deficit)</i>	136	56	223

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Family and children's centres	<ul style="list-style-type: none"> <li>- Provide high-quality long day care and kindergarten services.</li> <li>- Facilitate supported playgroups.</li> <li>• 465 full day Kindergarten places provided per week.</li> <li>• 77 sessional kindergarten places provided for 4-year-olds and 66 for 3-year-olds per week.</li> </ul>	Inc	9,604	11,449	12,440
		Exp	12,107	12,864	13,389
		Surplus / (deficit)	(2,503)	(1,414)	(948)
Family day care	<ul style="list-style-type: none"> <li>- Manage the Kingston Family Day Care service which provides care for children in the homes of registered and professional early childhood educators.</li> <li>• 240,043 hours of care provided.</li> <li>• 471 children cared for.</li> </ul>	Inc	1,608	1,591	1,480
		Exp	1,545	1,483	1,508
		Surplus / (deficit)	63	108	(28)
Homelessness support	<ul style="list-style-type: none"> <li>- Provide case management and outreach support to people experiencing homelessness or risk of homelessness within the City of Kingston and City of Bayside.</li> <li>• Assisted 191 people who were homeless or at risk of homelessness.</li> </ul>	Inc	304	285	297
		Exp	270	270	311
		Surplus / (deficit)	34	15	(14)
In-home support	<ul style="list-style-type: none"> <li>- Support people who are 'frail aged' or who have a disability to participate fully in life by providing in-home and community services (e.g. personal and domestic care, shopping assistance, respite, social outings, home maintenance and meals).</li> <li>- Provide 'packaged care' and case management to older people who need higher levels of in-home and community support.</li> <li>- Facilitate volunteering opportunities in Kingston.</li> <li>• 204,261 community care hours delivered.</li> <li>• 611 people assisted by the home modification service.</li> </ul>	Inc	25,222	25,066	30,644
		Exp	26,358	28,085	33,843
		Surplus / (deficit)	(1,136)	(3,019)	(3,199)
Leisure and aquatic centres	<ul style="list-style-type: none"> <li>- Provide accessible leisure, health and fitness, and aquatic opportunities to the community.</li> <li>- Deliver essential aquatic education programs for all ages and abilities ensuring our community remains safe in and around water.</li> <li>- Improve the health and wellbeing of the Kingston community by increasing opportunities for physical activity, social connections, education and family leisure time, in turn, reducing the burden on the health system.</li> <li>• 414,442 visits to Kingston's Leisure Centre.</li> <li>• 2,600 Learn to Swim enrolments on average.</li> <li>• 1,553 Kingston Active members on average.</li> </ul>	Inc	3,534	4,844	5,156
		Exp	6,183	7,148	7,745
		Surplus / (deficit)	(2,649)	(2,304)	(2,589)
Libraries and community centres	<ul style="list-style-type: none"> <li>- Provide a wide range of library collections and services including online and through the home library service.</li> </ul>	Inc	1,109	1,118	1,152
		Exp	5,761	6,153	6,269

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
	<ul style="list-style-type: none"> <li>- Provide library programs and activities for the whole community.</li> <li>- Promote reading, literacy and lifelong learning.</li> <li>- Strengthen community awareness of local history.</li> <li>• 824,757 library loans (physical collection and eBooks).</li> <li>• 10,156 attendances by carers and children at story times.</li> </ul>	Surplus / (deficit)	(4,652)	(5,035)	(5,117)
Maternal and child health and immunisation	<ul style="list-style-type: none"> <li>- Deliver a universal and enhanced maternal and child health service.</li> <li>- Provide an immunisation service.</li> <li>• 10 maternal child health centres.</li> <li>• 16,456 maternal and child health consultations held.</li> <li>• 11,198 immunisations delivered.</li> </ul>	Inc	1,817	1,582	1,550
		Exp	3,893	3,987	3,961
		Surplus / (deficit)	(2,076)	(2,405)	(2,411)
Outside school hours programs	<ul style="list-style-type: none"> <li>- Deliver before and after school programs and school holiday programs.</li> <li>• 11,634 before school care attendances.</li> <li>• 32,512 after school care attendances.</li> <li>• 2,288 School Holiday Program attendances.</li> </ul>	Inc	1,413	2,227	2,039
		Exp	1,611	1,863	2,089
		Surplus / (deficit)	(198)	364	(50)
School crossing supervisors	<ul style="list-style-type: none"> <li>- Provide school crossing supervisors.</li> <li>• 84 school crossings supervised.</li> </ul>	Inc	475	569	589
		Exp	1,216	1,424	1,452
		Surplus / (deficit)	(741)	(855)	(863)
Social development and planning	<ul style="list-style-type: none"> <li>- Provide evidence and data to support decision making and develops policy and frameworks to guide activity that encourages wellbeing, equity and inclusion.</li> <li>• 220 community groups supported.</li> </ul>	Inc	286	443	211
		Exp	2,450	3,578	4,016
		Surplus / (deficit)	(2,164)	(3,136)	(3,805)
Social support	<ul style="list-style-type: none"> <li>- Strengthen the capacity of not for profit groups and organisations through community partnerships, programs and training with a focus on community leadership, community recognition, volunteering, neighbourhood houses, men's sheds and community groups and organisations.</li> <li>- Work alongside community members, empowering them to create stronger and more connected communities with a focus on reconciliation, diversity, access, equity and inclusion.</li> <li>• 1,600 volunteering hours provided by the community in Kingston's social development community programs.</li> </ul>	Inc	1,519	1,930	1,874
		Exp	1,030	1,394	1,336
		Surplus / (deficit)	489	535	538
Sports and recreation	<ul style="list-style-type: none"> <li>- Encourage increased participation in sport, recreation, play and leisure activities to build community connections, encourage social</li> </ul>	Inc	121	259	264
		Exp	1,029	901	1,184

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
	inclusion and improve physical and mental health and wellbeing. - Lead the planning and development of improved sport, recreation and play opportunities through the preparation of strategic plans for recreation reserves, sports facilities and physical activities. • Over 145 sporting clubs in Kingston. • 7,600+ summer users and 13,500+ winter users of outdoor sporting facilities.	Surplus / (deficit)	(908)	(643)	(920)
Youth and family services	- Provide youth activities, youth work, and counselling to young people. - Provide support services to vulnerable families. • 8,781 contacts with young people. • 2,016 contacts with vulnerable families.	Inc	252	275	317
		Exp	1,172	1,552	1,673
		Surplus / (deficit)	(919)	(1,277)	(1,357)
Total Healthy & Inclusive			(20,069)	(22,257)	(23,578)

Note: attendance and usage of some services was affected by COVID-19

#### Major initiatives

- Review the selection of library services and programs across the municipality to ensure they continue to meet community needs.

#### Other initiatives

- Continue to support the Derrimut Weelam Gathering Place to develop new programs to increase community engagement.
- Undergo Rainbow Tick accreditation for Kingston Youth Services to ensure that all policies, processes, systems and services are inclusive of LGBTIQ+ young people
- Prioritise female participation in sport and access to facilities, grounds and match times, through the 'Change of Our Game' initiative.
- Develop and commence implementation of a community leadership program to enhance leadership skills of women and people from diverse backgrounds. Review the service delivery at each library branch, in terms of footprint and literacy offerings, to provide for greater accessibility and diversity options.
- Implement strategies to attract new Family Day Care educators, improving choice for families and cost advantages for Kingston.
- Develop and deliver a set of programs and outreach activities, which are inclusive of the ageing population and focused on life-long learning.
- Support the foreshore clubs to promote and provide increased community participation opportunities.
- Provide opportunities to promote and deliver inclusive programs and access to sport and recreational facilities for our community.
- Work with community groups and sporting clubs to reduce reliance on funding or support received from the gambling industry, as per the Gambling Action Plan (2021-25).
- Provide digital literacy programs with access to computers and iPads to enable people to better access services and connect socially online.

- Translate and convert key printed materials to ensure non-digital community members have access to information.

#### Service performance outcome indicators

Service	Indicator	Performance measure Calculation	2021/22 Actual
Aquatic facilities	Utilisation	<b>Utilisation of aquatic facilities</b> (Number of visits to aquatic facilities per head of municipal population)  <i>[Number of visits to aquatic facilities / Municipal population]</i>	2.60
Libraries	Participation	<b>Library membership</b> (Percentage of resident municipal population who are registered library members)  <i>[Number of registered library members / Municipal population] x100</i>	New Indicator for 2023-24
Maternal and Child Health	Participation	<b>Participation in MCH service</b> (Percentage of children enrolled who participate in the MCH service)  <i>[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100</i>	74.54%
		<b>Participation in MCH service by Aboriginal children</b> (Percentage of Aboriginal children enrolled who participate in the MCH service)  <i>[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</i>	72.92%

## 2.5 STRATEGIC DIRECTION - SAFE

**Strategic Objective – Our community will feel safe, and be safe, in all aspects of their lives.**

### Strategies for achieving the objectives:

- design an environment and infrastructure that promotes better safety and accessibility
- support safe travel through various modes of transport
- improve feelings of safety across Kingston's diverse community
- strive to provide an environment free from all forms of family violence
- foster caring attitudes and a safe environment for native wildlife and domestic animals
- provide a well maintained and clean environment for residents.

### Services

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Animal management and local laws	- Provide education and enforcement, investigation and resolution of issues related to the Community Local Law, including animal management. - Identify and prevent fire risks and pollution. • 21,303 pets registered.	<i>Inc</i>	1	-	-
		<i>Exp</i>	327	227	236
		<i>Surplus / (deficit)</i>	(326)	(227)	(236)
Food safety regulation and health	- Monitor and educate about local public health standards and investigate infectious disease outbreaks. - Deliver the food surveillance program to ensure safe food supply for the community and that Council and businesses meet their statutory obligations. • 1,173 food compliance visits. • 179 food samples taken and analysed.	<i>Inc</i>	960	1,142	1,349
		<i>Exp</i>	1,470	1,691	1,750
		<i>Surplus / (deficit)</i>	(510)	(549)	(401)
Local law education and enforcement	- Provide education and enforcement, investigation and resolution of issues related to the Community Local Law. • 3,008 local law complaints investigated.	<i>Inc</i>	1,457	1,529	1,588
		<i>Exp</i>	1,740	2,044	2,067
		<i>Surplus / (deficit)</i>	(284)	(515)	(480)
Municipal emergency management	- Coordinate Council-wide emergency management planning, including building community resilience, emergency risk assessment and mitigation, emergency response and recovery and liaising with emergency services.	<i>Inc</i>	-	40	41
		<i>Exp</i>	171	593	744
		<i>Surplus / (deficit)</i>	(171)	(553)	(703)
Parking enforcement	- Monitor and patrol Kingston to ensure compliance with road rules. - Enforce parking compliance within timed parking areas to promote parking availability. - Prosecute unpaid fines in the Magistrates Court and Infringement Court. • 2,158 complaints about illegally parked vehicles investigated. • 11,810 parking infringements issued.	<i>Inc</i>	2,789	3,753	3,953
		<i>Exp</i>	2,171	2,372	2,400
		<i>Surplus / (deficit)</i>	618	1,381	1,553

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Road safety	- Provide road safety education to the local community from preschool age to older adults. - Encourage active transport, especially for children and young people. • 21 road safety programs, with 175 sessions held.	Inc	29	82	84
		Exp	51	105	109
		Surplus / (deficit)	(22)	(23)	(25)
Street lighting maintenance	- Ensure that street lighting is operational and effective throughout the municipality. • 12,000 Kingston streetlights maintained, including around 4,000 shared with VicRoads on arterial roads.	Inc	-	-	-
		Exp	1,162	1,161	1,161
		Surplus / (deficit)	(1,162)	(1,161)	(1,161)
Total Safe			(1,856)	(1,646)	(1,452)

Note: attendance and usage of some services was affected by COVID-19

### Major initiatives

- Implement Council's Road Rehabilitation and Surfacing Programs as part of Council's 2023-24 Capital Works Program.

### Other initiatives

- Commence the demolition of the former Don Tatnell building to support associated remediation and activation of the site.
- Work with key partners to co-ordinate initiatives to improve perception of safety throughout the summer season.
- Promote and deliver inclusive and appropriate aquatic education and 'Learn to Swim' programs across our diverse and multicultural community to reduce drownings and support health and wellbeing outcomes.
- Deliver the 16 Days of Activism Against Family Violence community awareness campaign. Explore free first-time animal registration to increase our pet registration database.
- Deliver a range of initiatives that promote responsible pet ownership.
- Develop a matrix of contaminated sites including their respective attributes and risk mitigation.
- Review and implement recommendations of the VAGO Audit into the Food Act compliance.



**Service performance outcome indicators**

Service	Indicator	Performance measure Calculation	2021/22 Actual
Roads	Condition	<b>Sealed local roads maintained to condition standards</b> (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	98.72%
Animal management	Health and safety	<b>Animal management prosecutions</b> (Percentage of successful animal management prosecutions) (Number of successful animal management prosecutions / Total number of animal management prosecutions) x100	100%
Food safety	Health and safety	<b>Critical and major non-compliance outcome notifications</b> (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	94.22%

## 2.6 STRATEGIC DIRECTION – WELL-GOVERNED

**Strategic Objective – Council will be collaborative, accountable, transparent, responsive, well-informed and efficient.**

**Strategies for achieving the objectives:**

- hold ourselves to the highest standard of governance and integrity
- focus all of our decision-making on the Kingston community
- look after the community's financial resources responsibly and efficiently
- openly report our progress and performance
- actively seek broad community participation
- deliver exceptional customer experiences.

**Services**

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Communications and engagement	- Facilitate communication between the City of Kingston and the community. - Facilitate opportunities for the community to inform decision-making. • 120+ community consultations held. • Advocated to other levels of government on a broad range of issues of importance to the community.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,376	1,527	1,915
		<i>Surplus / (deficit)</i>	(1,376)	(1,527)	(1,915)
Council governance and administration	- Oversee the development and delivery of all Corporate Planning functions including the Council Plan, corporate performance reporting and strategic and service planning. - Advocate for improved customer outcomes through resolution of customer complaints and Councillor requests. - Facilitate continuous improvement initiatives for improved customer experience. - Coordinate the audit program. - Administer Council meetings, elections and maintain statutory records. - Manage Council's compliance, integrity and transparency functions e.g. Freedom of Information requests, information privacy functions and coordinate Protected Disclosures. - Facilitate consultation through Council's Strategic Advisory Committees. - Administer the Quick Response Grants program. - Manage Council's corporate information, including electronic and physical business records. • 4,541 hits on the Council Meeting web streaming. • 49 Freedom of Information requests received. • 163,958 incoming correspondence items registered.	<i>Inc</i>	194	22	12
		<i>Exp</i>	6,442	8,051	8,471
		<i>Surplus / (deficit)</i>	(6,248)	(8,029)	(8,459)
		<i>Inc</i>	-	2	2

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Customer Service	<ul style="list-style-type: none"> <li>- Deliver exceptional customer service in line with Council's customer commitment.</li> <li>- Provide multiple customer contact and service options.</li> <li>- Foster a customer-responsive culture across Council.</li> <li>- Improve visibility and responsiveness to customer complaints.</li> <li>• 121,602 calls received.</li> <li>• 1,753 live chat interactions.</li> <li>• 18,965 questions answered by Kingston's Chatbot</li> </ul>	Exp	2,175	2,828	3,151
		Surplus / (deficit)	(2,175)	(2,826)	(3,149)
Digital design and events	<ul style="list-style-type: none"> <li>- Deliver local festivals and events to promote community involvement and engagement.</li> <li>- Facilitate and support community-run events in Kingston.</li> <li>- Hold citizenship ceremonies.</li> <li>- Administer the Kingston Charitable Fund.</li> <li>- Manage Council's digital platforms.</li> <li>• 42,877 Facebook likes as at December 2021.</li> <li>• 8,124 LinkedIn followers as at December 2021.</li> <li>• 350,962 sessions on Council's websites as at December 2021.</li> <li>• 111 community-run events facilitated or supported by Kingston.</li> <li>• \$16,760 distributed by the Kingston Charitable Fund.</li> </ul>	Inc	41	108	235
		Exp	2,068	2,811	3,265
		Surplus / (deficit)	(2,026)	(2,703)	(3,030)
Executive services	<ul style="list-style-type: none"> <li>- Provide responsible stewardship of the community's resources.</li> <li>- Foster a corporate culture that promotes service excellence, good governance and accountability within a fair, safe and healthy work environment.</li> </ul>	Inc	-	-	-
		Exp	2,665	2,304	2,997
		Surplus / (deficit)	(2,665)	(2,304)	(2,997)
Financial management	<ul style="list-style-type: none"> <li>- Provide budget, performance and statutory reporting services and accounts payable, accounts receivable and payroll services.</li> <li>- Maximise return on investments within policy guidelines.</li> <li>- Provide financial analysis and advice to support decision making.</li> <li>• 65,521 invoices processed.</li> </ul>	Inc	(1)	-	-
		Exp	1,289	1,272	1,315
		Surplus / (deficit)	(1,290)	(1,272)	(1,315)
Health, safety and wellbeing	<ul style="list-style-type: none"> <li>- Manage organisational risk including occupational health and safety, WorkCover, risk management and business continuity.</li> <li>- Support return to work and injury management and rehabilitation for employees.</li> <li>• COVID-19 protocols established to maintain business continuity.</li> </ul>	Inc	392	470	470
		Exp	1,200	713	596
		Surplus / (deficit)	(808)	(243)	(126)
Human resources management	<ul style="list-style-type: none"> <li>- Coordinate recruitment, industrial relations, remuneration, award/agreement interpretation, corporate training and</li> </ul>	Inc	-	-	-
		Exp	2,345	2,523	2,742

Service area	Description (figures relate to 2021/22 unless otherwise specified)		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
	Council's employee development management system. - Support the organisation in change management, leadership development, diversity and inclusion and organisational development. • 120 training and professional development courses delivered to staff.	Surplus / (deficit)	(2,345)	(2,523)	(2,742)
Manage Council's property portfolio	- Provide advice to Council's service departments on occupancy arrangements (leases & licences). - Oversee contaminated and landfill lands ensuring pollution abatement notices and other compliance requirements are complied with. • Develop Council's Property Strategy and provide strategic property guidance. - Manage Council's property portfolio including acquisition and disposal and leasehold properties. - Provide support services including lessors' consent for works, filming permits, and mobile food vendor permits. • Managed a property portfolio with a rental income of over \$3.1 million. • Purchased properties worth \$1.1 million.	Inc	3,717	3,900	3,990
		Exp	1,275	1,286	1,259
		Surplus / (deficit)	2,443	2,614	2,731
Procurement, fleet, insurance and contracts	- Provide support to ensure excellence and compliance in Council's procurement and contracting processes. - Manage insurance and claims for Council's activities. - Manage Council's vehicle fleet efficiently. - Manage OHS matters related to contractors engaged by Council. • 75 public quotations, tenders and expressions of interest closed. • 143 pool vehicles (passenger and light commercial) on 16 June 2022.	Inc	0	1	1
		Exp	2,848	2,937	3,518
		Surplus / (deficit)	(2,847)	(2,936)	(3,517)
Property rating and collection services	- Manage the valuation of all rateable properties within the municipality and ensure the accurate levying and collection of rates and charges due. - Undertake accurate and timely maintenance of Council's property database. • 11,959 properties registered for electronic and email rate notices. • 77,924 property assessments.	Inc	366	330	435
		Exp	1,846	2,106	2,468
		Surplus / (deficit)	(1,479)	(1,776)	(2,033)
Provision of information technology services	- Deliver information technology and communications services to the organisation including help desk support, ensuring currency of Council's information systems, disaster recovery and business continuity plans. • 1,100 personal computers/laptops supported across multiple Council sites.	Inc	-	-	-
		Exp	7,765	8,737	9,488
		Surplus / (deficit)	(7,765)	(8,737)	(9,488)
Total Well-governed			(28,584)	(32,262)	(36,040)

Note: attendance and usage of some services was affected by COVID-19

**Major initiatives**

- Implement the Kingston Service Planning and Review Framework to plan for adaptable, capable and sustainable Council services now and into the future.
- Prepare for changes in the Building Act, whereby Council will undertake new obligations in relation to inspections and building legislation.
- Redevelop the Kingston Active website to provide clear and accessible information to our community.
- Deliver the Council Community Panel engagement program to improve opportunities for deliberative consultation and ensure a wide range of views are considered in key Council decisions. The program will include a pool of 200 members, a representative 45-member panel and will be available for other key projects to draw on members as needed.

**Other initiatives**

- Implement the Community Grants Review to increase access and equity for the community.
- Deliver the Annual Organisational Planning Cycle for 2024-25, including the preliminary preparation for a new Council Plan 2025-29.
- Enhance Council's Cyber Security Management Framework to prevent information security breaches.
- Continue to support and engage the community and key stakeholders, including the Community Reference Group, in the development of the new aquatic facility.
- Continue to explore opportunities for the procurement of goods, services and works that provide community benefit through the engagement of Aboriginal and Torres Strait Islander businesses, social benefit providers and/or other social enterprises.
- Investigate opportunities to further maximise use of Council facilities.
- Continue to explore collaboration opportunities with other Councils, in the procurement of goods, services or works, as required under the Local Government Act 2020.
- Conduct a review of the Leasing and Licensing Policy and associated documentation to ensure that Council facilities continue to support the needs of the community and utilisation is maximised.
- Communicate the results of Councils performance via the Annual Community Satisfaction Survey, Local Government Performance Reporting Framework, Kingston Annual Report and Quarterly Council Plan Performance Reports to ensure accountability, transparency, and service improvement.
- Continue to enhance the quality of Councils Customer Service Channels to improve customer experience.
- Commence the preliminary planning and scoping for the upgrade of Council's customer relationship management system.
- Improve the processes associated with planning permit post-approval requirements, to ensure a more efficient process for our customers.

**Service performance outcome indicators**

Service	Indicator	Performance measure Calculation	2021/22 Actual
Governance	Consultation and engagement	<b>Satisfaction with community consultation and engagement</b> (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council. This includes consulting and engaging directly with the community on key local issues requiring decisions by Council)  [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	59.00

## 2.7 RECONCILIATION WITH BUDGETED OPERATING RESULT

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Liveable	(48,422)	55,189	6,767
Sustainable	(24,784)	25,662	879
Prosperous	(1,497)	1,614	117
Healthy & Inclusive	(23,578)	84,454	60,876
Safe	(1,452)	8,467	7,015
Well-governed	(36,040)	41,185	5,145
<b>Total</b>	<b>(135,773)</b>	<b>216,572</b>	<b>80,799</b>
<b>Expenses added in:</b>			
Depreciation	39,124		
Capital projects to be expensed to operating	7,000		
Amortisation of leases	1,750		
Pension rebates	1,350		
Other expenses	510		
<b>Surplus/(Deficit) before funding sources</b>	<b>(185,507)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	166,943		
Capital grants	7,762		
Capital contributions	786		
State Government grant	2,222		
Interest Income	2,750		
Contributions	6,025		
Net proceeds from Disposal of Assets	100		
<b>Total funding sources</b>	<b>186,588</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>1,080</b>		

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2023/24 to 2026/27 has been extracted from the Long Term Financial Plan.

At the end of each financial year Council is required to include in the Financial Statements in its Annual Report a comparison of actual income and expenditure compared with the income and expenditure in the financial statements in the Budget.

The section includes the following budgeted information:

- Comprehensive income statement
- Balance sheet
- Statement of changes in equity
- Statement of cash flows
- Statement of capital works
- Statement of human resources



## Comprehensive Income Statement

FOR THE FOUR YEARS ENDING 30 JUNE 2027

	NOTES	Forecast Actual	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	159,743	<b>166,943</b>	172,934	177,871	183,307
Statutory fees and fines	4.1.2	9,724	<b>9,988</b>	10,137	10,290	10,444
User fees	4.1.3	20,639	<b>22,331</b>	23,001	23,291	29,150
Grants - operating	4.1.4	44,084	<b>49,736</b>	51,228	52,765	54,348
Grants - capital	4.1.4	15,883	<b>7,762</b>	17,763	17,996	8,235
Contributions - monetary	4.1.5	6,826	<b>6,966</b>	6,990	6,990	6,990
Other income	4.1.6	1,933	<b>3,561</b>	3,597	3,632	3,669
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		100	<b>100</b>	-	-	-
<b>Total income / revenue</b>		<b>258,932</b>	<b>267,386</b>	<b>285,650</b>	<b>292,835</b>	<b>296,143</b>
<b>Expenses</b>						
Employee costs	4.1.7	105,024	<b>115,600</b>	118,759	122,733	129,613
Materials and services	4.1.8	101,265	<b>109,132</b>	111,893	114,871	118,179
Depreciation	4.1.9	36,695	<b>38,824</b>	40,824	42,824	44,824
Amortisation - intangible assets		300	<b>300</b>	300	71	-
Amortisation - right of use assets	4.1.10	1,250	<b>1,250</b>	1,000	1,000	1,000
Bad and doubtful debts - allowance for impairment losses	4.1.11	50	<b>50</b>	50	50	50
Borrowing costs	4.1.12	-	<b>-</b>	1,507	3,331	3,235
Finance costs - leases	4.1.13	500	<b>500</b>	500	500	500
Other expenses		650	<b>650</b>	668	685	702
<b>Total expenses</b>		<b>245,734</b>	<b>266,306</b>	<b>275,501</b>	<b>286,064</b>	<b>298,103</b>
<b>Surplus/(deficit) for the year</b>		<b>13,198</b>	<b>1,080</b>	<b>10,149</b>	<b>6,770</b>	<b>(1,959)</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment /(decrement)		-	<b>-</b>	-	-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>13,198</b>	<b>1,080</b>	<b>10,149</b>	<b>6,770</b>	<b>(1,959)</b>

The above Comprehensive Income Statement should be read in conjunction with the accompanying notes.

**Balance Sheet**

FOR THE FOUR YEARS ENDING 30 JUNE 2027

		Forecast Actual	Budget	Projections		
NOTES		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		139,948	<b>118,927</b>	113,064	126,212	117,096
Trade and other receivables		33,792	<b>36,139</b>	33,148	30,866	29,299
Prepayments		1,000	<b>1,000</b>	1,000	1,000	1,000
Non-current assets classified as held for sale		1,199	<b>1,199</b>	1,199	1,199	1,199
Other assets		430	<b>430</b>	430	430	430
<b>Total current assets</b>	4.2.1	176,369	<b>157,695</b>	148,842	159,706	149,024
<b>Non-current assets</b>						
Other financial assets		250	<b>250</b>	250	250	250
Property, infrastructure, plant & equipment		3,008,472	<b>3,029,345</b>	3,073,606	3,099,683	3,107,511
Right-of-use assets	4.2.4	7,825	<b>6,575</b>	5,575	4,575	3,575
Investment property		4,038	<b>4,038</b>	4,038	4,038	4,038
Intangible assets		671	<b>371</b>	71	-	-
<b>Total non-current assets</b>	4.2.1	3,021,256	<b>3,040,579</b>	3,083,540	3,108,546	3,115,374
<b>Total assets</b>		3,197,626	<b>3,198,274</b>	3,232,382	3,268,253	3,264,398
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		34,266	<b>34,266</b>	34,266	34,266	34,266
Trust funds and deposits		18,411	<b>18,411</b>	18,411	18,411	18,411
Unearned income/revenue		18,919	<b>18,919</b>	18,919	18,919	18,919
Provisions		22,093	<b>22,093</b>	22,093	22,093	22,093
Interest-bearing liabilities	4.2.3	-	<b>-</b>	701	1,613	1,715
Lease liabilities	4.2.4	951	<b>951</b>	951	951	951
<b>Total current liabilities</b>	4.2.2	94,640	<b>94,640</b>	95,341	96,253	96,355
<b>Non-current liabilities</b>						
Provisions		1,867	<b>1,867</b>	1,867	1,867	1,867
Interest-bearing liabilities	4.2.3	-	<b>-</b>	23,639	52,158	50,444
Lease liabilities	4.2.4	8,486	<b>8,054</b>	7,673	7,341	7,059
<b>Total non-current liabilities</b>		10,353	<b>9,921</b>	33,179	61,366	59,370
<b>Total liabilities</b>		104,993	<b>104,561</b>	128,520	157,620	155,725
<b>Net assets</b>		3,092,633	<b>3,093,713</b>	3,103,862	3,110,633	3,108,673
<b>Equity</b>						
Accumulated surplus		1,490,990	<b>1,491,733</b>	1,502,447	1,503,940	1,504,985
Asset revaluation reserve		1,553,838	<b>1,553,838</b>	1,553,838	1,553,838	1,553,838
Reserves		47,805	<b>48,142</b>	47,577	52,854	49,851
<b>Total equity</b>	4.2.5	3,092,633	<b>3,093,713</b>	3,103,862	3,110,633	3,108,673

The above Balance Sheet should be read in conjunction with the accompanying notes.

### 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
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		3,079,435	1,482,661	1,553,838	42,936
Surplus/(deficit) for the year		13,198	13,198	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(12,887)	-	12,887
Transfers from other reserves		-	8,018	-	(8,018)
<b>Balance at end of the financial year</b>		<b>3,092,633</b>	<b>1,490,990</b>	<b>1,553,838</b>	<b>47,805</b>
<b>2024 Budget</b>					
Balance at beginning of the financial year		3,092,633	1,490,990	1,553,838	47,805
Surplus/(deficit) for the year		1,080	1,080	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(10,500)	-	10,500
Transfers from other reserves	4.3.1	-	10,163	-	(10,163)
<b>Balance at end of the financial year</b>		<b>3,093,713</b>	<b>1,491,733</b>	<b>1,553,838</b>	<b>48,142</b>
<b>2025</b>					
Balance at beginning of the financial year		3,093,713	1,491,733	1,553,838	48,142
Surplus/(deficit) for the year		10,149	10,149	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(9,859)	-	9,859
Transfers from other reserves		-	10,424	-	(10,424)
<b>Balance at end of the financial year</b>		<b>3,103,862</b>	<b>1,502,447</b>	<b>1,553,838</b>	<b>47,577</b>
<b>2026</b>					
Balance at beginning of the financial year		3,103,862	1,502,447	1,553,838	47,577
Surplus/(deficit) for the year		6,770	6,770	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(10,997)	-	10,997
Transfers from other reserves		-	5,720	-	(5,720)
<b>Balance at end of the financial year</b>		<b>3,110,633</b>	<b>1,503,940</b>	<b>1,553,838</b>	<b>52,854</b>
<b>2027</b>					
Balance at beginning of the financial year		3,110,633	1,503,940	1,553,838	52,854
Surplus/(deficit) for the year		(1,959)	(1,959)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(9,896)	-	9,896
Transfers from other reserves		-	12,900	-	(12,900)
<b>Balance at end of the financial year</b>		<b>3,108,673</b>	<b>1,504,985</b>	<b>1,553,838</b>	<b>49,851</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## Statement of Cash Flows

FOR THE FOUR YEARS ENDING 30 JUNE 2027

Notes	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	146,963	165,354	176,703	180,944	185,814
Statutory fees and fines	9,481	9,738	9,884	10,032	10,183
User fees	20,123	21,773	22,426	22,709	28,421
Grants - operating	44,084	49,736	51,228	52,765	54,348
Grants - capital	15,883	7,762	17,763	17,996	8,235
Contributions - monetary	6,826	6,966	6,990	6,990	6,990
Other receipts	1,933	3,561	3,597	3,632	3,669
Employee costs	(105,024)	(115,600)	(118,759)	(122,733)	(129,613)
Materials and services	(101,265)	(109,132)	(111,893)	(114,871)	(118,179)
Other payments	(650)	(650)	(668)	(685)	(702)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	38,354	39,508	57,271	56,779
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(59,342)	(59,697)	(85,185)	(69,001)	(52,752)
Proceeds from sale of property, infrastructure, plant and equipment	100	100	100	100	100
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(59,242)	(59,597)	(85,085)	(68,901)
<b>Cash flows from financing activities</b>					
Finance costs	-	-	(1,507)	(3,331)	(3,235)
Proceeds from borrowings	-	-	25,000	30,950	-
Repayment of borrowings	-	-	(660)	(1,518)	(1,613)
Interest paid - lease liability	(500)	(500)	(500)	(500)	(500)
Repayment of lease liabilities	(480)	(432)	(382)	(332)	(282)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(980)	(932)	21,952	25,269
Net increase/(decrease) in cash & cash equivalents		(21,868)	(21,021)	(5,863)	13,147
Cash and cash equivalents at the beginning of the financial year		161,816	139,948	118,927	113,064
<b>Cash and cash equivalents at the end of the financial year</b>		139,948	118,927	113,064	126,212
				126,212	117,096

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

**Statement of Capital Works**  
FOR THE FOUR YEARS ENDING 30 JUNE 2027

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Property</b>					
Land	585	155	300	170	5,315
Land improvements	-	-	-	-	-
Buildings	42,125	20,821	18,214	4,500	11,240
Heritage buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Leasehold improvements	-	-	-	-	-
<b>Total property</b>	<b>42,710</b>	<b>20,976</b>	<b>18,514</b>	<b>4,670</b>	<b>16,555</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment	678	250	300	300	300
Fixtures, fittings and furniture	60	200	200	200	200
Computers & Telecommunications	3,181	740	450	450	1,730
Library books	998	1,166	1,181	1,213	1,237
Cultural Assets	331	860	800	800	800
<b>Total plant and equipment</b>	<b>5,248</b>	<b>3,216</b>	<b>2,931</b>	<b>2,963</b>	<b>4,267</b>
<b>Infrastructure</b>					
Roads	9,866	8,063	10,648	10,798	10,980
Bridges	-	-	-	-	-
Footpaths & Cycleways	1,800	1,500	2,200	1,200	1,200
Drainage	3,167	2,635	3,700	4,200	6,350
Recreational, Leisure & Community Facilities	9,849	8,810	41,770	50,590	11,300
Parks, open space and streetscapes	6,553	7,783	9,624	4,150	5,550
Off Street Carparks	863	-	3,500	4,000	4,000
Other infrastructure	-	-	-	-	-
<b>Total infrastructure</b>	<b>32,098</b>	<b>28,791</b>	<b>71,442</b>	<b>74,938</b>	<b>39,380</b>
<b>Total capital works expenditure</b>	<b>80,056</b>	<b>52,983</b>	<b>92,887</b>	<b>82,571</b>	<b>60,202</b>
<b>Represented by:</b>					
New asset expenditure	12,029	7,229	11,994	7,458	9,483
Asset renewal expenditure	44,831	26,533	39,700	32,325	34,225
Asset expansion expenditure	8,304	9,782	16,596	13,368	10,899
Asset upgrade expenditure	14,892	9,439	24,597	29,421	5,597
<b>Total capital works expenditure</b>	<b>80,056</b>	<b>52,983</b>	<b>92,887</b>	<b>82,571</b>	<b>60,202</b>
Grants	21,011	5,666	17,670	17,031	7,305
Contributions	994	200	2,374	-	-
Council cash	58,052	47,117	47,843	34,590	52,897
Borrowings	-	-	25,000	30,950	-
<b>Total capital works expenditure</b>	<b>80,056</b>	<b>52,983</b>	<b>92,887</b>	<b>82,571</b>	<b>60,202</b>

The above Statement of Capital Works should be read in conjunction with the accompanying notes.

## Statement of Human Resources

FOR THE FOUR YEARS ENDING 30 JUNE 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	103,784	<b>114,310</b>	117,469	121,443	128,323
Employee costs - capital	1,240	<b>1,290</b>	1,290	1,290	1,290
<b>Total staff expenditure</b>	<b>105,024</b>	<b>115,600</b>	<b>118,759</b>	<b>122,733</b>	<b>129,613</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	1,032.5	<b>1,071.2</b>	1,071.2	1,071.2	1,071.2
Total staff numbers	1,032.5	<b>1,071.2</b>	1,071.2	1,071.2	1,071.2

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2023/24	Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Access Care	20,781	10,812	9,490	479	
Active Kingston	6,319	3,178	412	2,728	
Advocacy, Communications & Engagement	2,193	2,130	64	-	
Arts, Events & Libraries	8,789	5,421	2,581	788	
City Development	6,747	6,415	332	-	
City Economy and Innovation	2,544	2,411	134	-	
City Strategy	2,479	2,152	325	2	
City Works	4,305	4,240	66	-	
Compliance and Amenity	4,639	3,112	1,128	399	
Customer Experience and Corporate Performance	4,420	3,550	870	-	
Executive Services	3,123	2,993	130	-	
Family, Youth & Childrens' Services	19,905	8,385	9,782	1,739	
Finance	2,630	2,312	318	-	
Governance	1,211	745	467	-	
Inclusive Communities	4,130	3,195	802	133	
Information Services & Strategy	2,952	2,952	-	-	
Infrastructure	2,666	2,263	73	330	
Open Space	6,593	6,501	92	-	
People Support	2,452	2,236	216	-	
Procurement & Contracts	689	630	59	-	
Project Management Office	1,895	1,895	-	-	
Property Services	644	525	119	-	
Total permanent staff expenditure	112,108	78,051	27,459	6,598	
Other employee related expenditure	2,202				
Capitalised labour costs	1,290				
<b>Total expenditure</b>	<b>115,600</b>				

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

Department	Budget 2023/24	Comprises			
		Permanent Full Time	Part time	Casual	Temporary
Access Care	217.6	92.7	124.5	0.4	
Active Kingston	41.6	31.0	5.5	5.1	
Advocacy, Communications & Engagement	18.6	18.0	0.6	-	
Arts, Events & Libraries	79.5	48.5	29.0	2.0	
City Development	59.5	54.6	4.9	-	
City Economy and Innovation	21.6	20.2	1.4	-	
City Strategy	19.9	17.0	2.9	-	
City Works	45.6	45.0	0.6	0.0	
Compliance and Amenity	52.3	31.0	20.4	0.9	
Customer Experience and Corporate Performance	44.5	34.2	10.3	-	
Executive Services	12.2	11.0	1.2	-	
Family, Youth & Childrens' Services	196.4	82.8	106.5	7.2	
Finance	25.0	21.0	4.0	-	
Governance	9.8	6.0	3.8	-	
Inclusive Communities	36.7	25.4	11.1	0.2	
Information Services & Strategy	24.6	24.6	-	-	
Infrastructure	43.9	43.0	0.6	0.3	
Open Space	75.0	74.2	0.8	-	
People Support	21.0	18.6	2.4	-	
Procurement & Contracts	5.6	5.0	0.6	-	
Project Management Office	15.0	15.0	-	-	
Property Services	5.4	4.0	1.4	-	
<b>Total staff</b>	<b>1,071.2</b>	<b>722.7</b>	<b>332.6</b>	<b>16.0</b>	<b>-</b>

See 4.1.7 for further information on Employee Costs.

