



CITY OF WHITEHORSE

Adopted Budget 2020-2021



Coronavirus Pandemic update

Monday 22 June, 2020

Council preparations for this annual budget began in late 2019, for finalisation in June 2020.

This \$211m Budget represents the priorities and operations of Council as they would ordinarily have been, were we not experiencing the coronavirus COVID-19 pandemic.

As the time for Council to consider and adopt the Budget approached, it became clear that the 2020-21 financial year will not be an ordinary year. The social and economic impacts on our community will be very significant. Council has decided to take a measured approach to this budget. It has deferred final commitment to some otherwise worthy new initiatives. While the full impact and duration of the pandemic remain so unclear, Council has not tried to account for the impact or adjust the budget. Instead, Council has focussed its immediate attention on a community support and relief package and pandemic recovery stimulus package.

Council will continue to deliver essential services throughout the pandemic. Planning assessments, maintenance works, waste collection and asset management will continue. Our human and family services such as childhood immunisation, maternal and child health and Home Care for elderly residents will continue.

Indeed, the demand for some of our services has already increased very significantly, particularly in support for vulnerable and isolated members of our community. We appreciate that there are new, emerging community needs that Council may need to serve.

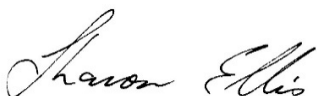
Council has committed to an immediate support and relief package valued up to \$2.0m which includes a wide range of specific measures to support our community and businesses stakeholders experiencing hardship as well as faster payment to our vendors. The full Pandemic response policy is available on Council's website.

Council has also established a pandemic recovery stimulus package of up to a further \$2.5m making Council's combined pandemic response up to \$4.5m in total.

This combined financial support commitment has been included in the Budget, spread across the 2019/2020 and 2020/2021 financial years.

Recognising that there is a range of possible outcomes, Council's high level financial assessment is that the pandemic will have a \$15-\$17 million impact on Council's income statement over 2019/2020 and 2020/2021 financial years. As the full extent of the pandemic becomes clearer, it will be necessary to undertake a major reassessment and release a revised September forecast later this year.

Council will be transparent about this process and ensure it is communicated clearly with the Whitehorse community.



Cr Sharon Ellis
Whitehorse Mayor

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Mayor's introduction

In these uncertain and rapidly evolving times I present the Whitehorse City Council Budget for the 2020/21 financial year.

Preparing the annual budget commences well before Christmas in order to ensure adoption of a final budget by June 30, as required by the *Local Government Act*. As a result, this \$211m Budget was developed before the many social and financial impacts of the current global COVID-19 pandemic could be assessed and quantified for inclusion. As the pandemic has evolved over recent weeks and months, Council has determined it prudent to defer consideration of a range of worthy new budget initiatives, and instead has shifted its focus to developing a thoughtful community response and hardship support policy, which will be announced at the same time as this budget.

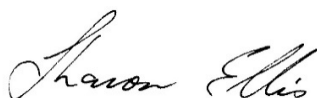
Over the coming months Council's focus will be on delivering essential community services and providing pandemic support and then as the full extent of the pandemic becomes clearer we will update the 2020/2021 outlook and release a revised September forecast later in the year.

The Budget includes an average rate increase of 2.0%. With an average rate increase of 2.0%, Whitehorse will continue to have one of the lowest rates in metropolitan Melbourne while maintaining high quality services, improving community infrastructure and facilities and ensuring the ongoing financial sustainability of Council. In response to the COVID-19 pandemic, Council released its pandemic support policy in April, which is on our website at www.whitehorse.vic.gov.au/COVID19relief. A second recovery and stimulus policy was released in June and is also on our website.

This budget has been guided by the priorities outlined in the *Council Vision 2013-2023*, *Council Plan 2017-2021* and other major strategies and plans. In 2020/21, Council will deliver on the final year of its current four year Council Plan. The budget is also informed by community feedback which has been accumulated through various consultations held as part of the development and review of key Council strategies and plans, the annual community satisfaction survey, from budget submissions received in previous years, and by a Mayoral budget consultation event held in February 2020. The Budget outlines the services, initiatives and the significant Capital Works Program that Council plans to deliver in 2020/21 and the funding and resources required. Key highlights for 2020/21 include:

- **\$162 million for the continued delivery of a wide range of services to the community** including sustainability, waste and recycling, home and community services, recreation and leisure, health and family services, arts and cultural services, libraries and maintenance of sports fields, parks and gardens, footpaths, drains and roads.
- **An exciting \$62 million Capital Works Program** including \$7.10 million to continue the Whitehorse Centre redevelopment, \$5.20 million for the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility, \$3.56 million for the redevelopment of Terrara Park Pavilion and \$2.51 million for the development of a new Sparks Reserve West Pavilion.

We hope that you and your family keep well during this unprecedented time and look forward to continuing to provide our community with the high quality services and facilities that it expects in 2020/21 and beyond.



Cr Sharon Ellis
Whitehorse Mayor

CEO's overview

Council is required to prepare and adopt an annual budget for each financial year by 30 June under the *Local Government Act 1989*. This Budget provides detailed information about the anticipated financial performance and position of Council for the year ahead, incorporating both the operating and capital budgets for the city.

The Budget incorporates a range of information to help readers understand how this budget has been developed including details of rates and charges to be levied, the capital works program to be undertaken, the human resources required, and a range of external and internal influences expected to impact on Council's financial result. It also includes a description of the services, initiatives and major initiatives to be funded and how they will contribute to achieving the strategic directions specified in the *Council Plan 2017-2021*.

The Budget 2020-2021 has been based on the following general parameters and was developed prior to the outbreak of the COVID-19 pandemic. As the full extent of the pandemic becomes clearer we will update the 2020/2021 outlook and release a revised September forecast later in the year:

- An average rate increase capped at 2.0%
- Management of ongoing operational expenditure growth to within the rates cap to preserve and maintain operational flexibility and the current capital program
- Essential community services to be provided in line with Government pandemic response requirements and health directives and those deemed non-essential will resume as soon as is safe and in line with Government direction. High quality service delivery maintained to ensure that Council continues to meet the Whitehorse community's needs
- The continual identification of cost savings and efficiencies to ensure ongoing financial sustainability; and
- A sustainable level of funding for the renewal of the community's infrastructure and investment in new community assets.

The Budget 2020-2021 will be a challenging budget, with Council facing a number of significant uncontrollable cost increases to some major expense items including the State Government landfill levy, insurance premiums, and the costs payable to the Victorian Electoral Commission for running the 2020 local government election. The key components of the Budget 2020-2021 are highlighted below.

Average rate increase of 2.0%

As part of determining the level of rate funding required, Council takes into consideration the following key factors:

- Ensuring the capacity to maintain Council's high quality services to the community.
- Annual price increases for key business inputs (labour costs, materials, utilities and transport).
- Meeting all legislative requirements including compliance with the rate cap ordered by the Minister for Local Government under the Fair Go Rates System.
- The provision of sufficient funding for community infrastructure renewal.
- Funding for new operational budget initiatives to implement the *Council Vision* and *Council Plan*.
- Identifying cost savings and efficiencies.
- Identifying other revenue growth opportunities.
- Ensuring that sustainable annual underlying surpluses are maintained.
- The need to ensure that rate and fee increases are both manageable and sustainable with consideration of the current average rates and charges per assessment.

After careful consideration of these factors, Council has determined to lift rates by 2.0%. This represents a \$31 increase (\$0.60 per week) in the average rates per assessment from \$1,592 in 2019/20 to an average of \$1,623 per assessment for 2020/21. With an average rate increase of 2.0% Whitehorse will continue to have one of the lowest levels of rates in metropolitan Melbourne.

Operational Budget

An operational budget that provides \$162 million for the delivery of services to the community including:

- \$16.38 million Sustainability, Waste and Recycling
- \$16.10 million Home and Community Services
- \$15.09 million Recreation and Leisure
- \$12.22 million Health and Family Services
- \$12.03 million ParksWide (maintenance of sports fields, parks and gardens)
- \$9.47 million City Works (depot operations, maintenance of footpaths, drains and roads)
- \$8.43 million Compliance (Community Laws, parking, school crossings, risk, insurance and emergency management)
- \$8.26 million Recycling and Waste Centre
- \$7.80 million Planning and Building Services
- \$5.60 million Libraries
- \$5.40 million Arts and Cultural Services
- \$5.15 million Engineering
- \$4.41 million Assets, Buildings and Capital Works
- \$2.23 million Community Development
- \$0.96 million Investment and Economic Development
- \$0.56 million Major Projects

Capital Works Program

This Budget provides for a \$62 million Capital Works Program in 2020/21 including \$7.10 million to continue the Whitehorse Centre redevelopment, \$5.20 million for the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility, \$3.56 million for the redevelopment of Terrara Park Pavilion and \$2.51 million for the development of a new Sparks Reserve West Pavilion.

A \$62 million Capital Works Program including:

- \$28.57 million for land, building and building improvements
- \$7.17 million for plant and equipment
- \$7.07 million for roads, bridges and off street car parks
- \$6.89 million for parks, open space and streetscapes
- \$4.54 million for drainage improvements and waste management
- \$3.69 million for recreational, leisure and community facilities
- \$3.59 million for footpaths and cycleways

New Operational Budget Initiatives

Section 2 of this document highlights the Major Initiatives and Other Featured Initiatives for 2020/21 to deliver on the Council Vision and Council Plan, many of which are continuing from the current year. These include a mix of operational and capital initiatives and cover a range of service areas including tree protection, environmental sustainability, strategic planning and improving the efficiency and customer experience through the digitalisation of service delivery.

The major operational initiatives for 2020/21 continue from the current year and include the following:

- preparation of a new Community Vision and Municipal Health and Wellbeing Plan to guide the future direction of Council
- year four of implementation of the *Whitehorse Digital Strategy*
- implementation of the *Municipal Wide Tree Study* recommendations
- consideration of potential introduction of a Waste Services Charge
- implementation of the outcome of the Box Hill Visioning project
- continued advocacy on the North East Link project
- business case considering the potential redevelopment of Aqualink Nunawading
- implementation of the new *Local Government Act 2020*

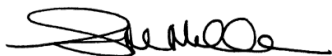
Council has committed a modest net \$0.15 million in funding for new operational budget initiatives in 2020/21. With the growing impact of the COVID-19 pandemic in mind, only new initiatives that are required to address new legislative or audit related requirements have been approved for inclusion in this Budget. This includes:

- Development and implementation of a Development Contribution Framework
- Addition of a new Civil Works Inspector to help manage the increased volume and complexity of inspections and assessments of major building developments
- Extension of the 2019/20 initiative focused on proactive management of Construction Management Plan development sites
- Strategic Review of the Whitehorse Manningham Regional Library service
- Additional temporary resource to help action new financial requirements under the recent *Local Government Act 2020*
- Implementation of the new swimming pool and safety barrier legislative requirements to ensure the community's safety

Summary

Over the coming months Council's focus will be on delivering essential community services and providing pandemic support, and then as the full extent of the pandemic becomes clearer we will release a revised September forecast later in the year. In response to the COVID-19 pandemic, Council has released its pandemic hardship and stimulus support packages which are on our website www.whitehorse.vic.gov.au/COVID19relief now.

For more information about Council's Budget 2020-2021 visit www.whitehorse.vic.gov.au/adopted-budget

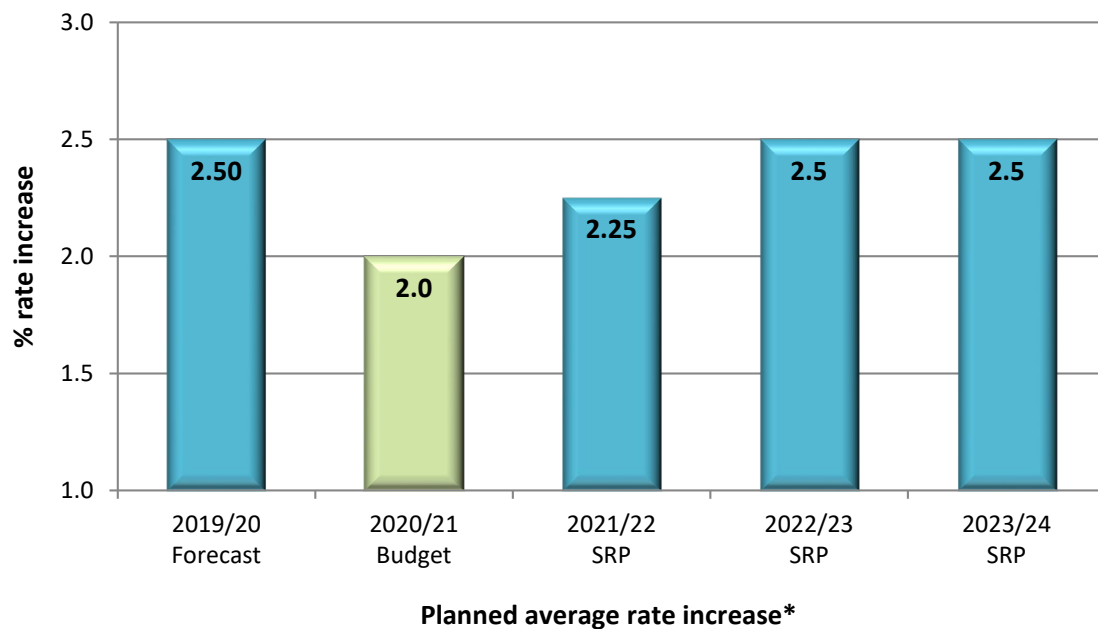


Simon McMillan
Chief Executive Officer

Budget summary

Council has prepared a Budget for the 2020/21 financial year which will ensure that Council continues to meet the community's demand for high quality services and to renew and upgrade community infrastructure and facilities. This budget summary provides an overview of key information from the rest of the document.

Rate increases

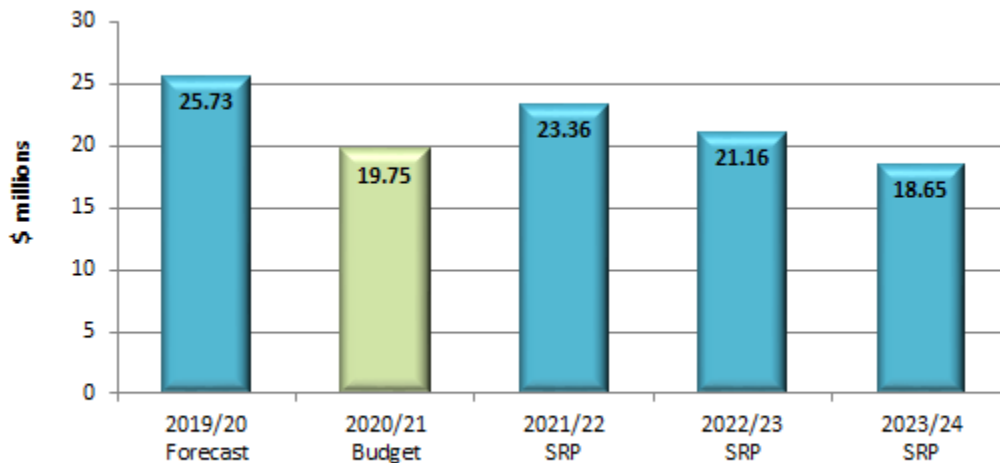


* Note – the planned average rate increase excludes supplementary rates and interest on overdue rates and is subject to future year rate cap determinations by the Minister for Local Government.

The average rate will increase by 2.0% for the 2020/21 year. Total rate income for 2020/21 is budgeted to be \$123.70 million and includes \$0.95 million supplementary rate income expected to be generated from new property developments and \$0.20 million interest on overdue rates. Refer to section 6.2.1 Rates and charges for more information.

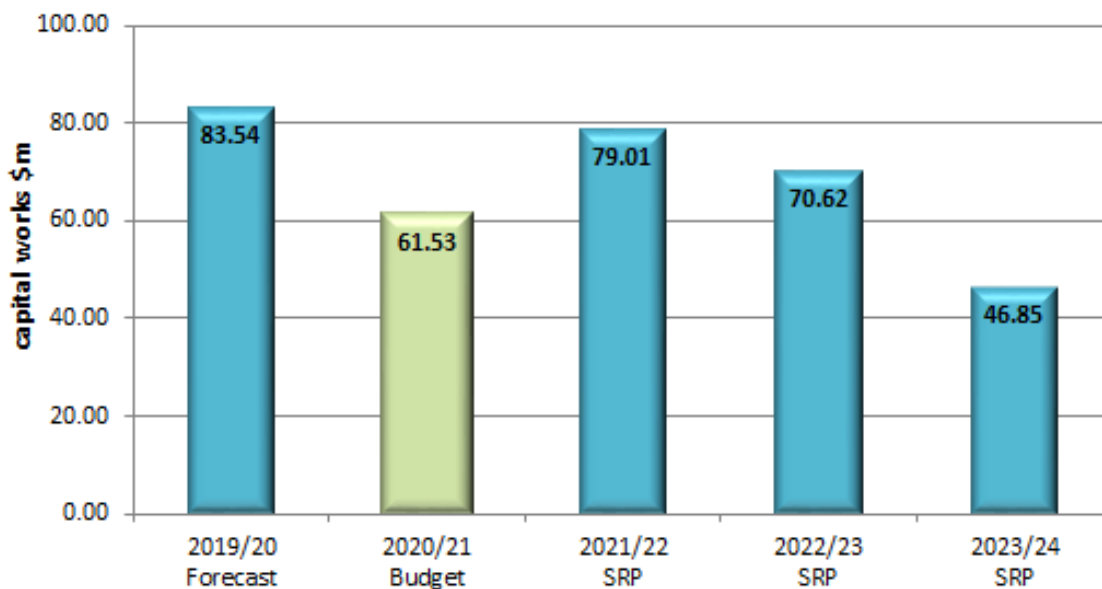
Future average rate increases are forecast to be between 2.0% and 2.5% and are based on predicted future CPI increases, however this does not commit Council to any predetermined increase. The Long-Term Financial Plan is reviewed annually as part of Council's budget deliberations and future rate increases will be considered in light of prevailing economic conditions, community needs and the rate cap ordered by the Minister for Local Government.