### 3.1 Human Resources Summary

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Customer &amp; Corporate Support</b>				
Permanent - Full time	14,691	15,093	15,598	16,463
Women	7,428	7,631	7,887	8,318
Men	5,028	5,165	5,338	5,638
Persons of self-described gender	0	0	0	0
Vacant positions	2,236	2,297	2,374	2,507
New positions	0	0	0	0
Permanent - Part time	1,748	1,795	1,855	1,960
Women	1,201	1,234	1,275	1,347
Men	67	69	71	75
Persons of self-described gender	0	0	0	0
Vacant positions	479	492	509	537
New positions	0	0	0	0
<b>Total Customer &amp; Corporate Support</b>	<b>16,439</b>	<b>16,889</b>	<b>17,454</b>	<b>18,422</b>
<b>CFO Office</b>				
Permanent - Full time	3,458	3,553	3,672	3,878
Women	1,850	1,900	1,964	2,074
Men	1,608	1,652	1,708	1,804
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Permanent - Part time	496	509	526	556
Women	437	449	464	490
Men	59	60	62	66
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
<b>Total CFO Office</b>	<b>3,954</b>	<b>4,062</b>	<b>4,198</b>	<b>4,434</b>
<b>Community Strengthening</b>				
Permanent - Full time	26,909	27,644	28,570	30,173
Women	19,893	20,436	21,120	22,306
Men	3,904	4,011	4,145	4,378
Persons of self-described gender	91	94	97	102
Vacant positions	3,021	3,103	3,207	3,387
New positions	0	0	0	0
Permanent - Part time	22,655	23,274	24,053	25,403
Women	19,305	19,832	20,496	21,646
Men	892	917	947	1,000
Persons of self-described gender	0	0	0	0
Vacant positions	2,458	2,525	2,610	2,756
New positions	0	0	0	0
<b>Total Community Strengthening</b>	<b>49,564</b>	<b>50,918</b>	<b>52,623</b>	<b>55,577</b>
<b>Infrastructure and Open Space</b>				
Permanent - Full time	20,545	21,106	21,813	23,037
Women	5,674	5,829	6,024	6,362
Men	11,814	12,137	12,543	13,247
Persons of self-described gender	0	0	0	0
Vacant positions	3,057	3,140	3,245	3,428
New positions	0	0	0	0
Permanent - Part time	643	661	683	721
Women	431	443	458	483
Men	169	174	180	190
Persons of self-described gender	0	0	0	0
Vacant positions	43	44	45	48
New positions	0	0	0	0
<b>Total Infrastructure and Open Space</b>	<b>21,188</b>	<b>21,767</b>	<b>22,496</b>	<b>23,758</b>
<b>Planning and Place</b>				
Permanent - Full time	13,957	14,339	14,819	15,651
Women	7,138	7,333	7,579	8,004
Men	5,770	5,928	6,126	6,470
Persons of self-described gender	0	0	0	0
Vacant positions	1,049	1,078	1,114	1,177
New positions	0	0	0	0
Permanent - Part time	1,918	1,970	2,036	2,150
Women	818	840	868	917
Men	1,030	1,058	1,094	1,155
Persons of self-described gender	0	0	0	0
Vacant positions	70	72	74	78
New positions	0	0	0	0
<b>Total Planning and Place</b>	<b>15,875</b>	<b>16,309</b>	<b>16,855</b>	<b>17,801</b>
<b>Casuals, temporary and other expenditure</b>	<b>8,580</b>	<b>8,814</b>	<b>9,109</b>	<b>9,620</b>
<b>Capitalised labour costs</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>
<b>Total staff expenditure</b>	<b>115,600</b>	<b>118,759</b>	<b>122,733</b>	<b>129,613</b>



	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Customer &amp; Corporate Support</b>				
Permanent - Full time	112.4	112.4	112.4	112.4
Women	58.0	58.0	58.0	58.0
Men	35.8	35.8	35.8	35.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	18.6	18.6	18.6	18.6
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	18.3	18.3	18.3	18.3
Women	12.4	12.4	12.4	12.4
Men	0.8	0.8	0.8	0.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	5.1	5.1	5.1	5.1
New positions	0.0	0.0	0.0	0.0
<b>Total Customer &amp; Corporate Support</b>	<b>130.7</b>	<b>130.7</b>	<b>130.7</b>	<b>130.7</b>
<b>CFO Office</b>				
Permanent - Full time	30.0	30.0	30.0	30.0
Women	16.0	16.0	16.0	16.0
Men	14.0	14.0	14.0	14.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	6.0	6.0	6.0	6.0
Women	5.4	5.4	5.4	5.4
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
<b>Total CFO Office</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>
<b>Community Strengthening</b>				
Permanent - Full time	249.3	249.3	249.3	249.3
Women	179.2	179.2	179.2	179.2
Men	37.8	37.8	37.8	37.8
Persons of self-described gender	1.0	1.0	1.0	1.0
Vacant positions	31.3	31.3	31.3	31.3
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	271.2	271.2	271.2	271.2
Women	232.9	232.9	232.9	232.9
Men	10.5	10.5	10.5	10.5
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	27.8	27.8	27.8	27.8
New positions	0.0	0.0	0.0	0.0
<b>Total Community Strengthening</b>	<b>520.5</b>	<b>520.5</b>	<b>520.5</b>	<b>520.5</b>
<b>Infrastructure and Open Space</b>				
Permanent - Full time	208.2	208.2	208.2	208.2
Women	54.2	54.2	54.2	54.2
Men	114.0	114.0	114.0	114.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	40.0	40.0	40.0	40.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	7.5	7.5	7.5	7.5
Women	5.1	5.1	5.1	5.1
Men	1.8	1.8	1.8	1.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.6	0.6	0.6	0.6
New positions	0.0	0.0	0.0	0.0
<b>Total Infrastructure and Open Space</b>	<b>215.7</b>	<b>215.7</b>	<b>215.7</b>	<b>215.7</b>
<b>Planning and Place</b>				
Permanent - Full time	122.8	122.8	122.8	122.8
Women	60.8	60.8	60.8	60.8
Men	48.0	48.0	48.0	48.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	14.0	14.0	14.0	14.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	29.6	29.6	29.6	29.6
Women	9.3	9.3	9.3	9.3
Men	19.2	19.2	19.2	19.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	1.0	1.0	1.0	1.0
New positions	0.0	0.0	0.0	0.0
<b>Total Planning and Place</b>	<b>152.4</b>	<b>152.4</b>	<b>152.4</b>	<b>152.4</b>
<b>Casuals and temporary staff</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>
<b>Capitalised labour</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total staff numbers</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>

## 4. Notes to the Financial Statements

This section presents detailed information on material components of the financial statements.

### 4.1 COMPREHENSIVE INCOME STATEMENT

#### 4.1.1 Rates and Charges (\$7.2 million, 4.5% increase)

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. Please refer to Council's Revenue and Rating Plan 2023-2027 for this information.

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 total average rates in a year. For 2023/24 the FGRS cap has been set at 3.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges. The waste service charge is not included in the legislated rate cap.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.5% in line with the rate cap. This will raise total rates and charges for 2023/24 to \$166.9 million.

#### Fair Go Rates System Compliance

Kingston City Council is fully compliant with the State Government's Fair Go Rates System.

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

	2022/23 Forecast Actual \$'000	2023/24 Budget \$'000	Change \$'000	%
General rates*	131,705	137,615	5,910	4.49%
Municipal charge*	7,701	7,779	78	1.02%
Cultural and Recreational Land rates	344	344	-	0.00%
Waste management charge	18,900	20,505	1,605	8.49%
Special rates and charges	50	50	-	0.00%
Supplementary rates and rate adjustments	643	650	7	1.08%
Interest on rates and charges	400	-	(400)	(100.00%)
<b>Total rates and charges</b>	<b>159,743</b>	<b>166,943</b>	<b>7,200</b>	<b>4.51%</b>

\*These items are subject to the rate cap established under the FGRS

**4.1.1(b)** Rates will be raised by the application of differential rates. The rate in the dollar to be levied for each type or class of land compared with the previous financial year:

Type or class of land	2022/23 Forecast Actual cents/\$CIV*	2023/24 Budget cents/\$CIV*	Change
Agricultural	0.0013534	<b>0.0014129</b>	4.40%
Extractive	0.0050752	<b>0.0052983</b>	4.40%
General	0.0016917	<b>0.0017661</b>	4.40%
Residential Heritage	0.0015226	<b>0.0015895</b>	4.39%
Retirement	0.0015226	<b>0.0015895</b>	4.39%

\* Capital Improved Value (CIV)

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

Type or class of land	2022/23 Forecast Actual \$'000	2023/24 Budget \$'000	Change	
			\$'000	%
Agricultural	114	<b>123</b>	9	7.54%
Extractive	56	<b>60</b>	5	8.74%
General	130,658	<b>136,465</b>	5,807	4.44%
Residential Heritage	144	<b>150</b>	6	3.89%
Retirement	733	<b>816</b>	84	11.41%
<b>Total amount to be raised by general rates</b>	<b>131,705</b>	<b>137,615</b>	<b>5,910</b>	<b>4.49%</b>

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

Type or class of land	2022/23 Forecast Actual Number	2023/24 Budget Number	Change	
			Number	%
Agricultural	39	<b>39</b>	-	0.00%
Extractive	5	<b>5</b>	-	0.00%
General	75,718	<b>76,500</b>	782	1.03%
Residential Heritage	95	<b>95</b>	-	0.00%
Retirement	1,140	<b>1,140</b>	-	0.00%
<b>Total number of assessments</b>	<b>76,997</b>	<b>77,779</b>	<b>782</b>	<b>1.02%</b>

**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	2022/23	2023/24	Change	
	Forecast Actual \$'000	Budget \$'000	\$'000	%
Agricultural	84,285	<b>86,820</b>	2,535	3.01%
Extractive	10,945	<b>11,400</b>	455	4.16%
General	77,234,822	<b>77,269,346</b>	34,524	0.04%
Residential Heritage	94,780	<b>94,320</b>	(460)	(0.49%)
Retirement	481,213	<b>513,558</b>	32,345	6.72%
<b>Total value of land</b>	<b>77,906,045</b>	<b>77,975,443</b>	69,399	0.09%

**4.1.1(g)** A fixed component of the rates will be a municipal charge. The municipal charge compared with the previous financial year is:

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Municipal	100	<b>100</b>	-	0.00%

**4.1.1(h)** The estimated total amount to be raised by municipal charges compared with the previous financial year:

Type of Charge	2022/23	2023/24	Change	
	Forecast Actual \$'000	Budget \$'000		
Municipal	7,701	<b>7,779</b>	78	1.01%

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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Waste Choice A - 120lt Refuse, 240lt Recycling	331	<b>359</b>	28	8.49%
Waste Choice B - 80lt Refuse, 240lt Recycling,	274	<b>297</b>	23	8.49%
Waste Choice C - 120lt Refuse, 240lt Recycling	303	<b>329</b>	26	8.49%
Waste Choice D - 80lt Refuse, 240lt Recycling,	254	<b>276</b>	23	8.89%
Waste Choice E - 120lt Refuse, 240lt Recycling	246	<b>267</b>	21	8.49%
Waste Choice F - 80lt Refuse, 240lt Recycling	203	<b>220</b>	17	8.49%
Waste Choice G - 240lt x 2 Share Refuse, 240lt	193	<b>209</b>	16	8.49%
Waste Choice H - 240lt x 3 Share Refuse, 240lt	154	<b>167</b>	13	8.49%
Waste Choice I - 240lt x 4 Share Refuse, 240lt	138	<b>150</b>	12	8.49%
Waste Choice P - 120lt x 2 Share Refuse, 240lt	138	<b>150</b>	12	8.49%
Waste Choice W - Additional 120Lt Green Wast	62	<b>67</b>	5	8.49%
Waste Choice X - Additional 240Lt Green Wast	77	<b>84</b>	7	8.49%
Waste Choice Y - Additional 240Lt Refuse	190	<b>206</b>	16	8.49%
Waste Choice Z - Additional 120Lt Refuse	180	<b>195</b>	15	8.49%

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

Type of Charge	2022/23 Forecast Actual	2023/24 Budget	Change	
	\$'000	\$'000	\$'000	%
Municipal Charge	7,701	7,779	78	1.02%
Special Rates & Charges	50	50	-	0.00%
Waste Management Charges	18,900	20,505	1,605	8.49%
<b>Total</b>	<b>26,651</b>	<b>28,334</b>	<b>1,684</b>	<b>6.32%</b>

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

	2022/23	2023/24	Change	
	Forecast Actual \$'000	Budget \$'000	\$'000	%
<i>General Rates</i>	131,705	137,615	5,910	4.49%
<i>Municipal Charge</i>	7,701	7,779	78	1.02%
<i>Waste Management Charges</i>	18,900	20,505	1,605	8.49%
<i>Special Rates &amp; Charges</i>	50	50	-	0.00%
<i>Supplementary Rates</i>	643	650	7	1.08%
<i>Cultural &amp; Recreational Lands Rates</i>	344	344	-	0.00%
<i>Interest on Rates</i>	400	-	(400)	(100.00%)
<b>Total Rates and charges</b>	<b>159,743</b>	<b>166,943</b>	<b>7,200</b>	<b>4.51%</b>

#### 4.1.1(l) Fair Go Rates System Compliance

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

	2022/23	2023/24
	Forecast Actual	Budget
Total Rates & Charges Prior Year	\$ 137,011,560	\$ 140,478,267
Number of rateable properties	76,997	77,779
Base Average Rate	\$ 1,779	\$ 1,806
Maximum Rate Increase (set by the State Government)	<b>1.75%</b>	<b>3.50%</b>
Capped Average Rate	\$ 1,811	\$ 1,869
Maximum General Rates and Municipal Charges Revenue	\$ 139,405,574	\$ 145,393,681
Budgeted General Rates and Municipal Charges Revenue	\$ 139,405,574	\$ 145,393,681
Budgeted Supplementary Rates & Other Charges	\$ 20,337,076	\$ 21,549,412
Budgeted Total Rates and Municipal Charges Revenue	<b>\$ 159,742,650</b>	<b>\$ 166,943,093</b>

#### 4.1.1(m) 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 \$650k and 2022/23: \$643k)
- 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(n) Differential rates

Kingston's Revenue & Rating Plan outlines Council's approach to its differential rates. Please refer to the 2023-2027 Draft Revenue and Rating Plan for further information.

#### FIRE SERVICES PROPERTY LEVY (FSPL)

Until 30 June 2013 Victorian fire services were funded by a combination of a levy applied to building and contents insurance premiums, contributions from Local Government areas that are serviced by the MFB, and direct funding from the State Government. The 2009 Victorian Bushfires Royal Commission review of the February 2009 Black Saturday bushfires found the current system needed reform.

As a result, the Victorian Government introduced, with effect from 1 July 2013, a property based levy to replace the existing funding arrangements for the Metropolitan Fire and Emergency Services Board (MFB) and the Country Fire Authority (CFA). The Victorian Government has determined that the Fire Services Levy will be collected by local governments acting as a collection agency on behalf of the State Government. The Fire Services Levy is collected from property owners through council rates notices to ensure that all Victorian property owners, even those normally exempt from council rates such as churches, RSLs, and charities, pay a contribution to Victoria's fire services.

There was further major reform from 1 July 2020 where both the MFB and CFA organisations were merged into one new organisation called Fire Rescue Victoria.

Council is a collection agency only and as such the money collected for the Fire Services Property Levy does not under Australian Accounting Standards form part of Council's operating budget. It is estimated that Council will collect approximately \$23.7 million on behalf of the Victorian Government.

The amount collected by councils is passed on in full to the State Revenue Office.

#### 4.1.2 Statutory Fees and Fines (\$0.3 million and 2.7% increase)

Statutory fees and fines relate to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislation. The Town Planning fees budget has been increased by \$0.2 million to reflect registration renewal however this is a cautious estimate due to volatility in construction driven by inflationary pressure. The parking infringements budget has been increased by \$0.1 million to reflecting price adjustment benchmarked against neighbouring foreshore councils and stabilizing internalized parking service delivery implemented since July 2020.

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Infringements and Costs	1,571	1,636	65	4.1%
Parking Infringements	3,135	3,228	93	3.0%
Permits	649	637	(12)	(1.8%)
Town Planning	3,461	3,615	154	4.5%
Family Day Care	417	458	41	9.9%
Land Information Certificates	180	185	5	2.8%
Other	311	228	(83)	(26.7%)
<b>Total statutory fees and fines</b>	<b>9,724</b>	<b>9,988</b>	<b>264</b>	<b>2.7%</b>

**4.1.3 User Fees (\$1.7 million and 8.2% increase)**

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure centre, and other community facilities and personal contributions to the provision of human services such as family day care, long day care and home help services. In setting the budget, the key principle for determining the level of user charges has been to have regard to cost escalations and market forces.

User charges are projected to increase by \$1.7 million compared to 2022/23 predominantly due to Home Care Packages in Aged & Health operating at full capacity (\$1.1 million), as well as the Waves Leisure Centre (\$0.3 million) and the Arts Centre (\$0.3 million) being open for the full year.

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Leisure Recreation	6,162	6,771	609	9.9%
Building Services	728	764	36	4.9%
Rental Income	3,428	3,646	218	6.4%
Aged & Health	1,424	2,499	1,075	75.5%
Registration & Other Permits	738	781	43	5.8%
Childrens Programs	23	25	2	10.3%
Waste Management	225	173	(52)	(23.1%)
Other	7,912	7,673	(239)	(3.0%)
<b>Total user fees</b>	<b>20,639</b>	<b>22,331</b>	<b>1,691</b>	<b>8.2%</b>

**4.1.3.1. Proposals to Lease Council Land**

Council gives notice, under section 115 of the Local Government Act 2020 and under Council's Community Engagement Policy, of its intention to grant the following leases during the 2023-24 financial year in accordance with Council's adopted 2018 Lease & Licence Policy or as subsequently amended.

- To the **Elenora Pre-School Association Inc** on the following terms and conditions.
  - Leased premises being the property known as 87 Davey Street Parkdale 3195.
  - An initial term of 7 years plus two further terms each of 7 years on a commencement date to be confirmed.
  - A commencing rental of \$200 p.a. plus GST adjusted annually to CPI.
  - Permitted use being for the primary purpose of operating a play area supporting an expanded pre-school.
  - Complying with the permit conditions in Planning Permit KP-2020/625 issued 22 February 2021.
  - Complying with the terms & conditions of the Victoria Common Funding Agreement.
  - Complying with a schedule of repairs and maintenance.
  - Complying with statutory responsibilities required for the permitted use including "working with children", "child safe standards", and "workplace health & safety laws."
- To **Simmi Pty. Ltd trading as Parkdale Beach Café and Kiosk** on the following terms and conditions.
  - Leased premises being the property known as 151 Bay Trail Parkdale.
  - An initial term of 7 years plus two further terms each of 7 years on a commencement date being, "the date the occupancy certificate is issued from the registered building surveyor".
  - The commencing rent being based on \$277/m2 p.a. on lettable area plus GST, plus turnover rent at 6% of gross annual sales commencing at first term option (year 8).
  - Rental reviews at the commencement of years 8 and 16.
  - Permitted use being, "café for the retail sale of food and beverages".



- Complying with the permit conditions in Planning Permit KP-2001/351/A.
  - Complying with a schedule of repairs and maintenance.
  - Complying with statutory responsibilities workplace health & safety laws.
- **To Amplitel Pty. Ltd. (majority owned by Telstra Corporation Ltd)** on the following terms and conditions.
    - Leased premises being the property known as 231-241 Spring Road Dingley Village 3172.
    - An initial term of 10 years plus two further terms each of 5 years on a commencement date to be confirmed.
    - Commencing rental of \$22,100 p.a. plus GST adjusted annually by 3% for the initial and further terms.
    - Permitted use being for, *"installation, inspection, maintenance, construction, excavation (if necessary), replacement, repair, renewal, alteration, upgrade, cleaning, operation and removal of the tenant's equipment for the purpose of communications operations including cellular mobile telephone service station, antennae and associated services."*
    - Complying with a schedule of repairs and maintenance.
    - Operating the Tenant's Equipment in a safe manner in accordance with the requirements of such radiation protection standards as the Australian Communications Authority from time to time adopts or applies as appropriate for the safe operation of facilities of the nature of the Tenant's Equipment.
  - **To TPG Telecom Ltd.** on the following terms and conditions.
    - Leased premises being the property known as 50-76 Deals Road Clayton South.
    - A fixed term of 20 years on a commencement date to be confirmed.
    - Commencing rental of \$18,200 p.a. plus GST adjusted annually by CPI commencing from year 2 of the lease.
    - Permitted use being, *"for the installation and operation of the tenant's equipment and a telecommunications base station forming part of a telecommunications network and not use the premises for any other purpose."*
    - Complying with a schedule of repairs and maintenance.
    - Operating the Tenant's Equipment in a safe manner in accordance with the requirements of such radiation protection standards as the Australian Communications Authority from time to time adopts or applies as appropriate for the safe operation of facilities of the nature of the Tenant's Equipment.
  - **To St Kilda Saints Football Club Ltd** on the following terms and conditions.
    - Leased premises being part of the Moorabbin Reserve located at Linton Street Moorabbin.
    - An initial term of 25 years plus one option of 25 years.
    - A commencing rental comprising;
      - Land rent of \$5,350 p.a. plus GST.
      - Building rent of \$8,000 p.a. plus GST (being \$50,000 discounted by 84% p.a. for the first 10 years).
      - Gaming Rent of \$41,500 p.a. plus GST (based on 83 gaming machines at \$500 per machine).
      - Liquor rent of \$20,000 p.a. (based on 2% of bar sales projected to be \$1. turnover p.a.).

The rentals above being adjusted by the CPI every second anniversary of the commencement term, the commencement date of the further term, and every second anniversary of the commencement date during the further term.
    - Permitted use being for the, *"development and use of the land in accordance with the Planning Permit."*
    - Repair and maintain the leased premises to ensure the condition of the premises remains as at date on which the tenant first commenced in occupation of the premises, fair wear and tear excepted.

For any further information relating to the lease proposals in this notice, or to view plans of the proposed leased premises, please contact [property.services@kingston.vic.gov.au](mailto:property.services@kingston.vic.gov.au)

**4.1.4 Grants – Operating & Capital (\$2.5 million and 4.1% decrease)**

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	45,076	39,861	(5,215)	(11.6%)
State funded grants	14,892	17,637	2,745	18.4%
<b>Total grants received</b>	<b>59,968</b>	<b>57,498</b>	<b>(2,470)</b>	<b>(4.1%)</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	2,157	2,222	65	3.0%
Family and children	9,249	9,280	31	0.3%
Access Care	11,368	12,002	635	5.6%
Home and community care	12,145	16,285	4,140	34.1%
Other	69	71	2	3.0%
<b>Recurrent - State Government</b>				
Access Care	2,852	2,900	48	1.7%
Family and children	2,279	3,161	882	38.7%
Libraries and education	1,092	1,125	33	3.0%
School crossing supervisor program	569	589	20	3.5%
Beach cleaning	412	389	(23)	(5.6%)
Level crossing income	250	868	618	247.0%
Other	900	778	(123)	(13.6%)
<b>Total recurrent grants</b>	<b>43,342</b>	<b>49,669</b>	<b>6,327</b>	<b>14.6%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Other	88	-	(88)	(100.0%)
<b>Non-recurrent - State Government</b>				
Other	654	67	(587)	(89.8%)
<b>Total non-recurrent grants</b>	<b>742</b>	<b>67</b>	<b>(675)</b>	<b>(91.0%)</b>
<b>Total operating grants</b>	<b>44,084</b>	<b>49,736</b>	<b>5,652</b>	<b>12.8%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	818	818	-	0.0%
<b>Total recurrent grants</b>	<b>818</b>	<b>818</b>	<b>-</b>	<b>0.0%</b>
<b>Non-recurrent - State Government</b>				
Sporting facilities	6,570	900	(5,670)	(86.3%)
Lifesaving clubs	3,200	1,600	(1,600)	(50.0%)
Children's facilities	-	884	884	100.0%
Civil infrastructure	4,636	550	(4,086)	(88.1%)
Community facilities	610	1,910	1,300	213.1%
Other	49	1,100	1,051	100.0%
<b>Total non-recurrent grants</b>	<b>15,065</b>	<b>6,944</b>	<b>(8,122)</b>	<b>(53.9%)</b>
<b>Total capital grants</b>	<b>15,883</b>	<b>7,762</b>	<b>(8,122)</b>	<b>(51.1%)</b>
<b>Total Grants</b>	<b>59,968</b>	<b>57,498</b>	<b>(2,470)</b>	<b>(4.1%)</b>

#### Operating Grants - (\$5.7 million and 12.8% increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants has increased by \$5.7 million compared to 2022/23 primarily due to the Home and Community Support care (Access Care) increased funding of \$4.1 million as the department meets the targeted service delivery hours.

#### Capital grants – (\$8.1 million and 51.1% decrease)

Capital grants include all monies received from Commonwealth and State Government sources for the purposes of funding the capital works program. In line with funding agreements Capital grants in 2023/24 have decreased by \$8.1 million to a total of \$7.8 million featuring \$1.6 million for the Carrum Surf Life Saving Club extension, \$1.6 million Dingley Valley Community Hub renewal, \$1.1 million Library stock purchasing, \$0.9 million North Cheltenham preschool development, \$0.8 million Roads to recovery projects. Refer to section 4.5 (Capital Works program) that includes a detailed analysis of the grants and contributions expected to be received during the 2023/24 year.

#### 4.1.5 Contributions – Monetary (\$0.1 million and 2.1% increase)

Other contributions are projected to be in line with the previous years and the increase mainly reflects an increase in Capital Contributions by \$0.2 million.

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Capital Contributions	601	786	185	30.8%
Open Space Developer Contributions	6,025	6,025	-	0.0%
Donations	1	1	-	0.0%
Other Contributions	133	133	-	0.0%
Farmers Market	21	21	-	0.0%
Royalties Income	45	-	(45)	(100.0%)
<b>Total contributions</b>	<b>6,826</b>	<b>6,966</b>	<b>140</b>	<b>2.1%</b>

#### 4.1.6 Other income (\$1.6 million and 84.3% increase)

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Interest	1,100	2,750	1,650	150.0%
Other income	833	811	(22)	(2.6%)
<b>Total other income</b>	<b>1,933</b>	<b>3,561</b>	<b>1,628</b>	<b>84.3%</b>

Other income relates to a range of minor miscellaneous income items. It also includes interest revenue on investments which is budgeted to increase in 2023/24 by \$1.7 million, in line with the increasing interest rates.

**4.1.7 Employee costs (\$10.6 million and 10.1% increase)**

	Forecast Actual	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Wages and salaries	96,720	<b>106,800</b>	10,080	10.4%
WorkCover	1,645	<b>2,202</b>	556	33.8%
Casual staff	6,659	<b>6,598</b>	(61)	(0.9%)
<b>Total employee costs</b>	<b>105,024</b>	<b>115,600</b>	<b>10,575</b>	<b>10.1%</b>

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, etc. As staff vacancies are expected throughout the year, Council continues to budget for 96.7% of the cost of permanent staff which is recognised as a productivity measure which saves approximately \$2.2 million per annum.

Employee costs are forecast to increase by \$10.6 million in 2023/24. The change from 2022/23 includes allowances for the following factors:

- Assumed wages and salaries increase of the currently re-negotiated Enterprise Bargaining Agreement (EBA)
- Incorporated a 0.75% increase for banding level increments
- A 0.5% increase in the Superannuation Guarantee.
- Restructure in Inclusive Community, City Works and Arts, Events and Libraries
- Increased workforce in Aged and Disability to sufficiently provide service level expectation set by increased grants (\$4.8 million) and budgeted increase User Fees (\$0.8 million)

**4.1.8 Materials and services (\$7.9 million and 7.8% increase)**

	Forecast Actual	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
Road infrastructure maintenance	16,697	<b>15,703</b>	(994)	(5.95%)
Building maintenance	5,635	<b>5,468</b>	(167)	(2.97%)
Waste and cleansing	19,827	<b>20,696</b>	869	4.38%
Aged services	13,336	<b>16,341</b>	3,005	22.53%
Parks, gardens and reserves	12,962	<b>15,571</b>	2,610	20.13%
Leisure and culture	5,897	<b>7,098</b>	1,200	20.36%
Accommodation expense	795	<b>1,188</b>	393	49.49%
Information systems and telecommunications	7,054	<b>7,398</b>	344	4.87%
Family services	3,390	<b>3,066</b>	(325)	(9.57%)
Community engagement	3,011	<b>2,858</b>	(153)	(5.08%)
Parking, monitoring and enforcement	1,889	<b>1,902</b>	13	0.69%
Procurement and fleet management	2,284	<b>2,817</b>	533	23.34%
Council business	511	<b>598</b>	87	16.94%
People and culture	871	<b>844</b>	(27)	(3.12%)
Finance and legal	3,585	<b>3,735</b>	150	4.17%
Planning and building	2,121	<b>2,702</b>	581	27.37%
Other	1,400	<b>1,148</b>	(251)	(17.94%)
<b>Total materials and services</b>	<b>101,265</b>	<b>109,132</b>	<b>7,867</b>	<b>7.77%</b>

Materials and services include the purchases of consumables, payments to contractors for the provision of services, and utility costs. Materials and services are budgeted to increase by \$7.9 million in 2023/24. Expenditure on all goods and services has been mainly kept at 2023/24 budget levels except for contractual expenditure subjected to annual price adjustment or newly contracted services occurring in predominantly Open Space, Aged Services, Waste Management and Civil Maintenance.

Major items of contractual expenditure in the Budget 2023/24 include:

- Waste management contracts – \$20.2 million
- Civil maintenance contracts (drain, road, kerb and channel) – \$4.8 million
- Open space mowing maintenance – \$2.0 million
- Parks cleansing including inland litter collection contract – \$2.1 million
- Programmed tree maintenance – \$1.9 million
- Reactive tree maintenance - \$1.5 million
- Tree planting - \$1.1 million
- Building maintenance – \$5.4 million
- ICT Services – \$3.5 million
- Pool chemicals and cleaning – 0.1 million
- Artist payments - \$0.5 million

The budgeted 2023/24 increase also includes additional provision for aged and disability care compared to last year, as the department aims to deliver on its increased targets. This is offset by increased Grants funding and personal contributions in User Fees.

Waste Management contracts are budgeted to increase by \$1.1 million (6%) driven by:

- Landfill levy increase of \$7 per tonne;
- Recycling receipt of waste increasing by \$2 per tonne;
- Green waste receipts price increasing by 7%.

#### **4.1.9 Depreciation (\$2.1 million and 5.8% increase)**

Depreciation is an accounting measure which allocates the value of an asset over its useful life. Council applies this to property, plant and equipment. This includes infrastructure assets such as roads and drains and reflects the effect of revaluing Council's assets to their current realisable value in accordance with Australian Accounting Standards. The level of depreciation is also affected by the net change in assets in 2022/23 and the full year effect of depreciation of the 2022/23 capital works program. Refer to Section 4.5 (Capital works program) for a more detailed analysis of Council's 2023/24 capital works program. The budgeted costs of Depreciation in 2023/24 is estimated to be \$38.8 million.

#### **4.1.10 Amortisation Right of use of assets (No change)**

Based on the accounting standard AASB 16 – Leases, Council has identified assets which include vehicles, equipment, property pertaining to long-term contracts with exclusive use of the assets. In accordance with the standard, Council has recognised the amortisation of those assets and the amortisation cost budgeted for 2023/24 is estimated to be \$1.3 million.

**4.1.11 Bad and doubtful debts (No change)**

Bad and doubtful debts are projected to remain at 2023/24 levels of \$0.05 million.

**4.1.12 Borrowing costs (No change)**

Borrowing costs relate to interest charged by financial institutions on funds borrowed in accordance with loan agreements and no additional borrowings are proposed for 2023/24. At this point in time, Council expects to be debt free in June 2023.

**4.1.13 Finance costs – leases (No change)**

Council has budgeted \$0.5 million for finance lease costs – for leases of right of use assets in line with the applicable accounting standard AASB 16-Leases, which include vehicles, equipment, and property pertaining to long-term contracts with the exclusive use of the assets.

## 4.2 BALANCE SHEET

### 4.2.1 Current assets (\$18.7 million and 10.6% decrease)

Cash and cash equivalents include cash and investments, such as cash held in the bank, and the value of investments in deposits or other highly liquid investments with short term maturities between one to twelve months. The 2023/24 budget for Current Assets shows a decrease of \$18.7 million compared to 2022/23 which reflects the increased capital spending in the year comparatively to last year. Council remains committed to the asset renewal and upgrade programs.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to increase in 2023/24 (by \$2.4 million).

### 4.2.1 Non-current assets (\$19.3 million and 0.6% increase)

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 increase in this balance is attributable to the addition of assets as a net result of the capital works program, the depreciation and amortisation of existing assets and the effect of annual revaluation of assets in 2022/23 that is required under Australian Accounting Standards.

### 4.2.2 Current Liabilities (No change)

Current liabilities include trade and other payables, trust funds and deposits and the provisions for accrued long service leave and annual leave owing to employees, as well as short term interest-bearing liabilities.

### 4.2.3 Interest Bearing Liabilities – current and non current

This relates to Council position of debt free by June 2023 and June 2024. Recognising the borrowing of \$25.0 million in financial year 2024/25 and \$30.95 million in 2025/26, non current liabilities account for expected payment in less than 12 months and current liabilities cover the remaining payable balance of the collective loan in excess of 12 months.

### 4.2.4 Lease Liabilities and Right of Use Asset

The budget includes \$1.0 million in current lease liability and \$8.1 million liability in non-current lease liabilities as a result of recognising vehicles, equipment and property from right of use assets in accordance with AASB 16-Leases.

### 4.2.5 Equity (\$1.1 million and 0.03% increase)

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 are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future.

- Accumulated surplus, which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus is being used as part of the funding for the 2023/24 Capital Works Program.

#### 4.3 STATEMENT OF CHANGES IN EQUITY

##### 4.3.1 Reserves

During 2023/24 a net amount of \$0.3 million is budgeted to be transferred to the accumulated surplus. This reflects the usage of the accumulated reserves and current year surplus to partly fund the capital works program associated with development of open space, land in the green wedge and building assets along the foreshore.

#### 4.4 STATEMENT OF CASH FLOWS

##### 4.4.1 Operating activities (\$1.2 million and 3.0% increase)

Operating activities refer to the cash generated or used in the normal service delivery functions of Council. The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items, which have been excluded from the Cash Flow Statement. See Notes 4.1.1 to 4.1.13 (excluding 4.1.9 and 4.1.10) for detailed commentary on the movement of individual items.

##### 4.4.2 Investing activities (\$0.4 million and 0.6% decrease)

Investing activities refer to cash generated or used in the enhancement or creation of infrastructure or other assets. These activities can also include the acquisition and sale of other assets such as vehicles, property or equipment. Council's planned expenditure on capital renewal, upgrade or expansion works, which is discussed in detail in Section 4.5 Capital Works Program of this report, is \$53.0 million. It also assumes that all capital works expenditure will be spent in 2023/24.

##### 4.4.3 Financing activities (\$0.05 million and 4.9% increase)

Financing activities refer to cash generated or used in the financing of Council functions and can include borrowings from financial institutions and advancing of repayable loans to other organisations. It also includes interest and repayment costs of lease liabilities. Council's is also debt free in 2023/24.

##### 4.4.4 Cash and cash equivalents at end of the year (\$21.0 million and 15.0% decrease)

Overall, total cash and cash equivalents are expected to decrease by \$21.0 million and this is primarily due to the significant capital works program. Cash is forecast to be \$118.9 million at 30 June 2024.



## 4.5 Capital Works Program

### **Capital Works Program**

This section presents a listing of the capital works projects that will be undertaken for the year ending 30 June 2024. Any future years' capital works program is indicative and subject to future years' annual budget considerations by Council.

The capital works projects are grouped by class and include the following:

- New works for 2023/24.
- There will be works carried forward from the 2022/23 which will be added to the new works in 2023/24

## Capital Works Program

2023/24 Draft Budget  
CITY OF KINGSTON

## 4.5.1 Summary

	Forecast	Budget	Change	
	Actual 2022/23	2023/24	\$'000	%
Property	42,710	20,976	(21,734)	(50.89%)
Plant and equipment	5,248	3,216	(2,032)	(38.72%)
Infrastructure	32,098	28,791	(3,307)	(10.30%)
<b>Total</b>	<b>80,056</b>	<b>52,983</b>	<b>(27,073)</b>	<b>(33.82%)</b>

	Project Cost	Asset expenditure types				Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	20,976	2,447	9,422	3,158	5,949	3,457	100	17,419	-
Plant and equipment	3,216	485	2,048	84	599	1,166	-	2,050	-
Infrastructure	28,791	4,297	15,063	6,541	2,891	1,043	100	27,648	-
<b>Total</b>	<b>52,983</b>	<b>7,229</b>	<b>26,533</b>	<b>9,782</b>	<b>9,439</b>	<b>5,666</b>	<b>200</b>	<b>47,117</b>	<b>-</b>

## Capital Works Program

## 2023/24 Draft Budget CITY OF KINGSTON

### 4.5.2 Current Budget

Capital works area	\$'000 Total	Asset expenditure types \$'000				Summary of Funding Sources \$'000				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Other	Borrowings
<b>PROPERTY</b>										
Land										
Rowan / Spring Road Landfill Remediation	65	-	65	-	-	-	-	65	-	-
Heatherton Park Landfill Remediation	75	-	75	-	-	-	-	75	-	-
Elder Street South Landfill Remediation	15	-	15	-	-	-	-	15	-	-
Buildings										
Regents Park Pavilion	4,449	-	-	-	4,449	350	100	3,999	-	-
Dingley Reserve Souter Pavilion	1,075	-	860	215	-	450	-	625	-	-
Carrum LSC	496	-	-	-	496	-	-	496	-	-
North Cheltenham Early Years Centre	2,586	517	2,068	-	-	982	-	1,604	-	-
Men's Shed Chelsea	515	-	258	258	-	-	-	515	-	-
GR Bricker Reserve Pavilion	2,151	-	1,721	430	-	-	-	2,151	-	-
Dingley Stage 2	4,850	-	2,910	970	970	1,000	-	3,850	-	-
Walter Galt Pavilion	1,000	-	500	500	-	675	-	325	-	-
Hawthorn - Kennedy Centre & Afl Sports Ground Contribution	1,500	1,500	-	-	-	-	-	1,500	-	-
Southern Road Pavilion - Internal Refurbishment	350	-	-	350	-	-	-	350	-	-
Adapting To Climate Change (Urban Cooling Strategy)	100	100	-	-	-	-	-	100	-	-
Reducing Council's Green House Emissions (Solar Initiative)	200	200	-	-	-	-	-	200	-	-
Environmental Efficiency Upgrades	250	125	-	125	-	-	-	250	-	-
Waves - Asset Replacement Program	400	-	300	100	-	-	-	400	-	-
Shed Investigation And Replacement - Edithvale Public Golf Course	400	-	320	80	-	-	-	400	-	-
Buildings Renewal Program	300	-	255	45	-	-	-	300	-	-
Kingston City Hall & Arts Centre Precinct Masterplan - Planning	50	-	-	25	25	-	-	50	-	-
Highett Kinder Modular Facilities - Planning	50	5	25	10	10	-	-	50	-	-
Corboy Pavilion Mentone - Terrace Upgrades	100	-	50	50	-	-	-	100	-	-
<b>Property Total</b>	<b>20,976</b>	<b>2,447</b>	<b>9,422</b>	<b>3,158</b>	<b>5,949</b>	<b>3,457</b>	<b>100</b>	<b>17,419</b>	<b>-</b>	<b>-</b>

## Capital Works Program

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Capital works area	\$'000 Total	Asset expenditure types \$'000				Summary of Funding Sources \$'000				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Other	Borrowings
<b>PLANT &amp; EQUIPMENT</b>										
Plant, Machinery & Equipment										
<i>Vehicles, Plant &amp; Equipment Replacement (Operational Areas)</i>	250	-	200	25	25	-	-	250	-	-
Fixtures, Fittings and Furniture										
<i>Library Amenity Improvements</i>	200	-	180	20	-	-	-	200	-	-
Computers & Telecommunications										
<i>Asset Management System - Development &amp; Support</i>	410	-	410	-	-	-	-	410	-	-
<i>Recruitment and Onboarding, Learning and Development Systems Renewal</i>	150	75	-	-	75	-	-	150	-	-
<i>Desktop Fleet - Pc'S And Notebooks</i>	100	10	60	15	15	-	-	100	-	-
<i>IS Strategy Implementation</i>	80	-	32	24	24	-	-	80	-	-
Library Books										
<i>Library Service Stock Purchasing</i>	1,166	-	1,166	-	-	1,166	-	-	-	-
Cultural Assets										
<i>Public Arts Reserve Contribution</i>	460	-	-	-	460	-	-	460	-	-
<i>Patterson River Art Trail</i>	200	200	-	-	-	-	-	200	-	-
<i>Public Art /Mural Art In Activity Centres</i>	200	200	-	-	-	-	-	200	-	-
<b>Plant &amp; Equipment Total</b>	<b>3,216</b>	<b>485</b>	<b>2,048</b>	<b>84</b>	<b>599</b>	<b>1,166</b>	<b>-</b>	<b>2,050</b>	<b>-</b>	<b>-</b>
<b>INFRASTRUCTURE</b>										
Roads										
<i>Leslie Road Construction</i>	675	-	338	338	-	-	-	675	-	-
<i>Chelsea Local Area Traffic Management</i>	20	-	10	10	-	-	-	20	-	-
<i>Roads Infrastructure Renewal Program</i>	6,268	-	6,268	-	-	818	-	5,450	-	-
<i>Traffic Management Program</i>	650	390	-	130	130	-	-	650	-	-
<i>Kingston Industrial Development Program</i>	200	-	60	60	80	-	-	200	-	-
<i>Thames Promenade &amp; Fourth Avenue Chelsea Heights - Signal Intersection</i>	50	-	-	25	25	-	-	50	-	-
<i>Minor Public Lighting Upgrades</i>	50	13	13	13	13	-	-	50	-	-
<i>Street Light Led Conversion - Non Standard Poles</i>	150	-	135	15	-	-	-	150	-	-
Footpaths & Cycleways										

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Capital works area	\$'000 Total	Asset expenditure types \$'000				Summary of Funding Sources \$'000				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Other	Borrowings
<i>Epsom Grasslands Boardwalk</i>	500	500	-	-	-	-	-	500	-	-
<i>Local Shopping Centre Amenity Renewal Program</i>	250	-	125	125	-	-	-	250	-	-
<i>Footpath Renewal Program</i>	700	70	560	70	-	-	-	700	-	-
<i>Walking &amp; Cycling Strategy Implementation</i>	50	-	10	30	10	-	-	50	-	-
Drainage										
<i>Integrated Water Management</i>	85	43	-	43	-	-	-	85	-	-
<i>Drainage Flood Mitigation and Renewal Program</i>	2,500	-	500	2,000	-	-	-	2,500	-	-
<i>Recycled Water Supply In The Green Wedge (Purple Pipe)</i>	50	50	-	-	-	-	-	50	-	-
Recreational, Leisure & Facilities										
<i>Chelsea Little Athletics Upgrade</i>	510	-	-	510	-	225	-	285	-	-
<i>Kingston Aquatics Facility</i>	3,950	395	790	395	2,370	-	-	3,950	-	-
<i>Sportsground Renewal Program</i>	700	-	700	-	-	-	-	700	-	-
<i>Playspace Improvement and Renewal Program</i>	1,100	-	660	220	220	-	-	1,100	-	-
<i>Sports Ground Synthetic Program</i>	50	-	50	-	-	-	-	50	-	-
<i>Turf Cricket Wicket Renewal Program</i>	50	-	50	-	-	-	-	50	-	-
<i>Community Sports Club Infrastructure Renewal and Upgrade</i>	650	-	650	-	-	-	-	650	-	-
<i>Active Recreation and Exercise Equipment Program</i>	120	120	-	-	-	-	-	120	-	-
<i>Disc Golf Bicentennial Park</i>	200	-	-	200	-	-	-	200	-	-
<i>Namatjira park Masterplan - Planning</i>	100	-	50	50	-	-	-	100	-	-
<i>Kingston Heath Hockey And Baseball Facility - Planning</i>	30	-	-	12	18	-	-	30	-	-
<i>Sportsground Lighting Program</i>	500	-	125	375	-	-	-	500	-	-
<i>Chelsea Netball Court Development</i>	850	255	595	-	-	-	-	850	-	-
Parks, Open Space and Streetscape										
<i>Inner Harbour Boardwalk and DDA access to Public Jetty</i>	1,000	1,000	-	-	-	-	-	1,000	-	-
<i>Elder Street South Reserve</i>	947	947	-	-	-	-	-	947	-	-
<i>Minor Reserve Improvements</i>	400	-	200	200	-	-	-	400	-	-
<i>Don Tatnell Leisure Centre Site Remediation</i>	1,750	-	1,750	-	-	-	-	1,750	-	-
<i>Beauty Spot Park</i>	650	-	-	650	-	-	-	650	-	-
<i>Mentone Foreshore Playspace</i>	356	-	356	-	-	-	-	356	-	-

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Capital works area	\$'000 Total	Asset expenditure types \$'000				Summary of Funding Sources \$'000				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Other	Borrowings
<i>Irrigation Renewal Program</i>	200	-	200	-	-	-	-	200	-	-
<i>Foreshore Infrastructure Renewals</i>	600	-	300	300	-	-	-	600	-	-
<i>Mordialloc Beach Balustrade Wall Renewal</i>	160	-	160	-	-	-	-	160	-	-
<i>Open Space Strategy and Master Plan Implementation</i>	650	195	-	455	-	-	-	650	-	-
<i>Wayfinding Strategy Implementation</i>	100	20	80	-	-	-	-	100	-	-
<i>Christmas Decorations</i>	150	150	-	-	-	-	-	150	-	-
<i>Carrum Indigenous Nursery Renewal</i>	50	-	25	-	25	-	-	50	-	-
<i>The Strand Precinct Redevelopment - Planning</i>	20	-	4	16	-	-	-	20	-	-
<i>Public Park Lighting</i>	50	50	-	-	-	-	-	50	-	-
<i>Snowdon Drive Reserve Dog Off-Leash Park</i>	500	-	250	250	-	-	-	500	-	-
<i>Edithvale Shopping Strip Revitalisation</i>	100	-	50	50	-	-	100	-	-	-
<i>Smart City Initiatives - Foreshore Parking Sensors</i>	100	100	-	-	-	-	-	100	-	-
<i>Off Street Carparks</i>										
<b>Infrastructure Total</b>	<b>28,791</b>	<b>4,297</b>	<b>15,063</b>	<b>6,541</b>	<b>2,891</b>	<b>1,043</b>	<b>100</b>	<b>27,648</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>52,983</b>	<b>7,229</b>	<b>26,533</b>	<b>9,782</b>	<b>9,439</b>	<b>5,666</b>	<b>200</b>	<b>47,117</b>	<b>-</b>	<b>-</b>

**4.6 Summary of Planned Capital Works Expenditure for the four years ended 30 June 2027**

2024/25	\$'000 Total	Asset expenditure types \$'000				Summary of Funding Sources \$'000				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Other	Borrowings
Land	300	-	300	-	-	-	-	300	-	-
Buildings	18,214	5,125	8,746	3,323	1,020	3,171	150	14,893	-	-
<b>Property Total</b>	<b>18,514</b>	<b>5,125</b>	<b>9,046</b>	<b>3,323</b>	<b>1,020</b>	<b>3,171</b>	<b>150</b>	<b>15,193</b>	<b>-</b>	<b>-</b>
Plant, Machinery & Equipment	300	-	240	30	30	-	-	300	-	-
Fixtures, Fittings and Furniture	200	-	180	20	-	-	-	200	-	-
Computers & Telecommunications	450	20	322	54	54	-	-	450	-	-
Library Books	1,181	-	1,181	-	-	1,181	-	-	-	-
Cultural Assets	800	300	-	-	500	-	-	800	-	-
<b>Plant &amp; Equipment Total</b>	<b>2,931</b>	<b>320</b>	<b>1,923</b>	<b>104</b>	<b>584</b>	<b>1,181</b>	<b>-</b>	<b>1,750</b>	<b>-</b>	<b>-</b>
Roads	10,648	103	7,990	1,993	563	818	-	9,830	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths & Cycleways	2,200	1,070	735	345	50	500	-	1,700	-	-
Drainage	3,700	325	650	2,725	-	-	-	3,700	-	-
Recreational, Leisure & Facilities	41,770	4,101	12,744	4,120	20,805	11,000	-	5,770	-	25,000
Parks, Open Space and Streetscape	9,624	950	4,162	2,937	1,575	-	2,224	7,400	-	-
Off Street Carparks	3,500	-	2,450	1,050	-	1,000	-	2,500	-	-
<b>Infrastructure Total</b>	<b>71,442</b>	<b>6,549</b>	<b>28,731</b>	<b>13,169</b>	<b>22,993</b>	<b>13,318</b>	<b>2,224</b>	<b>30,900</b>	<b>-</b>	<b>25,000</b>
<b>Total</b>	<b>92,887</b>	<b>11,994</b>	<b>39,700</b>	<b>16,596</b>	<b>24,597</b>	<b>17,670</b>	<b>2,374</b>	<b>47,843</b>	<b>-</b>	<b>25,000</b>

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2025/26	\$'000 Total	Asset expenditure types \$'000				Summary of Funding Sources \$'000				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Other	Borrowings
Land	170	-	170	-	-	-	-	170	-	-
Buildings	4,500	925	2,915	630	30	500	-	4,000	-	-
<b>Property Total</b>	<b>4,670</b>	<b>925</b>	<b>3,085</b>	<b>630</b>	<b>30</b>	<b>500</b>	<b>-</b>	<b>4,170</b>	<b>-</b>	<b>-</b>
Plant, Machinery & Equipment	300	-	240	30	30	-	-	300	-	-
Fixtures, Fittings and Furniture	200	-	180	20	-	-	-	200	-	-
Computers & Telecommunications	450	20	322	54	54	-	-	450	-	-
Library Books	1,213	-	1,213	-	-	1,213	-	-	-	-
Cultural Assets	800	300	-	-	500	-	-	800	-	-
<b>Plant &amp; Equipment Total</b>	<b>2,963</b>	<b>320</b>	<b>1,955</b>	<b>104</b>	<b>584</b>	<b>1,213</b>	<b>-</b>	<b>1,750</b>	<b>-</b>	<b>-</b>
Roads	10,798	103	10,435	118	143	818	-	9,980	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths & Cycleways	1,200	70	735	345	50	-	-	1,200	-	-
Drainage	4,200	325	870	3,005	-	-	-	4,200	-	-
Recreational, Leisure & Facilities	50,590	4,265	10,670	7,041	28,614	13,000	-	6,640	-	30,950
Parks, Open Space and Streetscape	4,150	1,450	1,775	925	-	-	-	4,150	-	-
Off Street Carparks	4,000	-	2,800	1,200	-	1,500	-	2,500	-	-
<b>Infrastructure Total</b>	<b>74,938</b>	<b>6,213</b>	<b>27,285</b>	<b>12,634</b>	<b>28,807</b>	<b>15,318</b>	<b>-</b>	<b>28,670</b>	<b>-</b>	<b>30,950</b>
<b>Total</b>	<b>82,571</b>	<b>7,458</b>	<b>32,325</b>	<b>13,368</b>	<b>29,421</b>	<b>17,031</b>	<b>-</b>	<b>34,590</b>	<b>-</b>	<b>30,950</b>



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2026/27	\$'000 Total	Asset expenditure types \$'000				Summary of Funding Sources \$'000				
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Other	Borrowings
Land	5,315	5,000	315	-	-	-	-	5,315	-	-
Buildings	11,240	225	9,153	1,742	120	-	-	11,240	-	-
<b>Property Total</b>	<b>16,555</b>	<b>5,225</b>	<b>9,468</b>	<b>1,742</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>16,555</b>	<b>-</b>	<b>-</b>
Plant, Machinery & Equipment	300	-	240	30	30	-	-	300	-	-
Fixtures, Fittings and Furniture	200	-	180	20	-	-	-	200	-	-
Computers & Telco	1,730	160	1,042	264	264	-	-	1,730	-	-
Library Books	1,237	-	1,237	-	-	1,237	-	-	-	-
Cultural Assets	800	300	-	-	500	-	-	800	-	-
<b>Plant &amp; Equipment Total</b>	<b>4,267</b>	<b>460</b>	<b>2,699</b>	<b>314</b>	<b>794</b>	<b>1,237</b>	<b>-</b>	<b>3,030</b>	<b>-</b>	<b>-</b>
Roads	10,980	103	10,618	118	143	818	-	10,162	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths & Cycleways	1,200	70	735	345	50	-	-	1,200	-	-
Drainage	6,350	325	2,780	3,245	-	-	-	6,350	-	-
Recreational, Leisure & Facilities	11,300	100	3,525	3,185	4,490	3,750	-	7,550	-	-
Parks, Open Space and Streetscape	5,550	3,200	1,600	750	-	-	-	5,550	-	-
Off Street Carparks	4,000	-	2,800	1,200	-	1,500	-	2,500	-	-
<b>Infrastructure Total</b>	<b>39,380</b>	<b>3,798</b>	<b>22,058</b>	<b>8,843</b>	<b>4,683</b>	<b>6,068</b>	<b>-</b>	<b>33,312</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>60,202</b>	<b>9,483</b>	<b>34,225</b>	<b>10,899</b>	<b>5,597</b>	<b>7,305</b>	<b>-</b>	<b>52,897</b>	<b>-</b>	<b>-</b>

## 5. Targeted and Financial Performance Indicators

### 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
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	59.0	57.0	59.0	59.3	59.6	59.9	+
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	98.7%	98.6%	96.6%	97.1%	97.7%	98.3%	-
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	58.6%	60.8%	60.0%	60.0%	60.0%	60.0%	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	55.3%	55.4%	55.8%	57.5%	58.0%	58.6%	+

### Targeted performance indicators - Financial

<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	195.2%	186.4%	166.6%	156.1%	165.9%	154.7%	-
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	114.9%	163.7%	92.7%	157.5%	144.2%	88.8%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	64.0%	57.9%	56.4%	56.7%	56.9%	56.0%	o
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments		\$2,901	\$3,191	\$3,423	\$3,539	\$3,673	\$3,825	+

**Financial performance indicators**

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	8	8.8%	-1.1%	-2.6%	-2.8%	-4.1%	-3.5%	
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	9	125.6%	97.4%	74.8%	68.7%	76.2%	69.8%	
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.0%	16.0%	34.4%	32.4%	
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.5%	0.0%	0.0%	1.4%	3.1%	3.0%	
Indebtedness	Non-current liabilities / own source revenue		4.5%	4.3%	3.8%	12.4%	22.3%	20.6%	
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments		\$1,798	\$1,829	\$1,882	\$1,951	\$2,006	\$2,068	

**Key to Forecast Trend:**

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

**Notes to indicators**

1. **Governance** – Kingston has increased its results over the previous financial years, and the targets which have been set are in the current and future scope of council. Council continues to remain focused on consultation and community engagement, with engagement activities including, Kingston Represent program, Community Reference Group (for the new aquatic facility), Talking Kingston, and an increase in in-person pop-up engagements.
2. **Roads** – Since 2018-19 the condition of Kingston's local roads has continued to improve. However, every 3 to 4 years Council conducts a survey on the condition standard of our roads. Therefore, we anticipate our target to drop after the new condition report is conducted to identify those roads which require intervention.
3. **Statutory planning** – Considering previous years performance and other external factors, Kingston Council recognises that 60% is an achievable and realistic target for 2023-24 financial year.
4. **Waste management** – Council does not anticipate any major service change for the 2023-24 financial year. With the current service, 55.8% is a realistic target for Kingston.
5. **Working capital** – The proportion of current liabilities represented by current assets. Working capital is forecast to increase.
6. **Asset renewal** – This percentage indicates the extent of Council's renewals & upgrades against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is adequately maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
7. **Rates concentration** – Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will remain reliant on rate revenue when compared to all other revenue sources.
8. **Adjusted underlying result** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Financial performance is slowly decreasing over the period.
9. **Unrestricted Cash** – An indicator of Council's ability to pay its short-term liabilities using cash and cash equivalents other than restricted cash (identified for specific purpose). Council's unrestricted cash is forecast to remain stable.

## 6. Fees and Charges Schedule

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
<b>FREEDOM OF INFORMATION</b>							
Freedom of Information - Request	Per Application	Taxable	2 Fee Units	2 Fee Units	-	-	Statutory
Freedom of Information - Search Time	Per Application	Taxable	1.5 Fee Units	1.5 Fee Units	-	-	Statutory
Freedom of Information - Supervision Fee	Per Application	Taxable	1.5 Fee Units	1.5 Fee Units	-	-	Statutory
Freedom of Information - Black & White Photocopy	Per A4 page	GST Free	\$0.20	\$0.20	-	-	Non-statutory
<b>PARKING METER INCOME</b>							
Foreshore Parking Fees	Per Hour	Taxable	\$4.00	\$5.00	\$1.00	25%	Non-statutory
Foreshore Parking Fees	Per Day	Taxable	\$16.50	\$17.00	\$0.50	3%	Non-statutory
<b>RESIDENT PARKING SCHEME</b>							
Application Fee for Resident Parking Permit (waived for first permit)	Per Application	Taxable	\$50.00	\$50.00	-	-	Non-statutory
<b>PRIVATE PARKING AGREEMENTS</b>							
Application Fee for Private Parking Agreement	Per Application	Taxable	\$500.00	\$515.00	\$15.00	3%	Non-statutory
<b>TRAFFIC MANAGEMENT PLAN ASSESSMENT FEE</b>							
Traffic Management Plan Assessment for Local Roads	Per Assessment	Taxable	\$353.20	\$359.30	\$6.10	2%	Statutory
Traffic Management Plan Assessment for Main Roads	Per Assessment	Taxable	\$649.30	\$660.50	\$11.20	2%	Statutory
<b>Plan Copy Charges</b>							
A4	Per A4 page	Taxable	\$1.10	\$1.15	\$0.05	5%	Non-statutory
A3	Per A3 page	Taxable	\$1.60	\$1.65	\$0.05	3%	Non-statutory
A2	Per A2 page	Taxable	\$3.70	\$3.80	\$0.10	3%	Non-statutory
A1	Per A1 page	Taxable	\$6.40	\$6.60	\$0.20	3%	Non-statutory
B1	Per B1 page	Taxable	\$8.50	\$8.75	\$0.25	3%	Non-statutory
A0	Per A0 page	Taxable	\$10.60	\$11.00	\$0.40	4%	Non-statutory
<b>NEW PLANNING PERMIT</b>							
Class 1 Use only	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
Class 2 - < \$10,000	Per Application	GST Free	\$202.90	\$206.40	\$3.50	2%	Statutory
Class 3 - \$10,000 to \$100,000	Per Application	GST Free	\$638.80	\$649.80	\$11.00	2%	Statutory
Class 4 - \$100,000 to \$500,000	Per Application	GST Free	\$1,307.60	\$1,330.20	\$22.60	2%	Statutory
Class 5 - \$500,000 to \$1,000,000	Per Application	GST Free	\$1,412.80	\$1,437.30	\$24.50	2%	Statutory
Class 6 - \$1,000,000 to \$2,000,000	Per Application	GST Free	\$1,518.00	\$1,544.30	\$26.30	2%	Statutory
<b>NEW DEVELOPMENTS BOTH RESIDENTIAL AND COMMERCIAL AND ANYTHING ELSE NOT RELATED TO A SINGLE DWELLING</b>							
Class 11 - < \$100,000	Per Application	GST Free	\$1,164.80	\$1,185.00	\$20.20	2%	Statutory
Class 12 - \$100,001 to \$1,000,000	Per Application	GST Free	\$1,570.60	\$1,597.80	\$27.20	2%	Statutory
Class 13 - \$1,000,001 and \$5,000,000	Per Application	GST Free	\$3,464.40	\$3,524.30	\$59.90	2%	Statutory
Class 14 - \$5,000,001 to \$15,000,000	Per Application	GST Free	\$8,830.10	\$8,982.90	\$152.80	2%	Statutory

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CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Class 15 - \$15,000,000 to \$ 50,000,000	Per Application	GST Free	\$26,039.50	\$26,489.90	\$450.40	2%	Statutory
Class 16 - More than \$ 50,000,001	Per Application	GST Free	\$58,526.80	\$59,539.30	\$1012.50	2%	Statutory
<b>PLANNING PERMIT/AMENDED PERMITS (INCLUDING PLANS) UNDER SECTION 72</b>							
Class 1 & 2 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land Amendment to a permit (other than a permit to develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot) – a. To change the statement of what the permit allows ; or b. To change any or all	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
Class 3 - < \$10,000	Per Application	GST Free	\$202.90	\$206.40	\$3.50	2%	Statutory
Class 4 - \$10,001 to \$100,000	Per Application	GST Free	\$638.80	\$649.80	\$11.00	2%	Statutory
Class 5 - \$100,001 to \$500,000	Per Application	GST Free	\$1,307.60	\$1,330.20	\$22.60	2%	Statutory
Class 6 - \$500,001 to above	Per Application	GST Free	\$1,412.80	\$1,437.30	\$24.50	2%	Statutory
<b>NEW VICSMART APPLICATIONS (INCLUDING PLANS) &amp; VIA SECTION 72 REG 8B</b>							
Class 7 - If the estimated development is < \$10,000	Per Application	GST Free	\$202.90	\$206.40	\$3.50	2%	Statutory
Class 8 - If the estimated development is > \$10,000	Per Application	GST Free	\$435.90	\$443.40	\$7.50	2%	Statutory
Class 9 - Vic Smart application to subdivide or consolidate land	Per Application	GST Free	\$202.90	\$206.40	\$3.50	2%	Statutory
Class 10 - other than class 7, class 8 or class 9 permit	Per Application	GST Free	\$202.90	\$206.40	\$3.50	2%	Statutory
<b>TO AMEND DEVELOPMENTS BOTH RESIDENTIAL AND COMMERCIAL AND ANYTHING ELSE NOT RELATED TO A SINGLE DWELLING</b>							
Class 11 - < \$100,000	Per Application	GST Free	\$1,164.80	\$1,185.00	\$20.20	2%	Statutory
Class 12 - \$100,000 to \$1,000,000	Per Application	GST Free	\$1,570.60	\$1,597.80	\$27.20	2%	Statutory
Class 13 - \$1,000,000 and above	Per Application	GST Free	\$3,464.40	\$3,524.30	\$59.90	2%	Statutory
Class 21 - A permit not otherwise provided for in the regulation	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
<b>NEW APPLICATIONS FOR SUBDIVISION PERMITS UNDER SECTION 47 (REGULATION 9)</b>							
Class 17 - To subdivide an existing building (other than a Vic Smart Application)	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
Class 18 - To subdivide land into 2 lots (other than a Vic smart Application)	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a Vic Smart Application)	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
Class 20 - To subdivide land (other than a class 9, class 16, class 17 or class 18 permit)	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory

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CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Class 21 - To: a. create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b. create or remove a right of way; or c. vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
<b>TO AMEND AN APPLICATION FOR SUBDIVISION</b>							
Class 14 - To subdivide an existing building (other than a Vic Smart Application)	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
Class 15 - To subdivide land into 2 lots (other than a Vic Smart Application)	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
Class 16 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a Vic Smart Application)	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
Class 17 - To subdivide land (other than class 17, class 18 or class 19 permit)	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
Class 18 - To amend an application for: a. create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b. create or remove a right of way; or c. create, vary or remove an easement other than a right of way; or d. vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant	Per Application	GST Free	\$1,337.70	\$1,360.80	\$23.10	2%	Statutory
<b>APPLICATIONS FOR SUBDIVISION (CERTIFICATION)</b>							
Regulation 6 - For processing an application to certify a plan of subdivision	Per Application	GST Free	\$177.40	\$180.40	\$3.00	2%	Statutory
Regulation 7 - Alteration of plan under section 10(2) of the Act	Per Application	GST Free	\$112.70	\$114.70	\$2.00	2%	Statutory
Regulation 8 - Amendment of Certified plan under section 11(1) of the Act	Per Application	GST Free	\$142.80	\$145.30	\$2.50	2%	Statutory
Class 9 - Checking of engineering plans	Per Application	GST Free	0.75% of the estimated cost of construction of the works proposed in the engineering plan	0.75% of the estimated cost of construction of the works proposed in the engineering plan	-	-	Statutory
Class 11 - Supervision of works	Per Application	GST Free	2.5% of the estimated cost of construction works	2.5% of the estimated cost of construction works	-	-	Statutory



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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Class 12 - Section 57A - Amend an application for a permit or amend an application to amend a permit	Per Application	GST Free	A) New Application 40% of the application fee if amended after advertising B) Section 72 Amendment - 40% of the application fee if amended after advertising; and C) f S57A changes class of permit to new class (new application or S72 amendment) – additional fee will between the original class and the new class be the difference	A) New Application 40% of the application fee if amended after advertising B) Section 72 Amendment - 40% of the application fee if amended after advertising; and C) f S57A changes class of permit to new class (new application or S72 amendment) – additional fee will between the original class and the new class be the difference			Statutory
Class 14 - Combined Permit and Planning Scheme Amendment	Per Application	GST Free	Sum of highest of fees plus 50% of each of the other fees	Sum of highest of fees plus 50% of each of the other fees	-	-	Statutory
Class 15 - Certificate of compliance (97N)	Per Application	GST Free	\$330.70	\$336.40	\$5.70	2%	Statutory
Class 16 - For an agreement to a proposal to amend or end an agreement under section 173 of the Act	Per Application	GST Free	\$668.80	\$680.40	\$11.60	2%	Statutory
Class 18 - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	Per Application	GST Free	\$330.70	\$336.40	\$5.70	2%	Statutory
<b>NON STATUTORY PLANNING FEES</b>							
Planning Permit - Extension of Time	Per Application	Taxable	\$618.00	\$636.54	\$18.54	3%	Non-statutory
<b>COMPLETED PLANNING FILES</b>							
Copy of Planning Permit & Endorsed Plan	Per Application	Taxable	\$140.00	\$180.00	\$40.00	29%	Non-statutory
General Planning Enquiry/Property Information	Per Application	Taxable	\$144.00	\$220.00	\$76.00	53%	Non-statutory
Copy of Title	Per Application	Taxable	\$72.00	\$74.00	\$2.00	3%	Non-statutory
Pre application Advice	Per Application	Taxable	-	\$150.00	\$150.00	-	Non-statutory
Secondary Consent Application	Per Application	Taxable	\$618.00	\$636.00	\$18.00	3%	Non-statutory
Secondary Consent Application (Landscape Changes only)	Per Application	Taxable	-	\$250.00	\$250.00	-	Non-statutory
Retrospective Secondary Consent Application	Per Application	Taxable	\$788.00	\$811.00	\$23.00	3%	Non-statutory
<b>ADVERTISING FEES</b>							

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CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Standard Notice	Per Application	Taxable	\$280.00	\$288.00	\$8.00	3%	Non-statutory
Additional Standard Notice	Per Application	Taxable	\$29.00	\$30.00	\$1.00	3%	Non-statutory
Large Notice	Per Application	Taxable	\$340.00	\$350.00	\$10.00	3%	Non-statutory
Additional Large Notice	Per Application	Taxable	\$142.00	\$236.90	\$94.90	67%	Non-statutory
First 20 Letters	Per Application	Taxable	\$170.00	\$175.00	\$5.00	3%	Non-statutory
Each Letter After That	Per Application	Taxable	\$5.50	\$5.60	\$0.10	2%	Non-statutory
<b>CONDITION 1 PLANNING FEE (ADDITIONAL CHECKS)</b>							
Condition 1 Plan Fee (Additional Checks)	Per Application	Taxable	\$165.00	\$170.00	\$5.00	3%	Non-statutory
<b>SECTION 173 PREPARATION ADMINISTRATIVE FEE</b>							
Section 173 Preparation Administrative Fee	Per Application	Taxable	\$1,090.00	\$1,122.00	\$32.00	3%	Non-statutory
<b>CONSENT FROM COUNCIL</b>							
Determining whether something has been done to the satisfaction of Council	Per Application	Taxable	\$150.00	\$155.00	\$5.00	3%	Non-statutory
<b>Commercial Use of Council Land</b>							
Construction Zone Fee (Exclusive Occupation)	Per SQM / Per Week	Taxable	\$13.67	\$14.62	\$0.96	7%	Non-statutory
Construction Zone Fee (Non-Exclusive Occupation)	Per SQM / Per Week	Taxable	\$6.83	\$7.31	\$0.48	7%	Non-statutory
Works Zone Fee (Exclusive Use)	Per Linear Metre	Taxable	\$28.36	\$30.34	\$1.98	7%	Non-statutory
Works Zone Fee (Non Exclusive Use)	Per Linear Metre	Taxable	\$14.18	\$15.17	\$0.99	7%	Non-statutory
Works Zone Signage	Per Sign	Taxable	\$397.80	\$425.65	\$27.85	7%	Non-statutory
Shipping Container Fee (20ft)	Per Day	Taxable	\$29.58	\$31.65	\$2.07	7%	Non-statutory
Shipping Container Fee (40ft)	Per Day	Taxable	\$59.16	\$63.30	\$4.14	7%	Non-statutory
Licence Application Fee	Per Application	Taxable	\$278.00	\$300.00	\$22.00	8%	Non-statutory
Commercial Use of Council Land Fees - Small Activity Groups	Per Annum	Taxable	Minimum \$592 per Annum	Minimum \$610 per Annum	-	-	Non-statutory
<b>Sporting Ground - Hire / Rental</b>							
Class A Ground - Senior Rate	Per Season	Taxable	\$643.00	\$675.00	\$32.00	5%	Non-statutory
Class A Ground - Discount Rate	Per Season	Taxable	\$155.00	\$163.00	\$8.00	5%	Non-statutory
Class B Ground - Senior Rate	Per Season	Taxable	\$322.00	\$338.00	\$16.00	5%	Non-statutory
Class B Ground - Discount Rate	Per Season	Taxable	\$87.00	\$91.00	\$4.00	5%	Non-statutory
Class A Ground - Senior Rate - Finals	Per Finals Match	Taxable	\$343.00	\$360.00	\$17.00	5%	Non-statutory
Class A Ground - Discount Rate - Finals	Per Finals Match	Taxable	\$86.00	\$90.00	\$4.00	5%	Non-statutory
Class B Ground - Senior Rate - Finals	Per Finals Match	Taxable	\$172.00	\$180.00	\$8.00	5%	Non-statutory
Class B Ground - Discount Rate - Finals	Per Finals Match	Taxable	\$44.00	\$46.00	\$2.00	5%	Non-statutory
Skills (incl Auskick, Goal kick, Netta, etc)	Per Season	Taxable	\$80.00	\$84.00	\$4.00	5%	Non-statutory
Athletics (Junior)	Per Season	Taxable	\$429.00	\$450.00	\$21.00	5%	Non-statutory
Athletics (Senior)	Per Season	Taxable	\$858.00	\$900.00	\$42.00	5%	Non-statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Dog Training	Per Season	Taxable	\$643.00	\$675.00	\$32.00	5%	Non-statutory
Casual Use of Seasonal Grounds - Community Groups	Per Day	Taxable	\$86.00	\$90.00	\$4.00	5%	Non-statutory
Casual Use of Seasonal Grounds - Charity Groups	Per Day	Taxable	\$86.00	\$90.00	\$4.00	5%	Non-statutory
Casual Use of Seasonal Grounds - Schools - Kingston Based	Per Day	Taxable	\$86.00	\$90.00	\$4.00	5%	Non-statutory
Casual Use of Seasonal Grounds - Schools - Non Kingston Based	Per Day	Taxable	\$86.00	\$90.00	\$4.00	5%	Non-statutory
Casual Use of Seasonal Grounds - Private - Social	Per Day	Taxable	\$172.00	\$180.00	\$8.00	5%	Non-statutory
Casual Use of Seasonal Grounds - Private - Commercial	Per Day	Taxable	\$172.00	\$180.00	\$8.00	5%	Non-statutory
Miscellaneous Pavilions - Seasonal Fee	Per Season	Taxable	\$425.00	\$447.00	\$22.00	5%	Non-statutory
Seasonal Pavilion Use - pavilion (Basic facilities - i.e. change room facilities) - Brown Reserve, Keeley Reserve (East and West), Souter Reserve, Namatjira Park, GR Bricker, Doug Denyer, Dane Road, Roy Dore Reserve, Highett Reserve No. 1, Dolamore Reserve, Southern Road, Chadwick Reserve, Browns Reserve, Glen Street Reserve, Edithvale Common, Bonbeach - Curwood Hall,	Per Season	Taxable	\$172.00	\$180.00	\$8.00	5%	Non-statutory
Seasonal Pavilion Use - pavilion (Small meeting space/social room) - Le Page Reserve, Highett Reserve No. 2, The Grange, Rowan Road Reserve - Baseball & Netball, Kingston Heath Reserve, Keys Road Reserve, Jack Grut Reserve, Regents Park, Beazley Reserve	Per Season	Taxable	\$172.00	\$180.00	\$8.00	5%	Non-statutory
Seasonal Pavilion Use - pavilion (Large meeting space/social room) - Heatherston Reserve, Mentone Reserve, Walter Galt Reserve, Gerry Green, Ben Kavanagh Reserve, Edithvale Recreation Reserve, Chelsea Recreation Reserve, Bonbeach Recreation Reserve,	Per Season	Taxable	\$172.00	\$180.00	\$8.00	5%	Non-statutory
<b>KINGSTON HEATH REGIONAL SOCCER CENTRE SYNTHETIC PITCH HIRE</b>							
Full Pitch - Visiting Club Match	Per Hire	Taxable	\$78.50	\$82.00	\$3.50	4%	Non-statutory
Full Pitch - Visiting Club Match (with floodlights)	Per Hire	Taxable	\$107.00	\$113.00	\$6.00	6%	Non-statutory
Full Pitch - Visiting Club Training	Per Hire	Taxable	\$53.50	\$56.00	\$2.50	5%	Non-statutory
Full Pitch - Visiting Club Training (with floodlights)	Per Hire	Taxable	\$78.50	\$82.00	\$3.50	4%	Non-statutory
Half Pitch - Visiting Club Training	Per Hire	Taxable	\$36.50	\$38.00	\$1.50	4%	Non-statutory
Half Pitch - Visiting Club Training (with floodlights)	Per Hire	Taxable	\$53.50	\$56.00	\$2.50	5%	Non-statutory
Full Pitch - Casual Club / User Match	Per Hire	Taxable	\$102.00	\$107.00	\$5.00	5%	Non-statutory
Full Pitch - Casual Club / User Training	Per Hire	Taxable	\$71.00	\$75.00	\$4.00	6%	Non-statutory
Full Pitch - Casual Club / User Clinic	Per Hire	Taxable	\$78.50	\$82.00	\$3.50	4%	Non-statutory
Full Pitch - Casual Club / User School	Per Hire	Taxable	\$53.50	\$57.00	\$3.50	7%	Non-statutory
Full Pitch - Casual Club / User Commercial	Per Hire	Taxable	\$156.00	\$164.00	\$8.00	5%	Non-statutory
Full Pitch - Casual Club / User Match (with floodlights)	Per Hire	Taxable	\$145.00	\$152.00	\$7.00	5%	Non-statutory
Full Pitch - Casual Club / User Training (with floodlights)	Per Hire	Taxable	\$102.00	\$107.00	\$5.00	5%	Non-statutory
Full Pitch - Casual Club / User Clinic (with floodlights)	Per Hire	Taxable	\$107.00	\$112.00	\$5.00	5%	Non-statutory
Full Pitch - Casual Club / User School (with floodlights)	Per Hire	Taxable	\$75.00	\$79.00	\$4.00	5%	Non-statutory

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Full Pitch - Casual Club / User Commercial (with floodlights)	Per Hire	Taxable	\$215.00	\$225.00	\$10.00	5%	Non-statutory
Half Pitch - Casual Club / User Training	Per Hire	Taxable	\$36.50	\$38.00	\$1.50	4%	Non-statutory
Half Pitch - Casual Club / User Clinic	Per Hire	Taxable	\$50.50	\$53.00	\$2.50	5%	Non-statutory
Half Pitch - Casual Club / User School	Per Hire	Taxable	\$36.50	\$38.00	\$1.50	4%	Non-statutory
Half Pitch - Casual Club / User Commercial	Per Hire	Taxable	\$107.00	\$112.00	\$5.00	5%	Non-statutory
Half Pitch - Casual Club / User Training (with floodlights)	Per Hire	Taxable	\$70.00	\$74.00	\$4.00	6%	Non-statutory
Half Pitch - Casual Club / User Clinic (with floodlights)	Per Hire	Taxable	\$73.00	\$77.00	\$4.00	5%	Non-statutory
Half Pitch - Casual Club / User School (with floodlights)	Per Hire	Taxable	\$49.50	\$52.00	\$2.50	5%	Non-statutory
Half Pitch - Casual Club / User Commercial (with floodlights)	Per Hire	Taxable	\$145.00	\$152.00	\$7.00	5%	Non-statutory
Floodlight usage per hour (Kingston Club or clinic use)	Per Hour	Taxable	\$27.00	\$29.00	\$2.00	7%	Non-statutory
Floodlight usage per hour (Non Kingston Club or clinic use)	Per Hour	Taxable	\$35.50	\$37.00	\$1.50	4%	Non-statutory
Floodlight usage per hour (Commercial use)	Per Hour	Taxable	\$53.50	\$56.00	\$2.50	5%	Non-statutory
<b>HALL HIRE - Cheltenham Hall</b>							
Cheltenham Hall Complex - Day	Per Day	Taxable	\$17.50	\$18.00	\$0.50	3%	Non-statutory
Cheltenham Hall Complex - Evening	Per Evening	Taxable	\$33.00	\$34.00	\$1.00	3%	Non-statutory
Cheltenham Hall Complex - Weekend	Per Weekend	Taxable	\$93.00	\$96.00	\$3.00	3%	Non-statutory
Cheltenham Hall Main Hall - Day	Per Day	Taxable	\$17.50	\$18.00	\$0.50	3%	Non-statutory
Cheltenham Hall Main Hall - Evening	Per Evening	Taxable	\$22.50	\$23.50	\$1.00	4%	Non-statutory
Cheltenham Hall Main Hall - Weekend	Per Weekend	Taxable	\$63.00	\$65.00	\$2.00	3%	Non-statutory
Cheltenham Hall Supper Room - Day	Per Day	Taxable	\$10.75	\$11.00	\$0.25	2%	Non-statutory
Cheltenham Hall Supper Room - Evening	Per Evening	Taxable	\$17.50	\$18.00	\$0.50	3%	Non-statutory
Cheltenham Hall Supper Room - Weekend	Per Weekend	Taxable	\$38.00	\$39.00	\$1.00	3%	Non-statutory
Cheltenham Hall Meetings	Per Meeting	Taxable	\$22.50	\$23.50	\$1.00	4%	Non-statutory
<b>HALL HIRE - Allan McLean Hall</b>							
Allan McLean Hall Complex - Day	Per Day	Taxable	\$44.00	\$45.50	\$1.50	3%	Non-statutory
Allan McLean Hall Complex - Evening	Per Evening	Taxable	\$97.00	\$100.00	\$3.00	3%	Non-statutory
Allan McLean Hall Complex - Weekend	Per Weekend	Taxable	\$135.00	\$139.50	\$4.50	3%	Non-statutory
Allan McLean Hall Main Hall - Day	Per Day	Taxable	\$33.00	\$34.00	\$1.00	3%	Non-statutory
Allan McLean Hall Main Hall - Evening	Per Evening	Taxable	\$53.00	\$55.00	\$2.00	4%	Non-statutory
Allan McLean Hall Main Hall - Weekend	Per Weekend	Taxable	\$98.00	\$101.00	\$3.00	3%	Non-statutory
Allan McLean Hall Supper Room - Day	Per Day	Taxable	\$27.00	\$28.00	\$1.00	4%	Non-statutory
Allan McLean Hall Supper Room - Evening	Per Evening	Taxable	\$46.00	\$47.50	\$1.50	3%	Non-statutory
Allan McLean Hall Supper Room - Weekend	Per Weekend	Taxable	\$46.00	\$47.50	\$1.50	3%	Non-statutory
Allan McLean Hall Meetings	Per Meeting	Taxable	\$46.00	\$47.50	\$1.50	3%	Non-statutory
<b>HALL HIRE - A.T. Niemann Community Centre</b>							
A.T. Niemann Community Centre Main Hall - Day	Per Day	Taxable	\$33.00	\$34.00	\$1.00	3%	Non-statutory