Operating result



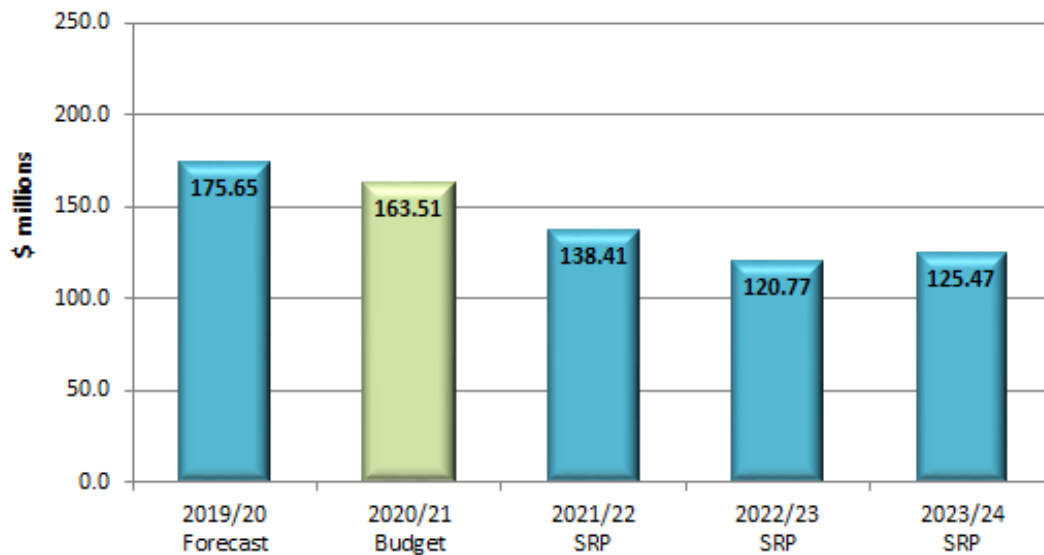
Planning for a surplus is fiscally responsible to maintain uninterrupted service delivery to our community and to provide essential funding for capital works including the redevelopment of major community facilities. The expected operating result for the 2020/21 year is a surplus of \$19.75 million, which is \$5.98 million lower than the 2019/20 forecast. This Budget was developed before the many social and financial impacts of the current global COVID-19 pandemic could be assessed and quantified for inclusion.

Capital works



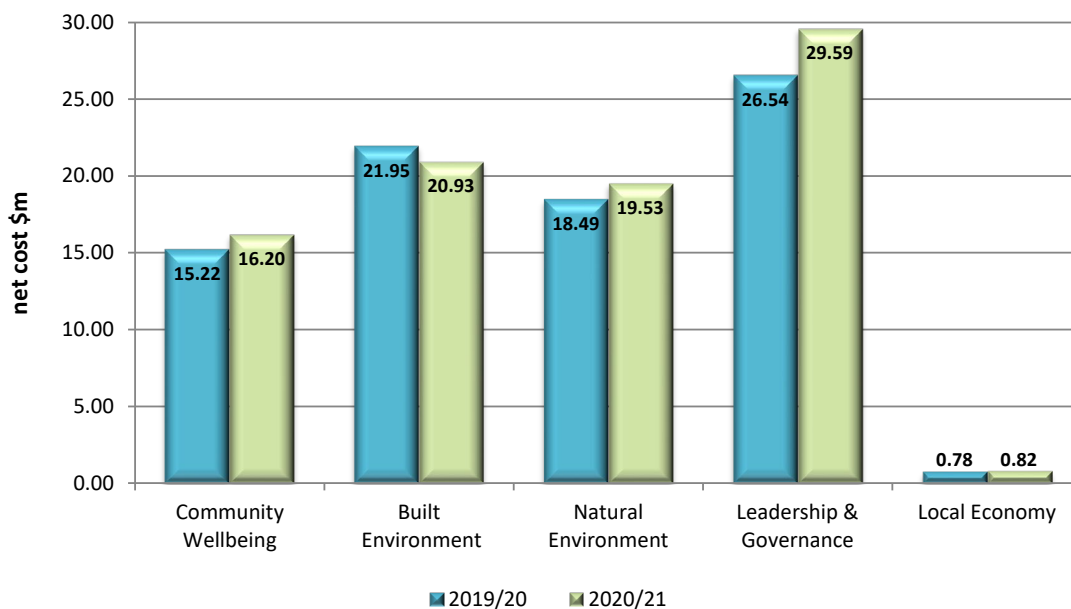
The 2020/21 Capital Works Program is budgeted to be \$61.53 million, which includes \$44.20 million to renew and upgrade the city’s existing \$3.34 billion community assets and \$17.33 million for new and expanded assets. Of this total Capital Budget, \$5.36 million will be funded from reserves, \$0.86 million from external grants, and \$1.15 million from plant and motor vehicle sales. The decrease in planned expenditure from 2019/20 primarily relates to works on the major redevelopment of the Nunawading Community Hub. Refer to Section 3 for the Budgeted Capital Works Statement and Section 10 for an analysis of the 2020/21 Capital Works Program.

Financial position (working capital)



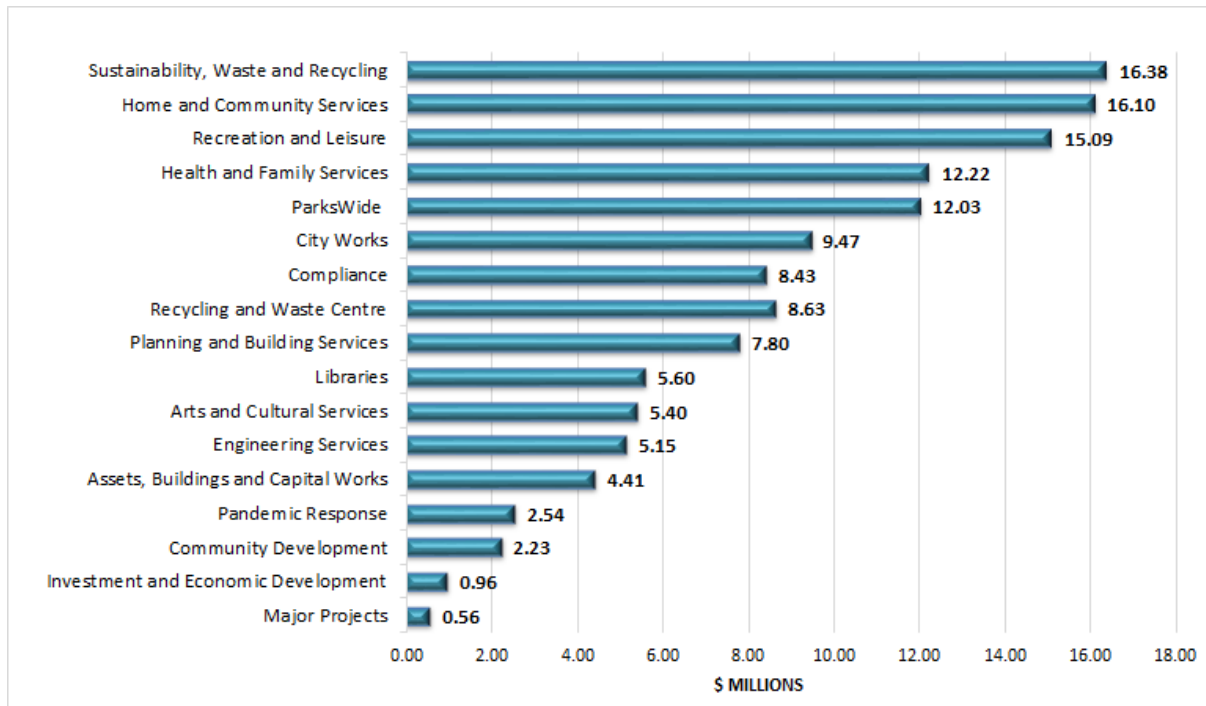
The working capital is expected to decrease mainly due to a \$10.93 million decrease in current assets to \$215.09 million as at 30 June 2021. This primarily reflects the impacts of Council’s Pandemic Response hardship and stimulus packages, a reduction in cash assets due to decreasing interest rates for investments held, and the 2020/21 Capital Works Program. Council’s working capital is still strong. Refer to Section 3 for the Budgeted Balance Sheet and Section 7 for an analysis of Council’s financial position including working capital.

Net cost of strategic directions



The Budget includes a range of services and initiatives that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the 2020/21 budget to achieve each strategic direction as set out in the *Council Plan 2017-2021*. The services that contribute to these directions are set out in Section 2. The impact of the COVID-19 pandemic is not reflected in the graph above, and is currently being assessed by Council. Council’s pandemic response policy has also been released at the same time as this Budget.

Expenditure on Council services



The chart above provides an indication of how Council allocates its expenditure across the main community services that it delivers in 2020/21 financial year. It shows the amount of direct costs allocated to each service area.

Note: This graph shows Council's community services based on its organisational structure. This varies from the presentation of services in Section 2, which aligns each Council service with the relevant strategic direction.

Budget reports

This part includes the following reports and statements in accordance with the *Local Government Act 1989* and the Local Government Model Financial Report.

1. Link to the Council Plan
2. Services and service performance indicators
3. Financial statements
4. Financial performance indicators

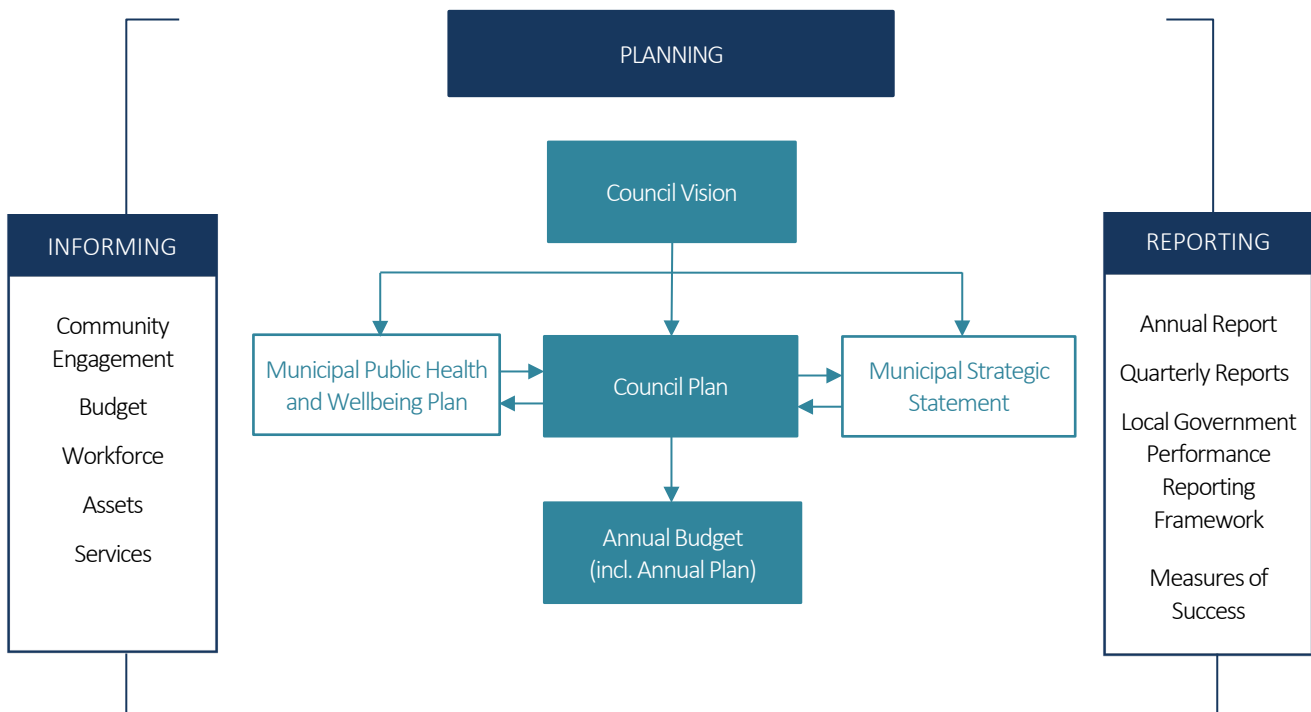
1 | Link to the Council Plan

Section One and Section Two within this document are referred to as the *Annual Plan 2020-2021*. They outline what Council plans to achieve during the coming twelve months and how it aligns to our *Council Vision 2013-2023* and *Council Plan 2017-2021*.

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall integrated planning and reporting framework. This framework guides Council in identifying community needs and aspirations over the long-term (*Council Vision*), medium-term (*Council Plan 2017-2021*) and short-term (*Annual Budget, incorporating the Annual Plan*) and then holding itself accountable (*Annual Report*).

Planning and reporting framework

The illustration below demonstrates the link between these documents and is Council’s Integrated Planning and Reporting Framework.



Our Purpose

Our Vision

We aspire to be a healthy, vibrant, prosperous and sustainable community supported by strong leadership and community partnerships.

Our Mission

Work in partnership with the community to develop and grow the municipality through good governance, proactive strategic planning and advocacy, efficient, responsive services and quality infrastructure.

Our Values

In pursuing the goals, Council believes in and is committed to the following values:

Consultation and communication

Ensuring that members of the community are both sufficiently informed and able to contribute to Council's decision-making process.

Democracy and leadership

Recognising and valuing community participation in Council's decision making as well as Council's role in providing leadership to the community.

Equity and social justice

Respecting and celebrating our social diversity to promote an inclusive community.

Integrity

Making decisions and acting in ways that reflect our values.

Openness and accountability

Being transparent in its decision-making, Council welcomes public scrutiny and community feedback.

Sustainability






Making decisions about social, economic, built and natural environments that will benefit both present and future generations.

Wellbeing

Commitment to supporting the community in all areas of health and wellbeing.

Strategic Directions

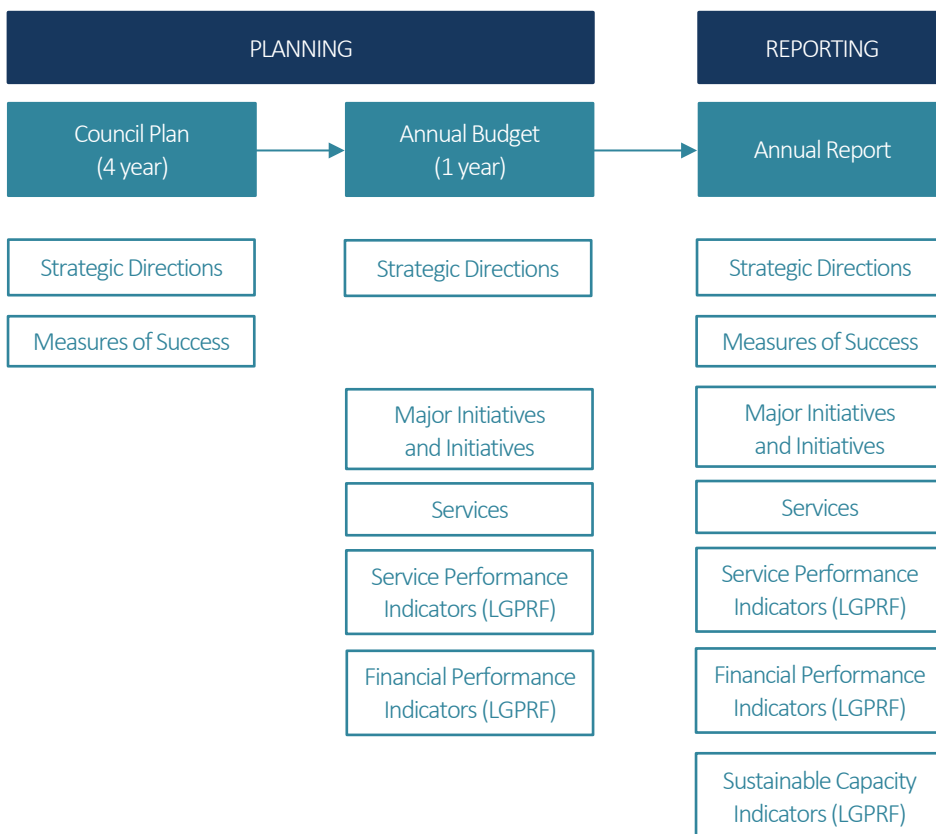
The *Council Vision 2013-2023* represents the community’s long-term aspirations, while outlining the guiding principles for future action by Council under five key strategic directions. These strategic directions flow directly into the *Council Plan 2017-2021*:

STRATEGIC DIRECTIONS			
	1	Support a healthy, vibrant, inclusive and diverse community	Health and wellbeing of our community is a key priority and working closely with the community is critical to ensure the delivery of, and access to services and programs are sufficiently flexible and adaptable to meet the needs of a diverse and changing community.
	2	Maintain and enhance our built environment to ensure a liveable and sustainable city	The City of Whitehorse community values the municipality for its open space, the tree-lined streets and its central location with easy access through a range of sustainable, accessible, safe transport modes to high quality educational, health, leisure and commercial services. Our challenge is to maintain and build on these assets to ensure these meet the needs of the community now and into the future.
	3	Protect and enhance our open spaces and natural environments	The City of Whitehorse will continue to be one of the most liveable municipalities in Melbourne with a strong commitment to sustainable practices and the protection and enhancement of both the built and natural environments.
	4	Strategic leadership and open and accessible government	Council recognises that it can only achieve the aspirations articulated within its Council Vision through the engagement, participation and support of the community. Consultation and collaborative arrangements to ensure that the community's involvement is very much a part of the way Council plans the services, projects-initiatives that contribute to the liveability and wellbeing of the community.
	5	Support a healthy local economy	A healthy, vibrant local economy is important in terms of employment, investment and contributing to the City's prosperity. Council will work closely with key stakeholders in the business sector to ensure that Whitehorse is well positioned to support and strengthen the local economy.

2 | Services and initiatives

This section provides a description of services and initiatives to be funded for the 2020/21 year and how these will contribute to achieve the strategic directions specified in the *Council Vision 2013-2023* and *Council Plan 2017-2021*. It also describes service performance indicators for key areas of Council’s operations sourced from the mandatory Local Government Performance Reporting Framework, which was developed in 2014 by the Victorian Department of Transport, Planning and Local Infrastructure.