## 2023/24 Draft Budget

CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
A.T. Niemann Community Centre Main Hall - Evening	Per Evening	Taxable	\$39.00	\$40.50	\$1.50	4%	Non-statutory
A.T. Niemann Community Centre Main Hall - Weekend	Per Weekend	Taxable	\$46.00	\$47.50	\$1.50	3%	Non-statutory
<b>HALL HIRE - Carrum Community Centre</b>							
Carrum Community Centre Main Hall - Day	Per Day	Taxable	\$33.00	\$34.00	\$1.00	3%	Non-statutory
Carrum Community Centre Main Hall - Evening	Per Evening	Taxable	\$39.00	\$40.50	\$1.50	4%	Non-statutory
Carrum Community Centre Main Hall - Weekend	Per Weekend	Taxable	\$46.00	\$47.50	\$1.50	3%	Non-statutory
Carrum Community Centre Meetings	Per Meeting	Taxable	\$9.75	\$10.00	\$0.25	3%	Non-statutory
<b>Mordialloc Court House Hire</b>							
Complex - Day	Per Day	Taxable	\$33.00	\$34.00	\$1.00	3%	Non-statutory
Main Hall - Day	Per Day	Taxable	\$22.50	\$23.50	\$1.00	4%	Non-statutory
Supper Room - Day	Per Day	Taxable	\$18.50	\$19.00	\$0.50	3%	Non-statutory
<b>COMMUNITY BUS TRANSPORT HIRE FEES</b>							
Single Trip	Per Single Trip	GST Free	\$2.00	\$2.10	\$0.10	5%	Non-statutory
Return Trip	Per Return Trip	GST Free	\$4.00	\$4.20	\$0.20	5%	Non-statutory
Community Bus Day Trip	Per Trip	GST Free	\$15.50	\$16.30	\$0.80	5%	Non-statutory
Community Bus Self Drive Hire - half day	Per Day	GST Free	\$92.30	\$97.00	\$4.70	5%	Non-statutory
Community Bus Self Drive Hire - full day	Per Day	GST Free	\$146.30	\$153.70	\$7.40	5%	Non-statutory
Community Bus Group Hire - full day	Per Day	GST Free	\$240.00	\$252.00	\$12.00	5%	Non-statutory
Community Bus Self Drive Hire & Cleaning	Per Day	GST Free	\$199.90	\$209.90	\$10.00	5%	Non-statutory
Community Bus Self Drive Hire & Fuel	Per Day	GST Free	\$230.80	\$242.40	\$11.60	5%	Non-statutory
Community Bus Self Drive Hire & Fuel & Cleaning	Per Day	GST Free	\$284.30	\$298.60	\$14.30	5%	Non-statutory
<b>LOCAL LAWS - Other Income</b>							
Building Materials/Nature Strip Permits	Per Application	Taxable	\$162.00	\$167.00	\$5.00	3%	Non-statutory
Replacement of Disabled Label (Administration Charge)	Per Application	Taxable	\$22.00	\$22.75	\$0.75	3%	Non-statutory
Impounded Goods Release	Per Application	Taxable	\$124.00	\$128.00	\$4.00	3%	Non-statutory
Permit for livestock	Per Application	Taxable	\$174.00	\$180.00	\$6.00	3%	Non-statutory
Annual Renewal Permit Livestock	Per Application	Taxable	\$56.00	\$57.50	\$1.50	3%	Non-statutory
Permit to store oversize/overweight vehicles	Per Application	Taxable	\$310.00	\$319.00	\$9.00	3%	Non-statutory
<b>WAVES - AQUATIC ENTRY</b>							
Adult Swim	Per Adult	Taxable	\$8.70	\$9.10	\$0.40	5%	Non-statutory
Child Swim	Per Child	Taxable	\$7.20	\$7.60	\$0.40	6%	Non-statutory
Child (Under 3)	N/A	N/A	Free	Free	-	-	N/A
Student Swim	Per Student	Taxable	\$7.20	\$7.60	\$0.40	6%	Non-statutory
Concession Swim	Per Concession	Taxable	\$7.20	\$7.60	\$0.40	6%	Non-statutory
Family	Per Family	Taxable	\$29.00	\$30.00	\$1.00	3%	Non-statutory

## 2023/24 Draft Budget

CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Spectator	Per Spectator	Taxable	\$2.50	\$2.50	-	-	Non-statutory
<b>WAVES OCCASIONAL CHILD CARE</b>					-	-	
Members	Per Session	Taxable	\$8.30	\$8.30	-	-	Non-statutory
Casuals	Per Session	Taxable	\$11.90	\$11.90	-	-	Non-statutory
<b>GR BRICKER ATHLETICS CENTRE</b>					-	-	
Kingston Schools and community groups - non-seasonal (per hour)	Per Hour	Taxable	\$97.00	\$102.00	\$5.00	5%	Non-statutory
Schools and community groups (non-seasonal) outside of Kingston (per hour)	Per Hour	Taxable	\$118.00	\$123.00	\$5.00	4%	Non-statutory
Commercial (per hour)	Per Hour	Taxable	\$172.00	\$180.00	\$8.00	5%	Non-statutory
Kingston Schools and community groups - non-seasonal (Half Day - up to 3 hours)	Per Half Day	Taxable	\$263.00	\$275.00	\$12.00	5%	Non-statutory
Schools and community groups (non-seasonal) outside of Kingston (Half Day - up to 3 hours)	Per Half Day	Taxable	\$322.00	\$335.00	\$13.00	4%	Non-statutory
Commercial (Half Day - up to 3 hours)	Per Half Day	Taxable	\$343.00	\$360.00	\$17.00	5%	Non-statutory
Kingston Schools and community groups - non-seasonal (Full Day - up to 6 hours)	Per Day	Taxable	\$450.00	\$470.00	\$20.00	4%	Non-statutory
Schools and community groups (non-seasonal) outside of Kingston (Full Day - up to 6 hours)	Per Day	Taxable	\$568.00	\$595.00	\$27.00	5%	Non-statutory
Commercial (Full Day - up to 6 hours)	Per Day	Taxable	\$589.00	\$615.00	\$26.00	4%	Non-statutory
					-	-	
<b>OUTDOOR NETBALL COURT HIRE</b>							
Kingston Schools and community groups - Per hour 8 Courts	Per Hour	Taxable	\$70.00	\$74.00	\$4.00	6%	Non-statutory
Kingston Schools and community groups - Per hour 4 Courts	Per Hour	Taxable	\$41.00	\$43.00	\$2.00	5%	Non-statutory
Kingston Schools and community groups - Per hour 1 Court	Per Hour	Taxable	\$21.50	\$23.00	\$1.50	7%	Non-statutory
Non Kingston Schools and community groups - Per hour 8 Courts	Per Hour	Taxable	\$93.50	\$98.00	\$4.50	5%	Non-statutory
Non Kingston Schools and community groups - Per hour 4 Courts	Per Hour	Taxable	\$53.00	\$56.00	\$3.00	6%	Non-statutory
Non Kingston Schools and community groups - Per hour 1 Court	Per Hour	Taxable	\$35.50	\$38.00	\$2.50	7%	Non-statutory
Netball court lighting per hour	Per Hour	Taxable	\$6.50	\$7.00	\$0.50	8%	Non-statutory
Team Based Charges (per Season) - Asphalt surface - Senior Rate	Per Season	Taxable	\$110.50	\$119.00	\$8.50	8%	Non-statutory
Team Based Charges (per Season) - Painted surface - Senior Rate	Per Season	Taxable	\$172.00	\$180.00	\$8.00	5%	Non-statutory
Team Based Charges (per Season) - Asphalt surface - Junior Rate	Per Season	Taxable	\$28.00	\$30.00	\$2.00	7%	Non-statutory
Team Based Charges (per Season) - Painted surface - Junior Rate	Per Season	Taxable	\$43.00	\$45.00	\$2.00	5%	Non-statutory
<b>RESIDENTIAL TENANCIES REGISTRATION</b>							
Caravan Parks (per site)	Per Site	GST Free	State Legislation	State Legislation	-	-	Statutory
Caravan Parks Registration Transfer	Per Transfer	GST Free	State Legislation	State Legislation	-	-	Statutory
<b>HEALTH ACT REGISTRATION</b>							
Residential Accommodation up to 5 Rooms	Per Accommodation	GST Free	\$322.00	\$350.00	\$28.00	9%	Non-statutory
Residential Accommodation for each additional Room over 5	Per Additional Room	GST Free	\$27.00	\$38.00	\$11.00	41%	Non-statutory

## 2023/24 Draft Budget

CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Hotels/Motels - Up to 10 units	Per Hotel / Motel	GST Free	\$239.00	\$300.00	\$61.00	26%	Non-statutory
Hotels/Motels - 10 to 20 units	Per Hotel / Motel	GST Free	\$347.00	\$400.00	\$53.00	15%	Non-statutory
Hotels/Motels - 20 to 40 units	Per Hotel / Motel	GST Free	\$370.00	\$500.00	\$130.00	35%	Non-statutory
Hotels/Motels - plus each additional above 40	Per Additional Unit	GST Free	\$27.00	\$28.00	\$1.00	4%	Non-statutory
Personal Care and Body Art Industries - Low Risk e.g. Hairdressers	Per Business	GST Free	\$114.00	\$250.00	\$136.00	119%	Non-statutory
Personal Care and Body Art Industries - High Risk e.g. Beauty Therapy	Per Business	GST Free	\$144.00	\$200.00	\$56.00	39%	Non-statutory
<b>FOOD ACT REGISTRATION - MONTHLY PRO RATA INITIAL REGISTRATION</b>							
Category 1 (Complex FSP)	Per Application	GST Free	\$572.00	\$600.00	\$28.00	5%	Non-statutory
Category 2 (Simple FSP)	Per Application	GST Free	\$400.00	\$450.00	\$50.00	13%	Non-statutory
Category 3 (Minor FSP / 3rd Party Audit)	Per Application	GST Free	\$317.00	\$350.00	\$33.00	10%	Non-statutory
Category 4 (FSP Exempt)	Per Application	GST Free	\$230.00	\$250.00	\$20.00	9%	Non-statutory
Plus each EFT above 5	Per Application	GST Free	\$32.00	\$34.00	\$2.00	6%	Non-statutory
Additional assessment in lieu of Audit	Per Application	GST Free		\$600.00			Non-statutory
Club Pavilions (full year)	Per Club	GST Free	50% of the applicable Category	50% of the applicable Category	-	-	Non-statutory
Club Pavilions per season	Per Season	GST Free	25% of the applicable Category	25% of the applicable Category	-	-	Non-statutory
School Canteens School Operated	Per Canteen	GST Free	25% of the applicable Category	25% of the applicable Category	-	-	Non-statutory
<b>CHANGE OF PREMISES OWNERSHIP DETAILS</b>							
Registration Transfer	Per Transfer	GST Free	\$367.00	\$378.00	\$11.00	3%	Non-statutory
Transfer Packaged Food and Personal Care and Body Art Industries	Per Transfer	GST Free	\$182.00	\$200.00	\$18.00	10%	Non-statutory
<b>PREMISES OWNERSHIP - OTHER FEES</b>							
Late Payment of Registration Fee	Per Late Registration	GST Free	\$114.00	\$117.00	\$3.00	3%	Non-statutory
Urgent Report and Inspection Fee (within 7 days)	Per Report	GST Free	\$657.00	\$695.00	\$38.00	6%	Non-statutory
<b>NEW PREMISES</b>							
Urgent new premises Application - Full fee less than 14 days	Per Application	Taxable	\$840.00	\$920.00	\$80.00	10%	Non-statutory
Urgent new premises Application - Half fee less than 14 days	Per Application	Taxable	\$420.00	\$460.00	\$40.00	10%	Non-statutory
Urgent new premises Application - Quarter fee less than 14 days	Per Application	Taxable	\$210.00	\$230.00	\$20.00	10%	Non-statutory
New Premises Application - Full Fee	Per Application	Taxable	\$420.00	\$460.00	\$40.00	10%	Non-statutory
New Premises Application - Half Fee	Per Application	Taxable	\$210.00	\$230.00	\$20.00	10%	Non-statutory
New Premises Application - Quarter Fee	Per Application	Taxable	\$105.00	\$115.00	\$10.00	10%	Non-statutory
<b>PREMISES</b>							
File Enquiries	Per Enquiry	GST Free	\$101.00	\$104.00	\$3.00	3%	Non-statutory



## 2023/24 Draft Budget

CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Reinspection Fee	Per Reinspection	GST Free	\$140.00	\$144.00	\$4.00	3%	Non-statutory
Ministry of Housing Declaration (Cessation)	Per Declaration	GST Free	\$197.00	\$203.00	\$6.00	3%	Non-statutory
<b>TRADER PARKING PERMITS</b>							
Trader car parking permit - Cheltenham	Per Permit	Taxable	\$273.00	\$293.45	\$20.45	7%	Non-statutory
Trader car parking permit - Mordialloc	Per Permit	Taxable	\$273.00	\$293.45	\$20.45	7%	Non-statutory
Trader car parking permit - Chelsea	Per Permit	Taxable	\$273.00	\$293.45	\$20.45	7%	Non-statutory
<b>PARKLET PERMITS</b>							
Parklet application fee	Per Permit	GST Free	\$220.00	\$226.60	\$6.60	3%	Non-statutory
Parklet Permit - Seasonal Permit - 1 Parking Bay	Per Permit	GST Free	\$1580.00	\$1627.40	\$47.40	3%	Non-statutory
Parklet Permit - Seasonal Permit - 2 Parking Bays	Per Permit	GST Free	\$2390.00	\$2461.70	\$71.70	3%	Non-statutory
Parklet Permit - Yearly Permit - 1 Parking Bay	Per Permit	GST Free	\$3155.00	\$3249.65	\$94.65	3%	Non-statutory
Parklet Permit - Yearly Permit - 2 Parking Bays	Per Permit	GST Free	\$5000.00	\$5150.00	\$150.00	3%	Non-statutory
<b>POOL / SPA REGISTRATION</b>							
1 to 3 Pools / Spas	Per 1 to 3 Pools / Spas	GST Free	\$201.00	\$207.00	\$6.00	3%	Non-statutory
Plus each additional Pool / Spa	Per Pool / Spa	GST Free	\$54.00	\$56.00	\$2.00	4%	Non-statutory
<b>IMMUNISATION</b>							
Hepatitis B (Adult) (per vaccine)	Per Vaccine	GST Free	\$38.00	\$38.00	-	-	Non-statutory
Hepatitis A (adult) (per Vaccine)	Per Vaccine	GST Free	\$72.00	\$72.00	-	-	Non-statutory
Flu Vax (per vaccine)	Per Vaccine	GST Free	\$16.50	\$29.00	\$12.50	76%	Non-statutory
Varivax (Chicken Pox) (per vaccine)	Per Vaccine	GST Free	\$76.00	\$76.00	-	-	Non-statutory
Boostrix (per vaccination)	Per Vaccine	GST Free	\$57.00	\$57.00	-	-	Non-statutory
Nimenrix (per vaccination)	Per Vaccine	GST Free	\$83.00	\$83.00	-	-	Non-statutory
Bexsero (per vaccination)	Per Vaccine	GST Free	\$138.00	\$138.00	-	-	Non-statutory
<b>LONG DAY CARE (CHILDCARE)</b>							
Late Collection Fee (per 15 mins)	Per 15 minutes	Taxable	\$30.00	\$30.00	-	-	Non-statutory
1/2 day session / orientation (child care transition)	Per 1/2 Day	Taxable	\$70.00	\$74.00	\$4.00	6%	Non-statutory
Daily Flat Fee - Child Care & Kindergarten PLUS - Parkdale, Edithvale and Carrum FCC	Per Day	Taxable	\$142.00	\$148.00	\$6.00	4%	Non-statutory
State Government subsidies Extended Day Kindergarten fee	Per Day	Taxable		\$132.00			
Child Care / Kindergarten PLUS Enrolment Fee Deposit for new families - Part-time - per day	Per Family	Taxable	\$100.00	\$100.00	-	-	Non-statutory
Child Care / Kindergarten PLUS Enrolment Fee Deposit for new families - Full-time	Per Family	Taxable	\$100.00	\$500.00	\$400.00	400%	Non-statutory
Excursion / Incursion Fee	Per Excursion	Taxable	\$9.00	\$9.00	-	-	Non-statutory
Children's Hats	Per Hat	Taxable	\$10.00	\$10.00	-	-	Non-statutory



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CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Children's T-shirts	Per T-Shirt	Taxable	\$20.00	\$20.00	-	-	Non-statutory
<b>FAMILY DAY CARE</b>							
Parent Administration Fee - per child per hour	Per Hour	Taxable	\$2.10	\$2.15	\$0.05	2%	Non-statutory
Care Provider Scheme Contribution - per fortnight	Per Fortnight	Taxable	\$8.00	\$8.25	\$0.25	3%	Non-statutory
Playgroup Attendance Fee	Per Attendance	Taxable	\$5.00	\$5.00	-	-	Non-statutory
<b>CHILDREN'S SERVICES TRAINING, PARENT SEMINARS AND WORKSHOPS</b>							
Entry Fees	Per Entry	Taxable	Not Applicable	Not Applicable	-	-	Non-statutory
<b>PLAY CENTRE FEES</b>							
Hourly Hire	Per Hour	Taxable	Not Applicable	Not Applicable	-	-	Non-statutory
<b>KINDERGARTEN REGISTRATION</b>							
Registration Fee (per registration)	Per Enrolment	Taxable	\$25.00	\$30.00	\$5.00	20%	Non-statutory
Registration Fee (with Health Care Card)	Per Enrolment	N/A	-	-	-	-	N/A
<b>BEFORE &amp; AFTER SCHOOL CARE</b>							
Before School Care - Permanent	Per Session	Taxable	\$23.00	\$23.50	\$0.50	2%	Non-statutory
After School Care - Permanent	Per Session	Taxable	\$29.00	\$29.50	\$0.50	2%	Non-statutory
Curriculum Day Fee	Per Session	Taxable	\$73.00	\$75.00	\$2.00	3%	Non-statutory
Late collection fee (per 15 mins)	Per 15 mins	Taxable	\$30.00	\$30.50	\$0.50	2%	Non-statutory
ASC - Early finish fee (e.g. end of term 2.30 start)	Per Session	Taxable	\$42.50	\$43.50	\$1.00	2%	Non-statutory
<b>VACATION CARE</b>							
Flat fee term	Per Term	Taxable	\$73.00	\$75.00	\$2.00	3%	Non-statutory
In Centre activities	Per Activity	Taxable	Per Activity	Per Activity	-	-	Non-statutory
Excursions	Per Excursion	Taxable	Per Excursion	Per Excursion	-	-	Non-statutory
Late booking enrolment fee	Per Enrolment	N/A	\$78.00	\$80.00	\$2.00	3%	Non-statutory
<b>YOUTH SERVICES</b>							
FReeZA Canteen Supplies (Confectionary/Chocolate)	Per Item	Taxable	\$1.00	\$2.00	\$1.00	100%	Non-statutory
FReeZA Battle of the Sounds & Other Events (Gold Coin Donation)	Per Entry	Taxable	\$1.00	\$2.00	\$1.00	100%	Non-statutory
FReeZA Canteen Supplies (Chips/Drinks)	Per Item	Taxable	\$2.00	\$2.00	-	-	Non-statutory
<b>FAMILY SERVICES</b>							
Pit Stop Parenting Program	Per Program	Taxable	\$2.00	\$2.00	-	-	Non-statutory
<b>REZONING APPLICATIONS</b>							
Application Fee	Per Application	Taxable	\$3,050.90	\$3,149.70	\$98.80	3%	Non-statutory

## 2023/24 Draft Budget

CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
To consider - (1-10 submissions)	Per Application	Taxable	\$15,121.00	\$15,611.10	\$490.10	3%	Non-statutory
To consider - (11-20 submissions)	Per Application	Taxable	\$30,212.40	\$31,191.60	\$979.20	3%	Non-statutory
To consider - (>20 submissions)	Per Application	Taxable	\$40,386.90	\$41,695.80	\$1308.90	3%	Non-statutory
To adopt	Per Application	Taxable	\$481.30	\$496.90	\$15.60	3%	Non-statutory
To the Minister	Per Application	Taxable	\$481.30	\$496.90	\$15.60	3%	Non-statutory
<b>ENVIRONMENTAL HEALTH FEES</b>							
Application Fee – Temporary discharge permit	Per Permit	Taxable	\$68.00	\$68.00	-	-	Non-statutory
<b>MORDIALLOC FESTIVAL</b>							
Beer Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable	\$250.00	\$200.00	-\$50.00	-20%	Non-statutory
Beer Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	\$220.00	\$180.00	-\$40.00	-18%	Non-statutory
Wine Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable	\$150.00	\$120.00	-\$30.00	-20%	Non-statutory
Wine Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	\$120.00	\$100.00	-\$20.00	-17%	Non-statutory
Food Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable	\$150.00	\$120.00	-\$30.00	-20%	Non-statutory
Food Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	\$120.00	\$100.00	-\$20.00	-17%	Non-statutory
Snack Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable	\$80.00	\$65.00	-\$15.00	-19%	Non-statutory
Snack Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Premium Sites - Minimum as above + Additional fee	Determined by EOI	Taxable	EOI	EOI	-	-	Non-statutory
Event Entry Fee - Per person, 5 years +	Per Person	Taxable	\$2.00	\$5.00	\$3.00	150%	Non-statutory
Event Entry Fee - Per family	Per Family	Taxable	\$5.00	\$10.00	\$5.00	100%	Non-statutory
<b>CAROLS BY KINGSTON</b>							
Food Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable	\$80.00	\$65.00	-\$15.00	-19%	Non-statutory
Food Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Snack Vendor - Commercial - Marquee / Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	-	\$20.00	\$20.00	-	Non-statutory
Snack Vendor - Community - Marquee / Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	-	\$10.00	\$10.00	-	Non-statutory
Market Vendor - Commercial - Marquee / Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	\$20.00	\$20.00	-	-	Non-statutory
Market Vendor - Community - Marquee / Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Reserved Seating	Per Seat	Taxable	\$20.00	\$20.00	-	-	Non-statutory

## 2023/24 Draft Budget

CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
<b>SPRING FAIR</b>							
Food Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable	\$80.00	\$65.00	-\$15.00	-19%	Non-statutory
Food Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Market Vendor - Commercial - Marquee / Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	\$20.00	\$20.00	-	-	Non-statutory
Market Vendor - Community - Marquee / Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable	\$10.00	\$10.00	-	-	Non-statutory
<b>PET EXPO</b>							
Food Vendor - Marquee (3m x 3m or 6m x 3m) Per SQM	Per SQM	Taxable	\$80.00	\$65.00	-\$15.00	-19%	Non-statutory
Food Vendor - Truck / Trailer / Van (no size restrictions) Per SQM	Per SQM	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Market Vendor - Commercial - Marquee / Truck / Trailer / Van (no size restrictions) Per SQM	Per SQM	Taxable	\$20.00	\$20.00	-	-	Non-statutory
Market Vendor - Community - Marquee / Truck / Trailer / Van (no size restrictions) Per SQM	Per SQM	Taxable	\$10.00	\$10.00	-	-	Non-statutory
<b>COMMERCIAL EVENTS - TRIATHLONS, MARATHONS ETC</b>							
Commercial Use of Council Land Fees - Primary Sites	Per Day	Taxable	\$1,500.00	\$1,500.00	-	-	Non-statutory
Commercial Use of Council Land Fees - Secondary Sites	Per Day	Taxable	\$750.00	\$750.00	-	-	Non-statutory
<b>ACCESSCARE - LINKAGES USER FEES AND CHARGES</b>							
User Service Fees	Per User Service	Taxable	Based on AccessCare Package	Based on AccessCare Package	-	-	Non-statutory
<b>ACCESSCARE HOME CARE PACKAGES - USER FEES</b>							
Package Management Fee	Per Package	Taxable	8% of package daily subsidy	8% of package daily subsidy	-	-	Non-statutory
Care Management Fee	Per Package	Taxable	Level 1 \$4.29 per day	Level 1 \$4.29 per day	-	-	Non-statutory
Care Management Fee	Per Package	Taxable	Level 2 \$7.14 per day	Level 2 \$7.14 per day	-	-	Non-statutory
Care Management Fee	Per Package	Taxable	Level 3 \$11.29 per day	Level 3 \$11.29 per day	-	-	Non-statutory
Care Management Fee	Per Package	Taxable	Level 4 \$15.71 per day	Level 4 \$15.71 per day	-	-	Non-statutory
<b>BOAT SHEDS</b>							
Small under 15.99 m2	Per Shed	GST Free	\$767.00	\$790.00	\$23.00	3%	Non-statutory
Medium 16m2 - 29.99 m2	Per Shed	GST Free	\$1,060.00	\$1,090.00	\$30.00	3%	Non-statutory
Large 30m2 +	Per Shed	GST Free	\$1,306.00	\$1,345.00	\$39.00	3%	Non-statutory
Pension Rebate for Boatshed	Per Shed	GST Free	10% Discount	10% Discount	-	-	Non-statutory
Late Fee charges	Per Shed	GST Free	5% of Outstanding Fee	5% of Outstanding Fee	-	-	Non-statutory

## 2023/24 Draft Budget

CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Transfer Fee - category A - small under 15.99 sq. metres	Per Transfer	GST Free	1,540 (Transfer fee 1,368 + Administration Charge 172)	1,585 (Transfer fee 1,408 + Administration Charge 177)	-	-	Non-statutory
Transfer Fee - category B - medium 16 sq. metres - 29.99 sq. Metres	Per Transfer	GST Free	2,549 (Transfer fee 2,377 + Administration Charge 172)	2,625 (Transfer fee 2,448 + Administration Charge 177)	-	-	Non-statutory
Transfer Fee - category C - large 30 sq. Metres+	Per Transfer	GST Free	3,595 (Transfer fee 3,423.00 + Administration Charge 172)	3,700 (Transfer fee 3,523 + Administration Charge 177)	-	-	Non-statutory
Administration Charge	Per Transfer	GST Free	\$172.00	\$177.00	\$5.00	3%	Non-statutory
<b>RIGHT OF WAY</b>							
Minimum charge for sale of right of way	Per Application	Taxable	Per Council Policy	Per Council Policy	-	-	Non-statutory
Right of Way Admin Fee	Per Application	Taxable	\$314.00	\$330.00	\$16.00	5%	Non-statutory
<b>PROPERTY RENTAL</b>							
Groups with Liquor Licence	Per Rental	Taxable	2% of Gross Takings	2% of Gross Takings	-	-	Non-statutory
Minimum Rental Group 1	Per Lease	Taxable	\$114.40	\$114.40	-	-	Non-statutory
Minimum Licence Fee Group 1	Per annum	Taxable	-	\$1 per annum, if demanded			
<b>LAND INFORMATION CERTIFICATES</b>							
Land Information Certificate	Per Certificate	Taxable	1.82 Fee Units	1.82 Fee Units	-	-	Statutory
Land Information Certificate (24hr turnaround)	Per Certificate	Taxable	1.82 Fee Units + \$42.00	1.82 Fee Units + \$42.00	-	-	Statutory
<b>REVENUE AND COLLECTION FEES</b>							
Rate Notice Copy	Per Copy	Taxable	\$16.50	\$17.10	\$0.60	4%	Non-statutory
Interim Rate Notice Request	Per Request	Taxable	\$16.50	\$17.10	\$0.60	4%	Non-statutory
Refund	Per Refund	Taxable	\$22.00	\$22.70	\$0.70	3%	Non-statutory
Reapportionment	Per Item	Taxable	\$38.50	\$39.80	\$1.30	3%	Non-statutory
Manual Ledger Reconciliation	Per Item	Taxable	\$49.50	\$51.20	\$1.70	3%	Non-statutory
<b>DISHONOUR FEES</b>							
Dishonour Payment Fees	Per Payment	Taxable	\$25.00	\$25.00	-	-	Non-statutory
<b>HOME AND COMMUNITY SUPPORT: TRANSPORT</b>							
Volunteer Transport	Per Kilometre	GST Free	\$1.13	\$1.50	\$0.37	32%	Non-statutory
Transport	Per Trip	GST Free	\$2.60	\$2.80	\$0.20	8%	Non-statutory
Reablement – Occupational Therapy	Per Visit	GST Free	\$10.30	\$10.90	\$0.60	6%	Non-statutory
<b>HOME AND COMMUNITY SUPPORT: DELIVERED MEALS</b>							

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CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Delivered Meals - Main Meal	Per Meal	GST Free	\$10.30	\$12.00	\$1.70	17%	Non-statutory
Delivered Meals - Sandwiches	Per Meal	GST Free	\$10.30	\$12.00	\$1.70	17%	Non-statutory
Delivered Meals - Soups	Per Meal	GST Free	\$1.90	\$2.50	\$0.60	32%	Non-statutory
Delivered Meals - Dessert	Per Meal	GST Free	\$2.10	\$2.50	\$0.40	19%	Non-statutory
Delivered Meals Commercial Rate- Main Meal	Per Meal	Taxable	\$19.30	\$22.58	\$3.28	17%	Non-statutory
Delivered Meals Commercial Rate- Sandwiches	Per Meal	Taxable	\$13.60	\$22.58	\$8.98	66%	Non-statutory
Delivered Meals Commercial Rate - Soups	Per Meal	Taxable	\$2.30	\$3.30	\$1.00	43%	Non-statutory
Delivered Meals Commercial Rate- Dessert	Per Meal	Taxable	\$2.30	\$3.30	\$1.00	43%	Non-statutory
<b>HOME AND COMMUNITY SUPPORT: LOW INCOME CATEGORY - INDIVIDUAL/COUPLE/FAMILY</b>							
Domestic Care	Per Hour	GST Free	\$8.30	\$8.80	\$0.50	6%	Non-statutory
Unescorted Shopping	Per Hour	GST Free	\$8.30	\$8.80	\$0.50	6%	Non-statutory
Personal Care	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Escorted Shopping	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Social Support Individual	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Social Support Technology	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Social Support Group	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Meal Preparation	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Respite Care	Per Hour	GST Free	\$5.10	\$5.40	\$0.30	6%	Non-statutory
Property Maintenance	Per Hour	GST Free	\$15.30	\$16.10	\$0.80	5%	Non-statutory
Travel Charges	Per Kilometre	GST Free	\$1.13	\$1.20	\$0.07	6%	Non-statutory
<b>HOME AND COMMUNITY SUPPORT MEDIUM A INCOME CATEGORY - INDIVIDUAL/COUPLE/FAMILY</b>							
Domestic Care	Per Hour	GST Free	\$9.80	\$10.30	\$0.50	5%	Non-statutory
Unescorted Shopping	Per Hour	GST Free	\$9.80	\$10.30	\$0.50	5%	Non-statutory
Personal Care	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Escorted Shopping	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Social Support Individual	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Social Support Group	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Meal Preparation	Per Hour	GST Free	\$6.20	\$6.60	\$0.40	6%	Non-statutory
Respite Care	Per Hour	GST Free	\$5.10	\$5.40	\$0.30	6%	Non-statutory
Property Maintenance	Per Hour	GST Free	\$18.10	\$19.10	\$1.00	6%	Non-statutory
Travel Charges	Per Kilometre	GST Free	\$1.13	\$1.20	\$0.07	6%	Non-statutory
<b>HOME AND COMMUNITY SUPPORT MEDIUM B INCOME CATEGORY - INDIVIDUAL/COUPLE/FAMILY</b>							
Domestic Care	Per Hour	GST Free	\$12.60	\$13.30	\$0.70	6%	Non-statutory
Unescorted Shopping	Per Hour	GST Free	\$12.60	\$13.30	\$0.70	6%	Non-statutory

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CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Personal Care	Per Hour	GST Free	\$11.40	\$12.00	\$0.60	5%	Non-statutory
Escorted Shopping	Per Hour	GST Free	\$11.40	\$12.00	\$0.60	5%	Non-statutory
Social Support Individual	Per Hour	GST Free	\$11.40	\$12.00	\$0.60	5%	Non-statutory
Social Support Group	Per Hour	GST Free	\$11.40	\$12.00	\$0.60	5%	Non-statutory
Meal Preparation	Per Hour	GST Free	\$11.40	\$12.00	\$0.60	5%	Non-statutory
Respite Care	Per Hour	GST Free	\$6.80	\$7.20	\$0.40	6%	Non-statutory
Property Maintenance	Per Hour	GST Free	\$18.10	\$19.10	\$1.00	6%	Non-statutory
Travel Charges	Per Kilometre	GST Free	\$1.13	\$1.20	\$0.07	6%	Non-statutory
<b>HOME AND COMMUNITY SUPPORT MEDIUM C INCOME CATEGORY - INDIVIDUAL/COUPLE/FAMILY</b>							
Domestic Care	Per Hour	GST Free	\$17.90	\$18.80	\$0.90	5%	Non-statutory
Unescorted Shopping	Per Hour	GST Free	\$17.90	\$18.80	\$0.90	5%	Non-statutory
Personal Care	Per Hour	GST Free	\$11.40	\$12.00	\$0.60	5%	Non-statutory
Escorted Shopping	Per Hour	GST Free	\$11.40	\$12.00	\$0.60	5%	Non-statutory
Social Support Individual	Per Hour	GST Free	\$11.40	\$12.00	\$0.60	5%	Non-statutory
Social Support Group	Per Hour	GST Free	\$11.40	\$12.00	\$0.60	5%	Non-statutory
Meal Preparation	Per Hour	GST Free	\$11.40	\$12.00	\$0.60	5%	Non-statutory
Respite Care	Per Hour	GST Free	\$6.80	\$7.20	\$0.40	6%	Non-statutory
Property Maintenance	Per Hour	GST Free	\$18.10	\$19.10	\$1.00	6%	Non-statutory
Travel Charges	Per Kilometre	GST Free	\$1.13	\$1.20	\$0.07	6%	Non-statutory
<b>HOME AND COMMUNITY SUPPORT HIGH INCOME CATEGORY - INDIVIDUAL/COUPLE/FAMILY</b>							
Domestic Care	Per Hour	GST Free	\$32.90	\$34.60	\$1.70	5%	Non-statutory
Unescorted Shopping	Per Hour	GST Free	\$32.90	\$34.60	\$1.70	5%	Non-statutory
Personal Care	Per Hour	GST Free	\$32.90	\$34.60	\$1.70	5%	Non-statutory
Escorted Shopping	Per Hour	GST Free	\$32.90	\$34.60	\$1.70	5%	Non-statutory
Social Support Individual	Per Hour	GST Free	\$32.90	\$34.60	\$1.70	5%	Non-statutory
Social Support Group	Per Hour	GST Free	\$32.90	\$34.60	\$1.70	5%	Non-statutory
Meal Preparation	Per Hour	GST Free	\$32.90	\$34.60	\$1.70	5%	Non-statutory
Respite Care	Per Hour	GST Free	\$25.50	\$26.80	\$1.30	5%	Non-statutory
Property Maintenance	Per Hour	GST Free	\$43.30	\$45.50	\$2.20	5%	Non-statutory
Travel Charges	Per Kilometre	GST Free	\$1.13	\$1.20	\$0.07	6%	Non-statutory
<b>HOME AND COMMUNITY SUPPORT COMMERCIAL RATE</b>							
Domestic Care	Per Hour	Taxable	\$67.70	\$71.10	\$3.40	5%	Non-statutory
Unescorted Shopping	Per Hour	Taxable	\$67.70	\$71.10	\$3.40	5%	Non-statutory
Personal Care	Per Hour	Taxable	\$70.80	\$74.40	\$3.60	5%	Non-statutory

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CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Escorted Shopping	Per Hour	Taxable	\$70.80	\$74.40	\$3.60	5%	Non-statutory
Social Support Individual	Per Hour	Taxable	\$70.80	\$74.40	\$3.60	5%	Non-statutory
Social Support Group	Per Hour	Taxable	\$70.80	\$74.40	\$3.60	5%	Non-statutory
Meal Preparation	Per Hour	Taxable	\$70.80	\$74.40	\$3.60	5%	Non-statutory
Respite Care	Per Hour	Taxable	\$80.30	\$84.40	\$4.10	5%	Non-statutory
Property Maintenance	Per Hour	Taxable	\$68.40	\$71.90	\$3.50	5%	Non-statutory
Travel Charges	Per Kilometre	Taxable	\$1.24	\$1.40	\$0.16	13%	Non-statutory
<b>MULTI PURPOSE THEATRE - (KINGSTON ARTS CENTRE)</b>							
Hire Monday - Friday	Per Hire	Taxable	\$137.00	\$141.50	\$4.50	3%	Non-statutory
Studio Rate (new) per hour: min 3 hrs 9am to 5pm only	Per Hour	Taxable	\$36.00	\$37.00	\$1.00	3%	Non-statutory
<b>MULTI PURPOSE THEATRE - (KINGSTON ARTS CENTRE) SAT - SUN ADDITIONAL CHARGES THEATRE</b>							
Hire	Per Hire	Taxable	\$87.50	\$90.50	\$3.00	3%	Non-statutory
Lighting & Audio Pro Rata Charge	Per Hire	Taxable	\$110.00	\$113.50	\$3.50	3%	Non-statutory
Technician Charges (compulsory if theatre lighting & audio is required)	Per Hour	Taxable	\$77.00	\$79.50	\$2.50	3%	Non-statutory
<b>CHAMBER 1 (KINGSTON ARTS CENTRE)</b>							
Monday - Friday	Per Hour	Taxable	\$48.00	\$49.50	\$1.50	3%	Non-statutory
Studio 9am to 5pm Mon - Fri	Per Hour	Taxable	\$37.00	\$38.00	\$1.00	3%	Non-statutory
Saturday - Sunday	Per Hour	Taxable	\$70.00	\$72.00	\$2.00	3%	Non-statutory
<b>GALLERY 1 (KINGSTON ARTS CENTRE)</b>							
4 week Gallery hire	Per 4 Week Block	Taxable	\$1,050.00	\$1,081.50	\$31.50	3%	Non-statutory
<b>GALLERY 2 (KINGSTON ARTS CENTRE)</b>							
4 week Gallery hire	Per 4 Week Block	Taxable	\$1,816.00	\$1,870.50	\$54.50	3%	Non-statutory
<b>GALLERY 3 (SHIRLEY BURKE THEATRE)</b>							
4 week Gallery hire	Per 4 Week Block	Taxable	\$500.00	\$515.00	\$15.00	3%	Non-statutory
<b>KINGSTON CITY HALL RENTAL</b>							
Theatre Style / Dinner Dance (up to 400 people) - Day 8 hrs - Mon to Thurs	Per Day	Taxable	\$1,400.00	\$1,442.00	\$42.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 400 people) - Day / Night - Mon to Thurs	Per Day / Night	Taxable	\$2,150.00	\$2,214.50	\$64.50	3%	Non-statutory
Theatre Style / Dinner Dance (up to 400 people) - Day 8 hrs - Schools - Mon to Thurs	Per Day	Taxable	\$850.00	\$875.50	\$25.50	3%	Non-statutory
Theatre Style / Dinner Dance (up to 400 people) - Day / Night - Schools - Mon to Thurs	Per Day / Night	Taxable	\$1,325.00	\$1,365.00	\$40.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 400 people) - Day 8 hrs - Fri / Sat / Sun	Per Day	Taxable	\$2,550.00	\$2,626.50	\$76.50	3%	Non-statutory
Theatre Style / Dinner Dance (up to 400 people) - Day / Night - Fri / Sat / Sun	Per Day / Night	Taxable	\$3,225.00	\$3,322.00	\$97.00	3%	Non-statutory

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CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Trade Shows / Exhibitions - Mon to Thurs - 8 hrs Day or 5 hrs Evening	Per Day / Evening	Taxable	\$2,275.00	\$2,343.50	\$68.50	3%	Non-statutory
Trade Shows / Exhibitions - Day / Night - Mon to Thurs	Per Day / Night	Taxable	\$2,275.00	\$2,343.50	\$68.50	3%	Non-statutory
Trade Shows / Exhibitions - Fri / Sat / Sun - 8 hrs Day or 5 hrs Evening	Per Day / Evening	Taxable	\$2,375.00	\$2,446.50	\$71.50	3%	Non-statutory
Trade Shows / Exhibitions - Fri / Sat / Sun - Day / Night	Per Day / Night	Taxable	\$2,800.00	\$2,884.00	\$84.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 800 people) - Day 8 hrs	Per Day	Taxable	\$1,950.00	\$2,008.50	\$58.50	3%	Non-statutory
Theatre Style / Dinner Dance (up to 800 people) - Day / Night	Per Day / Night	Taxable	\$2,700.00	\$2,781.00	\$81.00	3%	Non-statutory
Theatre Style / Dinner Dance - Schools - Mon to Thurs (up to 800 people) - Day 8 hrs	Per Day	Taxable	\$1,150.00	\$1,184.50	\$34.50	3%	Non-statutory
Theatre Style / Dinner Dance - Schools - Mon to Thurs (up to 800 people) - Day / Night	Per Day / Night	Taxable	\$1,625.00	\$1,674.00	\$49.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 800 people) - Fri / Sat / Sun - Day 8 hrs	Per Day	Taxable	\$3,575.00	\$3,682.50	\$107.50	3%	Non-statutory
Theatre Style / Dinner Dance (up to 800 people) - Fri / Sat / Sun - Day / Night 13 hrs	Per Day / Night	Taxable	\$4,300.00	\$4,429.00	\$129.00	3%	Non-statutory
Theatre Style Only (up to 1000 people) - Day 8 hrs	Per Day	Taxable	\$2,150.00	\$2,214.50	\$64.50	3%	Non-statutory
Theatre Style Only (up to 1000 people) - Day / Night 13 hrs	Per Day / Night	Taxable	\$3,900.00	\$4,017.00	\$117.00	3%	Non-statutory
Theatre Style Only (up to 1000 people) - Schools - Mon to Thurs - Day 8 hrs	Per Day	Taxable	\$1,275.00	\$1,313.50	\$38.50	3%	Non-statutory
Theatre Style Only (up to 1000 people) - Schools - Mon to Thurs - Day / Night 13 hrs	Per Day / Night	Taxable	\$2,325.00	\$2,395.00	\$70.00	3%	Non-statutory
Theatre Style Only (up to 1000 people) - Fri / Sat / Sun - Day 8 hrs	Per Day	Taxable	\$4,200.00	\$4,326.00	\$126.00	3%	Non-statutory
Theatre Style Only (up to 1000 people) - Fri / Sat / Sun - Day / Night 13 hrs	Per Day / Night	Taxable	\$4,900.00	\$5,047.00	\$147.00	3%	Non-statutory
<b>KINGSTON CITY HALL RENTAL - LIVE MUSIC UNDERAGE FEE</b>							
Full Day Venue Hire - 11am - 1am - Mon to Sun	Per Day	Taxable	\$5,100.00	\$5,253.00	\$153.00	3%	Non-statutory
<b>KINGSTON CITY HALL RENTAL - LIVE MUSIC FEE</b>							
Full Day Venue Hire 11am - 1am Mon - Sun	Per Day	Taxable	\$1,225.00	\$1,262.00	\$37.00	3%	Non-statutory
<b>KINGSTON CITY HALL RENTAL BANQUET ROOM</b>							
(up to 200 people) - Dinner or Theatre Style (Day 8 hrs)	Per Day	Taxable	\$725.00	\$747.00	\$22.00	3%	Non-statutory
(up to 200 people) - Dinner or Theatre Style (Day/Night)	Per Day / Night	Taxable	\$960.00	\$989.00	\$29.00	3%	Non-statutory
Schools - Mon to Thurs (up to 200 people) - Dinner or Theatre Style (Day 8 hrs)	Per Day	Taxable	\$440.00	\$453.50	\$13.50	3%	Non-statutory
Schools - Mon to Thurs (up to 200 people) - Dinner or Theatre Style (Day/Night)	Per Day / Night	Taxable	\$575.00	\$592.50	\$17.50	3%	Non-statutory
(up to 200 people) - Dinner or Theatre Style (Fri/Sat/Sun) (Day 8 hrs)	Per Day	Taxable	\$975.00	\$1004.50	\$29.50	3%	Non-statutory
(up to 200 people) - Dinner or Theatre Style (Fri/Sat/Sun) (Day/Night)	Per Day / Night	Taxable	\$1,200.00	\$1,236.00	\$36.00	3%	Non-statutory
(Trade Shows/Exhibitions) - (8 hrs Day or 5 hrs Evening)	Per Day / Evening	Taxable	\$1,200.00	\$1,236.00	\$36.00	3%	Non-statutory
(Trade Shows/Exhibitions) - (Day / Night)	Per Day / Night	Taxable	\$1,200.00	\$1,236.00	\$36.00	3%	Non-statutory
(Trade Shows/Exhibitions) - (Fri/Sat/Sun) (8 hrs Day or 5 hrs Evening)	Per Day / Evening	Taxable	\$1,275.00	\$1,313.50	\$38.50	3%	Non-statutory
(Trade Shows/Exhibitions) - (Fri/Sat/Sun) (Day / Night)	Per Day / Night	Taxable	\$1,475.00	\$1,519.50	\$44.50	3%	Non-statutory



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CITY OF KINGSTON

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(up to 100 people) - Dinner or Theatre Style (Day 8 hrs)	Per Day	Taxable	\$525.00	\$541.00	\$16.00	3%	Non-statutory
(up to 100 people) - Dinner or Theatre Style (Day/Night)	Per Day / Night	Taxable	\$750.00	\$772.50	\$22.50	3%	Non-statutory
Schools - Mon to Thurs (up to 100 people) - Dinner or Theatre Style (Day 8 hrs)	Per Day	Taxable	\$305.00	\$314.50	\$9.50	3%	Non-statutory
Schools - Mon to Thurs (up to 100 people) - Dinner or Theatre Style (Day/Night)	Per Day / Night	Taxable	\$445.00	\$458.50	\$13.50	3%	Non-statutory
(up to 100 people) - Dinner or Theatre Style (Fri/Sat/Sun) (Day 8 hrs)	Per Day	Taxable	\$750.00	\$772.50	\$22.50	3%	Non-statutory
(up to 100 people) - Dinner or Theatre Style (Fri/Sat/Sun) (Day/Night 13 hrs)	Per Day / Night	Taxable	\$990.00	\$1020.00	\$30.00	3%	Non-statutory
<b>KINGSTON CITY HALL - EVENT BUMP IN / OUT</b>							
Grand Hall or Banquet Room for Event Bump In / Out held prior to / after event dates	Per Event	Taxable	\$350.00	\$360.50	\$10.50	3%	Non-statutory
<b>KINGSTON CITY HALL - FUNCTIONS ROOM</b>							
Functions Room - A or B	Per Function	Taxable	\$47.00	\$48.50	\$1.50	3%	Non-statutory
Functions Room - A & B	Per Function	Taxable	\$82.00	\$84.50	\$2.50	3%	Non-statutory
Functions Room - A or B - Sat / Sun	Per Function	Taxable	\$70.00	\$72.00	\$2.00	3%	Non-statutory
Functions Room - A & B - Sat / Sun	Per Function	Taxable	\$104.00	\$107.50	\$3.50	3%	Non-statutory
<b>KINGSTON CITY HALL - OTHER CHARGES</b>							
Kingston City Hall Kitchen	Per Hour	Taxable	\$710.00	\$731.50	\$21.50	3%	Non-statutory
Hourly Rate (Mon - Thurs) after block rates of hire	Per Hour	Taxable	\$295.00	\$304.00	\$9.00	3%	Non-statutory
Hourly Rate (Fri - Sun) after block rates of hire	Per Hour	Taxable	\$370.00	\$381.50	\$11.50	3%	Non-statutory
Basic Audio/Lighting Charge	Per Hour	Taxable	\$425.00	\$438.00	\$13.00	3%	Non-statutory
Additional Audio/Lighting Charge (enquire on application)	Per Hour	Taxable	On Application	On Application	-	-	Non-statutory
Technician Charges (compulsory if theatre lighting & audio is required)	Per Hour	Taxable	\$77.00	\$85.00	\$8.00	10%	Non-statutory
Box Office Staff/ Ushers Mon - Sat 9pm	Per Hour	Taxable	\$55.00	\$55.00	-	-	Non-statutory
Box Office Staff/ Ushers Sat 9pm - Sun	Per Hour	Taxable	\$59.00	\$72.50	\$13.50	23%	Non-statutory
Box Office Staff/ Ushers Public Holidays	Per Hour	Taxable	\$120.00	\$120.00	-	-	Non-statutory
Damage Bond - regular hirers	Per Hour	Taxable	\$710.00	\$710.00	-	-	Non-statutory
Damage Bond - one off hirers	Per Event	Taxable	\$3,550.00	\$3,550.00	-	-	Non-statutory
Damage Bond - with use of kitchen	Per Event	Taxable	\$950.00	\$950.00	-	-	Non-statutory
Rehearsals and Decorating	Per Hour	Taxable	\$165.00	\$170.00	\$5.00	3%	Non-statutory
Public Liability Insurance (one-off events)	Per Event	Taxable	\$40.00	\$40.00	-	-	Non-statutory
<b>MOORABBIN ORGAN RENTAL - KINGSTON ARTS CENTRE</b>							
Wurlitzer Organ & Piano	Per Day	Taxable	\$67.00	\$69.00	\$2.00	3%	Non-statutory
Wurlitzer Organ & Piano	Per Hour	Taxable	\$28.00	\$29.00	\$1.00	4%	Non-statutory
<b>APRA LICENCES - KINGSTON ARTS CENTRE</b>							
Rate if music is to be played or performed	Per Function	Taxable	\$58.00	\$58.00	-	-	Non-statutory
<b>SHIRLEY BURKE THEATRE</b>							

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CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Theatre Performance rate (5 hour block) - Standard	Per 5 Hour Block	Taxable	\$1,050.00	\$1,081.50	\$31.50	3%	Non-statutory
Theatre Performance rate (5 hour block) - Community	Per 5 Hour Block	Taxable	\$750.00	\$772.50	\$22.50	3%	Non-statutory
Additional Performance hours - Standard	Per Hour	Taxable	\$210.00	\$216.50	\$6.50	3%	Non-statutory
Additional Performance hours - Community	Per Hour	Taxable	\$150.00	\$154.50	\$4.50	3%	Non-statutory
Theatre Weekly rate - Standard	Per Week	Taxable	\$4,750.00	\$4,892.50	\$142.50	3%	Non-statutory
Theatre Weekly rate - Community	Per Week	Taxable	\$3,400.00	\$3,502.00	\$102.00	3%	Non-statutory
Theatre Weekly rate - Schools	Per Week	Taxable	\$4,075.00	\$4,197.50	\$122.50	3%	Non-statutory
Theatre Rehearsal (3 hour block) - Standard	Per 3 Hour Block	Taxable	\$350.00	\$360.50	\$10.50	3%	Non-statutory
Theatre Rehearsal (3 hour block) - Community	Per 3 Hour Block	Taxable	\$265.00	\$273.00	\$8.00	3%	Non-statutory
Additional Theatre Rehearsal hours - Standard	Per Hour	Taxable	\$117.00	\$121.00	\$4.00	3%	Non-statutory
Additional Theatre Rehearsal hours - Community	Per Hour	Taxable	\$88.00	\$91.00	\$3.00	3%	Non-statutory
Foyer and Bar hire (3 hour block) - Standard	Per 3 Hour Block	Taxable	\$380.00	\$391.50	\$11.50	3%	Non-statutory
Foyer and Bar hire (3 hour block) - Community	Per 3 Hour Block	Taxable	\$260.00	\$268.00	\$8.00	3%	Non-statutory
Additional Foyer and bar hours - Standard	Per Hour	Taxable	\$127.00	\$131.00	\$4.00	3%	Non-statutory
Additional Foyer and bar hours - Community	Per Hour	Taxable	\$86.00	\$89.00	\$3.00	3%	Non-statutory
Studio hire (3 hour block) - Standard	Per 3 Hour Block	Taxable	\$117.00	\$121.00	\$4.00	3%	Non-statutory
Studio hire (3 hour block) - Community	Per 3 Hour Block	Taxable	\$82.00	\$84.50	\$2.50	3%	Non-statutory
Additional studio hire hours - Standard	Per Hour	Taxable	\$39.00	\$40.00	\$1.00	3%	Non-statutory
Additional studio hire hours - Community	Per Hour	Taxable	\$27.00	\$28.00	\$1.00	4%	Non-statutory
<b>APRA LICENCES - SHIRLEY BURKE THEATRE</b>							
Rate if music is to be played or performed	Per Event	Taxable	\$33.00	\$33.00	-	-	Non-statutory
<b>SHIRLEY BURKE THEATRE - OTHER CHARGES</b>							
Technician Charges (minimum of 3 hours)	Per Hour	Taxable	\$74.00	\$76.50	\$2.50	3%	Non-statutory
Box Office Staff / Ushers - Mon to Fri (minimum of 3 hours)	Per Hour	Taxable	\$52.00	\$54.00	\$2.00	4%	Non-statutory
Box Office Staff / Ushers - Sat to Sun (minimum of 3 hours)	Per Hour	Taxable	\$61.00	\$63.00	\$2.00	3%	Non-statutory
Box Office Staff / Ushers - Public Holidays (minimum of 3 hours)	Per Hour	Taxable	\$118.00	\$122.00	\$4.00	3%	Non-statutory
Public Liability Insurance (one-off events)	Per Event	Taxable	\$38.00	\$38.00	-	-	Non-statutory
Damage Bond	Per Event	Taxable	\$565.00	\$565.00	-	-	Non-statutory
<b>LICENCE FEES FOR LANEWAYS</b>							
Minimum Annual Fee	Per Year	Taxable	\$278.00	\$300.00	\$22.00	8%	Non-statutory
<b>FILMING PERMIT FEES</b>							
Television Productions - First Full Day	Per Day	GST Free	\$616.00	\$620.00	\$4.00	1%	Non-statutory
Television Productions - Each Additional Day	Per Day	GST Free	\$126.00	\$130.00	\$4.00	3%	Non-statutory
Television Productions - Half Day	Per Half Day	GST Free	\$338.00	\$345.00	\$7.00	2%	Non-statutory
Still Photography - First Full Day	Per Day	GST Free	\$221.00	\$225.00	\$4.00	2%	Non-statutory
Still Photography - Each Additional Day	Per Day	GST Free	\$116.00	\$120.00	\$4.00	3%	Non-statutory

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CITY OF KINGSTON

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Still Photography - Half Day	Per Half Day	GST Free	\$169.00	\$170.00	\$1.00	1%	Non-statutory
Charge per Oversized Vehicle Parking	Per Vehicle	GST Free	\$38.00	\$40.00	\$2.00	5%	Non-statutory
Student Productions	Per Production	GST Free	No Charge	No Charge	-	-	Non-statutory
<b>LIBRARY FEES , AUDIO/VISUAL, INTERNET</b>							
Interlibrary loans	Per Item	Taxable	\$5.00	\$5.10	\$0.10	2%	Non-statutory
University and Interstate Interlibrary loans	Per Item	Taxable	\$28.50	\$29.00	\$0.50	2%	Non-statutory
Lost and damaged books	Per Item	Taxable	Replacement Cost	Replacement Cost	-	-	Non-statutory
Printing	Per A4 Page	GST Free	\$0.20	\$0.20	\$0.00	2%	Non-statutory
3D printing	Per Print	Taxable	\$5.00	\$5.10	\$0.10	2%	Non-statutory
<b>COMMUNITY ORGANISATION PHOTOCOPYING (LIBRARY)</b>							
A4 - (black & white)	Per Page	GST Free	\$0.20	\$0.20	\$0.00	2%	Non-statutory
A4 - (colour)	Per Page	GST Free	\$0.20	\$0.20	\$0.00	2%	Non-statutory
A3 - (black & white)	Per Page	GST Free	\$0.20	\$0.20	\$0.00	2%	Non-statutory
A3 - (colour)	Per Page	GST Free	\$0.20	\$0.20	\$0.00	2%	Non-statutory
<b>MEETING ROOM HIRE (LIBRARY)</b>							
Community Groups	Per Session	Taxable	\$22.50	\$22.50	-	-	Non-statutory
Commercial Groups	Per Hour	Taxable	\$56.65	\$56.65	-	-	Non-statutory
Urn	Per Session	Taxable	\$4.50	\$4.50	-	-	Non-statutory
Cups	Per Session	Taxable	\$6.80	\$6.80	-	-	Non-statutory
<b>CLARINDA HALL HIRE HALL 1</b>							
Community - Business Hours	Per Hour	Taxable	\$25.00	\$25.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$70.00	\$70.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$110.00	\$110.00	-	-	Non-statutory
<b>CLARINDA HALL HIRE HALL 2</b>							
Community - Business Hours	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$80.00	\$80.00	-	-	Non-statutory
<b>CLARINDA HALL HIRE HALL 1 &amp; 2 COMBINED</b>							
Community - Business Hours	Per Hour	Taxable	\$35.00	\$35.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$80.00	\$80.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$130.00	\$130.00	-	-	Non-statutory
<b>CLARINDA HALL HIRE HALL 1 &amp; KITCHEN</b>							
Community - Business Hours	Per Hour	Taxable	\$25.00	\$25.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$70.00	\$70.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$110.00	\$110.00	-	-	Non-statutory

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CITY OF KINGSTON

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<b>CLARINDA HALL HIRE HALL 2 &amp; KITCHEN</b>							
Community - Business Hours	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$80.00	\$80.00	-	-	Non-statutory
<b>CLARINDA HALL HIRE HALL 1, 2 &amp; KITCHEN</b>							
Community - Business Hours	Per Hour	Taxable	\$35.00	\$35.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$80.00	\$80.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$130.00	\$130.00	-	-	Non-statutory
<b>CLARINDA MULTIPURPOSE ROOM</b>							
Community - Business Hours	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$45.00	\$45.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$60.00	\$60.00	-	-	Non-statutory
<b>CLARINDA KITCHEN</b>							
Community - Business Hours	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
<b>CLARINDA TRAINING ROOM</b>							
Community - Business Hours	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$45.00	\$45.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
<b>CARRUM ACTIVITY HUB - HALL</b>							
Community	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$20.00	\$20.00	-	-	Non-statutory
<b>CHELSEA ACTIVITY HUB HALL</b>							
Community	Per Hour	Taxable		\$40.00		100%	Non-statutory
Standard	Per Hour	Taxable		\$70.00		100%	Non-statutory
<b>CHELSEA ACTIVITY HUB HALL &amp; KITCHEN</b>							
Community	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$80.00	\$80.00	-	-	Non-statutory
<b>CHELSEA ACTIVITY HUB KITCHEN</b>							
Community	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
<b>CHELSEA ACTIVITY HUB PARK MEETING ROOM</b>							
Community	Per Hour	Taxable	\$5.00	\$5.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory

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<b>CHELSEA ACTIVITY HUB NEPEAN MEETING ROOM</b>							
Community	Per Hour	Taxable		\$5.00		100%	Non-statutory
Standard	Per Hour	Taxable		\$15.00		100%	Non-statutory
<b>DUTY OFFICER FEE</b>							
Community	Per Hour	Taxable	\$42.00	\$42.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$42.00	\$42.00	-	-	Non-statutory
<b>HIRE BOND - Clarinda Community Centre</b>							
Community	Per Hire	Taxable	\$300.00	\$300.00	-	-	Non-statutory
Standard	Per Hire	Taxable	\$500.00	\$500.00	-	-	Non-statutory
<b>HIRE BOND - All Other Buildings</b>							
Community	Per Hire	Taxable	\$300.00	\$300.00	-	-	Non-statutory
Standard	Per Hire	Taxable	\$300.00	\$300.00	-	-	Non-statutory
<b>KINGSTON HERITAGE CENTRE</b>							
Community	Per Hour	Taxable	\$5.00	\$5.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
<b>MELALEUCA ACTIVITY HUB - HALL</b>							
Community	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$20.00	\$20.00	-	-	Non-statutory
<b>MENTONE ACTIVITY HUB - HALL</b>							
Community	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$70.00	\$70.00	-	-	Non-statutory
<b>MENTONE ACTIVITY HUB - KITCHEN</b>							
Community	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
<b>MOORABBIN ACTIVITY HUB</b>							
Community	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$25.00	\$25.00	-	-	Non-statutory
<b>OLD CHELSEA COURT HOUSE</b>							
Community	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$20.00	\$20.00	-	-	Non-statutory
<b>PATTERSON LAKES COMMUNITY CENTRE - MAIN HALL</b>							
Community - Business Hours	Per Hour	Taxable	\$25.00	\$25.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Standard - All Hours	Per Hour	Taxable	\$80.00	\$80.00	-	-	Non-statutory
<b>PATTERSON LAKES COMMUNITY CENTRE - MAIN HALL &amp; COMMERCIAL KITCHEN</b>							
Community - Business Hours	Per Hour	Taxable	\$30.00	\$30.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$60.00	\$60.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$110.00	\$110.00	-	-	Non-statutory
<b>PATTERSON LAKES COMMUNITY CENTRE - COMMERCIAL KITCHEN</b>							
Community - Business Hours	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
<b>PATTERSON LAKES COMMUNITY CENTRE - SMALL HALL</b>							
Community - Business Hours	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$45.00	\$45.00	-	-	Non-statutory
<b>PATTERSON LAKES COMMUNITY CENTRE - SMALL HALL &amp; COMMERCIAL KITCHEN</b>							
Community - Business Hours	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$60.00	\$60.00	-	-	Non-statutory
<b>PATTERSON LAKES COMMUNITY CENTRE - MULTIPURPOSE ROOM</b>							
Community - Business Hours	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$45.00	\$45.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$60.00	\$60.00	-	-	Non-statutory
<b>PATTERSON LAKES COMMUNITY CENTRE - MEETING ROOM (single)</b>							
Community - Business Hours	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
<b>PATTERSON LAKES COMMUNITY CENTRE - MEETING ROOM COMBINED</b>							
Community - Business Hours	Per Hour	Taxable	\$20.00	\$20.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$60.00	\$60.00	-	-	Non-statutory
<b>SCOTT AVE COMMUNITY BUILDING</b>							
Community	Per Hour	Taxable	\$5.00	\$5.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory

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<b>SUNDOWNER COMMUNITY CENTRE - MAIN HALL</b>							
Community	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$25.00	\$25.00	-	-	Non-statutory
<b>SUNDOWNER COMMUNITY CENTRE - KITCHEN</b>							
Community	Per Hour	Taxable		\$15.00		100%	Non-statutory
Standard	Per Hour	Taxable		\$50.00		100%	Non-statutory
<b>SUNDOWNER COMMUNITY CENTRE - MULTIPURPOSE ROOM</b>							
Community	Per Hour	Taxable	\$5.00	\$5.00	-	-	Non-statutory
Standard	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
<b>WESTALL COMMUNITY HUB - BRADY ROOM 1</b>							
Community - Business Hours	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$60.00	\$60.00	-	-	Non-statutory
<b>WESTALL COMMUNITY HUB - BRADY ROOM 2</b>							
Community - Business Hours	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$60.00	\$60.00	-	-	Non-statutory
<b>WESTALL COMMUNITY HUB - BRADY ROOMS 1&amp;2 COMBINED</b>							
Community - Business Hours	Per Hour	Taxable	\$20.00	\$20.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$60.00	\$60.00	-	-	Non-statutory
<b>WESTALL COMMUNITY HUB - COMMERCIAL KITCHEN</b>							
Community - Business Hours	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$50.00	\$50.00	-	-	Non-statutory
<b>WESTALL COMMUNITY HUB - FAIRBANK ROOM &amp; KITCHEN</b>							
Community - Business Hours	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$70.00	\$70.00	-	-	Non-statutory
<b>WESTALL COMMUNITY HUB - LIBRARY MEETING ROOMS</b>							
Community - Business Hours	Per Hour	Taxable	\$15.00	\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$60.00	\$60.00	-	-	Non-statutory
<b>WESTALL COMMUNITY HUB - OFFICE SPACE</b>							
Community - Business Hours	Per Hour	Taxable	\$5.00	\$5.00	-	-	Non-statutory

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CITY OF KINGSTON

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Community - After Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
<b>WESTALL COMMUNITY HUB - ROOM 6</b>							
Community - Business Hours	Per Hour	Taxable	\$10.00	\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable	\$40.00	\$40.00	-	-	Non-statutory
<b>ALL HUBS AND SITES</b>							
Council facilitated classes	Per class per person	Taxable	-	\$5.00	\$5.00	-	Non-statutory
Council volunteer supported classes	Per class per person	Taxable	-	\$2.00	\$2.00	-	Non-statutory
<b>ROAD OPENING CHARGES</b>							
Deep Lift Asphalt (over 100mm thick)	Per SQM	Taxable	\$195.00	\$202.00	\$7.00	4%	Non-statutory
Asphalt over rock on macadam base	Per SQM	Taxable	\$150.00	\$155.00	\$5.00	3%	Non-statutory
Road Opening Permit	Per Application	Taxable	\$143.00	\$148.00	\$5.00	3%	Non-statutory
Drainage Connection Permit	Per Application	Taxable	\$143.00	\$148.00	\$5.00	3%	Non-statutory
Crushed rock pavement	Per SQM	Taxable	\$85.00	\$88.00	\$3.00	4%	Non-statutory
<b>FOOTPATH OPENING CHARGES</b>							
75mm Concrete, asphalt (minimum charge based on one bay of footpath)	Per SQM	Taxable	\$175.00	\$181.00	\$6.00	3%	Non-statutory
Crossing or ROW 75mm to 150mm (minimum charge based on 2.25 sq. meters of crossing)	Per SQM	Taxable	\$185.00	\$191.00	\$6.00	3%	Non-statutory
<b>VEHICLE CROSSINGS</b>							
Reinforced Concrete 150mm to 200mm (minimum charge based on 2.25 sq. meters)	Per SQM	Taxable	\$205.00	\$212.00	\$7.00	3%	Non-statutory
Vehicle Crossing Permits	Per Application	Taxable	\$143.00	\$148.00	\$5.00	3%	Non-statutory
<b>ASSET PROTECTION</b>							
Asset Protection Permit	Per Permit	Taxable	\$295.00	\$305.00	\$10.00	3%	Non-statutory
Asset Protection Permit Extension	Per Permit	Taxable	\$147.50	\$153.00	\$5.50	4%	Non-statutory
Asset Protection/Vehicle Crossing/Road Opening - additional inspection	Per Permit	Taxable	\$147.50	\$153.00	\$5.50	4%	Non-statutory
Asset Protection Compliance	Per Permit	Taxable	\$170.00	\$176.00	\$6.00	4%	Non-statutory
Building site make safe - Call out fee	Per Call Out	Taxable	\$250.00	\$259.00	\$9.00	4%	Non-statutory
<b>KERB &amp; CHANNEL</b>							
Concrete and Bluestone (minimum charge based on less than 2 meters)	Per SQM	Taxable	\$155.00	\$160.00	\$5.00	3%	Non-statutory
<b>BLOCK PAVING (BRICK PAVING)</b>							
Brick Paving	Per SQM	Taxable	\$177.00	\$183.00	\$6.00	3%	Non-statutory
<b>CONCRETE CHANNEL INVERT, FLOOD DISH, KERB</b>							
Flood	Per Application	Taxable	\$155.00	\$160.00	\$5.00	3%	Non-statutory



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CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
<b>SUPERVISION OF NATURE STRIP OPENINGS</b>							
Supervision of nature strip	Per Opening	Taxable	\$84.00	\$87.00	\$3.00	4%	Non-statutory
Grass covered nature strip	Per Opening	Taxable	\$95.00	\$98.00	\$3.00	3%	Non-statutory
<b>PROJECT MANAGEMENT SERVICES</b>							
Hourly Fee	Per Hour	Taxable	\$158.00	\$164.00	\$6.00	4%	Non-statutory
<b>PLAN CHECKING OF LAND SUBDIVISIONS</b>							
Where certain works will become the responsibility of Council	Per Sub Division	Taxable	0.75% / construction cost	0.75% / construction cost	-	-	Non-statutory
<b>SUPERVISION OF LAND SUBDIVISIONS</b>							
Where Certain Works will become responsibility of Council	Per Sub Division	Taxable	2.50% / construction cost	2.50% / construction cost	-	-	Non-statutory
<b>DEVELOPMENT PLAN CHECKING</b>							
2 Lot development with common property	Per Development	Taxable	\$158.00	\$164.00	\$6.00	4%	Non-statutory
3-4 Lot development with common property	Per Development	Taxable	\$262.00	\$271.00	\$9.00	3%	Non-statutory
5-8 Lot development with common property	Per Development	Taxable	\$422.00	\$437.00	\$15.00	4%	Non-statutory
9-12 Lot development with common property	Per Development	Taxable	\$633.00	\$655.00	\$22.00	3%	Non-statutory
13-19 Lot development with common property	Per Development	Taxable	\$790.00	\$818.00	\$28.00	4%	Non-statutory
20+ Lot development with common property	Per Development	Taxable	\$1,055.00	\$1092.00	\$37.00	4%	Non-statutory
<b>UNIT APARTMENT DEVELOPMENT PLANS CHECKING</b>							
Up to 20 unit apartment building	Per Development	Taxable	\$262.00	\$271.00	\$9.00	3%	Non-statutory
20-60 unit apartment building	Per Development	Taxable	\$422.00	\$437.00	\$15.00	4%	Non-statutory
60+ unit apartment building	Per Development	Taxable	\$633.00	\$655.00	\$22.00	3%	Non-statutory
<b>COMMERCIAL DEVELOPMENT PLANS CHECKING</b>							
Small commercial development (<500m2)	Per Development	Taxable	\$262.00	\$271.00	\$9.00	3%	Non-statutory
Medium commercial development (500-2000m2)	Per Development	Taxable	\$633.00	\$655.00	\$22.00	3%	Non-statutory
Large commercial development (2000m2+)	Per Development	Taxable	\$1,055.00	\$1092.00	\$37.00	4%	Non-statutory
<b>INDUSTRIAL/FACTORY/WAREHOUSE DEVELOPMENTS</b>							
Single industrial/factory/warehouse development	Per Development	Taxable	\$158.00	\$164.00	\$6.00	4%	Non-statutory
2-5 industrial/factory/warehouse developments	Per Development	Taxable	\$370.00	\$383.00	\$13.00	4%	Non-statutory
6+ industrial/factory/warehouse developments	Per Development	Taxable	\$580.00	\$600.00	\$20.00	3%	Non-statutory
<b>SUPERVISION OF WATER MAIN CONSTRUCTION</b>							
Water main renewals	Per Renewal	Taxable	\$93.00	\$96.00	\$3.00	3%	Non-statutory
<b>STREET TREE REPLACEMENT</b>							
Provide a nature strip tree	Per Tree	Taxable	Fee varies on application	Fee varies on application	-	-	Non-statutory
<b>ON CALL HARD GARBAGE COLLECTION</b>							

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
On Call Hard Garbage Collection	Per Collection	Taxable	\$64.00	\$67.00	\$3.00	5%	Non-statutory
<b>COMMERCIAL WASTE FEE</b>							
240 Litre Bin	Per Bin	Taxable	\$615.00	\$645.00	\$30.00	5%	Non-statutory
Each additional 240 Litre Bin	Per Bin	Taxable	\$615.00	\$645.00	\$30.00	5%	Non-statutory
120 Litre Bin	Per Bin	Taxable	\$450.00	\$472.50	\$22.50	5%	Non-statutory
Bin Service Adjustment Fees	Per Bin	Taxable	Fee varies on application	Fee varies on application	-	-	Non-statutory
<b>WORKING IN THE ROAD RESERVE - APPLICATION FOR CONSENT FEE</b>							
Works other than minor works - on roadway, shoulder or pathway	Per Application	Taxable	\$710.00	\$735.00	\$25.00	4%	Non-statutory
Works other than minor works - not on roadway, shoulder or pathway	Per Application	Taxable	\$395.00	\$409.00	\$14.00	4%	Non-statutory
Minor works - on roadway, shoulder or pathway	Per Application	Taxable	\$182.00	\$188.00	\$6.00	3%	Non-statutory
Minor works - not on roadway, shoulder or pathway	Per Application	Taxable	\$78.00	\$81.00	\$3.00	4%	Non-statutory
Works other than minor works - on roadway, shoulder or pathway	Per Application	Taxable	\$315.00	\$326.00	\$11.00	3%	Non-statutory
Works other than minor works - not on roadway, shoulder or pathway	Per Application	Taxable	\$78.00	\$81.00	\$3.00	4%	Non-statutory
Minor works - on roadway, shoulder or pathway	Per Application	Taxable	\$182.00	\$188.00	\$6.00	3%	Non-statutory
Minor works - not on roadway, shoulder or pathway	Per Application	Taxable	\$78.00	\$81.00	\$3.00	4%	Non-statutory
<b>BIN/SKIP PERMIT FEES</b>							
Bin/Skip	Per Application	Taxable	\$495.00	\$510.00	\$15.00	3%	Non-statutory
Bin/Skip Application Fee	Per Application	Taxable	\$35.00	\$100.00	\$65.00	186%	Non-statutory
Bin/Skip One Day Permit	Per Application	Taxable	\$30.00	\$31.00	\$1.00	3%	Non-statutory
Bin/Skip Weekly Permit	Per Application	Taxable	\$125.00	\$129.00	\$4.00	3%	Non-statutory
On Road Permit	Per Application	Taxable	\$130.00	\$134.00	\$4.00	3%	Non-statutory
<b>GOODS &amp; SIGNS</b>							
New Permit Application Fee	Per Application	Taxable	Pro Rate for new applications	Pro Rate for new applications	-	-	Non-statutory
A-frame / Tear Drop sign	Per Application	Taxable	\$196.00	\$220.00	\$24.00	12%	Non-statutory
Display goods and sign	Per Application	Taxable	\$486.00	\$500.00	\$14.00	3%	Non-statutory
Display goods	Per Application	Taxable	\$422.00	\$434.00	\$12.00	3%	Non-statutory
<b>TABLES &amp; CHAIRS</b>							
New Permit Application Fee	Per Application	Taxable	Pro Rate for new applications	Pro Rate for new applications	-	-	Non-statutory
Up to 8 Chairs	Per Application	Taxable	\$422.00	\$434.00	\$12.00	3%	Non-statutory
For each additional chair > 8	Per Application	Taxable	\$84.00	\$86.00	\$2.00	2%	Non-statutory
<b>ANIMAL RELEASE FEES</b>							
Cat release fees	Per Animal	Taxable	\$190.00	\$195.00	\$5.00	3%	Non-statutory
Dog release fees	Per Animal	Taxable	\$200.00	\$206.00	\$6.00	3%	Non-statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
<b>DOG/CAT REGISTRATION</b>							
Category 1 Cat	Per Animal	Taxable	\$176.00	\$181.00	\$5.00	3%	Non-statutory
Category 2 Cat	Per Animal	Taxable	\$45.00	\$46.50	\$1.50	3%	Non-statutory
Category 1 Cat - pensioner	Per Animal	Taxable	\$88.00	\$90.50	\$2.50	3%	Non-statutory
Category 2 Cat - pensioner	Per Animal	Taxable	\$22.50	\$23.00	\$0.50	2%	Non-statutory
Cat disposal / euthanasia	Per Animal	Taxable	Equal to fee charged by contractor	Equal to fee charged by contractor	-	-	Non-statutory
Category 1 Dog	Per Animal	Taxable	\$184.00	\$189.00	\$5.00	3%	Non-statutory
Category 2 Dog	Per Animal	Taxable	\$61.00	\$63.00	\$2.00	3%	Non-statutory
Category 1 Dog - pensioner	Per Animal	Taxable	\$92.00	\$94.50	\$2.50	3%	Non-statutory
Category 2 Dog - pensioner	Per Animal	Taxable	\$30.50	\$31.50	\$1.00	3%	Non-statutory
Dog disposal / euthanasia	Per Animal	Taxable	Equal to fee charged by contractor	Equal to fee charged by contractor	-	-	Non-statutory
Foster Carer dog / cat	Per Animal	Taxable	\$40.00	\$41.20	\$1.20	3%	Non-statutory
Permit for excess animals on property	Per Animal	Taxable	\$177.00	\$182.00	\$5.00	3%	Non-statutory
Registration of Restricted Breed / Declared Dangerous Dog, Menacing Dog	Per Animal	Taxable	\$315.00	\$324.00	\$9.00	3%	Non-statutory
Impounded Livestock	Per Animal	Taxable	Equal to fee charged by contractor	Equal to fee charged by contractor	-	-	Non-statutory
Refund of Animal Registration - deceased animals	Per Animal	Taxable	-	-	-	-	Non-statutory
Domestic Animal Business	Per Animal	Taxable	\$262.50	\$270.00	\$7.50	3%	Non-statutory
Database search on animal history	Per Animal	Taxable	FOI Request Fee	FOI Request Fee	-	-	Non-statutory
<b>FIRE PREVENTION WORKS - RECOVERY COSTS</b>							
Fire Prevention Clearance non compliance	Per Permit	Taxable	Invoice Cost + 20%	Invoice Cost + 20%	-	-	Non-statutory
Fire Prevention owners request	Per Permit	Taxable	Invoice Cost + 10%	Invoice Cost + 10%	-	-	Non-statutory
Permit to Burn	Per Permit	Taxable	\$170.00	\$175.00	\$5.00	3%	Non-statutory
<b>DERELICT &amp; ABANDONED VEHICLES</b>							
Reclaimed Vehicle	Per Vehicle	Taxable	\$445.00	\$458.00	\$13.00	3%	Non-statutory
Storage Fee (from date of impoundment, first 5 days free to encourage quick pick up by owner)	Per Vehicle	Taxable	\$29.00	\$30.00	\$1.00	3%	Non-statutory
<b>VEGETATION PRE INSPECTION PERMIT</b>							
Tree Inspection and Report on Private Property - Block < 800sqm	Per Tree	Taxable	\$280.00	\$288.00	\$8.00	3%	Non-statutory
Tree Inspection and Report on Private Property - Block > 800sqm	Per Tree	Taxable	\$400.00	\$412.00	\$12.00	3%	Non-statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/ Decrease \$	Fee Increase/ Decrease %	Basis of Fee
Appeal against Refusal for Tree Removal for Local Law Application	Per Application	Taxable	\$340.00	\$600.00	\$260.00	76%	Non-statutory
Application for tree removal (Local Law No.5)	Per Application	Taxable	\$110.00	\$113.00	\$3.00	3%	Non-statutory
Application for tree Pruning (Local Law No.5)	Per Application	Taxable	-	\$85.00	\$85.00	-	Non-statutory
Application for tree works within the Tree Protection Zone	Per Application	Taxable	-	\$113.00	\$113.00	-	Non-statutory
<b>MISCELLANEOUS BUILDING FEES</b>	Per Application	Taxable					Non-statutory
ResCode 410 Siting Dispensation Report & Consent Fee	Per Application	GST Free	\$294.70	\$299.80	\$5.10	2%	Statutory
Combined Allotments 502 Report & Consent Fee	Per Application	GST Free	\$294.70	\$299.80	\$5.10	2%	Statutory
Subdivision 503 Report & Consent Fee	Per Application	GST Free	\$294.70	\$299.80	\$5.10	2%	Statutory
Street Projection 513 Report & Consent Fee	Per Application	GST Free	\$294.70	\$299.80	\$5.10	2%	Statutory
Public Area 515 Report & Consent Fee	Per Application	GST Free	\$294.70	\$299.80	\$5.10	2%	Statutory
Public Protection 604 Report & Consent Fee	Per Application	GST Free	\$294.70	\$299.80	\$5.10	2%	Statutory
Septic Tank 801 Report & Consent Fee	Per Application	GST Free	\$294.70	\$299.80	\$5.10	2%	Statutory
Flooding 802 Report & Consent Fee	Per Application	GST Free	\$294.70	\$299.80	\$5.10	2%	Statutory
Designated Land 806 Report & Consent Fee	Per Application	GST Free	\$294.70	\$299.80	\$5.10	2%	Statutory
Place Public Entertainment POPE 1101 Report & Consent Fee	Per Application	GST Free	\$1,200.00	\$1,500.00	\$300.00	25%	Non-statutory
Temporary Structures	Per Application	GST Free	\$650.00	\$1,000.00	\$350.00	54%	Non-statutory
Report and Consent Amended Application Fee	Per Application	GST Free	\$200.00	\$220.00	\$20.00	10%	Non-statutory
Demolition 29A Report and Consent Fee	Per Application	GST Free	\$85.20	\$87.90	\$2.70	3%	Statutory
Demolition 29A Report and Consent Fee - Amendments	Per Application	GST Free	-	\$55.00	\$55.00	-	Non-statutory
Stormwater LPD 610 Report & Consent Fee	Per Application	GST Free	\$144.70	\$149.40	\$4.70	3%	Statutory
Building Permit/Hazard Information Reg 51(1) & 51 (2), (3)	Per Application	GST Free	\$47.90	\$48.80	\$0.90	2%	Statutory
Council Building Swimming Pool & Spa Safety Audits per Hour	Per Application	GST Free	\$795.00	\$818.00	\$23.00	3%	Non-statutory
Adjoining Owners Details for Public Protection and Siting Purposes	Per Application	GST Free	\$50.00	-	-\$50.00	-100%	Non-statutory
Swimming Pool / Spa Barrier Registration	Per Application	GST Free	\$32.31	\$32.90	\$0.59	2%	Statutory
Swimming Pool / Spa Research Fee	Per Application	GST Free	\$47.94	-	-\$47.94	-100%	Statutory
Swimming Pool Certificate Lodgement	Per Application	GST Free	\$20.75	\$21.10	\$0.35	2%	Statutory
Swimming Pool Non Compliance Fee	Per Application	GST Free	\$390.75	\$397.50	\$6.75	2%	Statutory
Building Permit Information Reg 51(1) & 51 (2), (3) (48 Hour Turn around)	Per Application	GST Free	\$95.90	\$97.60	\$1.70	2%	Statutory
Copies of Building Plans - Residential	Per Application	Taxable	\$108.00	\$250.00	\$142.00	131%	Non-statutory
Copies of Building Plans - Commercial	Per Application	Taxable	\$215.00	\$350.00	\$135.00	63%	Non-statutory

## Appendix A: Budget Processes

This section lists the processes to be undertaken in order to adopt the Budget in accordance with the Local Government Act 2020 (the Act) and Local Government (Planning and Reporting) Regulations 2020 (the Regulations).