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



There is not always a one to one relationship between initiatives or services and Council’s strategic direction. One initiative/service is likely to contribute to the delivery of several strategic directions. To make this document easier to read, initiatives and services have been included under the strategic direction they have the strongest alignment to in terms of outcomes.



Strategic Direction One: Support a healthy, vibrant, inclusive and diverse community

Health and wellbeing of our community is a key priority and working closely with the community is critical to ensure the delivery of, and access to, services and programs which are sufficiently flexible and adaptable to meet the needs of a diverse and changing community.

Major initiatives

Whitehorse Centre

\$7.10 million in 2020/21 Capital Works Program (\$78.00 million total project budget)

Continue the redevelopment of the Whitehorse Centre to upgrade and expand facilities to meet current and future community needs for performing arts, exhibitions and functions activities. This will include an increase in audience capacity and stage size, an additional smaller theatre, increase in foyer space and improved disability access.

Nunawading Community Hub

\$0.45 million in 2020/21

Opening of the new Nunawading Community Hub, providing the community with an inviting, highly accessible facility with a range of flexible internal and external spaces for active and passive activities, catering for a broad range of groups and individuals now and into the future.

Other featured initiatives

Municipal Health and Wellbeing Plan

Funded within operational budget

Commence review and preparation of a new Whitehorse Municipal Health and Wellbeing Plan.

Strathdon House

\$0.90 million in 2020/21 Capital Works Program (\$1.98 million total project budget)

Completion of the redevelopment of Strathdon homestead and precinct.

Swimming Pool and Spa Safety Barrier Legislation

\$0.27 million net income in 2020/21

Implementation of new Victorian legislative requirements, which came into effect from 1 December 2019, now requiring registration, inspection and certification of all swimming pools and spas to improve community safety. This initiative includes the engagement of a Swimming Pool Inspector to undertake the required inspections and assist property owners with complying with the new requirements.

Aqualink Nunawading Redevelopment Business Case

\$0.35 million in 2020/21 (year two of two year initiative)

Complete the review and preparation of concept plans and a Business Case considering the potential for future redevelopment of Aqualink Nunawading.

Services

Service area		Actual 2018/19 \$'000	Forecast 2019/20 \$'000	Budget 2020/21 \$'000
Libraries	<i>Exp</i>	5,221	5,352	5,598
This service represents Council's contribution to the Whitehorse Manningham Regional Library Corporation which provides public library services at four locations within the municipality.	<i>Rev</i>	(68)	(68)	(68)
	NET	5,153	5,284	5,530
Community Development	<i>Exp</i>	2,250	2,404	2,226
This service focuses on the development and implementation of policies and strategies, and programs and initiatives to respond to community wellbeing needs. It also provides community grants to local not-for-profit groups and organisations.	<i>Rev</i>	(424)	(235)	(159)
	NET	1,826	2,169	2,067
Arts and Cultural Services	<i>Exp</i>	5,509	6,032	5,406
This service provides a diverse and ongoing program of arts, cultural and heritage events as well as access to the Whitehorse Art Collection, meeting room hire and function services.	<i>Rev</i>	(2,596)	(2,585)	(2,047)
	NET	2,913	3,447	3,359
Leisure and Recreation Management	<i>Exp</i>	756	240	238
This program represents costs relating to the overall management of the Leisure and Recreation Services Department including administration and project support.	<i>Rev</i>	(3)	-	-
	NET	753	240	238
Leisure Facilities	<i>Exp</i>	12,455	12,784	13,823
This service provides a range of leisure facilities including Morack Golf Course, Aqualink Box Hill and Aqualink Nunawading, Sportlink and Nunawading Community Centre.	<i>Rev</i>	(12,281)	(12,137)	(12,452)
	NET	174	647	1,371
Active Communities	<i>Exp</i>	40	629	605
This service manages community sport and recreation operations, use and development including the utilisation of sporting grounds and pavilions and provides support to community groups including club development opportunities.	<i>Rev</i>	(549)	(517)	(533)
	NET	(509)	112	72
Recreation and Open Space Development	<i>Exp</i>	381	764	422
This service provides planning and strategy development for open space and recreation facilities and infrastructure.	<i>Rev</i>	-	-	-
	NET	381	764	422
Sports Fields	<i>Exp</i>	1,336	1,491	1,615
This service is responsible for the design, installation, maintenance and renewal of sports field infrastructure and project management of sports field capital projects.	<i>Rev</i>	-	-	-
	NET	1,336	1,491	1,615
Home and Community Services	<i>Exp</i>	14,984	15,590	16,101
This service provides home delivered and community-based meals, personal and respite care, transport, domestic and home maintenance, planned activities and social support.	<i>Rev</i>	(11,822)	(12,152)	(11,712)
	NET	3,162	3,438	4,389

Service area		Actual 2018/19 \$'000	Forecast 2019/20 \$'000	Budget 2020/21 \$'000
Family Services	<i>Exp</i>	9,803	10,358	10,687
This service provides centre-based childcare at Whitehorse Early Learning Services (WELS), integrated kindergarten, inclusion support, maternal and child health and youth support services.	<i>Rev</i>	(8,537)	(8,817)	(9,394)
	NET	1,266	1,541	1,293
Environmental Health	<i>Exp</i>	1,493	1,568	1,534
This service provides health education and protection services such as immunisations, food safety management, communicable disease surveillance, tobacco control and environmental protection.	<i>Rev</i>	(906)	(976)	(970)
	NET	587	592	564
Compliance	<i>Exp</i>	5,613	6,971	8,248
This service delivers regulatory functions including: domestic animal management, school crossing supervision, Council's local law framework and managing parking controls across the municipality.	<i>Rev</i>	(9,633)	(10,848)	(12,965)
	NET	(4,020)	(3,877)	(4,717)

Service performance outcome indicators

Service	Indicator	Performance Measure	2018/19 Actual	2019/20 Forecast	2020/21 Budget Target
Animal Management	Health and safety	Animal management prosecutions ^	N/A	NEW IN 2020	100.0%
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities	9.27	6.00	6.00
Food safety	Health and safety	Critical and major non-compliance notifications	100.0%	100.0%	100.0%
Libraries	Participation	Active library borrowers ^	N/A	NEW IN 2020	14.0%
Maternal and Child Health	Participation	Participation in the MCH service	84.4%	85.0%	85.0%
		Participation in MCH service by Aboriginal children	89.8%	85.0%	90.0%

^ Reflects proposed indicator changes as per Local Government Performance Reporting Framework Indicator Workbook 2019/20

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



Strategic Direction Two: Maintain and enhance our built environment to ensure a liveable and sustainable city

The City of Whitehorse community values the municipality for its open spaces, the tree-lined streets and its central location with easy access through a range of sustainable, accessible, safe transport nodes to high-quality educational, health, leisure and commercial services. Our challenge is to maintain and build on these assets to ensure they meet the needs of the community now and into the future.

Major initiatives

Pavilion redevelopments

\$6.07 million in 2020/21 Capital Works Program

Continue the redevelopment of the Terrara Park Pavilion and development of the new Sparks Reserve West Pavilion.

Other featured initiatives

Sustainability Strategy - Energy Performance Contract

\$1.00 million in 2020/21 Capital Works Program

Continue implementation of an Energy Performance Contract to deliver a comprehensive suite of energy conservation measures across six Council sites for the purpose of supporting Council's carbon neutrality strategy.

North East Link advocacy

Funded within operational budget

Council intends to continue to strongly advocate for improved outcomes for the Whitehorse community resulting from the North East Link project.

Construction Management Plan management

\$0.09 million in 2020/21

Extension of a 2019/20 initiative focused on proactive and efficient management of construction management plan development sites

Developer Contributions Framework

\$0.20 million in 2020/21

Commence development then implementation of a Whitehorse Development Contribution Framework.

Flood Modelling

\$0.10 million in 2020/21 (year two of three year initiative)

Modelling of the drainage network in the municipality in collaboration with Melbourne Water, implementing an action from the *Asset Management Strategy 2017-2021*.

Services

Service areas		Actual	Forecast	Budget
		2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
Planning	<i>Exp</i>	5,640	6,301	6,594
This service provides statutory and strategic land use planning functions, ensuring compliance of land use and developments under the Whitehorse Planning Scheme.	<i>Rev</i>	(2,810)	(2,992)	(3,350)
	NET	2,830	3,309	3,244
Building	<i>Exp</i>	1,045	1,066	1,210
This service provides the administration, education and enforcement of public safety, provision of a community-focused building permit service, maintenance of registers and records as required by the <i>Building Act 1993</i> .	<i>Rev</i>	(829)	(900)	(1,341)
	NET	216	166	(131)
Engineering Services	<i>Exp</i>	3,984	5,119	4,187
This service provides strategic traffic and sustainable transport planning and traffic investigations and reports; capital works project scoping, design and construction supervision; civil asset protection; and the strategic management of Council roads and drainage assets.	<i>Rev</i>	(1,632)	(1,611)	(1,666)
	NET	2,352	3,508	2,521
Public Street Lighting	<i>Exp</i>	1,017	1,030	965
This service provides street lighting throughout Whitehorse.	<i>Rev</i>	-	-	-
	NET	1,017	1,030	965
City Works	<i>Exp</i>	7,252	7,537	7,677
Services are provided for the ongoing cleanliness and maintenance of Council's roads, footpaths, kerb and channel, stormwater drainage pits and pipes, roadside furniture, bridges, path structures and shopping centres within the municipality including street sweeping, litter bin collection, removal of dumped rubbish and the provision of an after-hours emergency response service.	<i>Rev</i>	(113)	(138)	(113)
	NET	7,139	7,399	7,564
Fleet and Workshop	<i>Exp</i>	1,676	1,783	1,792
The team manages Council's fleet of vehicles, plant and equipment items including the operation of a workshop and overall management of the functions of the Operations Centre.	<i>Rev</i>	(4)	-	-
	NET	1,672	1,783	1,792
Major Projects	<i>Exp</i>	770	816	558
This service is responsible for the project management of capital building projects and the facilitation of major projects.	<i>Rev</i>	-	-	-
	NET	770	816	558
Assets, Building Projects and Capital Works	<i>Exp</i>	1,458	738	1,000
This service is responsible for the development, monitoring and performance reporting of Council's Capital Works Program, the managing of design, construction and overall project management of capital building projects and the planning and implementation of strategic asset management initiatives across the organisation including Council's Asset Management System.	<i>Rev</i>	-	-	-
	NET	1,458	738	1,000
Facilities Maintenance	<i>Exp</i>	3,182	3,205	3,415
This service provides reactive and preventative maintenance and minor capital renewal of Council's many buildings and structures. It also includes scheduled inspections and maintenance to satisfy Building Code Essential Safety Measures Regulations.	<i>Rev</i>	(49)	-	-
	NET	3,133	3,205	3,415

Service performance outcome indicators

Service	Indicator	Performance Measure	2018/19 Actual	2019/20 Forecast	2020/21 Budget Target
Statutory Planning	Decision Making	Council planning decisions upheld at VCAT	56.9%	55.0%	57.0%
Roads	Satisfaction	Satisfaction with sealed local roads	72	72	73

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



Strategic Direction Three: Protect and enhance our open space and natural environments

The City of Whitehorse will continue to be one of the most liveable municipalities in Melbourne with a strong commitment to sustainable practices and the protection and enhancement of both the built and natural environments.

Major initiatives

Implement Municipal Wide Tree Study

Funded within operational budget

Implementation of Municipal Wide Tree Study recommendations pending Ministerial approval of the proposed tree controls.

Play Space Renewal Program

\$1.95 million in 2020/21 Capital Works Program

Continue renewal and upgrade to various play spaces across the municipality.

Other featured initiatives

Review of Potential Waste Services Charge

\$0.52 million in 2020/21 (year three of four year initiative)

Preparation for the potential introduction of a waste services charge that allows for the cost of all kerbside waste and recycling services to be covered by waste charges levied to those properties that use Council's kerbside waste and recycling services. Implementation will be subject to Council decision and any changes will be in full compliance with a review by the Essential Services Commission and will not result in any net increase in rates.

Significant Tree Assistance Fund

\$0.06 million in 2020/21

Significant tree assistance fund for providing grants to property owners to assist with maintenance costs associated with trees on the significant tree register.

Services

Service area		Actual	Forecast	Budget
		2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
Whitehorse Recycling and Waste Centre	<i>Exp</i>	7,258	7,671	8,265
This is a service for the recycling and disposal of general or bulky non-hazardous waste, encouraging recycling and the reduction of waste transported to landfill.	<i>Rev</i>	(9,654)	(10,167)	(10,739)
	<i>NET</i>	(2,396)	(2,496)	(2,474)
Sustainability, Waste and Recycling	<i>Exp</i>	14,463	15,698	16,379
This service facilitates planning for energy and water reduction programs and waste management strategic planning. This service also includes contracts for waste collection including domestic garbage collection, kerbside recycling, and hard and green waste collection.	<i>Rev</i>	(3,985)	(4,028)	(4,419)
	<i>NET</i>	10,478	11,670	11,960
Open Space Maintenance	<i>Exp</i>	5,368	5,869	6,029
ParksWide is responsible for the management of Council's bushland, open space and parklands including developing plant stock, landscaping, pruning, grass cutting and fire management. The service also provides an education program on ecological and environmental issues largely centred on Blackburn Lake Sanctuary.	<i>Rev</i>	(242)	(110)	(109)
	<i>NET</i>	5,126	5,759	5,920
Tree Management	<i>Exp</i>	3,811	3,824	4,390
This service is responsible for the management of Council's street and park trees to meet community expectations as well as statutory and safety obligations. It includes planning for increasing the quantity and quality of trees within Whitehorse as well as maintaining the health and amenity of existing trees.	<i>Rev</i>	(529)	(270)	(270)
	<i>NET</i>	3,282	3,554	4,120

Service performance outcome indicators

Service	Indicator	Performance Measure	2018/19 Actual	2019/20 Forecast	2020/21 Budget Target
Waste Collection	Waste diversion	Kerbside collection waste diverted from landfill	50.5%	51.0%	51.0%

Refer to Appendix D for an explanation of how this indicator is calculated.



Strategic Direction Four: Strategic leadership and open and accessible government

Council recognises that it can only achieve the aspirations articulated in its Council Vision through the engagement, participation and support of the community. Consultation and collaborative arrangements to ensure that the community's involvement is very much a part of the way Council plans the services, projects and initiatives that contribute to the liveability and wellbeing of the community.

Major initiatives

Digital Transformation Strategy

\$1.21 million in 2020/21

Implement year four of the *Digital Strategy 2017* with a continued focus on making it easier for our customers to access information and to transact online. This will be achieved through functionality enhancements, the addition of new features and personalising the customer experience of the recently deployed Council websites and new social media channels. We will also be further extending the transactions available to apply and pay online. By integrating these with Council internal systems we will also improve accuracy and operational efficiency.

Community Vision 2020-2030

\$0.03 million in 2020/21

Review and update the Council Vision to represent the community vision for Whitehorse for the next 10 years. This initiative was funded in the 2019/20 budget however preparation to commence community engagement is presently on hold due to the COVID-19 pandemic.

Other featured initiatives

Continuous Improvement Program

\$0.51 million in 2020/21

Continue to implement the continuous improvement program reflecting 33 Improvement Champions and 2 Super Champions (Black Belts) by 2020/21 close. There will be a focus on embedding continuous improvement into Council plans and strategies while recording, tracking and reporting the realised benefits for our community.

Implementation of requirements of the new *Local Government Act 2020*

\$0.22 million in 2020/21

Staged implementation in accordance with the State Government timeline. This includes a three year initiative focused on workforce planning and additional temporary resource to help implement the new financial planning requirements.

Development of IT Strategy 2020-2025

Funded within operational budget

Development of Council's Information Technology Strategy 2020-2025 to improve service delivery is nearing completion.

Services

Service area		Actual 2018/19 \$'000	Forecast 2019/20 \$'000	Budget 2020/21 \$'000
Executive Management	<i>Exp</i>	2,206	2,824	2,664
Includes the cost to Council of the offices of the Chief Executive Officer and General Managers. It includes the associated staff costs and the costs of delivery of projects.	<i>Rev</i>	-	-	-
	<i>NET</i>	2,206	2,824	2,664
Council Support	<i>Exp</i>	872	976	1,665
This service manages citizenship ceremonies, legal expenses, Council receptions and functions, general office expenses, councillor development and training and the conduct of Council elections.	<i>Rev</i>	(8)	(11)	(240)
	<i>NET</i>	864	965	1,425
Civic Services	<i>Exp</i>	3,172	3,319	3,441
This service includes customer service provision at Council's three service centres and governance services; fostering international relations; and cleaning and maintaining the municipal offices.	<i>Rev</i>	(58)	(57)	(57)
	<i>NET</i>	3,114	3,262	3,384
Strategic Marketing and Communications	<i>Exp</i>	903	1,826	1,693
This service manages the production of Council publications, graphic design, media liaison, strategic communications plans and produces printed and electronic communication for the community, Councillors and the organisation.	<i>Rev</i>	-	-	-
	<i>NET</i>	903	1,826	1,693
People and Culture	<i>Exp</i>	1,935	2,079	2,239
This service provides human resource management services including staff recruitment, corporate training and development, industrial relations and volunteer advisory services.	<i>Rev</i>	-	-	-
	<i>NET</i>	1,935	2,079	2,239
Risk, Health and Safety	<i>Exp</i>	2,550	2,757	2,972
This service administers Council's Occupational Health and Safety Program, ensures compliance with occupational health and safety legislation, manages Council's insurance program and implements the risk management framework.	<i>Rev</i>	(2)	(10)	(1)
	<i>NET</i>	2,548	2,747	2,971
Finance and Corporate Performance	<i>Exp</i>	3,721	4,156	4,267
This service manages Council's corporate planning and reporting, continuous improvement, financial management, payroll, and procurement, tendering and contract administration.	<i>Rev</i>	(37)	-	-
	<i>NET</i>	3,684	4,156	4,267
Corporate Information	<i>Exp</i>	935	1,125	1,056
This service manages and maintains Council's corporate record system and information across the organisation.	<i>Rev</i>	(240)	(256)	(280)
	<i>NET</i>	695	869	776
Information Technology	<i>Exp</i>	3,912	4,064	4,163
This service manages and maintains Council's computer systems and networks.	<i>Rev</i>	-	-	-
	<i>NET</i>	3,912	4,064	4,163

Service area		Actual 2018/19 \$'000	Forecast 2019/20 \$'000	Budget 2020/21 \$'000
Property	<i>Exp</i>	1,812	2,251	1,711
This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	<i>Rev</i>	(798)	(530)	(419)
	NET	1,014	1,721	1,292
Rates	<i>Exp</i>	1,758	1,731	1,753
This service undertakes rate revenues and Fire Services Property Levy collection.	<i>Rev</i>	(591)	(564)	(584)
	NET	1,167	1,167	1,169
Box Hill multi-deck carparks	<i>Exp</i>	96	238	239
This service provides multi-level car parking facilities in Watts Street and Harrow Street, Box Hill.	<i>Rev</i>	(723)	(1,205)	(1,431)
	NET	(627)	(967)	(1,192)
Financial recharges	<i>Exp</i>	-	(72)	(79)
This program holds the centralised accounting adjustments for lease liabilities and in kind revenue and expenditure relating to volunteer services recognised for the first time under new accounting standards.	<i>Rev</i>	-	(240)	(240)
	NET	-	(312)	(319)
Emergency Management and Business Continuity	<i>Exp</i>	163	183	182
This service implements Council's responsibilities as detailed in the Emergency Management Act 1986, the Municipal Emergency Management Plan and Business Continuity Policy.	<i>Rev</i>	-	-	-
	NET	163	183	182
Digital	<i>Exp</i>	1,647	1,219	1,212
This service provides the transition to digital platforms across the organisation.	<i>Rev</i>	-	-	-
	NET	1,647	1,219	1,212
Council Pandemic Response	<i>Exp</i>	-	105	2,541
This reflects Council's Coronavirus Pandemic Response including hardship and support and stimulus packages, and an additional temporary resource to deliver financial benefits as part of Council's pandemic recovery response. Excluded from this is a further \$0.30 million of hardship support to be provided through reduced interest on rates during 2019/2020 and 2020/2021.	<i>Rev</i>	-	630	1,119
	NET	-	735	3,660

Service performance outcome indicators

Service	Indicator	Performance Measure	2018/19 Actual	2019/20 Forecast	2020/21 Budget Target
Governance	Satisfaction	Satisfaction with Council decisions	60	60	61

Refer to Appendix D for an explanation of how this indicator is calculated.



Strategic Direction Five: Support a healthy local economy

A healthy, vibrant local economy is important in terms of employment, investment and contributing to the city's prosperity. Council will work closely with key stakeholders in the business sector to ensure that Whitehorse is well positioned to support and strengthen the local economy.

Major initiatives

Review Vision of Box Hill Metropolitan Activity Centre

\$0.05 million in 2020/21

Preparation for an independent planning panel for a planning scheme amendment to implement the outcome of the Box Hill Visioning Project.

Other featured initiatives

Activate Whitehorse

\$0.15 million in 2020/21

Activate Whitehorse is a Council placemaking initiative that encourages people to work together to activate places in Whitehorse. Activated precincts that are vibrant, welcoming and utilised are essential to support the local economy and build connectedness in the community. Activate Whitehorse encourages people to take ownership for shaping their local story through community nights and community-led activation pods.

Services

Service area		Actual	Forecast	Budget
		2018/19	2019/20	2020/21
		\$'000	\$'000	\$'000
Investment and Economic Development	<i>Exp</i>	879	915	955
This service works in partnership with a range of organisations to support a local economic environment that attracts investment.	<i>Rev</i>	(131)	(133)	(137)
		748	782	818

Service performance outcome indicators

No service performance indicators for this Strategic Direction

Performance statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in Council's 2020/21 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 4) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators will be audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

Reconciliation with budgeted operating result

	Net Cost / (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Strategic Direction One:			
Support a healthy, vibrant, inclusive and diverse community	16,203	66,503	(50,300)
Strategic Direction Two:			
Maintain and enhance our built environment to ensure a liveable and sustainable city	20,930	27,399	(6,469)
Strategic Direction Three:			
Protect and enhance our open spaces and natural environments	19,526	35,063	(15,537)
Strategic Direction Four:			
Strategic leadership and open and accessible government	29,584	31,718	(2,134)
Strategic Direction Five:			
Support a healthy local economy	818	955	(137)
Total services and initiatives	87,061	161,638	(74,577)
Other non-attributable expenses			
Depreciation	27,868		
Amortisation - intangible assets	569		
Amortisation - right of use assets	885		
Interest expense	0		
Deficit before funding sources	116,383		
Funding sources			
Rates	(123,699)		
Victoria Grants Commission	(2,337)		
Interest income	(2,447)		
Grants - capital	(858)		
Contributions - monetary	(6,670)		
Net gain on disposal of property, infrastructure, plant and equipment	(126)		
Operating (surplus)/deficit for the year	(19,754)		

3 | Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020/21 has been supplemented with projections to 2023/24 extracted from the Strategic Resource Plan.

This section includes the following Financial Statements prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

Pending Accounting Standards

The Budget 2020/21 has been prepared based on the accounting standards applicable at the date of preparation, including the following new accounting standards which are applicable for the first time in the 2019/20 financial year:

- *AASB 16 Leases*
- *AASB 15 Revenue from Contracts with Customers*, and
- *AASB 1058 Income of Not for Profit Entities*.

AASB 16 Leases – Introduces a single lessee accounting model whereby the Council will be required to recognise a right of use asset and associated liability for leases longer than 12 months, except those considered to be of low value.

AASB 15 Revenue from Contracts with Customers and *AASB 1058 Income of Not for Profit Entities* – Changes the way that Councils recognise income and also address matters such as grant funding, contribution of assets and volunteer services. A key change is replacement for some transactions of the criteria of control as a determinant of the timing of income recognition, with the criteria of satisfying performance obligations in an enforceable agreement. These new standards have the potential to impact the timing of how the Council recognises some income items.

Budgeted Comprehensive Income Statement

For the four years ending 30 June 2024

	NOTES	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Strategic Resource Plan Projections		
				2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Income						
Rates and charges	6.2.1	119,859	123,699	127,323	131,206	135,187
Statutory fees and fines	6.2.2	10,436	13,147	13,412	13,443	13,779
User fees	6.2.3	40,052	41,569	43,606	44,696	45,813
Grants - operating	6.2.4	21,542	18,761	21,592	21,933	22,280
Grants - capital	6.2.4	1,684	858	671	-	-
Contributions - monetary	6.2.5	6,345	6,670	6,000	6,000	5,500
Contributions - non-monetary		160	-	-	-	-
Interest income	6.2.6	4,257	2,447	2,003	2,207	2,407
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	6.2.7	155	126	111	111	111
Other income	6.2.8	3,862	3,437	4,060	4,162	4,266
Total income		208,352	210,714	218,778	223,758	229,343
Expenses						
Employee costs	6.3.1	80,007	82,977	86,413	90,427	94,966
Materials and services	6.3.2	65,862	67,538	69,497	71,181	73,410
Depreciation	6.3.3	26,629	27,868	28,911	30,160	31,256
Amortisation - intangible assets	6.3.4	469	569	569	569	569
Amortisation - right of use assets	6.3.5	884	885	885	885	885
Interest expense	6.3.6	101	-	-	-	-
Finance costs - leases	6.3.7	36	19	20	20	21
Contributions expense - Whitehorse Manningham Library	6.3.8	5,327	5,493	5,617	5,757	5,901
Other expenses	6.3.9	3,303	5,611	3,509	3,597	3,687
Total expenses		182,618	190,960	195,421	202,596	210,695
Surplus/(deficit) for the year		25,734	19,754	23,357	21,162	18,648
Other comprehensive income						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Total comprehensive result		25,734	19,754	23,357	21,162	18,648

Budgeted Balance Sheet

For the four years ending 30 June 2024

	NOTES	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Strategic Resource Plan Projections		
				2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Assets						
Current assets						
Cash and cash equivalents		211,235	200,312	176,591	160,489	166,790
Trade and other receivables		13,563	13,560	13,556	13,553	13,543
Other current assets		1,215	1,215	1,215	1,215	1,215
Total current assets	7.1	226,013	215,087	191,362	175,257	181,548
Non-current assets						
Trade and other receivables		35	33	30	28	28
Investments in associates		5,848	5,848	5,848	5,848	5,848
Property, infrastructure, plant & equipment		3,395,369	3,427,327	3,475,863	3,514,752	3,528,779
Right of use assets		1,415	1,415	1,415	1,415	1,415
Intangible assets		829	829	829	829	829
Total non-current assets	7.1	3,403,496	3,435,452	3,483,985	3,522,872	3,536,899
Total assets		3,629,509	3,650,539	3,675,347	3,698,129	3,718,447
Liabilities						
Current liabilities						
Trade and other payables		20,954	21,362	21,830	22,360	22,905
Trust funds and deposits		11,238	11,457	11,710	11,997	12,289
Provisions		17,235	17,819	18,474	19,196	19,944
Interest-bearing liabilities		47	47	47	47	47
Lease liabilities		889	889	889	889	889
Total current liabilities	7.2	50,363	51,574	52,950	54,489	56,074
Non-current liabilities						
Provisions		1,631	1,696	1,771	1,852	1,937
Interest-bearing liabilities		-	-	-	-	-
Lease liabilities		539	539	539	539	539
Other liabilities		1,034	1,034	1,034	1,034	1,034
Total non-current liabilities	7.2	3,204	3,269	3,344	3,425	3,510
Total liabilities		53,567	54,843	56,294	57,914	59,584
Net assets		3,575,942	3,595,696	3,619,053	3,640,215	3,658,863
Equity						
Accumulated surplus		1,507,573	1,522,876	1,567,148	1,607,530	1,622,915
Reserves		1,938,885	1,938,885	1,938,885	1,938,885	1,938,885
Other reserves		129,484	133,935	113,020	93,800	97,063
Total equity		3,575,942	3,595,696	3,619,053	3,640,215	3,658,863

Budgeted Statement of Changes in Equity

For the four years ending 30 June 2024

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2019/20 Forecast					
Balance at beginning of the financial year		3,550,208	1,484,533	1,938,885	126,790
Surplus/(deficit) for the year		25,734	25,734	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(12,609)	-	12,609
Transfers from other reserves		-	9,915	-	(9,915)
Balance at end of the financial year	8.1	3,575,942	1,507,573	1,938,885	129,484
2020/21 Budget					
Balance at beginning of the financial year		3,575,942	1,507,573	1,938,885	129,484
Surplus/(deficit) for the year		19,754	19,754	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(9,890)	-	9,890
Transfers from other reserves		-	5,439	-	(5,439)
Balance at end of the financial year	8.1	3,595,696	1,522,876	1,938,885	133,935
2021/22					
Balance at beginning of the financial year		3,595,696	1,522,876	1,938,885	133,935
Surplus/(deficit) for the year		23,357	23,357	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(9,806)	-	9,806
Transfers from other reserves		-	30,721	-	(30,721)
Balance at end of the financial year		3,619,053	1,567,148	1,938,885	113,020
2022/23					
Balance at beginning of the financial year		3,619,053	1,567,148	1,938,885	113,020
Surplus/(deficit) for the year		21,162	21,162	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(9,407)	-	9,407
Transfers from other reserves		-	28,627	-	(28,627)
Balance at end of the financial year		3,640,215	1,607,530	1,938,885	93,800
2023/24					
Balance at beginning of the financial year		3,640,215	1,607,530	1,938,885	93,800
Surplus/(deficit) for the year		18,648	18,648	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(8,901)	-	8,901
Transfers from other reserves		-	5,638	-	(5,638)
Balance at end of the financial year		3,658,863	1,622,915	1,938,885	97,063

Budgeted Statement of Cash Flows

For the four years ending 30 June 2024

	NOTES	Strategic Resource Plan				
		Forecast	Budget	Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)
Cash flows from operating activities						
Rates and charges		119,859	123,699	127,323	131,206	135,187
Statutory fees and fines		10,436	13,147	13,412	13,443	13,779
User fees		40,052	41,569	43,606	44,696	45,813
Grants - operating		21,542	18,761	21,592	21,933	22,280
Grants - capital		1,684	858	671	-	-
Contributions - monetary		6,345	6,670	6,000	6,000	5,500
Interest received		4,257	2,447	2,003	2,207	2,407
Trust funds and deposits taken		274	219	253	286	293
Other receipts		3,862	3,437	4,060	4,162	4,266
Employee costs		(79,124)	(82,328)	(85,684)	(89,624)	(94,133)
Materials and services		(65,355)	(67,131)	(69,028)	(70,650)	(72,868)
Other payments		(8,630)	(11,104)	(9,126)	(9,354)	(9,588)
Net cash provided by/(used in) operating activities	9.1	55,202	50,244	55,082	54,305	52,936
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(83,544)	(61,529)	(79,014)	(70,618)	(46,851)
Proceeds from sale of property, infrastructure, plant and equipment		3,264	1,262	1,112	1,112	1,112
Payment of loans and advances		4	4	4	4	10
Net cash provided by/ (used in) investing activities	9.2	(80,276)	(60,263)	(77,898)	(69,502)	(45,729)
Cash flows from financing activities						
Finance costs		(101)	-	-	-	-
Repayment of borrowings		(5,000)	-	-	-	-
Interest paid - lease liabilities		(36)	(19)	(20)	(20)	(21)
Repayment of lease liabilities		(871)	(885)	(885)	(885)	(885)
Net cash provided by/(used in) financing activities	9.3	(6,008)	(904)	(905)	(905)	(906)
Net increase/(decrease) in cash & cash equivalents		(31,082)	(10,923)	(23,721)	(16,102)	6,301
Cash and cash equivalents at the beginning of the financial year	9.4	242,317	211,235	200,312	176,591	160,489
Cash and cash equivalents at the end of the financial year		211,235	200,312	176,591	160,489	166,790

Budgeted Statement of Capital Works

For the four years ending 30 June 2024

	NOTES	Strategic Resource Plan				
		Forecast	Budget	Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		1,130	1,930	4,670	3,310	3,640
Buildings		49,406	19,893	38,214	34,416	9,009
Building improvements		6,133	6,751	5,286	4,662	6,647
Total property	10.1.1	56,669	28,574	48,170	42,388	19,296
Plant and equipment						
Plant, machinery and equipment		3,295	3,638	3,740	4,070	3,960
Fixtures, fittings and furniture		650	1,298	533	578	754
Computers and telecommunications		1,626	2,238	2,545	1,915	1,495
Total plant and equipment	10.1.2	5,571	7,174	6,818	6,563	6,209
Infrastructure						
Roads		5,055	6,061	5,852	5,198	5,475
Bridges		1	100	1,500	1,500	70
Footpaths and cycleways		3,072	3,592	3,777	3,215	3,969
Drainage		1,954	3,435	3,975	3,674	3,717
Recreational, leisure and community facilities		4,070	3,692	3,351	2,901	2,901
Waste management		358	1,100	-	-	-
Parks, open space and streetscapes		5,452	6,892	5,231	4,859	4,894
Off street car parks		1,342	910	340	320	320
Total infrastructure	10.1.3	21,304	25,782	24,026	21,667	21,346
Total capital works expenditure		83,544	61,530	79,014	70,618	46,851
Represented by:						
New asset expenditure		7,124	9,544	10,908	8,880	4,613
Asset renewal expenditure		60,115	39,788	39,748	37,238	35,811
Asset expansion expenditure		6,006	7,784	25,552	22,641	1,617
Asset upgrade expenditure		10,299	4,414	2,806	1,859	4,810
Total capital works expenditure	10.1.4	83,544	61,530	79,014	70,618	46,851
Funding sources represented by:						
Grants	10.2.1	1,684	858	671	-	-
Contributions	10.2.2	405	-	-	-	-
Council cash	10.2.3	81,455	60,672	78,343	70,618	46,851
Total capital works expenditure		83,544	61,530	79,014	70,618	46,851

Budgeted Statement of Human Resources

For the four years ending 30 June 2024

	Forecast	Budget	Strategic Resource Plan		
	2019/20	2020/21	Projections		
	\$'000	\$'000	2021/22	2022/23	2023/24
			\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	80,007	82,977	86,413	90,427	94,966
Employee costs - capital	2,802	3,092	3,186	3,291	3,400
Total staff expenditure	82,809	86,069	89,599	93,718	98,366
Staff numbers	FTE	FTE	FTE	FTE	FTE
Employees*	803	810	818	826	833

* Future employee numbers are predicted to grow by 1.0% to support strategic initiatives. Increases are subject to formal Council assessment and approval.