Under the Act, Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

The 2023/24 Budget is for the year 1 July 2023 to 30 June 2024. The Budget includes financial statements being a budgeted Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2024 in accordance with the Act and the Regulations and are consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order making an informed decision about the adoption of the budget.

In advance of preparing the budget, officers firstly review and update Council's long-term financial projections, which includes consideration of Council's Community Panel 2021 recommendations. The preparation of the budget, within this broader context, begins with Officers preparing Departmental Business Plans identifying the operating and capital components of the annual budget between December and February. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during March and April, informed by Community feedback. A 'proposed' budget is then prepared in accordance with the Acts and submitted to Council for approval 'in principle' for consultation with the community.

The final step is for Council to adopt the budget after receiving and considering any comments from interested parties. The budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days of adoption. The key dates for the budget process are summarised as follows:

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Budget Process	Timing
Officers complete Department Business Plans	Jan - February 2023
Councillor Strategic workshops on the Council Plan & Budget	February 2023
Officers update Council's Long Term Financial Plan	Dec 2022 - March 2023
Community feedback sought – through Talking Kingston	ongoing
Officers prepare detailed Operating & Capital Budgets	March 2023
Council Meeting to adopt draft Budget, LTFP, and Revenue & Rating Plan in principle	April 2023
Public exhibition and online information session	May 2023
Council Meeting to adopt Budget, LTFP and Revenue & Rating Plan	June 2023
Copy of Budget, LTFP and Revenue & Rating Plan to the Minister	July 2023

## Appendix B: Departmental Activities and Resources 2023/24

This section sets out the activities and associated resource requirements for each department.

The column headed 'Net' represents the amount of contribution to the overall cost of delivering this program from rate revenue. Amounts shown as '( )' indicate programs where the amount of revenue achieved from sources other than rates is more than the amount of expenditure, except for the Central department which includes rates and charges as revenue.

### CUSTOMER EXPERIENCE AND CORPORATE PERFORMANCE

#### Advocacy, Communications and Engagement

The Advocacy, Communications and Engagement department provides the Kingston community with timely, relevant and accurate information and services through creative communication, multiple contact and service channels and engagement opportunities.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Advocacy, Communications & Engagement	-	2,216	876	3,092
<b>Full Time Equivalent (FTE):</b>	18.6			

#### Customer Experience and Corporate Performance

The Customer Experience and Corporate Performance department seeks to deliver and facilitate continuous improvement initiatives that embed a Customer First approach through the functions of Corporate Planning, Customer Care, Customer Records, Customer Advocacy and Service Design.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Customer Experience and Corporate Performance	2	4,495	1,156	5,650
<b>Full Time Equivalent (FTE):</b>	44.5			

#### Governance

The Governance department delivers both democratic governance and organisational governance.

The function of democratic governance is to facilitate and support Council and Councillors in the performance of their role, effective decision making and the implementation of those decisions.

The function of organisational governance is to drive accountability, integrity and transparency across people, processes and policies to achieve improved compliance and performance.

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Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Governance	12	1,232	1,048	2,268
<b>Full Time Equivalent (FTE):</b>	9.8			

### Information Services and Strategy

The role of Information Services and Strategy is to provide information systems and services that ensure the quality, security and accessibility of data and information to Council.

The department is responsible for the support and development of Council's information technology and communications, information management, information services policies and the management of the software applications used by Council staff and Councillors. The hardware and applications support services operate in a 24/7 environment.

The department maintains and supports the mobile phone fleet and other mobile devices used by Council.

The department is also responsible for ensuring disaster recovery and business continuity processes are in place.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Information Services & Strategy	-	2,998	6,489	9,488
<b>Full Time Equivalent (FTE):</b>	24.6			

### People Support

The People Support department supports Kingston staff to deliver Council's vision.

The department is responsible for all employment-related issues, including policy development, provision of advice and support on workplace relations issues, organisational development, training and professional development, performance management, occupational health and safety, injury management and rehabilitation.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
People Support	-	2,489	844	3,333
<b>Full Time Equivalent (FTE):</b>	21.0			

## INFRASTRUCTURE AND OPEN SPACE

### Active Kingston

The Active Kingston department encourages community participation in sport and leisure activities to increase physical and mental health and wellbeing.



Partnering with sports clubs/associations and the community, Active Kingston supports the planning and delivery of sport and recreation services to ensure that our recreational and sporting facilities meet the community's needs.

The department operates the Waves Leisure Centre and is preparing for the development of a new Aquatic Facility in Mordialloc, providing recreational and health services to all ages and physical abilities.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Active Kingston	5,420	6,380	2,678	3,639
<b>Full Time Equivalent (FTE):</b>	41.6			

### City Works

The City Works department manages the City of Kingston's waste services and the maintenance of buildings, facilities and civil infrastructure assets.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
City Works	944	4,347	31,412	34,815
<b>Full Time Equivalent (FTE):</b>	45.6			

### Infrastructure

The infrastructure department is responsible for the lifecycle management of our built facilities and civil infrastructure. This includes:

- asset management, which documents the asset life cycle for all council assets to ensure that council investment in assets has a considered approach
- planning and design for the upgrading and renewal of civil infrastructure such as roads, footpaths, drains, bridges as well as building improvements.
- traffic and transport services and advice to our residents and ensures our municipality is a well-connected city that is active, safe and efficient.
- delivery of civil infrastructure and building improvement projects as part of council's capital works program.

coordination of council's emergency management response including liaison with emergency services within the municipality and the region.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Infrastructure	668	4,041	2,460	5,833
<b>Full Time Equivalent (FTE):</b>	43.9			

### Open space

The Open Space department creates, maintains and enhances; safe, fun and resilient open spaces for all to enjoy. Services are delivered in a sustainable way, always mindful of traditional owners and where possible in partnership with the Bunurong Land Council.

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Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Open Space	512	6,708	15,571	21,767
<b>Full Time Equivalent (FTE):</b>	75.0			

### Project Management Office

The Project Management department is responsible for planning and delivery of the annual capital works program for the upgrading and renewal of roads, footpaths, drainage, bridges and other civil infrastructure.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Project Management Office	610	1,927	259	1,576
<b>Full Time Equivalent (FTE):</b>	15.0			

## PLANNING AND PLACE

### City Development

The City Development department provides integrated development services to meet the needs of residents, ratepayers, the development industry and internal stakeholders.

The department works with applicants to encourage environmentally sustainable development. Council's Vegetation Local Law and Planning Appeals and Compliance is also managed by the department.

In addition to managing reports and consents as required by the Building Regulations, the department inspects high risk buildings, cladding compliance and swimming pools to ensure community safety.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
City Development	3,104	6,864	896	4,656
<b>Full Time Equivalent (FTE):</b>	59.5			

### City Economy and Innovation

The City Economy and Innovation department supports and assists Kingston's business community including manufacturers, retailers, business and personal service providers and home-based businesses.

Its purpose is to contribute to the health and wellbeing of the Kingston community by supporting local job retention, growth and diversification, and protecting public health.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
City Economy and Innovation	1,526	2,587	777	1,839
<b>Full Time Equivalent (FTE):</b>	21.6			

### City Strategy

The City Strategy department develops, manages and guides Council's strategic land use planning and policy functions across a broad range of social, economic and environmental issues.

The department plays a key role in coordinating the delivery of Council's Climate and Ecological Emergency Response Plan, facilitating public and private investment in Activity Centres and Green Wedge areas as well as advocating for improved outcomes through major State Government projects.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
City Strategy	527	2,521	1,974	3,968
<b>Full Time Equivalent (FTE):</b>	19.9			

### Compliance and Amenity

The Compliance and Amenity department works with the community to provide a safer and more liveable municipality.

Responsibilities include education about and enforcement of local laws, parking, animal management for Kingston's registered animals, providing local school crossing supervisors, processing appeals and prosecutions and reducing pollution and fire risks.

The department implements policies to ensure that the amenity of existing and future populations is not adversely impacted by the changing built environment, and that Council's decisions are supported by policy and represented appropriately in external decision-making forums.

In addition, the department ensures compliance with Council requirements - including enforcement action when necessary e.g. to ensure that time-limited car parking spaces are monitored to provide customers with access to their local shops and in turn, support local businesses and residents.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Compliance and Amenity	6,129	4,707	1,448	26
<b>Full Time Equivalent (FTE):</b>	52.3			

## COMMUNITY STRENGTHENING

## AccessCare

Access Care's purpose is to encourage and support a connected community with enhanced health, wellbeing, and independence of individuals, groups and communities.

Together, we ensure those who are older, homeless, carers, or have disabilities are heard and empowered to make choices about things they value most, experience the best care and continue to enrich our community.

AccessCare is largely funded by the Commonwealth and Victorian Governments to support people who are older, have a disability and/or have other complex care needs, including those who are homeless or are at risk of becoming homeless.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Access Care	35,016	21,128	16,341	2,452
<b>Full Time Equivalent (FTE):</b>	217.6			

## Arts, Events and Libraries

The Arts, Events and Libraries Department at the City of Kingston is focused on the delivery of industry leading contemporary programs, activities, and events. Through innovation and continuous improvement, the department strives to provide high quality learning, recreational, social and cultural outcomes for our community.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Arts, Events & Libraries	2,792	8,905	3,910	10,023
<b>Full Time Equivalent (FTE):</b>	79.5			

## Family, Youth and Children's Services

Family, Youth and Children's Services works to improve the health, wellbeing, and educational outcomes of children, families, and young people in Kingston.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Family, Youth & Childrens' Services	18,053	20,229	3,066	5,241
<b>Full Time Equivalent (FTE):</b>	196.4			

## Inclusive Communities

Inclusive Communities leads an evidence-based approach to achieving health and social policy outcomes, delivers strengths-based approaches to community development, builds community capacity through partnerships, grants, programs and training, and activates Council's community hubs and other relevant community infrastructure.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Inclusive Communities	646	4,185	2,858	6,396
<b>Full Time Equivalent (FTE):</b>	36.7			

## CHIEF FINANCE OFFICER

## Finance

The Finance department manages Council's finances to ensure compliance with statutory financial and reporting obligations and Council's long-term financial sustainability.

Responsibilities include preparation of the Annual Budget and Long Term Financial Plan and administration of accounts receivable, accounts payable and payroll.

Additionally, the department oversees Council's property and rating database and the annual revaluation of properties, to ensure rate revenue is raised accurately and on time.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Finance	435	2,675	842	3,082
<b>Full Time Equivalent (FTE):</b>	25.0			

## Procurement and Contracts

The purpose of the Procurement department is to drive excellence in procurement and contracting processes.

The department provides information and specialist advice to the organisation on procurement and contracts, overseeing tendering and contract compliance and probity, reporting organisational activity and driving best value procurement outcomes.

The department oversees, supports and advises on the appropriate management of Occupational, Health and Safety associated with Council's engagement of contractors.

In addition, the department manages Council's vehicle fleet as well as facilitating the annual review and renewal of Council's suite of insurances and managing any claims that may arise.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Procurement & Contracts	1	701	2,817	3,517
<b>Full Time Equivalent (FTE):</b>	5.6			

## Property

The Property Department manages Council's acquisition and disposal of property, filming approvals, foreshore boatsheds, lease portfolio, legacy contaminated lands and closed landfill sites, road and drainage reserve discontinuances and valuations (for public open space, financial reporting, insurance and acquisition and disposal of property).

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The Department administers policies and strategies including: Boatshed and Bathing Box Policy, Commercial use of Council Land, Contaminated Soil Policy, Managing Council Owned or Controlled Contaminated Land, Discontinuance & Sale of Roads, Rights of Way, Drainage Reserves, Fencing Policy, Leasing Policy and Property Strategy.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Property Services	3,990	655	1,188	(2,147)
<b>Full Time Equivalent (FTE):</b>	5.4			

### Executive Services

This area includes the Chief Executive Officer and Executive Management Team and associated support staff.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Executive Services	-	2,865	3,203	6,069
<b>Full Time Equivalent (FTE):</b>	12.2			

### Central

This area includes income and expenditure of a corporate nature which, if attributed to an individual department, would distort the presentation of the budgets of that area.

Income includes rates and charges revenue, capital grants associated with capital projects, the annual allocation from the Victorian Grants Commission and interest income.

Expenditure includes the Council-funded pensioner rate rebate, finance and banking costs and non-cash items such as depreciation and bad debts.

Department	Income	2023/24 Budget \$ '000		NET
		Employee Cost	Material & Services	
Central	187,308	746	7,668	(178,894)
<b>Full Time Equivalent (FTE):</b>	-			



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City of Kingston

# DRAFT **FINANCIAL PLAN**

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**2023/24 TO 2032/33**



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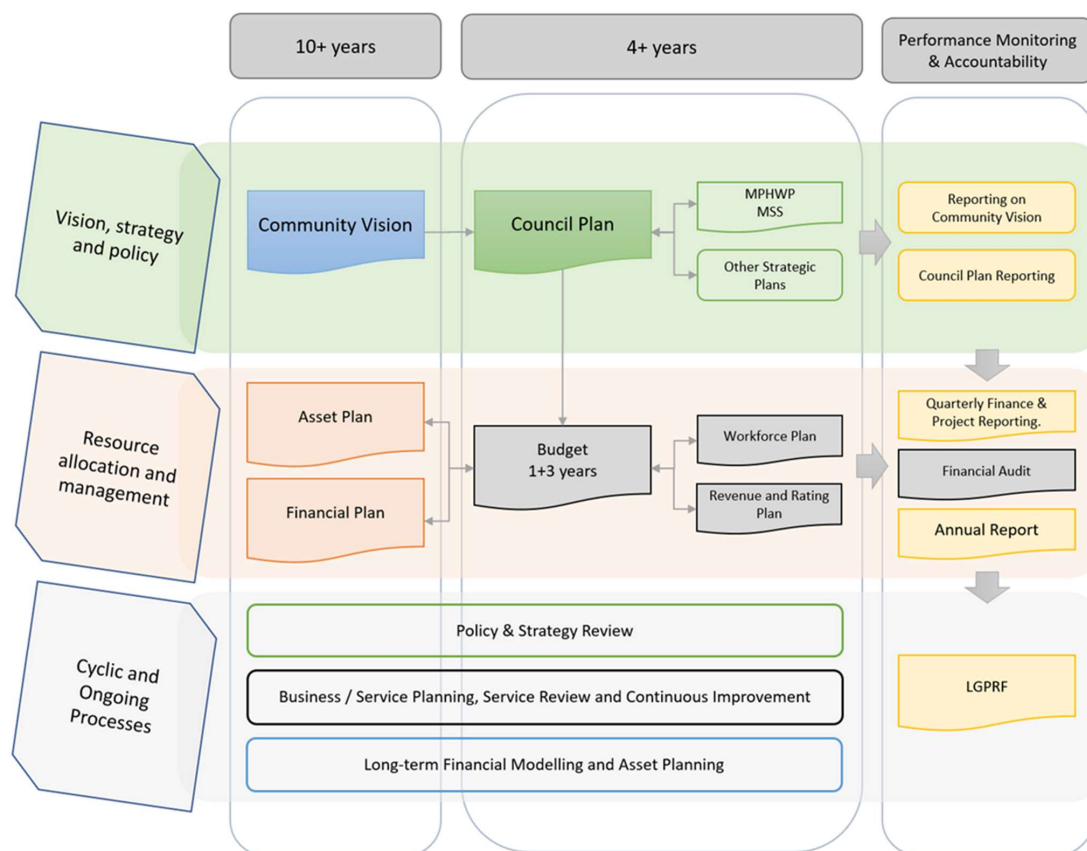
## 1. Legislative Requirements

This section describes how the Financial Plan links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning & Reporting framework. This framework guides Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

The following diagram provides an overview of the core legislated elements of an integrated strategic planning and reporting framework and outcomes.



The following figure demonstrates how each element might inform or be informed by other parts of the integrated framework.



### 1.1 Strategic Planning Principles

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 developed in the context of the following strategic planning principles:

- a) Council has an integrated approach to planning, monitoring and performance reporting.
- b) Council's financial plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision.
- c) The Financial Plan statements articulate the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to achieve the Community Vision.
- d) Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan. The financial risks are included at section 1.2.2 below under 1.2 Financial Management Principles.

- e) The Financial Plan provides for the strategic planning principles of progress monitoring of progress and reviews to identify and adapt to changing circumstances.

## **1.2 Financial Management Principles**

The Financial Plan demonstrates the following financial management principles:

- 1.2.1 Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.
- 1.2.2 Management of the following financial risks:
  - a) the financial viability of the Council (refer to section 2.1 Financial Policy Statements).
  - b) the management of current and future liabilities of the Council. The estimated 10 year-liabilities are disclosed in section 3.2 Balance Sheet projections.
  - c) the beneficial enterprises of Council (where appropriate).
- 1.2.3 Financial policies and strategic plans are designed to provide financial stability and predictability to the community.
- 1.2.4 Council maintains accounts and records that explain its financial operations and financial position (refer section 3 Financial Statements)

## **1.3 Engagement Principles**

Council has developed a comprehensive community engagement framework. As part of this framework, Council recently gathered a community panel of 45 independently selected community members, bringing together a diverse group of people who reflect the broader community. Council sought feedback from the panel on the Financial Plan.

## **1.4 Service Performance Principles**

Council services are designed to be purpose driven, targeted to community needs and value for money. The service performance principles are listed below:

- a) Services are provided in an equitable manner and are responsive to the diverse needs of the community. The Council Plan is designed to identify the key services and projects to be

delivered to the community. The Financial Plan provides the mechanism to demonstrate how the service aspirations within the Council Plan may be funded.

- b) services should be accessible to the members of the municipal community for whom the services are intended;
- c) quality and costs standards for services set by the Council should provide good value to the municipal community;
- d) a Council should seek to continuously improve service delivery to the municipal community in response to performance monitoring;
- e) service delivery must include a fair and effective process for considering and responding to complaints about service provision.

## **1.5 Asset Plan Integration**

Integration to the Asset Plan is a key principle of the Council's strategic financial planning principles. The purpose of this integration is designed to ensure that future funding is allocated in a manner that supports service delivery in terms of the plans and the effective management of Council's assets into the future.

The Asset Plan identifies the operational and strategic practices which will ensure that Council manages assets across their life cycle in a financially sustainable manner. The Asset Plan, and associated asset management policies, provide council with a sound base to understand the risk associated with managing its assets for the community's benefit.

The Asset Plan is designed to inform the 10-year Financial Plan by identifying the amount of capital renewal, backlog and maintenance funding that is required over the life of each asset category. The level of funding will incorporate knowledge of asset condition, the risk assessment issues as well as the impact of reviewing and setting intervention and service levels for each asset class.

In addition to identifying the operational and strategic practices that ensure that Council manages assets across their life cycle in a financially sustainable manner, the Asset Plan quantifies the asset portfolio and the financial implications of those practices. Together the Financial Plan and Asset Plan seek to balance projected investment requirements against projected budgets.

## 2. Financial Plan Context

This section describes the context and external / internal environment and consideration in determining the 10-year financial projections and assumptions.

### 2.1 Financial Policy Statements

This section defines the policy statements, and associated measures, that demonstrates Council's financial sustainability to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast Actual											
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	
Consistent underlying surplus results	Adjusted underlying result greater than 0%	> 0%	-1.1%	-2.6%	-2.8%	-4.1%	-3.5%	-3.0%	-2.4%	-1.9%	-1.0%	-0.4%	0.2%	
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.	Current Assets / Current Liabilities greater than 1.50	> 1.5	1.9	1.7	1.6	1.7	1.5	1.6	1.7	1.8	2.0	2.2	2.6	
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life.	Asset renewal and upgrade expenses / Depreciation above 100%	> 100%	163.7%	92.7%	157.5%	144.2%	88.8%	89.0%	70.5%	63.5%	78.4%	76.7%	75.1%	
That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality.	Total borrowings / Rate revenue to remain below 40%	< 40%	0.0%	0.0%	16.0%	34.4%	32.4%	30.4%	28.4%	26.4%	24.5%	22.6%	20.8%	
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 100%	> 100%	97.4%	74.8%	68.7%	76.2%	69.8%	68.0%	75.5%	89.1%	96.8%	120.6%	148.2%	
Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for new and renewal capital.	Capital Outlays as a % of Own Source Revenue to remain above 30%	> 30%	32.9%	20.4%	34.7%	30.0%	20.9%	17.8%	15.1%	13.9%	16.5%	16.3%	16.1%	

### 2.2 Strategic Actions

Following a series of community engagement activities, Council has identified the following strategic actions that will support the aspirations of the Council Plan.

The strategic actions are included in the 10-year financial plan and, where appropriate, referenced in the commentary associated with the 10-year Comprehensive Income Statement and the 10-year Statement of Capital Works.

- Increase investment in renewal capital to reduce the escalating risk and maintenance of aging infrastructure.
- Additional funding to address climate change.
- Debt funding to be applied to growth infrastructure where necessary.
- Maintaining current service levels.

## 2.3 Assumptions to the financial plan statements

This section presents information regarding the assumptions to the Comprehensive Income Statement for the 10 years from 2023/24 to 2032/33. The assumptions comprise the annual escalations / movement for each line item of the Comprehensive Income Statement.

Escalation Factors % movement	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
CPI	4.00%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Growth of population	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Rates and charges	3.50%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Statutory fees and fines	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
User fees	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Grants - Operating	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Grants - Capital	As per Capital Works program									
Contributions - monetary	Based on Planning Trend									
Other income	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Employee costs	As per Council's Enterprise Agreement, and Superannuation Guarantee									
Materials and services	4.00%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Depreciation & Amortisation	As per Additions from Capital Works program									
Other expenses	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

### 2.3.1 Rates and charges

Average base rate revenue will increase by 3.5% for the 2023/24 year, based on the state government rate cap, with estimated future annual increases of 2.75% for the 2024/25 and 2.5% per annum for the ensuing years of the long term financial plan.

Estimates of rate revenue is not a straight line projection due to the unpredictability of volumes and value of supplementary rates processes each financial year.

Waste charges are proposed to increase in order to cover the total costs of waste management incurred across the municipal district. Future years waste charges are estimated to increase in line with the contractual cost escalation % increase to ensure Council continues to recover the full costs of providing waste services.

### 2.3.2 Statutory fees and fines

The Financial Plan indexes statutory fees, set by legislation by 1.5%. This is often a best case scenario given some fees are outside of the control of Council and therefore may be subject to increases less than CPI, and in many cases, don't increase at all.



### 2.3.3 User fees

Revenue from user fees is expected to increase by 3% for the 2023/24 year. Details of user fees for the 2023/24 budget year can be found in Council's schedule of Fees and Charges that is proposed in conjunction with the draft budget.

Revenue increases for the ensuing years are based on a conservative annual rate of increase of 3%.

The long term financial plan has assumed increased User Fees from an operational new district level leisure centre from financial year 2026/27.

### 2.3.4 Grants

Council currently receives grants for tied (specific purpose grants) and un-tied Financial Assistance grant funding received via the Victorian Local Government Grants Commission (VLGGC). Operating grants are expected to increase on an annual basis by approximately 3%.

### 2.3.5 Contributions

Council receives Open Space Contributions from developers. These contributions represent funds to enable council to provide the necessary infrastructure and infrastructure improvements to accommodate development growth. These contributions are statutory contributions and are transferred to a restricted reserve until utilised for a specific purpose through the capital works program or delivered as works in kind by developers.

### 2.3.6 Other income

Revenue from other income mainly comprises investment income plus the recovery income from a variety of sources and rental income received from the hire of Council facilities.

### 2.3.7 Employee costs

The 2023/24 year includes a 10.1% increase for employee costs that mainly reflects the salary increase, banding adjustment, organisation restructure and superannuation guarantee increase.

The ensuing years, from 2024/25 to 2032/33, reflect annual increases to provide for anticipated annual EBA as Council is currently preparing a new EBA, and superannuation guarantee increases.

The financial plan incorporates increased employee costs from an operational currently planned new district level leisure centre from financial year 2025/26.

### 2.3.8 Materials and services

Materials and services costs include items required for the maintenance and repairs of Council buildings, roads, drains and footpaths which are more driven by contract pricing. Council's payments to family day carers are also included under this category. Other associated costs included are utilities, materials for the supply of meals on wheels and consumable items for a range of services. These costs are kept to within CPI levels year on year.

Similarly, the financial year has estimated additional costs to a fully operational new swimming pool commencing financial year 2025/26.

**2.3.9 Depreciation & amortisation**

Depreciation estimates have been based on the projected capital spending contained within this LTFS document. Depreciation has been further increased by the indexing of the replacement cost of Council's fixed assets.

**2.3.10 Borrowing costs**

Borrowing costs comprise the interest expense to service Council's loan portfolio that is described in Section 5.1 Borrowing Plan. At the end of June 2024, Council is expecting to be debt free.

**2.3.11 Other expenses**

Other expenses include administration costs such as Councillor allowances and audit costs associated with the day to day running of Council.

**2.4 Other Matters impacting the 10-year financial projections**

Description of the current challenges and expected future events likely to impact the Financial Plan projections.

**Superannuation**

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme. As a result of the volatility in financial markets, the likelihood of making such contributions in future periods exists.

### 3. Financial Plan Statements

This section presents information regarding the Financial Plan Statements for the 10 years from 2023/24 to 2032/33.

- 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

	Forecast / Actual										
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>											
Rates and charges	159,743	166,943	172,934	177,871	183,307	188,879	194,589	200,443	206,443	212,593	218,897
Statutory fees and fines	9,724	9,988	10,137	10,290	10,444	10,601	10,760	10,921	11,085	11,251	11,420
User fees	20,639	22,331	23,001	23,291	29,150	30,025	30,925	31,853	32,809	33,793	34,807
Grants - Operating	44,084	49,736	51,228	52,765	54,348	55,978	57,658	59,387	61,169	63,004	64,894
Grants - Capital	15,883	7,762	17,763	17,996	8,235	8,483	8,737	8,999	9,269	9,547	9,834
Contributions - monetary	6,826	6,966	6,990	6,990	6,990	6,990	6,990	6,990	6,990	6,990	6,990
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	100	100	-	-	-	-	-	-	-	-	-
Other income	1,933	3,561	3,597	3,632	3,669	3,705	3,743	3,780	3,818	3,856	3,895
<b>Total income</b>	<b>258,932</b>	<b>267,386</b>	<b>285,650</b>	<b>292,835</b>	<b>296,143</b>	<b>304,660</b>	<b>313,402</b>	<b>322,374</b>	<b>331,583</b>	<b>341,034</b>	<b>350,736</b>
<b>Expenses</b>											
Employee costs	105,024	115,600	118,759	122,733	129,613	132,853	136,175	139,579	143,068	146,645	150,311
Materials and services	101,265	109,132	111,893	114,871	118,179	119,951	121,750	123,577	125,430	127,312	129,222
Depreciation	36,695	38,824	40,824	42,824	44,824	46,824	48,824	50,824	52,824	54,824	56,824
Amortisation - intangible assets	300	300	300	71	-	-	-	-	-	-	-
Amortisation - right of use assets	1,250	1,250	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-
Bad and doubtful debts	50	50	50	50	50	50	50	50	50	50	50
Borrowing costs	-	-	1,507	3,331	3,235	3,134	3,027	2,912	2,791	2,662	2,525
Finance Costs - leases	500	500	500	500	500	500	500	500	500	500	500
Other expenses	650	650	668	685	702	719	737	756	775	794	814
<b>Total expenses</b>	<b>245,734</b>	<b>266,306</b>	<b>275,501</b>	<b>286,064</b>	<b>296,103</b>	<b>305,032</b>	<b>312,063</b>	<b>319,198</b>	<b>325,438</b>	<b>332,787</b>	<b>340,245</b>
<b>Surplus/(deficit) for the year</b>	<b>13,198</b>	<b>1,080</b>	<b>10,149</b>	<b>6,770</b>	<b>(1,959)</b>	<b>(372)</b>	<b>1,339</b>	<b>3,176</b>	<b>6,144</b>	<b>8,248</b>	<b>10,491</b>
<b>Other comprehensive income</b>											
<b>Items that will not be reclassified to surplus or deficit in future periods</b>											
Net asset revaluation increment/(decrement)	-	-	-	-	-	-	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>	<b>13,198</b>	<b>1,080</b>	<b>10,149</b>	<b>6,770</b>	<b>(1,959)</b>	<b>(372)</b>	<b>1,339</b>	<b>3,176</b>	<b>6,144</b>	<b>8,248</b>	<b>10,491</b>

## 3.2 Balance Sheet

	Forecast										
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	139,948	118,927	113,064	126,212	117,096	119,222	131,291	148,812	160,504	187,912	219,315
Trade and other receivables	33,792	36,139	33,148	30,866	29,299	28,182	27,430	26,972	26,754	26,731	26,868
Prepayments	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-current assets classified as held for sale	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199
Other assets	430	430	430	430	430	430	430	430	430	430	430
<b>Total current assets</b>	<b>176,369</b>	<b>157,695</b>	<b>148,842</b>	<b>159,706</b>	<b>149,024</b>	<b>150,033</b>	<b>161,349</b>	<b>178,413</b>	<b>189,887</b>	<b>217,272</b>	<b>248,813</b>
<b>Non-current assets</b>											
Other financial assets	250	250	250	250	250	250	250	250	250	250	250
Property, infrastructure, plant & equipment	3,008,472	3,029,345	3,073,606	3,099,683	3,107,511	3,105,185	3,094,203	3,079,247	3,071,777	3,050,421	3,027,065
Right-of-use assets	7,825	6,575	5,575	4,575	3,575	2,575	1,575	575	575	575	575
Investment property	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038
Intangible assets	671	371	71	-	-	-	-	-	-	-	-
<b>Total non-current assets</b>	<b>3,021,256</b>	<b>3,040,579</b>	<b>3,083,540</b>	<b>3,108,546</b>	<b>3,115,374</b>	<b>3,112,048</b>	<b>3,100,066</b>	<b>3,084,110</b>	<b>3,076,640</b>	<b>3,055,284</b>	<b>3,031,928</b>
<b>Total assets</b>	<b>3,197,626</b>	<b>3,198,274</b>	<b>3,232,382</b>	<b>3,268,253</b>	<b>3,264,398</b>	<b>3,262,080</b>	<b>3,261,415</b>	<b>3,262,523</b>	<b>3,266,527</b>	<b>3,272,556</b>	<b>3,280,741</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	34,266	34,266	34,266	34,266	34,266	34,266	34,266	34,266	34,266	34,266	34,266
Trust funds and deposits	18,411	18,411	18,411	18,411	18,411	18,411	18,411	18,411	18,411	18,411	18,411
Unearned income	18,919	18,919	18,919	18,919	18,919	18,919	18,919	18,919	18,919	18,919	18,919
Provisions	22,093	22,093	22,093	22,093	22,093	22,093	22,093	22,093	22,093	22,093	22,093
Interest-bearing liabilities	-	-	701	1,613	1,715	1,822	1,937	2,058	2,187	2,324	2,470
Lease liabilities	951	951	951	951	951	951	951	951	951	951	951
<b>Total current liabilities</b>	<b>94,640</b>	<b>94,640</b>	<b>95,341</b>	<b>96,253</b>	<b>96,355</b>	<b>96,462</b>	<b>96,577</b>	<b>96,698</b>	<b>96,827</b>	<b>96,964</b>	<b>97,110</b>
<b>Non-current liabilities</b>											
Provisions	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
Interest-bearing liabilities	-	-	23,639	52,158	50,444	48,622	46,685	44,627	42,440	40,115	37,645
Lease liabilities	8,486	8,054	7,673	7,341	7,059	6,828	6,646	6,514	6,432	6,401	6,419
<b>Total non-current liabilities</b>	<b>10,353</b>	<b>9,921</b>	<b>33,179</b>	<b>61,366</b>	<b>59,370</b>	<b>57,316</b>	<b>55,198</b>	<b>53,008</b>	<b>50,739</b>	<b>48,383</b>	<b>45,931</b>
<b>Total liabilities</b>	<b>104,993</b>	<b>104,561</b>	<b>128,520</b>	<b>157,620</b>	<b>155,725</b>	<b>153,778</b>	<b>151,774</b>	<b>149,706</b>	<b>147,566</b>	<b>145,347</b>	<b>143,041</b>
<b>Net assets</b>	<b>3,092,633</b>	<b>3,093,713</b>	<b>3,103,862</b>	<b>3,110,633</b>	<b>3,108,673</b>	<b>3,108,302</b>	<b>3,109,641</b>	<b>3,112,817</b>	<b>3,118,961</b>	<b>3,127,209</b>	<b>3,137,699</b>
<b>Equity</b>											
Accumulated surplus	1,490,990	1,491,733	1,502,447	1,503,940	1,504,985	1,500,804	1,497,400	1,496,346	1,498,393	1,502,362	1,508,493
Asset revaluation reserve	1,553,838	1,553,838	1,553,838	1,553,838	1,553,838	1,553,838	1,553,838	1,553,838	1,553,838	1,553,838	1,553,838
Other reserves	47,805	48,142	47,577	52,854	49,851	53,659	58,403	62,633	66,730	71,009	75,369
<b>Total equity</b>	<b>3,092,633</b>	<b>3,093,713</b>	<b>3,103,862</b>	<b>3,110,633</b>	<b>3,108,673</b>	<b>3,108,302</b>	<b>3,109,641</b>	<b>3,112,817</b>	<b>3,118,961</b>	<b>3,127,209</b>	<b>3,137,699</b>

**3.3 Statement of Changes in Equity**

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023 Forecast Actual</b>				
Balance at beginning of the financial year	3,079,435	1,482,661	1,553,838	42,936
Surplus/(deficit) for the year	13,198	13,198	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(12,887)	-	12,887
Transfers from other reserves	-	8,018	-	(8,018)
<b>Balance at end of the financial year</b>	<b>3,092,633</b>	<b>1,490,990</b>	<b>1,553,838</b>	<b>47,805</b>
<b>2024 Budget</b>				
Balance at beginning of the financial year	3,092,633	1,490,990	1,553,838	47,805
Surplus/(deficit) for the year	1,080	1,080	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(10,500)	-	10,500
Transfers from other reserves	-	10,163	-	(10,163)
<b>Balance at end of the financial year</b>	<b>3,093,713</b>	<b>1,491,733</b>	<b>1,553,838</b>	<b>48,142</b>
<b>2025</b>				
Balance at beginning of the financial year	3,093,713	1,491,733	1,553,838	48,142
Surplus/(deficit) for the year	10,149	10,149	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(9,859)	-	9,859
Transfers from other reserves	-	10,424	-	(10,424)
<b>Balance at end of the financial year</b>	<b>3,103,862</b>	<b>1,502,447</b>	<b>1,553,838</b>	<b>47,577</b>
<b>2026</b>				
Balance at beginning of the financial year	3,103,862	1,502,447	1,553,838	47,577
Surplus/(deficit) for the year	6,770	6,770	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(10,997)	-	10,997
Transfers from other reserves	-	5,720	-	(5,720)
<b>Balance at end of the financial year</b>	<b>3,110,633</b>	<b>1,503,940</b>	<b>1,553,838</b>	<b>52,854</b>
<b>2027</b>				
Balance at beginning of the financial year	3,110,633	1,503,940	1,553,838	52,854
Surplus/(deficit) for the year	(1,959)	(1,959)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(9,896)	-	9,896
Transfers from other reserves	-	12,900	-	(12,900)
<b>Balance at end of the financial year</b>	<b>3,108,673</b>	<b>1,504,985</b>	<b>1,553,838</b>	<b>49,851</b>

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2028</b>				
Balance at beginning of the financial year	3,108,673	1,504,985	1,553,838	49,851
Surplus/(deficit) for the year	(372)	(372)	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(9,969)	-	9,969
Transfers from other reserves	-	6,160	-	(6,160)
<b>Balance at end of the financial year</b>	<b>3,108,302</b>	<b>1,500,804</b>	<b>1,553,838</b>	<b>53,659</b>
<b>2029</b>				
Balance at beginning of the financial year	3,108,302	1,500,804	1,553,838	53,659
Surplus/(deficit) for the year	1,339	1,339	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(10,043)	-	10,043
Transfers from other reserves	-	5,300	-	(5,300)
<b>Balance at end of the financial year</b>	<b>3,109,641</b>	<b>1,497,400</b>	<b>1,553,838</b>	<b>58,403</b>
<b>2030</b>				
Balance at beginning of the financial year	3,109,641	1,497,400	1,553,838	58,403
Surplus/(deficit) for the year	3,176	3,176	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(10,120)	-	10,120
Transfers from other reserves	-	5,890	-	(5,890)
<b>Balance at end of the financial year</b>	<b>3,112,817</b>	<b>1,496,346</b>	<b>1,553,838</b>	<b>62,633</b>
<b>2031</b>				
Balance at beginning of the financial year	3,112,817	1,496,346	1,553,838	62,633
Surplus/(deficit) for the year	6,144	6,144	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(10,198)	-	10,198
Transfers from other reserves	-	6,100	-	(6,100)
<b>Balance at end of the financial year</b>	<b>3,118,961</b>	<b>1,498,393</b>	<b>1,553,838</b>	<b>66,730</b>
<b>2032</b>				
Balance at beginning of the financial year	3,118,961	1,498,393	1,553,838	66,730
Surplus/(deficit) for the year	8,248	8,248	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(10,278)	-	10,278
Transfers from other reserves	-	6,000	-	(6,000)
<b>Balance at end of the financial year</b>	<b>3,127,209</b>	<b>1,502,362</b>	<b>1,553,838</b>	<b>71,009</b>
<b>2033</b>				
Balance at beginning of the financial year	3,127,209	1,502,362	1,553,838	71,009
Surplus/(deficit) for the year	10,491	10,491	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(10,360)	-	10,360
Transfers from other reserves	-	6,000	-	(6,000)
<b>Balance at end of the financial year</b>	<b>3,137,699</b>	<b>1,508,493</b>	<b>1,553,838</b>	<b>75,369</b>