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

Department	Budget	Comprises			
	2020/21	Full Time	Part time	Casual	Other
	\$'000	\$'000	\$'000	\$'000	\$'000
Executive Services	4,739	2,839	1,342	378	180
Corporate Services	16,601	10,862	1,569	1,603	2,567
City Development	11,197	9,190	1,281	208	518
Human Services	37,852	12,466	13,537	8,958	2,891
Infrastructure	12,588	11,510	190	21	867
Operating employee costs	82,977	46,867	17,919	11,168	7,023
Capitalised labour costs	3,092				
Total employee expenditure	86,069				

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

Department	Budget	Comprises		
	2020/21	Full Time	Part time	Casual
	FTE	FTE	FTE	FTE
Executive Services	42	22	16	4
Corporate Services	131	96	15	20
City Development	95	80	13	2
Human Services	393	124	165	104
Infrastructure	125	122	3	-
Operating employee costs	786	444	212	130
Capitalised labour costs	24			
Total staff	810			

4 | Financial performance indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+ / o / -
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	29.5%	11.7%	9.1%	10.7%	9.5%	8.1%	-
Liquidity									
Working Capital	Current assets / current liabilities	2	489.3%	448.8%	417.0%	361.4%	321.6%	323.8%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	343.1%	308.5%	274.6%	222.2%	182.4%	186.9%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	4.4%	0.0%	0.0%	0.0%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.2%	4.3%	0.0%	0.0%	0.0%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue	5	1.2%	1.8%	1.8%	1.8%	1.7%	1.7%	o
Asset renewal	Asset renewal expenses / Asset depreciation	6	114.3%	225.8%	142.8%	137.5%	123.5%	114.6%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	48.2%	58.0%	58.9%	58.2%	58.6%	58.9%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	8	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments	9	\$2,282	\$2,418	\$2,498	\$2,527	\$2,583	\$2,646	o
Revenue level	Residential rate revenue / no. of residential property assessments	10	\$1,516	\$1,526	\$1,558	\$1,591	\$1,619	\$1,646	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year	11	8.7%	9.5%	10.0%	10.0%	10.0%	10.0%	+

Key to Forecast Trend:

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

Notes to Indicators

1. **Adjusted underlying result** – An underlying surplus should be generated in the ordinary course of business to continue to provide core services and to provide funding for capital works. A decreasing adjusted underlying surplus over the four year outlook is as a result of rate capping and government grant funding not keeping pace with the increased cost of service delivery.
2. **Working capital** – Sufficient working capital is required to pay bills as and when they fall due. A high or increasing level of working capital suggests an improvement in liquidity.
3. **Unrestricted cash** – Sufficient cash which is free of restrictions is required to pay bills as and when they fall due. A high or increasing level of unrestricted cash suggests an improvement in liquidity.
4. **Loans and borrowings** – The level of debt should be appropriate to the size and nature of a council's activities. A low or decreasing level of debt suggests an improvement in the capacity to meet long-term obligations.
5. **Indebtedness** – The level of long-term liabilities should be appropriate to the size and nature of a council's activities. A low or decreasing level of long-term liabilities suggests an improvement in the capacity to meet long-term obligations.
6. **Asset renewal** - This percentage indicates the extent of Council's asset renewal against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
7. **Rates concentration** – Revenue should be generated from a range of sources. Reflects extent of reliance on rate revenues to fund all of Council's ongoing services. A high or increasing range of revenue sources suggests an improvement in stability.
8. **Rates effort** – The rating level should be set based on the community's capacity to pay. Reflects extent of reliance on rate revenues to fund all of Council's ongoing services. A low or decreasing level of rates suggests an improvement in the rating burden.
9. **Expenditure level** – Resources should be used efficiently in the delivery of services. A low or decreasing level of expenditure suggests an improvement in organisational efficiency.
10. **Revenue level** - Resources should be used efficiently in the delivery of services. A low or decreasing level of rates suggests an improvement in organisational efficiency.
11. **Workforce turnover** - Resources should be used efficiently in the delivery of services. A low or decreasing level of workforce turnover suggests an improvement in organisational efficiency.

Budget analysis

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

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

5 | Budget influences

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

5.1 Snapshot of Whitehorse City Council

The City of Whitehorse is located 15 kilometres east of Melbourne’s Central Business District (CBD) and covers an area of 64 square kilometres.

Population

In 2019, the City of Whitehorse had an estimated population of 178,739.

The City of Whitehorse has a lower proportion of pre-schoolers and of persons aged 25 to 34, and a higher proportion of people at post retirement age than Greater Melbourne. Around 17 per cent of our residents are aged 65 years and over as compared to 14 per cent, which is the Melbourne metropolitan average. It is predicted that the number of people aged over 65 will increase by 9,811 by 2036 and represent almost 19 per cent of the population.

Households with children make up 44 per cent of the population in Whitehorse. Most, at 35 per cent, are couples with children. Couples without children and lone person households each make up 23 per cent of the population. Household size in Australia has declined since the 1970’s, but between 2006 and 2016 it remained stable for the nation as a whole.

Burwood and Box Hill have a high proportion of 18 to 24 year olds at 23 per cent and 18 per cent respectively which is representative of the student population. In comparison, 0 to 4 year olds make up only 4 per cent of the population in Box Hill, Vermont South and Burwood.

Cultural diversity

The City of Whitehorse is a culturally diverse community. In the 2016 census it was found that 38 per cent of residents were born overseas and one third came from a non-English speaking background. The top five countries of birth are: China, India, the United Kingdom, Malaysia and Hong Kong. Whitehorse experienced a growth of almost two thirds the number of people born in China from 2011 levels (an increase of 7,576 people born there).

Our large Chinese population is a real feature of the municipality, with more than 11 per cent of residents born there. In Box Hill, this figure is 28 per cent. The number of residents born in Asia is increasing in Whitehorse. This not only reflects broader immigration trends, but is also in part due to our growing international student population. International students attend Box Hill Institute of TAFE, Deakin University and some local high schools. Reflecting this, Mandarin and Cantonese are the most commonly spoken languages other than English at home. This is followed by Greek, Italian and Vietnamese.

In the 2016 census, 360 people or approximately 0.2 per cent identified themselves as Indigenous and living in Whitehorse. This is less than the average for Victoria (0.8 per cent) and Australia (2.8 per cent), though while a small population in relative terms, this group has a long history on this land. Whitehorse was home to a number of boys’ homes that housed members of the stolen generation who were removed from their families.

Housing

In 2016, there were 65,767 private dwellings in the City of Whitehorse including 43,796 separate houses (67 per cent), 18,461 medium density dwellings (28 per cent) and 3,278 high density dwellings (5 per cent). This compares with 66 per cent, 23 per cent and 10 per cent in the Greater Melbourne respectively. The total number of dwellings in the City of Whitehorse increased by 4,298 between 2011 and the 2016 census, including 3,798 new medium density dwellings and 2,172 high density dwellings, partly offset by a 1,810 reduction in separate houses.

Economy

A snapshot of the City of Whitehorse economy (prior to the COVID-19 pandemic) reveals:

- A \$10.8 billion economy (2018/19) that is strategically integrated within the wider regional economy.
- Approximately 72,000 jobs (2018), the largest industry sectors being health care and social assistance, professional, scientific and technical services, and education and training.
- It is estimated that there are around 9,000 businesses based in Whitehorse related to a premise/location.

The Box Hill Metropolitan Activity Centre is the largest activity centre in the eastern region of Melbourne. Box Hill has experienced sustained growth and development through ongoing government and private investment. Box Hill is experiencing significant change and is well positioned to build on the increased investment activity that provides for a modern and vibrant hub for business, education, health and commercial options with a diversity of shopping choices, offices, housing, transport and community services. This unique CBD type offering has a strong public and private transport network, making it highly accessible to the Melbourne East region.

5.2 External influences

The Budget has been prepared without any adjustment for the impact of the current global COVID-19 pandemic, which has escalated as the budget process has been finalised. Over the coming months, as the full extent of the COVID-19 pandemic becomes clearer, Council will undertake a major reforecast of the year and may release a revised budget later in the year.

In preparing the Budget 2020-2021, a number of external influences have been taken into consideration because they are likely to impact significantly on the services delivered by Council in the Budget period. These include:

- The average rate increase will rise by 2.0% in 2020/21 under the *Fair Go Rates System*.
- An expected 30.3% increase in the State Government landfill levy has been assumed in the Budget effective from 1 January 2021. The landfill levy is charged by the state government for every tonne of waste that goes to landfill, including kerbside waste collections, street cleaning, and non-recyclable waste collected at the Whitehorse Recycling and Waste Centre. The state landfill levy is expected to increase by \$20.00 from \$65.90 per tonne in 2019/20 to \$85.90 per tonne from 1 January 2021. This represents an 854% increase in the levy over the past 11 years from the \$9.00 charge in 2009/10.
- Cost shifting by other levels of government. Cost shifting occurs where local government provides a service to the community on behalf of the State or Federal Governments. Over time, the funds received by Council do not increase in line with real cost increases. Examples of services that are subject to cost shifting include school crossing supervision, library services and Home and Community Services.

- Continuing pressure on recycling and landfill costs as a result of the impact of China’s importation ban on recyclable materials, increasing demand and limitations of capacity of Victorian landfill sites.
- Significant increases in insurance premiums are expected in 2020/21 following the impact of bushfires and storms.
- The State Government Fire Services Property Levy will continue to be collected by Council on behalf of the state government under the *Fire Services Property Levy Act 2012*.
- Changing demographic as a result of an ageing and increasingly culturally diverse population resulting in the need for Council to develop facilities which are accessible and adaptable to inter-generational, diverse and multicultural community users.
- Community expectations for Council to be a leader in environmental sustainability by planning for the effects of climate change, education and awareness of the benefits of trees and natural bushland, and supporting the community in protecting and enhancing our natural assets and open spaces.
- Impact of market competition particularly in relation to other leisure facilities in the local region.
- Continuing decline in interest rates in the short to medium-term restricting Council’s ability to generate earnings on cash and investments.

5.3 Internal influences

As well as external influences, there are also a number of internal influences expected to have an impact which have been taken into consideration when setting the Budget for 2020/21. These include:

- The cost of maintaining Council’s infrastructure assets. This is to ensure that infrastructure assets are provided to support services that are appropriate, accessible, responsive and sustainable to the community.
- An increased sustainable level of funding allocated to the renewal of major community infrastructure and facilities.
- The current Enterprise Agreement allows for an annual increment in line with the 2020/21 rate cap.

5.4 Budget principles

The following budget principles were established to guide the 2020/21 budget process:

- Manage operational expenditure growth to within the rate cap to preserve and maintain operational flexibility and the current capital works program.
- Continued focus on business process improvement, innovation and cost saving initiatives so as to maintain and improve current service delivery standards, and Council’s financial sustainability.
- Priority be given to the renewal of existing community infrastructure.
- New budget initiatives require Council approval and a funding source or savings/improvement initiative.
- Additional capital items be considered in the context of the whole capital program and maintaining Council’s long term financial sustainability. Require a funding source or reprioritisation of current funded projects or savings/improvement initiative.
- Major community infrastructure projects require a Council approved business case that explicitly considers Council’s funding capacity and funding sourcing.
- Proceeds from general land sales are held in Council’s development reserve.

5.5 Long-Term Financial Plan

Council's long-term planning strategy is aimed at creating a sustainable fiscal environment to enable Council to continue to provide the community with high quality services and infrastructure into the medium and long-term. The financial plan is a continuation of Council's responsible financial program. It is a financial plan aimed at:

- Balancing the community's needs and ensuring that Council continues to be financially sustainable in the long-term
- Increasing Council's commitment to sustainable asset renewal and maintenance of the community's assets
- Maintaining a strong cash position for financial sustainability
- Achieving efficiencies through targeted savings and an ongoing commitment to contain costs
- Rate and fee increases that are both manageable and sustainable; and
- Providing a framework to deliver balanced budgets including sustainable annual underlying surpluses.

The assumptions underpinning the Plan are:

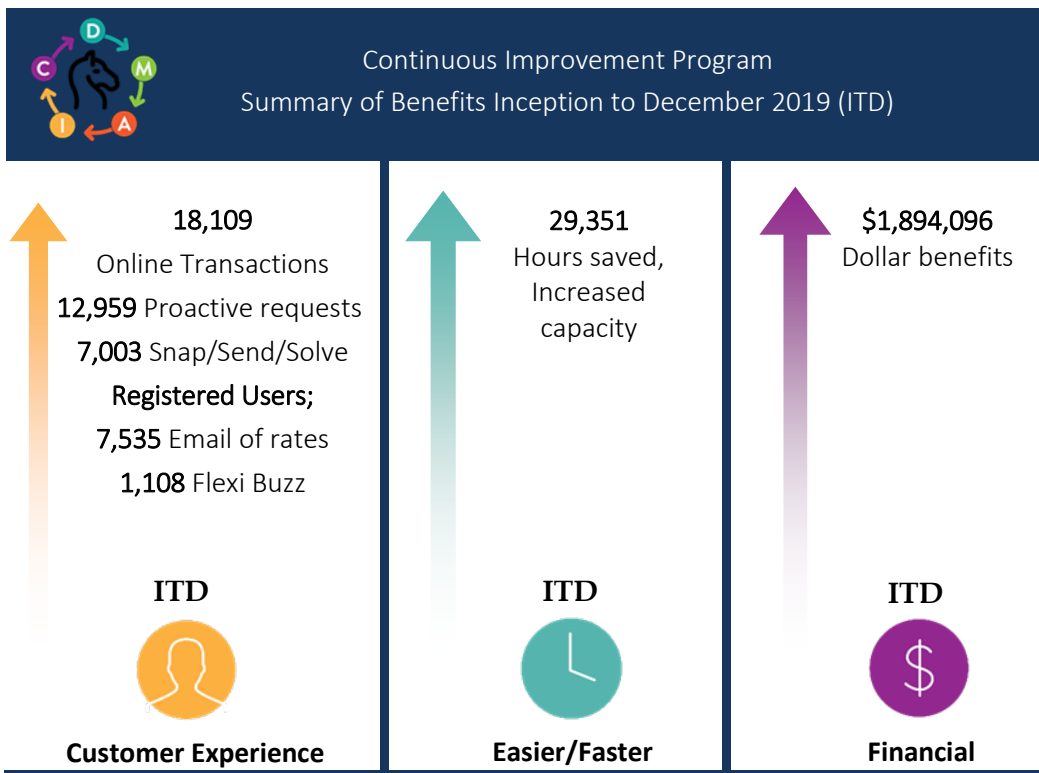
- A forward plan average rate increase of up to 2.5% per annum in line with predicted CPI increases, subject to future year rate caps as announced by the Minister for Local Government
- State and federal government grant funding increases of up to 1.75% per annum
- Fees and charges overall revenue increase by up to 2.5% per annum
- Maintaining the long-term viability and value of the Council's Development Reserve to provide a funding source for major infrastructure projects
- Interest on investments estimated between 1.0% - 2.0% per annum
- Increases based on forecast CPI have been allowed to cover annual EBA increases
- Materials and services cost increases of no more than 2.5% per annum based on estimated CPI increases; and
- A Capital Works Program of more than \$500 million over the next ten years, including a sustainable level of funding for the renewal and maintenance of the community's assets.

5.6 Continuous Improvement Program

Council’s Continuous Improvement Program aims to provide a consistent customised methodology to support an engaged organisational culture of continuous improvement with reportable benefits for our Community.

Council’s Continuous Improvement Program has been increasing its capacity and capability to support the diversity of services across Council through the customised training of 23 staff in becoming Whitehorse Improvement Champions, supporting opportunities for efficiency gains within our business and the services we deliver in a consistent framework. In 2020 and beyond, we plan to deliver ongoing business improvements embedded within business units with reportable benefits to our community.

Improvement projects implemented have resulted in positive benefits realised which have enhanced the customer experience, increased staff capacity to meet customer needs and achieved dollar benefits in excess of \$1.89 million since the commencement of the program.



Continuous Improvement Projects by Status 2019/20	
Projects in progress 19/20	24
Projects completed 19/20	9
Planned projects pending approval	19
Prior years’ completed projects being monitored and reporting benefits	24

Projects by status are outlined in the following table:

CONTINUOUS IMPROVEMENT PROJECTS STATUS	
Index:	
★	Improvement Champion
👤	Customer Experience
🕒	Easier/Faster
💰	Financial
24 PROJECTS IN PROGRESS 2019/20	
1.	Apply and Pay Online (Engineering/Environmental Services) ★ 👤 🕒 Digital
2.	Performance and Development Plans (PADP) ★ 🕒
3.	Refunds Accounts Payable 👤 🕒
4.	Merchant Fees – Black Belt Project 💰
5.	Childhood Immunisation Process Review ★ 👤 🕒
6.	Construction Permit Process Review ★ 👤
7.	Debt Collection for Rates Arrears ★ 🕒 💰
8.	Standardised pre start vehicle plant inspections ★ 🕒 💰
9.	Early Childhood Services WELS software program ★ 👤 🕒
10.	Asset Protection Process Review ★ 👤 🕒
11.	Engineering Vehicle Crossing Permits ★ 👤 🕒
12.	Programmed Works Process Review ★ 🕒
13.	Animal Registrations Online ★ 👤 🕒
14.	Paperless Payroll (Attendance Registers) Process ★ 🕒
15.	Down to Business Publication Process ★ 👤 🕒 💰
16.	Graphic Design Process Review ★ 🕒
17.	Postage Cost process review ★ 💰
18.	Procurement Vendor Process Review ★ 🕒
19.	Parking Optimisation Stage 2 – Black Belt Project ★ 👤 💰
20.	Intelligent Invoice Processing ★ 🕒 💰
21.	Utilities Invoices 🕒 💰
22.	Responsive Rates Email Project ★ 👤 🕒 Digital
23.	Shared Fencing ★ 👤 🕒
24.	Parkswide Arbour Daily Inspections
09 COMPLETED PROJECTS 2019/20 – BENEFITS REPORTED	
1.	Credit Cards 🕒 💰
2.	Annual Client Service Review WHACS ★ 👤 🕒
3.	Snap Send Solve Integration to Pathway - Stage 2 ★ 👤 🕒 Digital
4.	Parking Permits Online ★ 👤 🕒
5.	WHACS Consumer Service Intake Process ★ 👤 🕒
6.	Online Infringements ★ 👤
7.	Store Stock Inventory Process Review ★ 🕒
8.	Accounts Payable process 🕒 💰
9.	WHACS RAS Reporting ★ 🕒 💰
24 PRIOR YEARS' COMPLETED PROJECTS - MONITORED AND BENEFITS REPORTED	

6 | Analysis of Income Statement

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

6.1 Adjusted underlying result

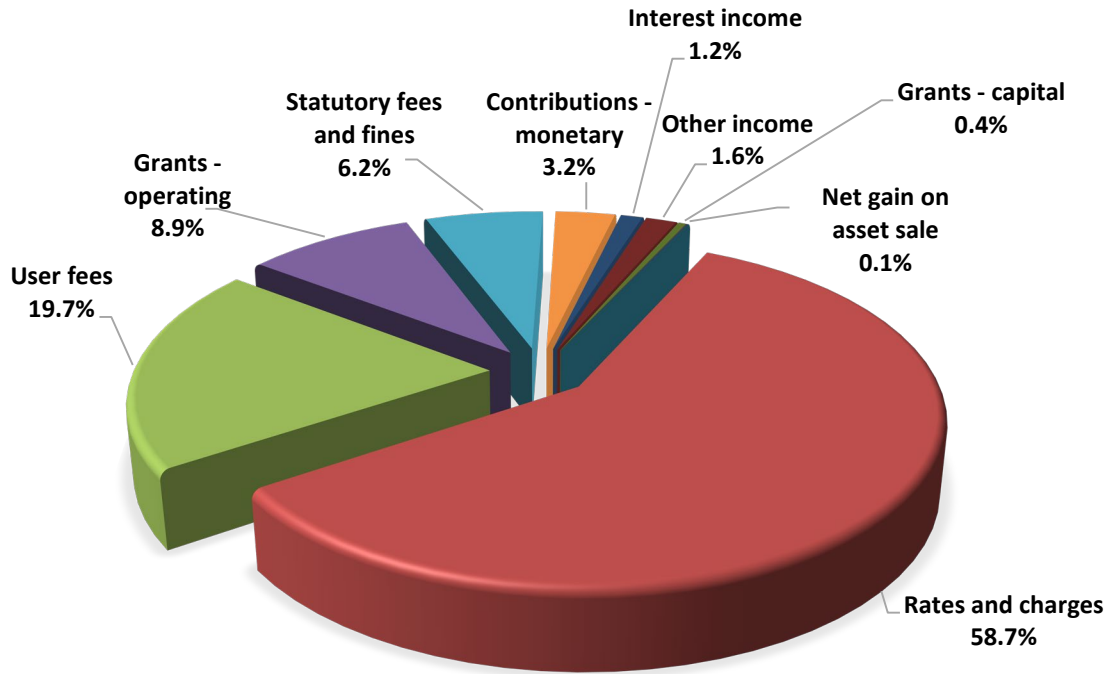
	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Total income	208,352	210,714	2,362	1.1%
Total expenses	182,618	190,960	8,342	4.6%
Surplus/(deficit) for the year	25,734	19,754	(5,980)	(23.2%)
Grants - capital (non-recurrent)	1,013	0	(1,013)	(100.0%)
Contributions - capital	405	670	265	65.4%
Contributions - non-monetary	160	0	(160)	(100.0%)
Adjusted underlying surplus / (deficit)	24,156	19,084	(5,072)	(21.0%)

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

The adjusted underlying result for the 2020/21 year is a surplus of \$19.08 million, which is \$5.07 million lower than the 2019/20 forecast. The surplus before capital items provides essential funding for capital works including the renewal and redevelopment of major community facilities.