## 3.4 Statement of Cash Flows

	Forecast 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>											
Rates and charges	146,963	165,354	176,703	180,944	185,814	190,961	196,334	201,920	207,709	213,692	219,865
Statutory fees and fines	9,481	9,738	9,884	10,032	10,183	10,336	10,491	10,648	10,808	10,970	11,134
User fees	20,123	21,773	22,426	22,709	28,421	29,274	30,152	31,057	31,989	32,948	33,937
Grants - operating	44,084	49,736	51,228	52,765	54,348	55,978	57,658	59,387	61,169	63,004	64,894
Grants - capital	15,883	7,762	17,763	17,996	8,235	8,483	8,737	8,999	9,269	9,547	9,834
Contributions - monetary	6,826	6,966	6,990	6,990	6,990	6,990	6,990	6,990	6,990	6,990	6,990
Other receipts	1,933	3,561	3,597	3,632	3,669	3,705	3,743	3,780	3,818	3,856	3,895
Employee costs	(105,024)	(115,600)	(118,759)	(122,733)	(129,613)	(132,853)	(136,175)	(139,579)	(143,068)	(146,645)	(150,311)
Materials and services	(101,265)	(109,132)	(111,893)	(114,871)	(118,179)	(119,951)	(121,750)	(123,577)	(125,430)	(127,312)	(129,222)
Other payments	(650)	(650)	(668)	(685)	(702)	(719)	(737)	(756)	(775)	(794)	(814)
<b>Net cash provided by/(used in) operating activities</b>	<b>38,354</b>	<b>39,508</b>	<b>57,271</b>	<b>56,779</b>	<b>49,167</b>	<b>52,203</b>	<b>55,442</b>	<b>58,870</b>	<b>62,477</b>	<b>66,256</b>	<b>70,202</b>
<b>Cash flows from investing activities</b>											
Payments for property, infrastructure, plant and equipment	(59,342)	(59,697)	(85,185)	(69,001)	(52,752)	(44,597)	(37,942)	(35,968)	(45,454)	(33,568)	(33,568)
Proceeds from sale of property, infrastructure, plant and equipment	100	100	100	100	100	100	100	100	100	100	100
<b>Net cash provided by/(used in) investing activities</b>	<b>(59,242)</b>	<b>(59,597)</b>	<b>(85,085)</b>	<b>(68,901)</b>	<b>(52,652)</b>	<b>(44,497)</b>	<b>(37,842)</b>	<b>(35,868)</b>	<b>(45,354)</b>	<b>(33,468)</b>	<b>(33,468)</b>
<b>Cash flows from financing activities</b>											
Finance costs	-	-	(1,507)	(3,331)	(3,235)	(3,134)	(3,027)	(2,912)	(2,791)	(2,662)	(2,525)
Proceeds from borrowings	-	-	25,000	30,950	-	-	-	-	-	-	-
Repayment of borrowings	-	-	(660)	(1,518)	(1,613)	(1,715)	(1,822)	(1,937)	(2,058)	(2,187)	(2,324)
Interest paid - lease liability	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Repayment of lease liabilities	(480)	(432)	(382)	(332)	(282)	(232)	(182)	(132)	(82)	(32)	18
<b>Net cash provided by/(used in) financing activities</b>	<b>(980)</b>	<b>(932)</b>	<b>21,952</b>	<b>25,269</b>	<b>(5,631)</b>	<b>(5,581)</b>	<b>(5,531)</b>	<b>(5,481)</b>	<b>(5,431)</b>	<b>(5,381)</b>	<b>(5,331)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(21,868)</b>	<b>(21,021)</b>	<b>(5,863)</b>	<b>13,147</b>	<b>(9,116)</b>	<b>2,125</b>	<b>12,069</b>	<b>17,522</b>	<b>11,692</b>	<b>27,408</b>	<b>31,403</b>
Cash and cash equivalents at the beginning of the financial year	161,816	139,948	118,927	113,064	126,212	117,096	119,222	131,291	148,812	160,504	187,912
<b>Cash and cash equivalents at the end of the financial year</b>	<b>139,948</b>	<b>118,927</b>	<b>113,064</b>	<b>126,212</b>	<b>117,096</b>	<b>119,222</b>	<b>131,291</b>	<b>148,812</b>	<b>160,504</b>	<b>187,912</b>	<b>219,315</b>

### 3.5 Statement of Capital Works

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>											
Land	585	155	300	170	5,315	235	235	235	235	239	242
Land improvements	-	-	-	-	-	-	-	-	-	-	-
Buildings	42,125	20,821	18,214	4,500	11,240	16,310	21,550	14,820	14,590	14,809	15,031
Heritage buildings	-	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-	-
<b>Total property</b>	<b>42,710</b>	<b>20,976</b>	<b>18,514</b>	<b>4,670</b>	<b>16,555</b>	<b>16,545</b>	<b>21,785</b>	<b>15,055</b>	<b>14,825</b>	<b>15,048</b>	<b>15,273</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	678	250	300	300	300	300	300	300	300	305	309
Fixtures, fittings and furniture	60	200	200	200	200	100	100	100	100	102	103
Computers & Telecommunications	3,181	740	450	450	1,730	330	330	330	1,730	1,756	1,782
Library books	998	1,166	1,181	1,213	1,237	1,262	1,287	1,313	1,339	1,359	1,380
Cultural Assets	331	860	800	800	800	800	100	100	100	102	103
<b>Total plant and equipment</b>	<b>5,248</b>	<b>3,216</b>	<b>2,931</b>	<b>2,963</b>	<b>4,267</b>	<b>2,792</b>	<b>2,117</b>	<b>2,143</b>	<b>3,569</b>	<b>3,623</b>	<b>3,677</b>
<b>Infrastructure</b>											
Roads	9,866	8,063	10,648	10,798	10,980	11,980	11,980	12,480	12,250	12,434	12,620
Bridges	-	-	-	-	-	-	-	-	-	-	-
Footpaths & Cycleways	1,800	1,500	2,200	1,200	1,200	1,200	1,200	950	950	964	979
Drainage	3,167	2,635	3,700	4,200	6,350	4,450	4,500	4,250	4,350	4,415	4,481
Recreational, Leisure & Community Facilities	9,849	8,810	41,770	50,590	11,300	7,680	1,560	6,040	14,460	14,677	14,897
Parks, open space and streetscapes	6,553	7,783	9,624	4,150	5,550	4,600	2,750	2,750	2,750	2,791	2,833
Off Street Carparks	863	-	3,500	4,000	4,000	3,500	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>32,098</b>	<b>28,791</b>	<b>71,442</b>	<b>74,938</b>	<b>39,380</b>	<b>33,410</b>	<b>21,990</b>	<b>26,470</b>	<b>34,760</b>	<b>35,281</b>	<b>35,811</b>
<b>Total capital works expenditure</b>	<b>80,056</b>	<b>52,983</b>	<b>92,887</b>	<b>82,571</b>	<b>60,202</b>	<b>52,747</b>	<b>45,892</b>	<b>43,668</b>	<b>53,154</b>	<b>53,952</b>	<b>54,761</b>
<b>Represented by:</b>											
New asset expenditure	12,029	7,229	11,994	7,458	9,483	5,493	10,393	7,343	2,883	2,926	2,970
Asset renewal expenditure	44,831	26,533	39,700	32,325	34,225	30,028	26,777	23,855	26,215	26,608	27,007
Asset expansion expenditure	8,304	9,782	16,596	13,368	10,899	5,581	1,057	4,039	8,869	9,002	9,137
Asset upgrade expenditure	14,892	9,439	24,597	29,421	5,597	11,647	7,667	8,433	15,189	15,416	15,648
<b>Total capital works expenditure</b>	<b>80,056</b>	<b>52,983</b>	<b>92,887</b>	<b>82,571</b>	<b>60,202</b>	<b>52,747</b>	<b>45,892</b>	<b>43,668</b>	<b>53,154</b>	<b>53,952</b>	<b>54,761</b>
Grants	21,011	5,666	17,670	17,031	7,305	5,080	7,105	4,131	7,157	7,265	7,374
Contributions	994	200	2,374	-	-	-	-	-	-	-	-
Council cash	58,052	47,117	47,843	34,590	52,897	47,667	38,787	39,537	45,997	46,687	47,387
Borrowings	-	-	25,000	30,950	-	-	-	-	-	-	-
<b>Total capital works expenditure</b>	<b>80,056</b>	<b>52,983</b>	<b>92,887</b>	<b>82,571</b>	<b>60,202</b>	<b>52,747</b>	<b>45,892</b>	<b>43,668</b>	<b>53,154</b>	<b>53,952</b>	<b>54,761</b>



### 3.6 Statement of Human Resource

Staff expenditure	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>											
Employee costs - operating	103,784	114,310	117,469	121,443	128,323	131,563	134,885	138,289	141,778	145,355	149,021
Employee costs - capital	1,240	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290
<b>Total staff expenditure</b>	<b>105,024</b>	<b>115,600</b>	<b>118,759</b>	<b>122,733</b>	<b>129,613</b>	<b>132,853</b>	<b>136,175</b>	<b>139,579</b>	<b>143,068</b>	<b>146,645</b>	<b>150,311</b>

Staff numbers	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>											
Employees	1032.5	1071.2	1071.2	1071.2	1071.2	1071.2	1071.2	1071.2	1071.2	1071.2	1071.2
<b>Total staff numbers</b>	<b>1,032.5</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>

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

Department	Comprises				
	Budget	Permanent		Casual	Temporary
	2023/24	Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Access Care	20,781	10,812	9,490	479	
Active Kingston	6,319	3,178	412	2,728	
Advocacy, Communications & Engagement	2,193	2,130	64	-	
Arts, Events & Libraries	8,789	5,421	2,581	788	
City Development	6,747	6,415	332	-	
City Economy and Innovation	2,544	2,411	134	-	
City Strategy	2,479	2,152	325	2	
City Works	4,305	4,240	66	-	
Compliance and Amenity	4,639	3,112	1,128	399	
Customer Experience and Corporate Performance	4,420	3,550	870	-	
Executive Services	3,123	2,993	130	-	
Family, Youth & Childrens' Services	19,905	8,385	9,782	1,739	
Finance	2,630	2,312	318	-	
Governance	1,211	745	467	-	
Inclusive Communities	4,130	3,195	802	133	
Information Services & Strategy	2,952	2,952	-	-	
Infrastructure	2,666	2,263	73	330	
Open Space	6,593	6,501	92	-	
People Support	2,452	2,236	216	-	
Procurement & Contracts	689	630	59	-	
Project Management Office	1,895	1,895	-	-	
Property Services	644	525	119	-	
<b>Total permanent staff expenditure</b>	<b>112,108</b>	<b>78,051</b>	<b>27,459</b>	<b>6,598</b>	
Other employee related expenditure	2,202				
Capitalised labour costs	1,290				
<b>Total expenditure</b>	<b>115,600</b>				

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

Department	Budget 2023/24	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Access Care	217.6	92.7	124.5	0.4	
Active Kingston	41.6	31.0	5.5	5.1	
Advocacy, Communications & Engagement	18.6	18.0	0.6	-	
Arts, Events & Libraries	79.5	48.5	29.0	2.0	
City Development	59.5	54.6	4.9	-	
City Economy and Innovation	21.6	20.2	1.4	-	
City Strategy	19.9	17.0	2.9	-	
City Works	45.6	45.0	0.6	0.0	
Compliance and Amenity	52.3	31.0	20.4	0.9	
Customer Experience and Corporate Performance	44.5	34.2	10.3	-	
Executive Services	12.2	11.0	1.2	-	
Family, Youth & Childrens' Services	196.4	82.8	106.5	7.2	
Finance	25.0	21.0	4.0	-	
Governance	9.8	6.0	3.8	-	
Inclusive Communities	36.7	25.4	11.1	0.2	
Information Services & Strategy	24.6	24.6	-	-	
Infrastructure	43.9	43.0	0.6	0.3	
Open Space	75.0	74.2	0.8	-	
People Support	21.0	18.6	2.4	-	
Procurement & Contracts	5.6	5.0	0.6	-	
Project Management Office	15.0	15.0	-	-	
Property Services	5.4	4.0	1.4	-	
<b>Total staff</b>	<b>1,071.2</b>	<b>722.7</b>	<b>332.6</b>	<b>16.0</b>	<b>-</b>

## 3.7 Planned Human Resource Expenditure

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000
<b>Customer &amp; Corporate Support</b>										
Permanent - Full time	14,391	14,784	15,279	16,137	16,540	16,954	17,378	17,812	18,257	18,714
Women	7,428	7,631	7,886	8,319	8,527	8,740	8,958	9,183	9,412	9,647
Men	5,028	5,165	5,338	5,638	5,779	5,923	6,071	6,223	6,379	6,538
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Vacant positions	2,236	2,297	2,374	2,507	2,569	2,634	2,700	2,767	2,836	2,907
New positions	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,748	1,795	1,855	1,960	2,009	2,059	2,110	2,163	2,217	2,272
Women	1,201	1,234	1,275	1,347	1,381	1,415	1,451	1,487	1,524	1,562
Men	67	69	71	75	77	79	81	83	85	87
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Vacant positions	479	492	509	537	551	564	578	593	608	623
New positions	0	0	0	0	0	0	0	0	0	0
<b>Total Customer &amp; Corporate Support</b>	<b>16,439</b>	<b>16,889</b>	<b>17,453</b>	<b>18,423</b>	<b>18,883</b>	<b>19,355</b>	<b>19,839</b>	<b>20,336</b>	<b>20,844</b>	<b>21,365</b>
<b>CFO Office</b>										
Permanent - Full time	3,458	3,553	3,672	3,878	3,975	4,074	4,176	4,280	4,387	4,497
Women	1,850	1,900	1,964	2,074	2,126	2,179	2,234	2,290	2,347	2,405
Men	1,608	1,652	1,708	1,804	1,849	1,895	1,942	1,991	2,041	2,092
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Vacant positions	0	0	0	0	0	0	0	0	0	0
New positions	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	496	509	526	556	570	584	598	613	629	644
Women	437	449	464	490	502	515	528	541	554	568
Men	59	60	62	66	67	69	71	72	74	76
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Vacant positions	0	0	0	0	0	0	0	0	0	0
New positions	0	0	0	0	0	0	0	0	0	0
<b>Total CFO Office</b>	<b>3,954</b>	<b>4,062</b>	<b>4,198</b>	<b>4,434</b>	<b>4,544</b>	<b>4,658</b>	<b>4,774</b>	<b>4,894</b>	<b>5,016</b>	<b>5,142</b>
<b>Community Strengthening</b>										
Permanent - Full time	26,909	27,644	28,570	30,173	30,928	31,701	32,493	33,306	34,138	34,992
Women	19,893	20,436	21,120	22,306	22,864	23,435	24,021	24,622	25,237	25,868
Men	3,904	4,011	4,145	4,378	4,488	4,600	4,715	4,833	4,953	5,077
Persons of self-described gender	91	94	97	102	105	107	110	113	116	118
Vacant positions	3,021	3,103	3,207	3,387	3,472	3,558	3,647	3,739	3,832	3,928
New positions	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	22,655	23,274	24,053	25,403	26,038	26,689	27,357	28,040	28,741	29,460
Women	19,305	19,832	20,496	21,646	22,188	22,742	23,311	23,894	24,491	25,103
Men	892	917	947	1,000	1,025	1,051	1,077	1,104	1,132	1,160
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Vacant positions	2,458	2,525	2,610	2,756	2,825	2,896	2,968	3,043	3,119	3,197
New positions	0	0	0	0	0	0	0	0	0	0
<b>Total Community Strengthening</b>	<b>49,564</b>	<b>50,918</b>	<b>52,623</b>	<b>55,577</b>	<b>56,966</b>	<b>58,390</b>	<b>59,850</b>	<b>61,346</b>	<b>62,880</b>	<b>64,452</b>
<b>Infrastructure and Open Space</b>										
Permanent - Full time	20,545	21,106	21,813	23,037	23,613	24,203	24,809	25,429	26,064	26,716
Women	5,674	5,829	6,024	6,362	6,521	6,684	6,852	7,023	7,198	7,378
Men	11,814	12,137	12,543	13,247	13,578	13,918	14,266	14,622	14,988	15,363
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Vacant positions	3,057	3,140	3,245	3,428	3,513	3,601	3,691	3,783	3,878	3,975
New positions	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	643	661	683	721	739	758	777	796	816	836
Women	431	443	458	483	496	508	521	534	547	561
Men	169	174	180	190	194	199	204	209	215	220
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Vacant positions	43	44	45	48	49	50	52	53	54	56
New positions	0	0	0	0	0	0	0	0	0	0
<b>Total Infrastructure and Open Space</b>	<b>21,188</b>	<b>21,767</b>	<b>22,496</b>	<b>23,758</b>	<b>24,352</b>	<b>24,961</b>	<b>25,585</b>	<b>26,225</b>	<b>26,880</b>	<b>27,552</b>
<b>Planning and Place</b>										
Permanent - Full time	13,957	14,339	14,819	15,651	16,042	16,443	16,854	17,275	17,707	18,150
Women	7,138	7,333	7,579	8,004	8,204	8,409	8,619	8,835	9,056	9,282
Men	5,770	5,928	6,126	6,470	6,632	6,798	6,968	7,142	7,320	7,503
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Vacant positions	1,049	1,078	1,114	1,177	1,206	1,236	1,267	1,299	1,331	1,365
New positions	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,918	1,970	2,036	2,150	2,204	2,259	2,316	2,374	2,433	2,494
Women	818	840	868	917	940	963	988	1,012	1,038	1,064
Men	1,030	1,058	1,094	1,155	1,184	1,213	1,244	1,275	1,307	1,339
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Vacant positions	70	72	74	78	80	82	84	87	89	91
New positions	0	0	0	0	0	0	0	0	0	0
<b>Total Planning and Place</b>	<b>15,875</b>	<b>16,309</b>	<b>16,855</b>	<b>17,801</b>	<b>18,246</b>	<b>18,702</b>	<b>19,170</b>	<b>19,649</b>	<b>20,140</b>	<b>20,644</b>
<b>Casuals, temporary and other expenditure</b>	<b>8,580</b>	<b>8,814</b>	<b>9,109</b>	<b>9,620</b>	<b>9,861</b>	<b>10,108</b>	<b>10,360</b>	<b>10,619</b>	<b>10,885</b>	<b>11,157</b>
<b>Capitalised labour costs</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>	<b>1,290</b>
<b>Total staff expenditure</b>	<b>115,600</b>	<b>118,759</b>	<b>122,733</b>	<b>129,613</b>	<b>132,853</b>	<b>136,175</b>	<b>139,579</b>	<b>143,068</b>	<b>146,645</b>	<b>150,311</b>

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE
<b>Customer &amp; Corporate Support</b>										
Permanent - Full time	112.4	112.4	112.4	112.4	112.4	112.4	112.4	112.4	112.4	112.4
Women	58.0	58.0	58.0	58.0	58.0	58.0	58.0	58.0	58.0	58.0
Men	35.8	35.8	35.8	35.8	35.8	35.8	35.8	35.8	35.8	35.8
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vacant positions	18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6	18.6
New positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3
Women	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4
Men	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vacant positions	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1
New positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Customer &amp; Corporate Support</b>	<b>130.7</b>	<b>130.7</b>	<b>130.7</b>	<b>130.7</b>	<b>130.7</b>	<b>130.7</b>	<b>130.7</b>	<b>130.7</b>	<b>130.7</b>	<b>130.7</b>
<b>CFO Office</b>										
Permanent - Full time	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
Women	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Men	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Women	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4
Men	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total CFO Office</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>
<b>Community Strengthening</b>										
Permanent - Full time	249.3	249.3	249.3	249.3	249.3	249.3	249.3	249.3	249.3	249.3
Women	179.2	179.2	179.2	179.2	179.2	179.2	179.2	179.2	179.2	179.2
Men	37.8	37.8	37.8	37.8	37.8	37.8	37.8	37.8	37.8	37.8
Persons of self-described gender	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Vacant positions	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3	31.3
New positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	271.2	271.2	271.2	271.2	271.2	271.2	271.2	271.2	271.2	271.2
Women	232.9	232.9	232.9	232.9	232.9	232.9	232.9	232.9	232.9	232.9
Men	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vacant positions	27.8	27.8	27.8	27.8	27.8	27.8	27.8	27.8	27.8	27.8
New positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Community Strengthening</b>	<b>520.5</b>	<b>520.5</b>	<b>520.5</b>	<b>520.5</b>	<b>520.5</b>	<b>520.5</b>	<b>520.5</b>	<b>520.5</b>	<b>520.5</b>	<b>520.5</b>
<b>Infrastructure and Open Space</b>										
Permanent - Full time	208.2	208.2	208.2	208.2	208.2	208.2	208.2	208.2	208.2	208.2
Women	54.2	54.2	54.2	54.2	54.2	54.2	54.2	54.2	54.2	54.2
Men	114.0	114.0	114.0	114.0	114.0	114.0	114.0	114.0	114.0	114.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vacant positions	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
New positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Women	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1
Men	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vacant positions	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
New positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Infrastructure and Open Space</b>	<b>215.7</b>	<b>215.7</b>	<b>215.7</b>	<b>215.7</b>	<b>215.7</b>	<b>215.7</b>	<b>215.7</b>	<b>215.7</b>	<b>215.7</b>	<b>215.7</b>
<b>Planning and Place</b>										
Permanent - Full time	122.8	122.8	122.8	122.8	122.8	122.8	122.8	122.8	122.8	122.8
Women	60.8	60.8	60.8	60.8	60.8	60.8	60.8	60.8	60.8	60.8
Men	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vacant positions	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0
New positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	29.6	29.6	29.6	29.6	29.6	29.6	29.6	29.6	29.6	29.6
Women	9.3	9.3	9.3	9.3	9.3	9.3	9.3	9.3	9.3	9.3
Men	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2
Persons of self-described gender	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vacant positions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
New positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Planning and Place</b>	<b>152.4</b>	<b>152.4</b>	<b>152.4</b>	<b>152.4</b>	<b>152.4</b>	<b>152.4</b>	<b>152.4</b>	<b>152.4</b>	<b>152.4</b>	<b>152.4</b>
<b>Casuals and temporary staff</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>
<b>Capitalised labour</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total staff numbers</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>	<b>1,071.2</b>

## 4. Financial Performance Indicators

The following table highlights Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10-year financial projections and should be interpreted in the context of the organisation's objectives and financial management principles.

Indicator	Measure	Notes	Forecast											Trend
			Actual 2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	+/-
Operating position														
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue		-1.1%	-2.6%	-2.8%	-4.1%	-3.5%	-3.0%	-2.4%	-1.9%	-1.0%	-0.4%	0.2%	
Liquidity														
Working Capital	Current assets / current liabilities		186.4%	166.6%	156.1%	165.9%	154.7%	155.5%	167.1%	184.5%	196.1%	224.1%	256.2%	
Unrestricted cash	Unrestricted cash / current liabilities		97.4%	74.8%	68.7%	76.2%	69.8%	68.0%	75.5%	89.1%	96.8%	120.6%	148.2%	
Obligations														
Loans and borrowings	Interest bearing loans and borrowings / rate revenue		0.0%	0.0%	16.0%	34.4%	32.4%	30.4%	28.4%	26.4%	24.5%	22.6%	20.8%	
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.0%	0.0%	1.4%	3.1%	3.0%	2.9%	2.8%	2.7%	2.7%	2.6%	2.5%	
Indebtedness	Non-current liabilities / own source revenue		4.3%	3.8%	12.4%	22.3%	20.6%	19.4%	18.1%	16.9%	15.7%	14.6%	13.5%	
Asset renewal	Asset renewal and upgrade expense / Asset depreciation		163.7%	92.7%	157.5%	144.2%	88.8%	89.0%	70.5%	63.5%	78.4%	76.7%	75.1%	
Stability														
Rates concentration	Rate revenue / adjusted underlying revenue		57.9%	56.4%	56.7%	56.9%	56.0%	56.1%	56.2%	56.4%	56.5%	56.6%	56.7%	
Rates effort	Rate revenue / CV of rateable properties in the municipality		0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	
Efficiency														
Expenditure level	Total expenses/ no. of property assessments	\$	3,191	\$ 3,423	\$ 3,539	\$ 3,673	\$ 3,825	\$ 3,911	\$ 3,999	\$ 4,088	\$ 4,165	\$ 4,256	\$ 4,349	
Revenue level	Total rate revenue / no. of property assessments	\$	1,829	\$ 1,882	\$ 1,951	\$ 2,006	\$ 2,068	\$ 2,131	\$ 2,195	\$ 2,262	\$ 2,329	\$ 2,399	\$ 2,470	

Key to Forecast Trend:

+ Forecasts improvement in Council's financial performance/financial position indicator

o Forecasts that Council's financial performance/financial position indicator will be steady

- Forecasts deterioration in Council's financial performance/financial position indicator

## 5. Strategies and Plans

This section describes the strategies and plans that support the 10-year financial projections included to the Financial Plan.

### 5.1 Borrowing Strategy

#### 5.1.1 Current Debt Position

The total amount borrowed as at 30 June 2023 is zero, thus Council remains debt free by the end of 2022/23 financial year.

#### 5.1.2 Future Borrowing Requirements

The following table highlights Council's projected loan balance, including new loans and loan repayments for the 10 years of the Financial Plan.

The \$55.95 million budgeted across 2024/25 and 2025/26 is to fund the construction of a new Aquatic Facility.

	Forecast / Actual										
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance	-	-	-	24,340	53,772	52,158	50,444	48,622	46,685	44,627	42,440
Plus New loans	-	-	25,000	30,950	-	-	-	-	-	-	-
Less Principal repayment	-	-	(660)	(1,518)	(1,613)	(1,715)	(1,822)	(1,937)	(2,058)	(2,187)	(2,324)
Closing balance	-	-	24,340	53,772	52,158	50,444	48,622	46,685	44,627	42,440	40,115

#### 5.1.3 Performance Indicators

The following table highlights Council's projected performance across a range of debt management performance indicators.

Performance Indicator	Forecast / Actual											
	Target	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
		%	%	%	%	%	%	%	%	%	%	%
Total borrowings / Rate revenue	Below 60%	0.0%	0.0%	16.0%	34.4%	32.4%	30.4%	28.4%	26.4%	24.5%	22.6%	20.8%
Debt servicing / Rate revenue	Below 5%	0.0%	0.0%	1.0%	2.1%	2.0%	1.9%	1.8%	1.6%	1.5%	1.4%	1.3%
Debt commitment / Rate revenue	Below 10%	0.0%	0.0%	1.4%	3.1%	3.0%	2.9%	2.8%	2.7%	2.7%	2.6%	2.5%
Indebtedness / Own source revenue	Below 60%	4.3%	3.8%	12.4%	22.4%	20.7%	19.4%	18.2%	17.0%	15.8%	14.6%	13.5%

Council maintains its loan borrowing within prudent and management limits as demonstrated by the following performance indicators.

#### Total borrowings / Rate revenue

With Council at the end of its loan term, the total borrowings indicator is well within target.

#### Debt servicing / Rate revenue

With Council at the end of its loan term, the debt servicing indicator is well within target.

**Debt commitment / Rate revenue**

With Council at the end of its loan term, the debt commitment indicator is well within target.

**Indebtedness / Own source revenue**

With Council at the end of its loan term, and with leases decreasing in value as their terms complete, the indebtedness indicator is well within target.

**5.2 Reserves Strategy****5.2.1 Current Reserves****Asset Replacement Reserve**

- Purpose - The Asset Replacement Reserve is an appropriation to partially fund future costs associated with Council's buildings.
- Movements – Transfers from this reserve will be for nominated capital works related to Council Buildings.

**Asset Development Reserve**

- Purpose – This reserve recognises the cash contributions made by developers, pursuant to the requirements of the Subdivision of Land Act.
- Movements – Transfers from this reserve will be for nominated open space purchases and development, and are tied to the catchment area in which the subdivision was occurring.

**Aged Care Reserve**

- Purpose – This reserve holds funds for home care clients who have not fully spent their Linkages package funding.
- Movements – Inflows to the reserve are from home care clients who have not fully spent their Linkages funding, and outflows are reallocated from the reserve when the services are delivered.

**Foreshore Reserve**

- Purpose – The Foreshore Reserve is a reserve created by Council in 2011, designed to accelerate and improve Council's foreshore areas.
- Movements – The annual contributions are an appropriation of surplus based on the previous year's allocation incremented by the rate cap. Outflows from the reserve are used to fund foreshore related projects.

Green Wedge Reserve

- Purpose – The Green Wedge Reserve is a reserve created by Council in 2011, designed to accelerate and improve Council's green wedge areas.
- Movements – The annual contributions are an appropriation of surplus based on the previous year's allocation incremented by the rate cap. Outflows from the reserve are used to fund green wedge related projects.

Defined Benefits Reserve

- Purpose – The Defined Benefits Reserve is a reserve created by Council in 2014, designed to provide for possible future calls on any unfunded liability of the Local Government Defined Benefits Superannuation Fund.
- Movements – Council has not made any further contributions to this Reserve since 2014/15.

Stormwater Quality Reserve

- Purpose – The Storm Water Quality Reserve is a reserve created by Council in 2017/18, designed to help fund various stormwater improvement projects.
- Movements – Funds are received from development works related to drainage and are used to fund stormwater improvement projects.

Other Reserves

- Purpose – Other Reserves represent contributions received from the community to be used for specific purposes.
- Movements – Funds have been received from the community to be spent on specific projects.

Art Fund Reserves

- New Reserves - subject to Council Resolution, to be implemented year end 2023

Capex Fund Reserves

- New Reserves - subject to Council Resolution, to be implemented year end 2023



### 5.2.2 Reserve Usage Projections

The table below discloses the balance and annual movement for each reserve over the 10-year life of the Financial Plan.

Appropriation from accumulated surplus is required from years 2025/26 onwards which will form part of the adopted plan. It is a non-cash movement between Reserves and Accumulated Surplus.

Reserves												
Restricted / Discretionary	Forecast	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
	2022-23 \$000's	2023-24 \$000's	2024-25 \$000's	2025-26 \$000's	2026-27 \$000's	2027-28 \$000's	2028-29 \$000's	2029-30 \$000's	2030-31 \$000's	2031-32 \$000's	2031-32 \$000's	
Asset Replacement Reserve												
Opening balance	299	299	299	299	299	299	299	299	299	299	299	
Transfer to reserve	-	-	-	-	-	-	-	-	-	-	-	
Transfer from reserve	-	-	-	-	-	-	-	-	-	-	-	
Closing balance	299	299	299	299	299	299	299	299	299	299	299	
Asset Development (Open Space) Reserve												
Opening balance	21,758	20,566	19,840	17,856	20,076	15,516	18,396	23,736	26,836	28,226	29,216	
Transfer to reserve	6,826	6,966	6,990	6,990	6,990	6,990	6,990	6,990	6,990	6,990	6,990	
Transfer from reserve	(8,018)	(7,691)	(8,974)	(4,770)	(11,550)	(4,110)	(1,650)	(3,890)	(5,600)	(6,000)	(6,000)	
Closing balance	20,566	19,840	17,856	20,076	15,516	18,396	23,736	26,836	28,226	29,216	30,206	
Aged Care												
Opening balance	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	
Transfer to reserve	-	-	-	-	-	-	-	-	-	-	-	
Transfer from reserve	-	-	-	-	-	-	-	-	-	-	-	
Closing balance	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	8,698	
Reserves Summary												
Total Restricted	30,755	29,563	28,837	26,853	29,073	24,513	27,393	32,733	35,833	37,223	38,213	
Opening balance	30,755	29,563	28,837	26,853	29,073	24,513	27,393	32,733	35,833	37,223	38,213	
Transfer to reserve	6,826	6,966	6,990	6,990	6,990	6,990	6,990	6,990	6,990	6,990	6,990	
Transfer from reserve	(8,018)	(7,691)	(8,974)	(4,770)	(11,550)	(4,110)	(1,650)	(3,890)	(5,600)	(6,000)	(6,000)	
Closing balance	29,563	28,837	26,853	29,073	24,513	27,393	32,733	35,833	37,223	38,213	39,203	
Foresore												
Discretionary	2,007	3,482	4,409	4,727	5,585	6,833	7,422	8,653	9,928	11,247	13,112	
Opening balance	2,007	3,482	4,409	4,727	5,585	6,833	7,422	8,653	9,928	11,247	13,112	
Transfer to reserve	1,475	1,527	1,569	1,608	1,648	1,689	1,731	1,775	1,819	1,865	1,911	
Transfer from reserve	-	(600)	(1,250)	(750)	(400)	(1,100)	(500)	(500)	(500)	-	-	
Closing balance	3,482	4,409	4,727	5,585	6,833	7,422	8,653	9,928	11,247	13,112	15,023	
Green Wedge												
Discretionary	5,878	7,004	6,498	7,495	8,523	8,831	9,171	7,343	7,198	8,587	10,011	
Opening balance	5,878	7,004	6,498	7,495	8,523	8,831	9,171	7,343	7,198	8,587	10,011	
Transfer to reserve	1,126	1,166	1,198	1,228	1,258	1,290	1,322	1,355	1,389	1,424	1,459	
Transfer from reserve	-	(1,672)	(200)	(200)	(950)	(950)	(3,150)	(1,500)	-	-	-	
Closing balance	7,004	6,498	7,495	8,523	8,831	9,171	7,343	7,198	8,587	10,011	11,470	

Reserves		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2031-32
		Restricted / Discretionary	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
<b>Defined Benefits Call</b>												
Discretionary												
Opening balance		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Transfer to reserve		-	-	-	-	-	-	-	-	-	-	-
Transfer from reserve		-	-	-	-	-	-	-	-	-	-	-
Closing balance		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<b>Stormwater Quality</b>												
Discretionary												
Opening balance		2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936
Transfer to reserve		-	-	-	-	-	-	-	-	-	-	-
Transfer from reserve		-	-	-	-	-	-	-	-	-	-	-
Closing balance		2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936
<b>Other Reserves</b>												
Discretionary												
Opening balance		360	360	360	360	360	360	360	360	360	360	360
Transfer to reserve		-	-	-	-	-	-	-	-	-	-	-
Transfer from reserve		-	-	-	-	-	-	-	-	-	-	-
Closing balance		360	360	360	360	360	360	360	360	360	360	360
<b>Art Fund Reserves</b>												
Discretionary												
Opening balance		-	460	1,102	1,205	2,377	2,377	2,377	2,377	2,377	2,377	2,377
Transfer to reserve		460	842	103	1,172	-	-	-	-	-	-	-
Transfer from reserve		-	(200)	-	-	-	-	-	-	-	-	-
Closing balance		460	1,102	1,205	2,377	2,377	2,377	2,377	2,377	2,377	2,377	2,377
<b>CAPEX Fund Reserves</b>												
Discretionary												
Opening balance		-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Transfer to reserve		3,000	-	-	-	-	-	-	-	-	-	-
Transfer from reserve		-	-	-	-	-	-	-	-	-	-	-
Closing balance		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>Reserves Summary</b>												
Total												
Discretionary												
Opening balance		12,181	18,242	19,305	20,724	23,781	25,337	26,266	25,669	26,799	29,507	32,795
Transfer to reserve		6,061	3,534	2,869	4,007	2,906	2,979	3,053	3,130	3,208	3,288	3,370
Transfer from reserve		-	(2,472)	(1,450)	(950)	(1,350)	(2,050)	(3,650)	(2,000)	(500)	-	-
Closing balance		18,242	19,305	20,724	23,781	25,337	26,266	25,669	26,799	29,507	32,795	36,166
<b>Reserves Summary</b>												
Restricted & Discretionary												
Opening balance		42,936	47,805	48,142	47,577	52,854	49,851	53,859	58,403	62,633	66,730	71,009
Transfer to reserve		12,887	10,500	9,859	10,997	9,896	9,969	10,043	10,120	10,198	10,278	10,360
Transfer from reserve		(8,018)	(10,163)	(10,424)	(5,720)	(12,900)	(6,160)	(5,300)	(5,890)	(6,100)	(6,000)	(6,000)
Closing balance		47,805	48,142	47,577	52,854	49,851	53,659	58,403	62,633	66,730	71,009	75,369

City of Kingston

# DRAFT **REVENUE & RATING PLAN**

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**2023-27**



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## 1. Revenue and Rating Plan

### 1.1. Purpose

This Revenue and Rating Plan (**the "Plan"**) outlines the assumptions, policies, and decisions of Council in relation to generating the required income to effectively support implementation of the Council Plan and Council Budget for a 4-year period. The Plan will be updated every 12 months with the information relative to the current budget period.

### 1.2. Introduction

Council must raise revenue each year to provide the appropriate services, infrastructure, and support for our community. The services Council provide are broad and are allocated according to community needs. The major services provided by Council include (but are not limited to):

- Kindergarten, early learning, and childrens' programs
- Home and Community Care, and positive ageing programs
- Waste Collection and disposal
- Road and street construction, upgrades, and maintenance
- Recreational and leisure facilities and programs
- Community infrastructure construction, upgrades, and maintenance
- Environmental management and services, including vegetation and pest control
- Public Health Services including food safety and immunisations
- Economic Development, Tourism and local area marketing
- Local laws governance and enforcement
- Statutory and strategic planning services
- Emergency planning and management

The most important sources of revenue to fund these services and infrastructure are:

- general rates;
- government grants; &
- fees and charges.

In 2023/24, income from government grants and fees & charges and other revenue represents 37 per cent of the total revenue required. The balance of 63 per cent is to be obtained from general rates and charges income.

Council's assumptions and approaches to each of the revenue classifications in its Income Statement are explained within the Plan.

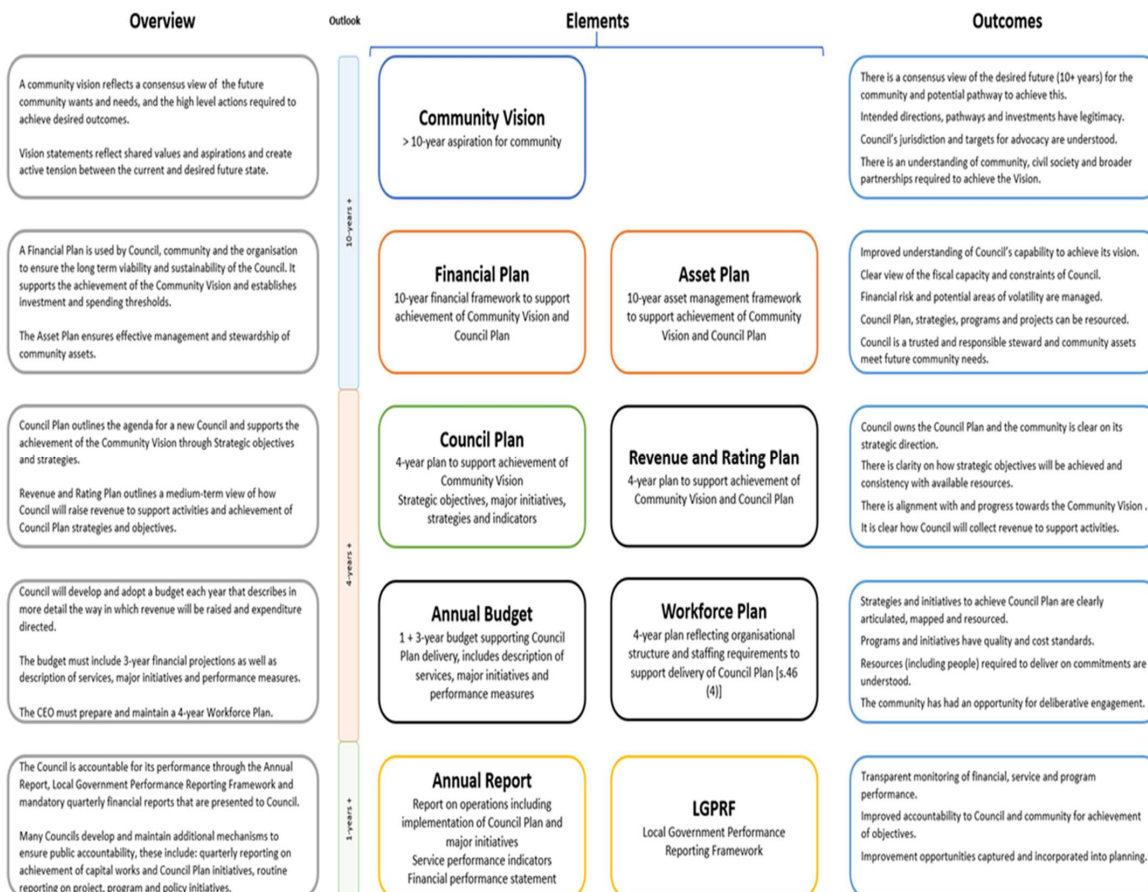
Council's current approach to revenue and rating is meeting the needs of delivering on the Council Plan, and ensuring Council is financially sustainable into the future.