6.2 Total income

	Reference	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Rates and charges	6.2.1	119,859	123,699	3,840	3.2%
Statutory fees and fines	6.2.2	10,436	13,147	2,711	26.0%
User fees	6.2.3	40,052	41,569	1,517	3.8%
Grants - Operating	6.2.4	21,542	18,761	(2,781)	(12.9%)
Grants - Capital	6.2.4	1,684	858	(826)	(49.0%)
Contributions - monetary	6.2.5	6,345	6,670	325	5.1%
Contributions - non-monetary	6.2.5	160	0	(160)	(100.0%)
Interest income	6.2.6	4,257	2,447	(1,810)	(42.5%)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	6.2.7	155	126	(29)	(18.7%)
Other income	6.2.8	3,862	3,437	(425)	(11.0%)
Total income		208,352	210,714	2,362	1.1%



6.2.1 Rates and charges

Rates and charges are required by the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* to be disclosed in Council’s annual budget.

Rates and charges are an important source of revenue, accounting for 58.7% of the total revenue received by Council annually. In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21, the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council’s average rates and charges.

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

In order to achieve Council’s strategic objectives including maintaining service levels and continuing a strong capital expenditure program focusing on the renewal of community infrastructure and facilities, the average general rate will increase by 2.0% in 2020/21. Total rate income for 2020/21 is budgeted to be \$123.70 million and includes \$122.55 million raised from general rates, \$0.95 million generated from supplementary rate income expected from new property developments and \$0.20 million interest on overdue rates.

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

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
General rates*	118,589	122,546	3,957	3.3%
Supplementary rates and rate adjustments	1,125	950	(175)	(15.6%)
Interest on rates and charges	145	203	58	40.0%
Total rates and charges	119,859	123,699	3,840	3.2%

* General rates includes recreational rates and 2020/21 budget includes annualised prior year supplementary rates.

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

Type or class of land	2019/20 cents/\$CIV	2020/21 cents/\$CIV	Change
General rate for rateable residential properties	0.166289	0.171365	3.1%
General rate for rateable commercial properties	0.166289	0.171365	3.1%
General rate for rateable industrial properties	0.166289	0.171365	3.1%
Rate concession for rateable recreational properties	0.045708	0.045569	(0.3%)

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

Type or class of land	2019/20 \$'000	2020/21 \$'000	Change \$'000	%
Residential	106,027	109,442	3,415	3.2%
Commercial	9,545	9,918	373	3.9%
Industrial	2,976	3,144	168	5.6%
Recreational	41	42	1	2.4%
Total amount to be raised by general rates	118,589	122,546	3,957	3.3%

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

Type or class of land	2019/20 \$'000	2020/21 Number	Change Number	%
Residential	69,103	70,178	1,075	1.6%
Commercial	3,633	3,724	91	2.5%
Industrial	1,572	1,602	30	1.9%
Cultural and Recreational	33	33	-	0.0%
Total number of assessments	74,341	75,537	1,196	1.6%

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

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

Type or class of land	2019/20 \$'000	2020/21 \$'000	Change \$'000	%
Residential	63,760,399	63,865,020	104,621	0.2%
Commercial	5,739,856	5,787,450	47,594	0.8%
Industrial	1,789,768	1,834,793	45,025	2.5%
Cultural and Recreational	89,939	92,014	2,075	2.3%
Total value of land	71,379,962	71,579,277	199,315	0.3%

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

	2019/20 \$'000	2020/21 \$'000	Change \$'000	%
<i>General rates*</i>	118,589	122,546	3,957	3.3%

* Total amount to be raised in the 2019/20 base above excludes \$1.61 million of annualised Supplementary Rates income expected to be raised during 2019/20. When annualised Supplementary Rates for 2019/20 are included in the base (per the legislated State Government rate cap formula), the total % change for 2020/21 is 2.0%.

6.2.1 (h) 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 (2020/21: estimated \$950,000, 2019/20: \$1,125,000 (annualised \$1,609,503)).
- The variation of returned levels of value (e.g. valuation objections and appeals).
- Changes of use of land such that rateable land becomes non-rateable land and vice versa

6.2.1 (i) Rating structure

Having reviewed the various valuation bases for determining the property value component of rates, Council made a decision in 1997/98 to apply a Capital Improved Value (CIV) system on the grounds that it provides the most equitable distribution of rates across the municipality. CIV refers to the total market value of the property including land, buildings and other improvements and is relatively easy to understand for ratepayers.

The existing rating structure comprises a general rate, and a rate concession for recreational land. Under the *Cultural and Recreational Lands Act 1963*, provision is made for a Council to levy the rate for recreational lands at “such amount as the municipal council thinks reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the benefit to the community derived from such recreational lands”. Council does not levy a municipal charge or a waste service charge.

Council has adopted a formal *Rating Strategy* that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used. This *Rating Strategy* is available on Council's website.

6.2.1 (j) Revaluation of properties

The Valuer-General Victoria is responsible for the conduct of annual property valuations for rating and tax purposes from 1 July 2018 following a change in the *Valuation of Land Act 1960*. Previously, Council was required to conduct a revaluation of all rateable assessments every two years. The revaluation is undertaken in accordance with the *2020 Valuations Best Practice Specifications Guidelines*.

While Council proposes an average rate increase that is in line with the 2.0% cap, the actual rate movement experienced by individual ratepayers may be different due to this being a property revaluation year. Rate increases are impacted by both the average rate increase (2.0%) and the property valuation movement of individual properties relative to the average across the municipality. If the valuation of a property decreased by less (or increased by more) than the average property value movement across the municipality, the rates for that property will increase by more than 2.0% cent while if the valuation of a property decreased by more than the average property value movement across the municipality, the rates for that property will increase by less than 2.0% (and may in fact reduce from the previous year). It is important to note that a revaluation does not provide Council with any additional rate revenue but can significantly realign how rates are distributed between ratepayers based on individual property valuations.

A revaluation of all properties within the municipality was carried out based on the property market as at 1 January 2020 and will apply from 1 July 2020 for the 2020/21 year. Overall, CIV property valuations across the municipal district have decreased by 1.1%. Of this change, on average residential properties have decreased by 1.2%, commercial properties have decreased by 0.8%, industrial properties have increased by 1.7% and cultural and recreational properties have increased by 2.3%.

In aggregate, average rates per assessment will increase by 2.0% compared to 2019/20 as per the rate cap set by the Minister for Local Government. This will be achieved by increasing the rate in the dollar by 3.1% to offset the average 1.1% decrease in property valuations across the municipal district following the general revaluation.

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

6.2.1 (k) Average valuation and average rate movements by category

The table below summarises the valuation changes between the 2019 and 2020 general revaluations by category. Overall, average property values have decreased by 1.1% and average rates will increase by 2.0%.

	Valuation Increase (Decrease)	Rates Increase (Decrease)
Total Average	(1.1%)	2.0%
Average residential	(1.2%)	1.9%
Average commercial	(0.8%)	2.2%
Average industrial	1.7%	4.8%
Average cultural and recreational	2.3%	2.0%

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

The table below summarises the valuation changes between the 2019 and 2020 general revaluations for residential properties by suburb, together with the rating changes between the 2019/20 and 2020/21 years based on a 2.0% average rate increase and the valuation movements listed.

Residential by Suburb	Valuation Increase (Decrease)	Rates Increase (Decrease)
Balwyn North	0.1%	3.1%
Blackburn	(2.2%)	0.8%
Blackburn North	0.5%	3.6%
Blackburn South	(1.0%)	2.0%
Box Hill	(1.6%)	1.4%
Box Hill North	(0.8%)	2.3%
Box Hill South	(1.6%)	1.4%
Burwood	0.2%	3.2%
Burwood East	(0.1%)	3.0%
Forest Hill	(1.6%)	1.4%
Mitcham	(1.1%)	2.0%
Mont Albert	(3.6%)	(0.7%)
Mont Albert North	(1.0%)	2.0%
Nunawading	(2.0%)	1.0%
Surrey Hills	(1.4%)	1.7%
Vermont	(0.5%)	2.5%
Vermont South	(0.9%)	2.1%
Average residential	(1.2%)	1.9%

* Note the valuation and rates income percentage movements detailed in the tables above differ slightly to those detailed in the preceding statutory disclosure tables. The movements above include supplementary valuations undertaken during 2019/20 in the base, whilst the valuation percentage movements detailed in the previous tables do not include supplementary valuations undertaken during 2019/20 in the base.

6.2.2 Statutory fees and fines

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Infringements	6,164	8,150	1,986	32.2%
Court recoveries	25	25	0	0.4%
Town planning	2,420	2,647	228	9.4%
Land information certificates	152	155	3	2.0%
Building services	1,025	1,499	474	46.2%
Permits	651	671	20	3.1%
Total statutory fees and fines	10,436	13,147	2,711	26.0%

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

Statutory fees and fines are budgeted to increase by 26.0% or \$2.71 million compared to 2019/20. This increase primarily reflects a \$1.99 million increase in infringement income, \$1.77 million of which relates to the planned roll out of additional electronic parking sensors across the municipality. A \$0.47 million increase in building services income, primarily relating to new pool and spa registration requirements, and a \$0.23 million increase in town planning income is also expected. A detailed listing of Council's fees and charges is included in Appendix A.

6.2.3 User fees

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Aged and health services	2,336	2,442	106	4.5%
Arts and culture	2,363	1,807	(556)	(23.5%)
Leisure centres and recreation	10,971	11,008	37	0.3%
Child care/ children's programs	2,933	3,242	310	10.6%
Parking	3,712	4,226	513	13.8%
Registrations and other permits	2,077	2,073	(4)	(0.2%)
Building services	81	73	(8)	(9.9%)
Waste management services	13,873	14,875	1,002	7.2%
Other fees and charges	1,707	1,824	117	6.9%
Total user fees	40,052	41,569	1,516	3.8%

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

User fees are projected to increase by 3.8% or \$1.52 million over the 2019/20 year. Significant variations in the 2020/21 budgeted fees and charges are as follows:

- \$1.00 million increase in waste management services primarily reflecting fee increases for the Recycling and Waste Centre and additional/larger garbage bins to recover the \$20.00 per tonne increase in the state government landfill levy cost effective from 1 January 2021
- \$0.51 million increase in parking income expected including a \$0.2 million increase for Harrow Street car park in the second year of operation

- \$0.31 million increase in child care income due to changes in utilisation and in the mix of user fees/subsidies,
- partly offset by a \$0.56 million reduction in arts and culture income due to the planned closure of the Whitehorse Centre in August 2020 for the major redevelopment.

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

6.2.4 Grants

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Grants were received in respect of:				
Summary of grants				
Commonwealth funded grants	19,193	16,197	(2,996)	(15.6%)
State funded grants	4,033	3,422	(611)	(15.1%)
Total grants received	23,226	19,619	(3,607)	(15.5%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Aged and disability services	6,837	6,874	38	0.6%
Family and children	4,112	4,281	168	4.1%
General home care	1,800	1,800	-	0.0%
Victoria Grants Commission	4,822	2,337	(2,484)	(51.5%)
Other	51	47	(5)	(8.8%)
Recurrent - State Government				
Aged and disability services	1,349	746	(603)	(44.7%)
Community safety	144	136	(8)	(5.8%)
Family and children	598	716	119	19.9%
Maternal and child health	1,129	1,149	19	1.7%
School crossing supervisors	654	654	-	0.0%
Other	30	21	(9)	(30.0%)
Total recurrent grants	21,526	18,761	(2,765)	(12.8%)
Non-recurrent - State Government				
Community safety	16	0	(16)	(100.0%)
Total non-recurrent grants	16	0	(16)	(100.0%)
Total operating grants	21,542	18,761	(2,781)	(12.9%)

Grants - operating

Operating grants and subsidies include all operating monies received from state and federal sources for the purposes of funding the delivery of Council's services to residents. Overall, the level of operating grants is estimated to decrease by 12.9% or \$2.78 million compared to 2019/20 primarily reflecting a \$2.48 million decrease in Victoria Grants Commission funding, as shown in the table above. This is due to half of the 2020/21 funding allocation being distributed by the funding body early in May 2020 and resulting in only half a year's funding allocation expected during the 2020/21 year. Excluding this funding, operating grants are budgeted to decrease by 1.8% or \$0.30 million in 2020/21, which is primarily due to a \$0.60 million reduction in state government funding of aged and disability services.

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	671	858	187	27.9%
Total recurrent grants	671	858	187	27.9%
Non-recurrent - Commonwealth Government				
Buildings	900	0	(900)	(100.0%)
Non-recurrent - State Government				
Buildings	13	0	(13)	(100.0%)
Waste management	100	0	(100)	100.0%
Total non-recurrent grants	1,013	0	(1,013)	(100.0%)
Total capital grants	1,684	858	(826)	(49.0%)
Total Grants	23,226	19,619	(3,607)	(15.5%)

Grants - capital

Capital grants include all monies received from state and federal sources for the purposes of funding the Capital Works Program and receipt of this income is project dependant. Council expects to receive \$0.86 million of capital grants in 2020/21, which includes Roads to Recovery funding towards four road reconstruction projects. Refer to section 10.2 for further details of funding for 2020/21 capital works projects.

6.2.5 Contributions

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Monetary	6,345	6,670	325	5.1%
Non-monetary	160	0	(160)	(100.0%)
Total contributions	6,505	6,670	165	2.5%

Contributions - monetary

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2020/21 budget reflects \$6.00 million of contributions towards the development of public open space and a \$0.67 million special charge scheme for Linum-Laurel Boongarry Road reconstruction works which has been delayed.

Contributions – non-monetary

Contributions - non-monetary include donations of property and infrastructure assets, which are primarily received from developers. There are no non-monetary contributions confirmed for 2020/21.

6.2.6 Interest income

Interest income reflects interest earned on Council's cash investments. Interest income is budgeted to decrease by \$1.81 million or 42.5% compared to 2019/20, which is primarily attributed to a decline in interest rates available for investments.

6.2.7 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Proceeds from the sale of Council assets is budgeted to be \$1.26 million for 2020/21 and reflects the planned cyclical replacement of part of the plant and vehicle fleet (\$1.15 million) and sale of rights-of-way throughout the municipality (\$0.11 million). The written down value of assets sold is budgeted to be \$1.13 million.

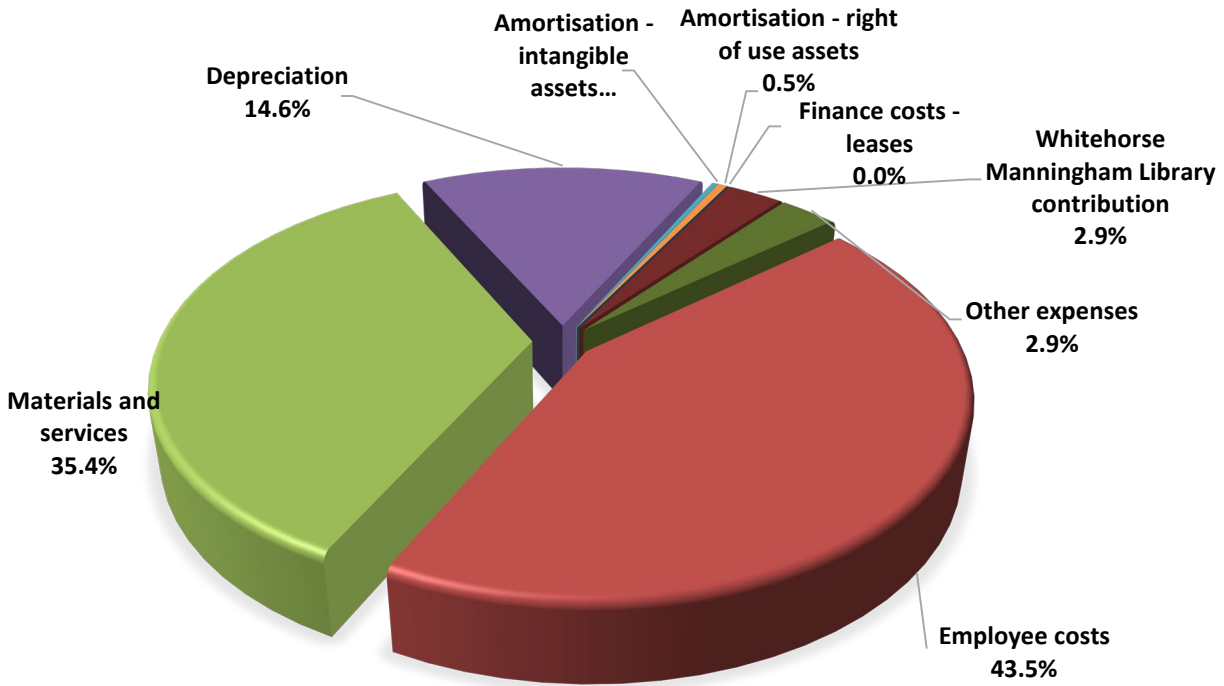
6.2.8 Other income

	Forecast	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Cost recovery income	559	591	32	5.7%
Recycling income	285	250	(35)	(12.3%)
Rent / leases	674	706	32	4.7%
Swim school income	1,044	850	(194)	(18.6%)
Other	1,300	1,040	(260)	(20.0%)
Total other income	3,862	3,437	(425)	(11.0%)

Other income includes swim school income, rent/leases, cost recoveries and other miscellaneous external income. Other income is budgeted to decrease by \$0.43 million or 11.0% in 2020/21 mainly reflecting some one-off income and WorkCover reimbursements received in 2019/20 and planned Pandemic support to be provided in 2020/21.

6.3 Total expenses

	Reference	Forecast	Budget	Change	
		2019/20	2020/21	\$'000	%
		\$'000	\$'000	\$'000	%
Employee costs	6.3.1	80,007	82,977	2,970	3.7%
Materials and services	6.3.2	65,862	67,538	1,676	2.5%
Depreciation	6.3.3	26,629	27,868	1,239	4.7%
Amortisation - intangible assets	6.3.3	469	569	100	21.3%
Amortisation - right of use assets	6.3.3	884	885	1	0.1%
Interest expense	6.3.4	101	0	(101)	(100.0%)
Finance costs - leases	6.3.5	36	19	(17)	(47.2%)
Contributions expense - Whitehorse Manningham Library	6.3.5	5,327	5,493	166	3.1%
Other expenses	6.3.5	3,303	5,611	2,308	69.9%
Total expenses		182,618	190,960	8,342	4.6%



6.3.1 Employee costs

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Wages and salaries	71,632	74,354	2,722	3.8%
Superannuation	5,731	5,934	203	3.5%
Fringe benefits tax	730	760	30	4.1%
Staff development	1,259	1,279	20	1.6%
WorkCover	656	651	(5)	(0.8%)
Total employee costs	80,007	82,977	2,971	3.7%

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation and WorkCover insurance as well as staff development and training costs.

Employee costs in total are budgeted to increase by \$2.97 million or 3.7% compared to 2019/20. This increase primarily reflects:

- \$1.77 million allowed for wage and salary increases including estimated Enterprise Agreement and banding increments,
- \$0.49 million for the implementation of Council approved initiatives in 2020/21 focused on implementation of new legislative or audit requirements, and
- \$0.47 million relating to five roles for the implementation of the Municipal Tree Study recommendations that are yet to be recruited, pending a final Ministerial decision on changes to the Significant Landscape Overlay.

6.3.2 Materials and services

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Arts and recreation contracts	3,334	3,308	(26)	(0.8%)
City Works contracts	3,949	4,053	105	2.6%
ParksWide contracts	4,671	5,206	535	11.5%
Waste collection contracts	13,740	14,534	794	5.8%
Recycling and Waste Centre contracts	5,568	6,169	601	10.8%
Other contract payments	5,079	5,691	612	12.1%
Council election	-	688	688	100.0%
Building maintenance	2,258	2,437	179	7.9%
General maintenance	1,517	1,435	(82)	(5.4%)
Utilities	4,104	4,145	41	1.0%
Office administration	3,262	3,282	20	0.6%
Information technology	3,107	3,315	208	6.7%
Insurance	1,362	1,541	179	13.2%
Legal expenses	2,242	1,590	(652)	(29.1%)
Consultants	335	386	51	15.2%
Materials and supplies	3,888	3,836	(52)	(1.3%)
Other services	7,447	5,922	(1,525)	(20.5%)
Total materials and services	65,862	67,538	1,676	2.5%

Materials and services expenditure is budgeted to increase by \$1.67 million or 2.5% compared to 2019/20. Significant variations in the 2020/21 budgeted materials and services are as follows:

- \$2.81 million net decrease relating to one-off Council approved strategic initiatives undertaken in the 2019/20 year, which are mainly represented in Other services and Legal expenses in the table above
- \$0.79 million increase in waste collection contracts and \$0.60 million increase for Recycling and Waste Centre contracts largely due to the anticipated \$20.00 per tonne increase in the state government landfill levy effective from 1 January 2021, which is included in the charge for all waste sent to landfill
- \$0.69 million increase to reflect 2020 Council election costs as advised by the Victorian Electoral Commission
- \$0.60 million increase in contract tree pruning based on the work scheduled for 2020/21
- \$0.60 million increase in parking services expenditure largely due to the planned roll out of additional electronic parking sensors across the municipality, and
- \$0.28 million for the implementation of new Council approved initiatives in 2020/21, focused on the implementation of new legislative and audit requirements.

6.3.3 Depreciation

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Property	7,757	8,206	449	5.8%
Plant & equipment	3,599	3,817	218	6.1%
Infrastructure	15,273	15,845	572	3.7%
Total depreciation	26,629	27,868	1,239	4.7%

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads and drains. Depreciation expense is budgeted to increase by \$1.24 million or 4.7% in 2020/21 mainly due to the completion of the Nunawading Community Hub redevelopment and pavilion redevelopments.

6.3.4 Amortisation – intangible assets

Amortisation – intangible assets relates to the usage of Council's intangible assets, primarily being software, and is budgeted to be \$0.57 million in 2020/21, \$0.10 million higher than the 2019/20 financial year.

6.3.5 Amortisation – right of use assets

Amortisation – right of use assets relates to the usage of leased assets that Council is deemed to have control of or a "right of use" under the new accounting standard *AASB 16 Leases*. Amortisation – right of use assets is budgeted to be \$0.89 million in 2020/21, consistent with the 2019/20 financial year

6.3.6 Interest expense

Interest expense relates to borrowings utilised as part of the funding strategy to construct the Aqualink Box Hill major redevelopment. Council repaid this loan in November 2019 and no new borrowings are planned for the 2020/21 financial year, resulting in a \$0.10 million decrease in interest expense.

6.3.7 Finance costs – leases

Finance costs – leases relates to the finance cost portion of lease or contract payments for leased assets in accordance with the new accounting standard *AASB 16 Leases* and is budgeted to be \$0.02 million in 2020/21.

6.3.8 Contributions expense – Whitehorse Manningham Regional Library Corporation

Council provides contributions towards the operational and capital costs of the jointly owned Whitehorse Manningham Regional Library Corporation. Council's contribution for 2020/21 is budgeted to total \$5.49 million.

6.3.9 Other expenses

	Forecast	Budget	Change	
	2019/20 \$'000	2020/21 \$'000	\$'000	%
Bad and doubtful debts	1,033	1,124	90	8.7%
Community grants	993	1,010	18	1.8%
Pandemic stimulus grants	0	2,175	2,175	100.0%
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	80	80	-	0.0%
Auditor's remuneration - Internal	90	92	2	2.1%
Councillor's allowances	418	448	30	7.3%
Operating lease rentals	179	187	9	4.8%
Fire services property levy	200	204	4	2.0%
Other expenses	310	290	(20)	(6.5%)
Total other expenses	3,303	5,611	2,308	69.9%

Other expenses include bad and doubtful debts, lease payments for equipment, audit fees, councillor allowances, community grants and other external miscellaneous expenditure. Other expenses are budgeted to increase by \$2.31 million or 69.9% in 2020/21 mainly reflecting \$2.18 million of grants planned under Council's Pandemic response stimulus package.

7 | Analysis of Balance Sheet

	Reference	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Assets					
Current assets					
Cash and cash equivalents		211,235	200,312	(10,923)	(5.2%)
Trade and other receivables		13,563	13,560	(3)	(0.0%)
Other current assets		1,215	1,215	-	0.0%
Total current assets	7.1	226,013	215,087	(10,926)	(4.8%)
Non-current assets					
Trade and other receivables		35	33	(2)	(5.7%)
Investments in associates		5,848	5,848	-	0.0%
Property, infrastructure, plant & equipment		3,395,369	3,427,327	31,958	0.9%
Right of use assets		1,415	1,415	-	0.0%
Intangible assets		829	829	-	0.0%
Total non-current assets	7.1	3,403,496	3,435,452	31,956	0.9%
Total assets		3,629,509	3,650,539	21,030	0.6%
Liabilities					
Current liabilities					
Trade and other payables		20,954	21,362	408	1.9%
Trust funds and deposits		11,238	11,457	219	1.9%
Provisions		17,235	17,819	584	3.4%
Interest-bearing loans and borrowings		47	47	-	0.0%
Lease liabilities		889	889	-	0.0%
Total current liabilities	7.2	50,363	51,574	1,211	2.4%
Non-current liabilities					
Provisions		1,631	1,696	65	4.0%
Lease liabilities		539	539	-	0.0%
Other liabilities		1,034	1,034	-	0.0%
Total non-current liabilities	7.2	3,204	3,269	65	2.0%
Total liabilities		53,567	54,843	1,276	2.4%
Net assets		3,575,942	3,595,696	19,754	(1.8%)
Equity					
Accumulated surplus		1,507,573	1,522,876	15,303	1.0%
Reserves		1,938,885	1,938,885	-	0.0%
Other reserves		129,484	133,935	4,451	3.4%
Total equity		3,575,942	3,595,696	19,754	0.6%

7.1 Current and non-current assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. These balances are projected to decrease by \$10.92 million during the year, primarily to help fund the planned Capital Works Program expenditure to redevelop community facilities including the Whitehorse Centre, Morack Golf Course and sporting pavilions and reflecting Council's Pandemic response hardship and stimulus packages.

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

7.2 Current and non-current liabilities

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

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

Interest-bearing loans and borrowings include finance leases held by Council.

Lease liabilities include operating leases and liabilities associated with assets that Council is deemed to have a right of use over in accordance with the new accounting standard *AASB16 Leases*.

Other liabilities reflects Council’s obligation for future landfill related costs for the Clayton landfill.

7.3 Working capital

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months, and are therefore not available for discretionary spending.

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000
Current assets	226,013	215,087	(10,926)
Current liabilities	50,363	51,574	1,211
Working capital	175,650	163,513	(12,137)
Restricted cash and investment current assets			
- Statutory reserves	44,648	47,209	2,561
Unrestricted working capital	131,002	116,304	(14,698)

In addition to the restricted cash shown above, Council also projects to hold \$86.73 million in discretionary reserves at 30 June 2020. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

7.4 Borrowings

Council currently holds no borrowings. During 2019/20 Council repaid a \$5.00 million loan which was used as a funding source for the major redevelopment of Aqualink Box Hill. There are no new borrowings planned for 2020/21.

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

	2019/20 \$	2020/21 \$
Amount borrowed as at 30 June of the prior year	5,000,000	-
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	(5,000,000)	-
Amount of borrowings as at 30 June	-	-

7.5 Leases by category

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

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000
Right-of-use assets		
Property	418	418
Plant and equipment	997	997
Total right-of-use assets	1,415	1,415
Lease liabilities		
Current lease Liabilities		
Property	127	127
Plant and equipment	762	762
Total current lease liabilities	889	889
Non-current lease liabilities		
Property	295	295
Plant and equipment	244	244
Total non-current lease liabilities	539	539
Total lease liabilities	1,428	1,428

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 2.0%.

7.6 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2020 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- Trade receivables collections will remain at similar levels to 2019/20.
- Other receivables will remain consistent with 2019/20 levels.
- Employee entitlements will increase according to Enterprise Bargaining Agreement obligations.
- No new borrowings planned for 2020/21.
- Lease liabilities will remain consistent with 2019/20 levels
- Total capital expenditure for 2020/21 to be \$61.53 million.
- Total of \$5.44 million to be transferred from reserves to accumulated surplus primarily reflecting internal funding of the Capital Works Program for the 2020/21 year.

8 | Analysis of Statement of Changes in Equity

1.1 Statement of Reserves

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Statutory				
Public open space reserve	44,648	47,209	2,561	5.7%
Total statutory reserves	44,648	47,209	2,561	5.7%
Discretionary				
Council development reserve	83,540	86,479	2,939	3.5%
Waste management reserve	1,173	73	(1,100)	(93.8%)
Energy fund reserve	123	174	51	41.5%
Total discretionary reserves	84,836	86,726	1,890	2.2%
Total other reserves	129,484	133,935	4,451	3.4%

* Note that Discretionary Reserves are formally governed by Council resolution and are of a capital nature for the long-term benefit of the Whitehorse community.

Public Open Space Reserve

The Public Open Space Reserve must be used for land acquisition or capital works projects and should be directed by the *Whitehorse Open Space Strategy* in accordance with the requirements of Section 20 of the *Subdivision Act 1988*. In 2020/21, Council plans to transfer \$6.50 million funds into the Public Open Space Reserve, reflecting anticipated contributions and interest earnings for the year, and transfer \$3.94 million from the reserve to partly fund land acquisitions and capital works projects related to the development or improvement of public open space sites.

Development Reserve

The Development Reserve provides a funding source for selected capital works projects which are meaningful to a broad section of the community; consistent with Council provided services, and of a meaningful consequence and scale. In 2020/21, Council plans to transfer \$2.94 million into the Development Reserve to help build the Reserve up for funding of future years projects.

Waste Management Reserve

This reserve was established in 2013/14 as a result of the previous federal government's introduction of the carbon tax levy. The Reserve was established with funds which represented the difference between the initial carbon tax per tonne that was announced and the actual price charged by independent landfill operators during the past two years. Since the carbon tax levy was abolished, the Reserve has been used to rehabilitate landfill sites throughout the municipality, and a further \$1.10 million is planned to be used for this work in 2020/21.

Energy Fund Reserve

This reserve has been established in 2018/19 after the decision was made by Council to cease purchase of green power and undertake other sustainability measures to reduce Council's carbon footprint. It is intended to use the savings from this decision for reinvestment in achieving sustainability improvements in Whitehorse, and this will include a mix of capital works and operational initiatives. Council plans to transfer \$0.45 million into the reserve and use \$0.40 million of funds from the reserve for a mix of capital and operational improvements in 2020/21.

8.2 Equity

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

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

9 | Analysis of Cash Flow Statement

	Reference	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Cash flows from operating activities					
Rates and charges		119,859	123,699	3,840	3.2%
Statutory fees and fines		10,436	13,147	2,711	26.0%
User fees		40,052	41,569	1,517	3.8%
Grants - operating		21,542	18,761	(2,781)	(12.9%)
Grants - capital		1,684	858	(826)	100.0%
Contributions - monetary		6,345	6,670	325	5.1%
Interest received		4,257	2,447	(1,810)	(42.5%)
Trust funds and deposits taken		274	219	(55)	(20.1%)
Other receipts		3,862	3,437	(425)	(11.0%)
Employee costs		(79,124)	(82,328)	(3,204)	4.0%
Materials and services		(65,355)	(67,131)	(1,776)	2.7%
Other payments		(8,630)	(11,104)	(2,474)	28.7%
Net cash provided by/(used in) operating activities	9.1	55,202	50,244	(4,958)	(9.0%)
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment		(83,544)	(61,529)	22,015	(26.4%)
Proceeds from sale of property, infrastructure, plant and equipment		3,264	1,262	(2,002)	(61.3%)
Payments of loans and advances		4	4	-	0.0%
Net cash provided by/ (used in) investing activities	9.2	(80,276)	(60,263)	20,013	(24.9%)
Cash flows from financing activities					
Finance costs		(101)	-	101	(100.0%)
Repayment of borrowings		(5,000)	-	5,000	(100.0%)
Interest paid - lease liabilities		(36)	(19)	17	(47.2%)
Repayment of lease liabilities		(871)	(885)	(14)	1.6%
Net cash provided by/(used in) financing activities	9.3	(6,008)	(904)	5,104	(85.0%)
Net increase/(decrease) in cash & cash equivalents		(31,082)	(10,923)	20,159	(64.9%)
Cash and cash equivalents at the beginning of the financial year	9.4	242,317	211,235	(31,082)	(12.8%)
Cash and cash equivalents at the end of the financial year		211,235	200,312	(10,923)	(5.2%)

The significance of budgeting cash flows for Council is that it is a key factor in setting the level of rates and provides a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for the 2020/21 year. The analysis is based on three main categories of cash flows:

9.1 Operating activities

The \$3.84 million increase in rates and charges income reflects a 2.0% increase in the average general rate, \$0.95 million of supplementary rate income expected from new developments in 2020/21 and \$0.20 million interest on overdue rates, and is offset by increasing costs of service delivery and a reduction in monetary contributions and capital grants.