### 1.3. Legislative context

Section 93 of the Local Government Act 2020 (“**LGA 2020**”) states:

“A Council must prepare and adopt a Revenue and Rating Plan by the next 30 June after a general election for a period of at least the next 4 financial years.”

The diagram below shows how this Plan sits within the strategic planning framework of Council.



In preparing the Plan, Council has taken into consideration other sections of the LGA 2020. These are set out below.

#### Section 89 - Strategic planning principles

- 1) A Council must undertake the preparation of its Council Plan and other strategic plans in accordance with the strategic planning principles.
- (2) The following are the strategic planning principles—
  - (a) an integrated approach to planning, monitoring and performance reporting is to be adopted;
  - (b) strategic planning must address the Community Vision;
  - (c) strategic planning must take into account the resources needed for effective implementation;
  - (d) strategic planning must identify and address the risks to effective implementation;
  - (e) strategic planning must provide for ongoing monitoring of progress and regular reviews to identify and address changing circumstances.

Section 101 – Financial management principles

- (1) The following are the financial management principles—
  - (a) revenue, expenses, assets, liabilities, investments and financial transactions must be managed in accordance with a Council's financial policies and strategic plans;
  - (b) financial risks must be monitored and managed prudently having regard to economic circumstances;
  - (c) financial policies and strategic plans, including the Revenue and Rating Plan, must seek to provide stability and predictability in the financial impact on the municipal community;
  - (d) accounts and records that explain the financial operations and financial position of the Council must be kept.
- (2) For the purposes of the financial management principles, financial risk includes any risk relating to the following—
  - (a) the financial viability of the Council;
  - (b) the management of current and future liabilities of the Council;
  - (c) the beneficial enterprises of the Council.

Section 106 - Service performance principles

- (1) A Council must plan and deliver services to the municipal community in accordance with the service performance principles.
- (2) The following are the service performance principles—
  - (a) services should be provided in an equitable manner and be responsive to the diverse needs of the municipal community;
  - (b) services should be accessible to the members of the municipal community for whom the services are intended;
  - (c) quality and costs standards for services set by the Council should provide good value to the municipal community;
  - (d) a Council should seek to continuously improve service delivery to the municipal community in response to performance monitoring;
  - (e) service delivery must include a fair and effective process for considering and responding to complaints about service provision.

## 2. Rates & Charges

Rates and charges are an important source of revenue, accounting for 63% of operating revenue received by Council. The collection of rates is an important factor in funding Council services. The following sections outline the elements Council has considered in adopting its rating framework.

### 2.1. Taxation Principles

Council rates are a form of taxation based on property value. They are not a fee for service.

Listed below are good practice taxation principles often applied within tax regimes:

- Wealth Tax
- Equity
- Efficiency
- Simplicity
- Benefit
- Capacity to Pay
- Diversity.

#### **Wealth Tax**

The wealth tax principle implies that the rates paid are dependent upon the value of a ratepayer's property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

#### **Equity**

Horizontal equity – ratepayers in similar situations within the City of Kingston should pay similar amounts of rates (ensured mainly by accurate property valuations undertaken in a consistent manner, their classification into homogenous property classes, and the right of appeal against valuation).

Vertical Equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden)

#### **Efficiency**

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

#### **Simplicity**

How easily a rates' system can be understood by ratepayers and the practicality and ease of administration.

#### **Benefit**

The extent to which there is a nexus between consumption/benefit and the rate burden.

#### **Capacity to Pay**

The capacity of ratepayers or groups of ratepayers to pay rates.

#### **Diversity**

The capacity of ratepayers within a group to pay rates.



The rating challenge for Council is to determine the appropriate balance of competing considerations of all of the above principles. Council's rating strategy is to adopt the wealth tax, horizontal equity, and simplicity principles, with some capacity to pay principles in place for pensioners.

## 2.2. Fair Go Rates System

In 2015, a system to cap rates was introduced for the 2016/17 financial year. This rates cap is designed to limit the amount of revenue increases a Council can levy through rates.

Each year the Minister for Local Government sets a cap on rate increases based on that period's Consumer Price Index ("CPI") and advice from the Essential Services Commission ("ESC"). The decision must be made by 31 December each year to apply to rates for the following financial year.

For the 2023/24 financial year, Council's total average rate rise has been capped at 3.5%.

Council can apply for a higher cap if it can demonstrate community support and a critical need for spending on services or projects that require a rate rise above the capped amount.

The rate cap limits the total amount a municipal council can increase its rates each year based on the amount it levied in the previous year.

Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

Only the general rates and municipal charges part of a rates bill are subject to the rate cap. All other parts, such as waste charges and other user fees and levies, remain uncapped.

The rate cap applies to Council's total rate revenue and not individual properties. In many cases, an individual's rates bill may increase or decrease by more (or less) than the capped rise amount. This may happen because:

- i. the value of the property has increased or decreased in relation to the value of other properties in the municipality
- ii. other charges and levies that are not subject to the cap, such as the waste charge, have risen. The capped increases apply to the general rates and municipal charges only
- iii. the amount of rates levied from properties of that type (residential, commercial or rural) has changed through Council's application of differential rates

The Fair Go Rates System constrains Council's ability to deliver the range of services and projects that our community would like Kingston to deliver on.

### Previous rate caps

Since the introduction of rate capping in 2015, the rate caps have been:

Financial year	Rate cap
2023-24	3.50%
2022-23	1.75%
2021-22	1.50%
2020-21	2.00%
2019-20	2.50%
2018-19	2.25%

Financial year	Rate cap
2017-18	2.00%
2016-17	2.50%

### 2.3. Rates Burden

A primary objective of all Victorian Local Governments is to ensure the equitable imposition of rates and charges.

The rating system is based on property valuations, these being carried out annually by the Victorian Valuer-General. Rates are based on these valuations. Council has several means by which it can vary the amounts which are levied, including:

- a general rate
- a municipal charge
- differential rates
- service rates and charges
- special rates and charges
- rebates, waivers, deferments, concessions and exemptions.

Council's rating process is designed to incorporate multiple differential rates, which provides flexibility with our rating system regarding different property types. Council uses capital improved values as the base valuation for the rates being raised. Council's rating approach takes into account several factors, such as:

- the valuation base being the capital improved value (CIV)
- the use of differential rates
- a municipal charge being set and reviewed annually during annual budget process
- The use of rebates for eligible aged pensioners across the municipality
- Subsidised rating of Cultural and Recreational Land.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents.

### 2.4. Property Valuations

In raising Council rates, Council is required to primarily use the valuation of the rateable property to levy rates.

Section 157 of the Local Government Act 1989 (**LGA 1989**) provides Council with three choices in terms of which valuation base to utilise. They are:

- Capital improved valuation – Value of land and improvements upon the land.
- Site value – Value of land only.
- Net annual value – Rental valuation based on capital improved value.

In choosing a valuation base, Council must decide on whether it wishes to adopt a differential rating system (different rates in the dollar for different property categories) or a uniform rating system (same rate in the dollar). If Council was to choose the former, under the LGA 1989 it must adopt either the capital improved valuation or net annual value method of rating.

**Capital improved value**

Capital improved value is the most commonly used valuation base by Local Government in Victoria. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates the market value of the property. Section 161 of the LGA 1989 provides that a Council may raise any general rates by the application of a differential rate if –

- a) it uses the capital improved value system of valuing land; and
- b) it considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a Council does not utilise capital improved value, it may only apply limited differential rates in relation to farmland, urban farmland or residential use land.

**Advantages of using capital improved value**

Capital improved valuation includes all improvements, and hence is often supported on the basis that it more closely reflects “capacity to pay”. The capital improved value rating method takes into account the full development value of the property, and therefore better meets the equity criteria than site value and net annual value.

With the valuations being set annually, the market values are more predictable

The concept of the market value of property is more easily understood with capital improved value rather than net annual value or site value.

Makes it easier to compare relative movements in rates and valuations across councils.

The use of capital improved value allows Council to apply differential rates which adds to Council’s ability to equitably distribute the rating burden based on ability to afford Council rates. The capital improved value allows Kingston to apply higher rating differentials to current and former extractive land and lower rating differentials to retirement villages, some heritage properties and agricultural land.

**Disadvantages of using capital improved value**

The main disadvantage with capital improved value is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

**Site value**

Site value is based on the valuation of land only and with very limited ability to apply differential rates, making an objective of a fair and equitable rating system slightly more challenging.

**Advantages of site value**

Scope for possible concessions for urban farm land and residential use land.

**Disadvantages in using site value**

Under site value, there would be a significant shift from the Industrial/Commercial sector onto the residential sector of Council. The percentage increases in many cases would be in the extreme range.

Site value is a major burden on property owners that have large areas of land. A typical example is flats, units, or townhouses which would all pay lower rates compared to traditional housing styles.

The use of site value can place pressure on Council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (e.g. farm land and residential use properties). Large landowners, such as farmers for example, are disadvantaged using site value.

Site value would reduce Council’s rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.

**Net annual value**

Net annual value, in concept, represents the annual rental value of a property. However, in practice, net

annual value is closely linked to capital improved value for residential and farm properties. Valuers derive the net annual value directly as 5 per cent of capital improved value. In contrast to the treatment of residential and farms, net annual value for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farms has led to some suggestions that all properties should be valued on a rental basis. Overall, the use of net annual value is not well supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as capital improved value but is harder to understand.

Council's chosen valuation basis is capital improved value as it allows greater equity outcomes.

### How properties are valued

The *Valuation of Land Act 1960* (Vic) ("**VLA**") is the principal legislation in determining property valuations. Under the VLA the Victorian Valuer-General conducts property valuations on an annual basis. As mentioned above, Council applies a capital improved value to all properties within the municipality to consider the full development value of the property. This basis of valuation considers the total market value of the land including buildings and other improvements. The value of land is always derived by the principle of valuing land for its highest and best use at the relevant time of valuation.

### Objections to property valuations

Part 3 of the VLA provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code ("**AVPCC**") within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice ("**Rates Notice**"), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC in writing to the Valuer-General. Property owners also can object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Rate Notice (via the Valuer-General) or within two months of receipt of their Land Tax Assessment (via State Revenue Office).

### Supplementary valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary revaluations and advises Council on a monthly basis of valuation and AVPCC changes. Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality.

Objections to supplementary valuations can be lodged in accordance with Part 3 of the VLA. Any objections must be lodged with the Valuer-General within two months of the issue of the supplementary rate notice.

## 2.5. Differential Rates

Council makes a further distinction within the property value component of rates based on the purpose for which the property is used, that is, whether the property is used for general purposes (residential, industrial, commercial), agricultural purposes, extractive, retirement, or residential heritage purposes.

This distinction is based on the concept that different property categories should pay a fair and equitable contribution, considering the benefits those properties derive from the local community.

These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the LGA1989, and the Ministerial Guidelines for Differential Rating. The differential rates are currently set as follows:

- General Rate 100%
- Extractive/Landfill 300%
- Agricultural 80%
- Residential Retirement 90%

- Residential Heritage 90%
- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type)

Section 161 of the LGA 1989 says:

- (1) A Council may raise any general rates by the application of a differential rate if it uses the capital improved value system of valuing land.
- (2) If a Council declares a differential rate for any of the land, the Council must-
  - a) specify the objectives of the differential rate which must include the following –
    - i. a definition of the types of classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate in relation to those types or classes of land;
    - ii. an identification of the types or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in the Council's municipal district) and planning scheme zoning of the land and the types of buildings situated on it and any other criteria relevant to the rate;
    - iii. if there has been a change in the valuation system, any provision for relief from a rate for certain land to ease the transition for that land; and
  - b) specify the characteristics of the land which are the criteria for declaring the differential rate.

The general objectives of each of the differential rates are to ensure that all rateable land makes an equitable financial contribution to cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

#### **Differential rate definitions and objectives**

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.

### General land

#### **Characteristics:**

General land is any land which does not have the characteristics of agricultural land, extractive, landfill retirement village land, or residential heritage 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:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services;
- Provision of general support services; and
- 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 above.

#### **Use and level of general land:**

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

The level of the general 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:**

As permitted under the relevant Planning Scheme.

#### **Planning Scheme Zoning:**

The zoning applicable to each rateable land with this category, as determined by consulting maps 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 2022/23 Financial Year.

### **Agricultural Land**

#### **Characteristics:**

Agricultural land is land that is:

- used for agricultural purposes;
- having an area of 2 hectares or more; and
- is located outside the Urban Growth Boundary.

#### **Objectives:**

1. To support and encourage the agricultural use of land in the non-urban areas of the municipality to achieve the stated purposes of the Urban Growth Boundary being the development of a sustainable and viable agricultural industry; and
2. To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:
  - Construction and maintenance of public infrastructure;
  - Development and provision of health and community services;
  - Provision of general support services; and
  - 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 above.

#### **Use and Level of Agricultural Land:**

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:**

Use consistent with the characteristics set out above.

#### **Planning Scheme Zoning:**

The zoning applicable to each rateable land with this category, as determined by consulting maps 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 2023/24 Financial Year.

### **Extractive and Landfill Land**

#### **Characteristics:**

Extractive and landfill land is land located outside the Urban Growth Boundary that:

- is used for the extraction of natural resources; or
- was previously used for the extraction of natural resources and is not filled; or
- is used as an EPA licensed landfill; or
- is used as a resource recovery centre, recycling depot or transfer station.

#### **Objectives:**

1. To encourage the early rehabilitation of land having the above characteristics; and
2. To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:
  - Construction and maintenance of public infrastructure;
  - Development and provision of health and community services;
  - Provision of general support services; and
  - 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 above.

#### **Use and Level of Extractive Landfill Land 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**

Use consistent with the characteristics set out above.

#### **Planning Scheme Zoning:**

The zoning applicable to each rateable land with this category, as determined by consulting maps 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 2023/24 Financial Year.



### **Retirement Village Land**

#### **Characteristics:**

Retirement Village Land is land that is:

- defined under the *Retirement Village Act 1986* (Vic)

#### **Objective:**

Guidelines issued by the Valuer-General have disallowed Valuers from making allowances for the constraints imposed by the operation of the Retirement Village Act. It is the opinion of Council that this has led to a proportionately higher statutory valuation for retirement village dwellings occasioning in an inequitable distribution of the municipal rate burden. A differential rate for retirement village dwellings is recognition of the special nature of this class of land would assist in the equitable distribution of the rate burden.

#### **Types and Classes:**

Rateable land having the relevant characteristics described above.

#### **Use and Level of Retirement Village Land:**

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:**

Use consistent with the characteristics set out above.

#### **Planning Scheme Zoning:**

The zoning applicable to each rateable land with this category, as determined by consulting maps 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 2023/24 Financial Year.

### **Residential Heritage Land**

#### **Characteristics:**

Residential heritage sites:

- Are protected in the Kingston Planning Scheme by the Heritage Overlay.
- Can have heritage significance at a local or state level.

#### **Objectives:**

1. To support and encourage the retention of heritage listed land; and
2. To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:
  - Construction and maintenance of public infrastructure;
  - Development and provision of health and community services;
  - Provision of general support services; and
  - 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 above.

#### **Use and Level of Heritage Land:**

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:**

Use consistent with the characteristics set out above.

#### **Planning Scheme Zoning:**

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

#### **Types of Buildings:**

All buildings which are now constructed on the land or which are added to the Kingston Planning Scheme Heritage Overlay during the 2023/24 Financial Year.

### Advantages of a differential rating system

The advantages of utilising a differential rating system summarised below are:

- There is greater flexibility to distribute the rate burden between all classes of property.
- Allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome.
- Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community.

### Disadvantages of a differential rating system

The disadvantages in applying differential rating summarised below are:

- The justification of the differential rate can at times be difficult for the various rate paying groups to accept, giving rise to queries, objections, and complaints where the differentials may seem to be excessive.
- Differential rates can be confusing to ratepayers, as they may have difficulty to understand the system. Some rating categories may feel they are unfavourably treated because they are paying a higher level of rates than other ratepayer groups.
- Differential rating involves a degree of administrative complexity as properties may shift from one type of land to another (e.g. residential to retirement village land,) requiring Council to update its records. Ensuring the accuracy/integrity of Council's data base is critical to ensure that properties are correctly classified into their right category.
- Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the differential rate achieves those objectives.

## 2.6. Municipal charge

Council also levies a municipal charge. The municipal charge is declared for the purpose of covering some of the administrative costs of Council.

Under Section 159 of the LGA 1989, Council may declare a municipal charge to cover some of its administrative costs. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge. Under the LGA 1989, a Council's total revenue from a municipal charge in a financial year must not exceed 20% of the combined sum total of the Council's total revenue from the municipal charge and the revenue from general rates (total rates).

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the capital improved valuation method. The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of Council's administrative costs can be seen as an equitable method of recovering these costs or regressive in the sense that every rateable property pays this amount regardless of the property value.

## 2.7. Cultural & Recreational Land

In addition to the LGA 1989, there is also the *Cultural and Recreational Lands Act* 1963 (Vic). This Act amends the law in relation to the acquisition and rating of certain lands used for cultural, recreational, sporting activities, and similar purposes.

Under the *Cultural and Recreational Lands Act*, Council can vary the rates payable to be "any such amount as the municipal council thinks reasonable, having regard to the services provided by Council in relation to such lands and having regard to the benefit to the community derived from such recreational lands."

Council levies 11 properties under this Act.

## 2.8. Rebates & Concessions

Holders of a Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI (Totally or Permanently Incapacitated) or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer. With regards to new applicants, after being granted a Pensioner Concession Card, pensioners can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to these claims may be approved by the relevant government department.

There are 2 rebates available to Kingston eligible pensioners – the State Government rebate (2023/24 – yet released; 2022/23 – \$253.20; 2021/22 - \$247.00), and Kingston's additional pensioner rate rebate (2023/24 - \$120.0; 2022/23 - \$115.90; 2021/22 - \$113.90).

## 2.9. Special Rate and Special Charge

The LGA 1989 recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works.

The technical explanation of a special rate or special charge comes from legislation (under the LGA 1989) that allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

Before declaring special charge scheme the requirements of the LGA 1989 must be complied with as well as any Ministerial Guidelines. According to section 163(1) of the LGA 1989, a council may declare a special rate, a special charge or a combination of both only for the purposes of –

- (a) defraying any expenses; or
- (b) repaying (with interest) any advance made to or debt incurred or loan raised by the Council

*"in relation to the performance of a function or the exercise of a power of the Council, if the Council considers that the performance of the function or the exercise of the power is or will be of special benefit to the persons required to pay the special rate or special charge."*

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is to ensure an additional benefit applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no non-contributors reaping the benefits but not contributing to fire prevention. Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

Council has successfully used special charge schemes in the past and is likely to continue to do so.

## 2.10. Service Rates & Service Charges

Section 162 of the LGA 1989 provides Council with the opportunity to declare a service rate or an annual service charge or any combination of such rate and charge for any of the following services:

- The provision of a water supply
- The collection and disposal of refuse
- The provision of sewerage services

- Any other prescribed service (as prescribed by regulations).

Council currently applies a service charge for the collection and disposal of refuse on urban properties (compulsory) and rural properties (optional) and for providing waste services for the municipality. Council retains the objective of setting the service charge for waste at a level that seeks to recover the cost of its waste services.

The waste service charge is not capped under the Fair Go Rates legislation.

### 2.11. Fire Services Levy

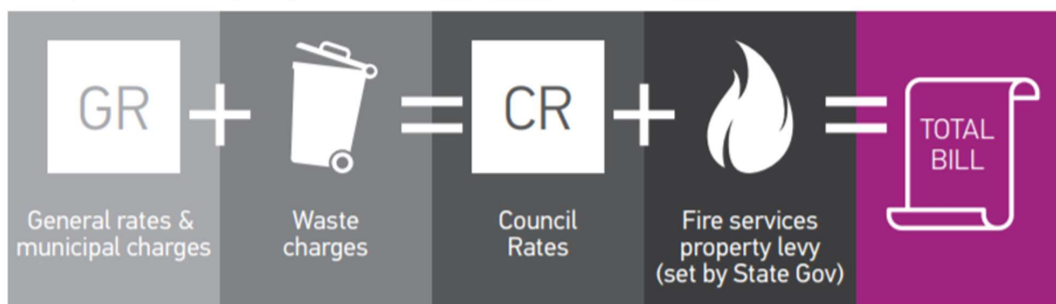
In 2012 the Victorian State Government passed the *Fire Services Property Levy Act 2012* (Vic). This Act requires a fire levy to be collected by Council from ratepayers. Previously this was collected through building and property insurance premiums.

The Fire Services Property Levy helps fund services provided by Fire Rescue Victoria (FRV), and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the capital improved value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

### 2.12. How are my rates calculated?

Your share of the total rate amount is set by the value of your property multiplied by the applicable differential rate in the dollar, plus a municipal charge, a user-pays waste charge and a Fire Services Levy. Your rates bill is made up of the following components:



### 2.13. Collection and Administration of Rates

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

#### Payment options

In accordance Section 167 of the LGA 1989, ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below, or alternatively a payment in full can be made by 15 February.

1st Instalment: 30 September

2nd Instalment: 30 November

3rd Instalment: 28 February

4th Instalment: 31 May

Council offers a range of payment options including: in person at Council offices (cheques, money orders,

EFTPOS, credit/debit cards and cash), online via Council's ratepayer portal, direct debit (on prescribed instalment due dates or monthly), BPAY, using Australia Post (over the counter, over the phone via credit card and on the internet), instalment payment and by mail (cheques and money orders only).

#### **Interest on arrears and overdue rates**

Interest is charged on all overdue rates in accordance with Section 172 of the LGA 1989. The interest rate applied is fixed under the *Penalty Interest Rates Act 1983* (Vic), which is determined by the Minister and published by notice in the Government Gazette.

The *Local Government Legislative Amendment (Rating and Other Matters) Act 2022* introduced amongst other rating system reforms that the Minister for Local Government is to set the capped interest rates for unpaid rates and charges. This rate is yet announced.

#### **Rates Assistance Policy**

It is acknowledged that various ratepayers may experience financial hardship for many reasons and that meeting rate obligations constitutes just one element of a number of difficulties that they are facing. The purpose of the Hardship Policy is to provide options for ratepayers facing such situations to deal with the situation positively and reduce the strain imposed by financial hardship. Ratepayers may elect to either negotiate a rate payment plan or apply for a rate deferral. Ratepayers seeking to apply for such provision will be required to submit a Rates Deferral Application or a Rates Payment Arrangement Application which is available at Council's offices, or via the website at [www.kingston.vic.gov.au](http://www.kingston.vic.gov.au).

#### **Debt recovery**

Council makes every effort to contact ratepayers at their correct address, but it is the ratepayers' responsibility to properly advise Council of their contact details. Both the vendor and buyer of a property, or their agents (e.g. solicitors and or conveyancers), are required to notify Council by way of a notice of disposition or acquisition of an interest in land.

Council makes every effort to communicate and remind ratepayers via phone call, mail and e-communication of any outstanding rates and applicable payment dates.

In the event that an account becomes overdue, Council will issue an overdue reminder notice which may include accrued penalty interest. In the event that the account remains unpaid, Council may take legal action to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer. If an amount payable by way of rates in respect to land has been in arrears for three years or more, without a payment plan in place, Council may sell the land in accordance with Section 181 of the LGA 1989.

### **2.14. Rates & Charges Summary**

In Council's view the proposed rates and charges framework sets equitable rates, complies with the rate cap set by the Minister for Local Government, and generates the revenue required for Council to deliver its current services and infrastructure needs.

## **3. Non-Rate Revenue**

### **3.1. Government Grants**

Government grants are also an important source of revenue for Council, particularly in relation to capital works projects, and subsidising the cost of many operational services.

Grant income is not, however, guaranteed, and in some instances, Council is unable to deliver on projects if grant income is not forthcoming.

All avenues have been pursued to obtain external grant funds for prioritised services and works, and continued advocacy is ongoing.

### 3.2. Statutory fees & fines

Council's statutory fees and fines are determined by the many fee levels set by Victorian Government, and relate mainly to parking infringements and planning related fees & charges. Council has no control over these fees & charges.

### 3.3. User fees & charges

Each of Council's services determine their fees and charges based on a number of factors such as benchmarked competitor pricing, direct and or indirect cost recovery, and the capacity of our community to pay for services.

For 2023/24, Council has reviewed its fees and charges and either held the fee at the previous year's level or increased the fee with the application of the user pays principle – that is, so far as is possible, the cost of providing a direct service will be met by the fees charged.

A schedule of the current user fees and charges is presented in the annual budget.

Council has proposed to utilise an increment of 3 per cent for 2023/24 with regard to the increment of fees to cover the increasing cost of delivering its services.

The table below outlines some of the constraints Kingston can experience with setting its user fees & charges.

Area	Type of fee or charge	Examples of constraints
Business & Economic	Planning application fees	Many fee levels set by the Victorian Government
Traffic & Streets	Parking fees & fines	Nil
Recreation & Culture	Leisure Centre fees	Competition from other centres
	Library fees	Basic services free as a condition of State Govt funding
Family & Community	Child care centres	Constraints from funding agreements Competition from other providers
	Maternal & child health	Basic services free as a condition of State Govt funding
Aged & Disabled	HACC services fees	Maximums set by State Govt
Governance	Local Law fees or fines	Some related to penalty units set annually by State Govt.

### 3.4. Contributions

Council will also receive cash contributions from time to time from community groups contributing towards capital projects. This income is not guaranteed, and is subject to the capacity of the community group involved in the project.

Council also receives cash contributions for open space reserves. This money is held in trust for specific purpose open space projects and doesn't go towards the cost of delivering services.

### 3.5. Other income

Council receives investment income from cash it holds in investment term deposits, until it needs to spend the

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money on services or projects.


## 4. Community Engagement

Whilst community engagement is not prescribed for the Plan, Kingston intends to update and release the Plan each year, in order to enhance our community's understanding of how rates work, and how Council's budgeted income is derived each year.

DRAFT





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**Attachment: 2023/24 Your Kingston Your Say Consultation on Draft 2023/24 Budget**

Community Feedback - Your Kingston Your Say (names of submitters withheld)	Proposed Officer Response
<p><b>Edithvale</b> has been short-changed here with a paltry investment in the shopping strip renewal. Shouldn't be hard for council to find some extra coin to invest in Kingston's most neglected and in-need shopping strip. Plenty of rates coming in from all the approved over-development in Edithvale, about time council put some of that back into the community for the residents.</p>	<p>The 2023/24 Budget in its current format does not provide visibility to all projects. Edithvale shopping strip is funded \$0.1 million in 2023/24 as a preliminary spend to larger work scheduled in the immediate following year, totalling to an estimate \$3.3 million that includes paving, streetscape, drainage and landscaping.</p> <p>No additional changes are proposed to the draft 2023/24 Budget.</p>
<p>I am the Vice President of <b>Chelsea Heights Football Netball Club</b> and we are urgently seeking assistance with facilities to accommodate our women's participation in Football and Netball</p>	<p>The Club is advised of Council's current review on sports pavilions and future pavilion design which will inform prioritisation and plan for future capital investment and funding opportunities.</p> <p>Interim work of installing portable change/toilet, shower facility and lighting at Beazley Reserve are being investigated from within existing budget.</p> <p>No additional changes are proposed to the draft 2023/24 Budget.</p>
<p>The Draft 23/24 Budget has zero New or Upgraded capital expenditure for pedestrian, Cycle and PMD's (Personal Mobility Device) pathways to Activity Centres and Stations including Mordialloc, Parkdale, Mentone, Cheltenham, Southland, the SRL Cheltenham and Highett Rail over Road project. Forecast 24/25 has \$1.07m New, \$345K Upgrade, 25/26 has \$70k and \$345k, 26/27 \$70k and \$345k. Total New \$1,147m New and \$1,035k Upgrade over 4 years.</p> <p>This expenditure is insignificant, and does not meet any of the pathway plans and in the Draft Walking and Cycling Plan  <a href="https://www.yourkingstonyoursay.com.au/draft-walking-and-cycling-plan">https://www.yourkingstonyoursay.com.au/draft-walking-and-cycling-plan</a> pages 19 and 20.  Pages 27 to 32 list essential paths Kingston are advocating the LXP Highett &amp; Parkdale, and proposed SRL included in their very limited project footprints, however there is no commitment or funding by Kingston</p>	<p>Council's draft Walking and Cycling Plan has gained a lot of attention with a voting system that prioritise locations such as Edithvale Road, Charman Road and Governor Road.</p> <p>The allocated \$50k budget in 2023/24 is to assist with the development and design of a projects list to be included in this Plan that will then inform future funding requirements.</p> <p>There are existing programs already budgeted to fund a significant number of projects outlined in the Walking and Cycling Plan as well as other committed projects that improve walking and cycling. These programs include the Footpath Renewal Program (\$700,000), Road Infrastructure</p>

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<p>to consult the community and build the pathways that will connect to these Activity Centres and Stations. These connections could require \$20m to \$30m over the next 4 years and beyond.</p> <p>SRL forecasts 23,000 boarding and alighting daily at SRL Cheltenham and transferring from Southland, more than twenty times the current Southland usage. There is no car parking and very few drop offs planned for these stations.</p> <p>It is assumed 25% of local trips will transfer to Cycles and Personal Mobility devices (Scooters and micro EV's) . .</p> <p>Please have your say on this woefully inadequate budget, which totally fails the walking and cycling plan at <a href="https://www.yourkingstonyoursay.com.au/2324budget">https://www.yourkingstonyoursay.com.au/2324budget</a>. before the 12 May deadline.</p> <p>PS for comparison have a look at Port Phillip Budget- \$ 28.7m on pedestrian and cycling cycling paths with \$10m in new and upgrades 2023 to 2027 <a href="https://haveyoursay.portphillip.vic.gov.au/council-plan-and-budget">https://haveyoursay.portphillip.vic.gov.au/council-plan-and-budget</a></p>	<p>Renewal Program (\$6.2 million), Intersection Signals Upgrade for Charman Road (\$1.4 million over the 23/24 and 24/25 FY), Walking and Cycling East/West Cycleway (\$170,000), Thames and Fourth Avenue Intersection Upgrade (\$805,000), Chelsea LATM (\$200,000), Traffic Management Program for smaller projects (\$800,000 for 23/24 FY and \$150,000 annually thereafter), and Edithvale Westlands Pedestrian Path (\$1 million).</p> <p>The feedback provided through this Your Kingston Your Say process will inform the development of the Walking and Cycling Plan to be considered further by Council in August 2023.</p> <p>No additional changes are proposed to the draft 2023/24 Budget.</p>
<p>hello.</p> <p>Few items that I am sure have been raised by many other homeowners in the area.</p> <p>1 Road repaving is an ongoing item for the budget. I understand that all roads within the council will need repaving and hope this is a cycled activity.</p> <p>For Marina, Mundy, Plummer streets in Mentone - It has been over 10 years since the last top level cover was laid and it is breaking down throughout the streets. Just having a company come out and tar the failure points is NO LONGER appropriate.</p> <p>2 Balcombe road through Mentone has not had traffic alleviated by the changes applied. Turning right at the woolworths supermarket (heading E ish) is NO Longer viable (turning Left heading W ish appears workable) and needs to be blocked. Access can be made via side streets which would facilitate traffic flow.</p> <p>2a. Housing density is becoming too high in this area - exponential increase of population numbers and vehicles but not the corresponding attention to traffic flow and growth/development of supporting facilities.</p>	<p>Roads are subject to annual safety inspection and triennial condition rating that informs Council's 5 year Capital Works Program. It is not unusual that the mentioned roads have not been resurfaced as typically an asphalt surface has 25 years approximate lifespan.</p> <p>The inspection and condition rating expenditure is met from within Council's existing budget.</p> <p>Traffic concerns are to be raised directly with the traffic team who is able to conduct the required assessment for appropriate response or resolution.</p> <p>The resident is encouraged to provide the specifics for a more targeted response.</p> <p>No additional changes are proposed to the draft 2023/24 Budget.</p>

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<p>4. The shopping centre is simply SAD. We are a beachside suburb and really should be vibrant and thriving but all we see are disjointed shopping components and areas (e.g. station) are lying stagnant (fenced sections and buildings).</p> <p>Makes me wonder which suburb one needs to be in to have attention applied.</p> <p>Please apply this to submissions.</p> <p>Thanks [REDACTED]</p>	
<p>The proposed budget for walking and cycle pathways is grossly inadequate. The intersections in Mentone are already clogged and without supported alternatives to driving, they will remain so. Particularly around the school zones. Why does port Phillip council have close to 20 times the budget for walking and cycling paths over the same time period?</p>	<p>Council's draft Walking and Cycling Plan has gained a lot of attention with a voting system that prioritize locations such as Edithvale Road, Charman Road and Governor Road.</p> <p>The allocated \$50k budget in 2023/24 is to assist with the development and design of a projects list to be included in this Plan that will then inform future funding requirements.</p> <p>There are existing programs already budgeted to fund a significant number of projects outlined in the Walking and Cycling Plan as well as other committed projects that improve walking and cycling. These programs include the Footpath Renewal Program (\$700,000), Road Infrastructure Renewal Program (\$6.2 million), Intersection Signals Upgrade for Charman Road (\$1.4 million over the 23/24 and 24/25 FY), Walking and Cycling East/West Cycleway (\$170,000), Thames and Fourth Avenue Intersection Upgrade (\$805,000), Chelsea LATM (\$200,000), Traffic Management Program for smaller projects (\$800,000 for 23/24 FY and \$150,000 annually thereafter), and Edithvale Westlands Pedestrian Path (\$1 million).</p> <p>The feedback provided through this Your Kingston Your Say process will inform the</p>

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	<p>development of the Walking and Cycling Plan to be considered further by Council in August 2023.</p> <p>No additional changes are proposed to the draft 2023/24 Budget.</p>
<p>Investment into walking and cycling paths looks grossly inadequate. Rough calculation shows it to be less than 10% of what Port Phillip is planning to spend on cycling and walking infrastructure by comparison.</p> <p>I can't see how Kingston plan to meet their own walking and cycling percentage trip targets without a drastic increase in funding. Please reconsider this budget.</p>	<p>Council's draft Walking and Cycling Plan has gained a lot of attention with a voting system that prioritize locations such as Edithvale Road, Charman Road and Governor Road.</p> <p>There are existing programs already budgeted to fund a significant number of projects outlined in the Walking and Cycling Plan as well as other committed projects that improve walking and cycling. These programs include the Footpath Renewal Program (\$700,000), Road Infrastructure Renewal Program (\$6.2 million), Intersection Signals Upgrade for Charman Road (\$1.4 million over the 23/24 and 24/25 FY), Walking and Cycling East/West Cycleway (\$170,000), Thames and Fourth Avenue Intersection Upgrade (\$805,000), Chelsea LATM (\$200,000), Traffic Management Program for smaller projects (\$800,000 for 23/24 FY and \$150,000 annually thereafter), and Edithvale Westlands Pedestrian Path (\$1 million).</p> <p>The allocated \$50k budget in 2023/24 is to assist with the development and design of a projects list to be included in this Plan that</p>

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	<p>will then inform future funding requirements.</p> <p>The feedback provided through this Your Kingston Your Say process will inform the development of the Walking and Cycling Plan to be considered further by Council in August 2023.</p> <p>No additional changes are proposed to the draft 2023/24 Budget.</p>
<p>My name is [REDACTED] and I am the President of the Bonbeach YCW Junior Sports Club incorporating the Bonbeach YCW Junior Netball, Cricket and Football clubs along with the establishment programs Net Set Go, Blasters Cricket and Auskick.</p> <p>As you may be aware, we occupy the 'east end' of the Bonbeach Recreation Reserve and currently with all programs, we have close to 1000 registrations, boys and girls, across all programs as well as a similar numbers again with parents, care givers and siblings</p> <p>We are excited with the recent progress with regard to the Master Plan that has been developed for the reserve and we thank you for the commitment to fund the reserve ensuring that the strong Bonbeach YCW community continues to thrive with facilities that will service the club and the community well into the future.</p> <p>It is fair to say that the club's current facilities are well under what is expected. Our current club rooms are in a deteriorating state with the rear oval, oval 5, nothing more than a swamp at the moment. In fact our junior cricketers have 1 playing area for 12 teams, and that is approx. 200 meters from any shelter, toilet facilities and the club rooms. This inhibits the cricket club to playing most games on a Friday night thus reducing club social interaction and connection. Oval 5 must be given priority in councils planning as it's poor condition has a massive effect how on cricket club and in the winter, football too.</p> <p>Our committee have been in constant dialogue with Sonia Kilkenny MP, with several meetings and visits from Sonia to the club and we are intending to meet with Sonia again in early February. We are buoyant that Sonia indicated that she supports the development and is</p>	<p>The Club is notified of the Bonbeach Master Plan which was endorsed however unable to secure funding.</p> <p>Officers are presenting a further report to Council for approval to look at alternative options.</p> <p>However, interim maintenance works are proposed which will be funded from maintenance budget.</p> <p>No additional changes are proposed to the draft 2023/24 Budget.</p>

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<p>working to help secure funding. We are under no illusion that the State Government funding is key to the success of the development of the reserve.</p> <p>In the recent community consultation we were advised that there was over an overwhelming response with over &gt;90% of respondents supporting the development, thus proving that such a community facility is certainly required for the reserve and that it has a high profile within the community</p> <p>Recently we have seen that the development of the Roy Dore Reserve and we believe that Bonbeach YCW overall has a community that is comparable to them and believe our junior programs comfortably surpasses theirs. Similarly, the Regents Reserve development would also cater to a community are the same size as ours. We have even noticed that the Chelsea oval has had some renovation srecently.</p> <p>Personally having been involved with the club for over 15 years it was disappointing that the Master Plan from 2008 delivered little in the way of any improvements. The club has had to hand over the ownership of the clubrooms that were built by volunteers, to the council and we have also not had any tangible improvements since then, even basic up keep such as repairing toilets, guttering and drainage. All of this while seeing a increase in participation by over 150%.</p> <p>Bonbeach YCW is an important community asset and we have worked hard to provide a club for children to play sport in a safe, inclusive and supportive environment. We believe we have excellent culture that encourages participation not only from players, but also from the army of volunteers required to keep all clubs viable to ensure the kids can play.</p> <p>I can not overstate how important the development of the east end of the reserve is for the future of the area. From Edithvale Rd to the southern end of Kingston we are by far the biggest junior sporting club and for this to continue, the new pavilion and clubrooms, multipurpose nets, upgraded playing surfaces, car parking and shelters are desperately required.</p> <p>With Cr Howe, we will continue to advocate for the</p>	

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implementation of the Master Plan and to work with the state government to secure additional funding.	