The net cash flows from operating activities does not equal the surplus for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Statement of Cash Flows. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast	Budget	Change	
	2019/20 \$'000	2020/21 \$'000	\$'000	%
Surplus/(deficit) for the year	25,734	19,754	(5,980)	(23.2%)
Depreciation	26,629	27,868	1,239	4.7%
Amortisation - intangible assets	469	569	100	21.3%
Amortisation - right of use assets	884	885	1	0.1%
Interest expense	101	-	(101)	(100.0%)
Finance costs - leases	36	19	(17)	(47.2%)
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	(155)	(126)	29	(18.7%)
Change in assets and liabilities	1,504	1,275	(229)	(15.2%)
Cash flows available from operating activities	55,202	50,244	(4,958)	(9.0%)

9.2 Investing activities

The decrease in net cash used in investing activities is primarily due to a \$22.02 million decrease in the Capital Works Program when compared to the 2019/20. This decrease mainly relates to the Nunawading Community Hub redevelopment in 2019/20. Significant projects included in the 2020/21 Capital Works Program include \$7.10 million to continue the Whitehorse Centre redevelopment, \$5.20 million for the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility, and \$6.07 million for pavilion redevelopments.

9.3 Financing activities

Council has budgeted for a \$5.10 million decrease in net cash used in financing activities for 2020/21. This is primarily due to repayment of a \$5.00 million loan in 2019/20 and no new borrowings planned for 2020/21.

9.4 Cash and cash equivalents at end of year

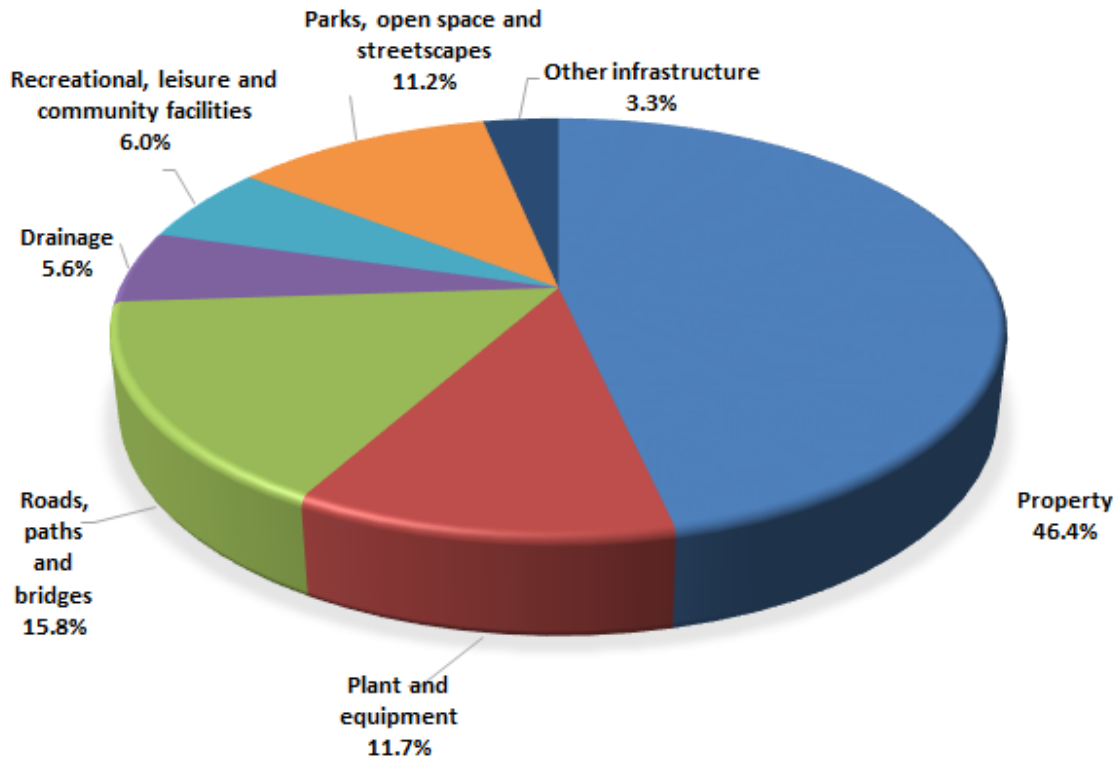
Overall, total cash and investments are forecast to decrease by \$10.92 million to \$200.31 million as at 30 June 2021.

10 | Analysis of Capital Works Statement

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source.

10.1 Capital works expenditure

	Reference	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	\$'000	%
Property					
Land		1,130	1,930	800	70.8%
Buildings		49,406	19,893	(29,513)	(59.7%)
Building improvements		6,133	6,751	618	10.1%
Total property	10.1.1	56,669	28,574	(28,095)	(49.6%)
Plant and equipment					
Plant, machinery and equipment		3,295	3,638	343	10.4%
Fixtures, fittings and furniture		650	1,298	648	99.7%
Computers and telecommunications		1,626	2,238	612	37.6%
Total plant and equipment	10.1.2	5,571	7,174	1,603	28.8%
Infrastructure					
Roads		5,055	6,061	1,006	19.9%
Bridges		1	100	99	9,900.0%
Footpaths and cycleways		3,072	3,592	520	16.9%
Drainage		1,954	3,435	1,481	75.8%
Recreational, leisure and community facilities		4,070	3,692	(378)	(9.3%)
Waste management		358	1,100	742	207.3%
Parks, open space and streetscapes		5,452	6,892	1,440	26.4%
Off street car parks		1,342	910	(432)	(32.2%)
Total infrastructure	10.1.3	21,304	25,782	4,478	21.0%
Total capital works expenditure		83,544	61,530	(22,014)	(26.4%)
Represented by:					
New asset expenditure		7,124	9,544	2,420	34.0%
Asset renewal expenditure		60,115	39,788	(20,327)	(33.8%)
Asset expansion expenditure		6,006	7,784	1,778	29.6%
Asset upgrade expenditure		10,299	4,414	(5,885)	(57.1%)
Total capital works expenditure		83,544	61,530	(22,014)	(26.4%)



10.1.1 Property

The property class comprises land, buildings and building improvements. For 2020/21, \$28.57 million is planned to be spent on improvements, including the following significant projects:

- \$7.10 million to continue the major redevelopment of the Whitehorse Centre
- \$6.07 million for sporting pavilions, including \$3.56 million for the redevelopment of Terrara Park Pavilion and \$2.51 million towards development of the new Sparks Reserve West Pavilion.
- \$5.20 million for the redevelopment of the Morack Golf Course Pavilion and Driving Range and construction of a new Mini Golf Facility
- \$1.93 million for strategic land acquisitions under the Open Space Strategy
- \$1.00 million for the Energy Procurement Contract for Council buildings
- \$0.90 million for the redevelopment of Strathdon House
- \$0.54 million for the design of Sportlink redevelopment
- \$0.34 million for the Blackburn Lake Visitors Centre renewal and courtyard

10.1.2 Plant and equipment

Plant and equipment comprises plant, machinery, equipment, fixtures, fittings, furniture, and computer and telecommunication assets. For the 2020/21 year, \$7.17 million is budgeted to be spent on plant and equipment, including \$3.50 million for the cyclical replacement of Council's plant and vehicle fleet, \$2.24 million for the upgrade and replacement of computers and telecommunication equipment and \$1.30 million for fixtures and furniture replacement.

10.1.3 Infrastructure

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes and off street car parks. The 2020/21 Capital Works Program includes \$25.78 million for the improvement of Whitehorse community infrastructure including the following significant projects:

\$14.10 million for roads, paths, bridges, car parks and drainage

- \$2.75 million drainage upgrade, rehabilitation and pit lid replacements
- \$2.70 million footpath renewal program
- \$2.50 million road resurfacing program and \$0.55 million to renew kerbs and channels
- \$1.69 million road reconstruction work in Sunnyside Avenue, Nunawading (\$0.46 million), Glendale Street, Surrey Hills (\$0.44 million), Saxton Street, Box Hill North (\$0.42 million) and Windsor Crescent, Surrey Hills (\$0.38 million)
- \$0.36 million Forest Hill Reserve car park upgrade

\$6.89 million for parks, open space and streetscapes

- \$2.66 million streetscape renewals including \$0.80 million for Brentford Square Shopping Centre, \$0.70 million for Britannia Mall, Mitcham, and \$0.40 million for the Blackburn Station Village masterplan implementation
- \$1.95 million playground renewal and upgrade program

\$3.69 million for recreational, leisure and community facilities

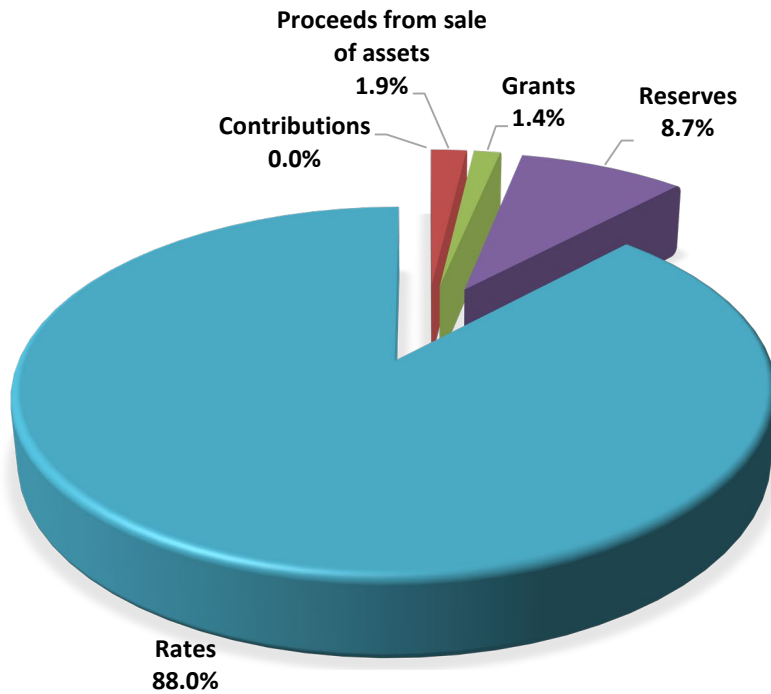
- \$0.73 million Sportsfield Ground Renewal Program
- \$0.62 million Sportsfield Floodlighting Renewal Program
- \$0.23 million Eley Park Sports Court

10.1.4 Asset renewal, asset upgrade, new assets and expansion

A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service level of the asset to its original capability. Expenditure on new assets will result in an additional burden for future operation, maintenance and capital renewal.

10.2 Funding Sources

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000
Grants	1,684	858	(826)
Contributions	405	-	(405)
Council cash			
- operations	72,704	54,158	(18,546)
- proceeds from sale of assets	3,150	1,150	(2,000)
- reserves	5,601	5,364	(237)
Total funding sources	83,544	61,530	(22,014)



10.2.1 Grants

Capital grants include funding received from state and federal sources for the purposes of funding the Capital Works Program. Council expects to receive \$0.86 million of federal funding from the Roads to Recovery program in 2020/21 for the following projects:

- \$0.27 million reconstruction Saxton Street, Box Hill North
- \$0.25 million reconstruction Sunnyside Avenue, Nunawading
- \$0.19 million reconstruction Windsor Crescent, Surrey Hills
- \$0.15 million reconstruction Glendale Street, Surrey Hills

10.2.2 Contributions

Capital contributions may include monies contributed by developers, community groups or residents towards specific capital works projects. There are no contributions expected relating to the 2020/2021 capital works program.

10.2.3 Council cash

Cash - operations

During the year, Council generates cash from its operating activities, which is used as a funding source for the Capital Works Program. It is forecast that \$54.16 million will be generated from operations to fund the 2020/21 Capital Works Program.

Cash - proceeds from sale of assets

Proceeds from sale of assets include plant and motor vehicle sales in accordance with Council's fleet renewal policy, and right of way sales.

Cash - reserves

Council has specific cash reserves, which it is currently using to fund its annual Capital Works Program. The reserves include monies set aside for specific purposes such as Public Open Space (POS). For 2020/21, \$3.94 million of POS contributions and \$1.42 million from discretionary reserves will be used to part fund qualifying capital works project.

10.3 Detailed list of capital work

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
Property													
Land													
2014-227	Open Space Strategy and Strategic Land Acquisition			1,930		1,930		1,930					1,930
Land Total				1,930		1,930		1,930					1,930
Buildings													
2014-113	Whitehorse Centre Redevelopment	1,420		1,065	4,616	7,101	7,101						7,101
2014-86	Terrara Park Pavilion Refurbishment	3,561				3,561	3,561						3,561
2016-346	Morack Golf Course Pavilion, Driving Range and Mini Golf Facility Construction	2,080	104	1,456	1,560	5,201	5,201						5,201
2016-350	Strathdon House - Wider community use redevelopment	270		630		900	700	200					900
2017-398	Sparks Reserve West Pavilion Redevelopment			2,510		2,510	2,510						2,510
2017-401	Yarran Dheran Reserve Information Centre Refurbishment	40	40			80	80						80
2019-535	Sportlink Multi Purpose Facility Redevelopment (Design)	54	54	108	324	540	540						540
Buildings Total		7,426	198	5,769	6,500	19,893	19,693	200					19,893
Building Improvements													
2014-126	WELS - Sand and Tanbark Renewal Program	25				25	25						25
2014-127	Pre School Refurbishment Program	250				250	250						250
2014-128	Electrical and Plumbing Renewal Program	200				200	200						200
2014-130	Essential Services Compliance Renewal Program	65				65	65						65
2014-132	Post Completion Building Works	25				25	25						25
2014-133	Hazardous Material Removal and Replacement Program	200				200	200						200
2014-135	Mechanical Plant Replacement Program	380				380	380						380
2014-136	WELS - Renewal and risk management program for outdoor structures	50				50	50						50
2014-146	Sustainable Water Initiatives Program			50		50	50						50
2014-148	Sustainable Energy Initiatives at Council Buildings Program			150		150	150						150
2014-68	Climate Change Risk Adaption Program	50	50			100	100						100
2014-69	Buildings and Facilities Cyclic Condition/ Data Assessment	100				100	100						100

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
2016-328	Box Hill Town Hall Renewal Provision	400				400	400						400
2016-335	Civic Centre Renewal Provision	207				207	207						207
2016-337	Private Buildings Renewal Provision	1,300				1,300	1,300						1,300
2017-353	Civic Centre - Airconditioning and Associated Plant Renewals	25	25			50	50						50
2017-355	Building Access Control Systems Program		150			150	150						150
2017-368	Blackburn Lake Visitors Centre Renewal and Courtyard Upgrade	238	102			340	340						340
2018-424	Energy Procurement Contract for Council buildings	860			140	1,000	677	323					1,000
2018-434	Council Master Key System - License and System Renewal (buildings)		200			200	200						200
2018-442	East Burwood Reserve South Pavilion Ramp Design and Feasibility Works			150		150	150						150
2018-449	Building Accessibility - Compliance Upgrades	50	50			100	100						100
2019-503	Forest Hill Reserve Pavilion - Canteen Improvement		27			27	27						27
2019-506	Nursery facility upgrade for Nursery Accreditation compliance		90	45	90	225	225						225
2019-526	Upgrade of Box Hill South Family Centre small playground	20				20	20						20
2019-532	Blackburn Library Communication Link Upgrade	25				25	25						25
2019-533	Buildings Refurbishment & Component Renewal Program	962				962	962						962
Building Improvements Total		5,432	694	395	230	6,751	6,428	323					6,751
Property Total		12,858	892	8,094	6,730	28,574	26,121	2,453					28,574
Plant, Machinery and Equipment													
Computers and Telecommunications													
2014-242	Finance and HR-Payroll Systems Replacement	400				400	400						400
2014-250	Geographic Information System - System upgrade		100			100	100						100
2014-251	Asset Management Strategy and Systems Projects	225				225	225						225
2014-252	Software Licenses - Purchase of additional computer software licenses for office-based applications				180	180	180						180
2014-254	End User Device Replacement Program	456				456	456						456
2014-258	IT Infrastructure Upgrades	183	183			365	365						365
2018-419	Mobile Device Replacement Program	155		17		172	172						172
2018-447	Computron Financial System Upgrade		100			100	100						100
2019-525	Paperless Payroll Environment		240			240	240						240
Computers and Telecommunications Total		1,418	623	17	180	2,238	2,238						2,238

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
Fixtures, Fittings and Furniture													
2014-205	Parking Meter Renewal Program	20				20	20						20
2014-214	Health and Family Service Facilities - Furniture replacement program	45				45	45						45
2014-220	Operations Centre Facility Renewal	75				75	75						75
2014-223	WELS - Furniture and Equipment Program	39				39	39						39
2014-226	Aqualink Nunawading - Equipment Replacement Program	90				90	90						90
2014-234	Public Art Program in Open Space			25		25	25						25
2014-249	Art Acquisition Program - Purchase of arts and craft items			30		30	30						30
2016-278	CCTV Renewal and Upgrades	13			38	50	50						50
2017-363	Aqualink Box Hill- plant renewal program	113				113	113						113
2017-366	Aqualink Nunawading - plant renewal program	650				650	650						650
2017-377	Aqualink Box Hill- Equipment Replacement Program	55	55			110	110						110
2019-539	Furniture & Equipment Program	51				51	51						51
Fixtures, Fittings and Furniture Total		1,151	55	55	38	1,298	1,298						1,298
Plant, Machinery and Equipment													
2014-259	Change Over of Passenger Vehicles Program	1,750				1,750	900		850				1,750
2014-264	Additional Light Fleet			55		55	55						55
2019-513	Whitehorse Recycling and Waste Centre - Bird Control			42	42	83	83						83
2019-536	Minor Plant Replacement Program	100				100	100						100
2019-537	Heavy Plant Replacement Program	1,650				1,650	1,350		300				1,650
Plant, Machinery and Equipment Total		3,500		97	42	3,638	2,488		1,150				3,638
Plant and Equipment Total		6,069	678	169	259	7,174	6,024		1,150				7,174
Infrastructure													
Bridges													
2014-14	Road Bridges Renewal Works Program	100				100	100						100
Bridges Total		100				100	100						100
Drainage													
2014-185	Development Contributions for Stormwater Drainage Policy			45		45	45						45
2014-61	Drainage Pit Lid Replacement Program	200				200	200						200
2014-62	Drainage Assets Field Survey	70				70	70						70
2014-63	Design for Future Drainage Works	80				80	80						80
2014-64	Reactive Minor Drainage Works	60				60	60						60
2014-66	Programmed Drainage Upgrades	200	200			400	400						400

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
2014-67	CCTV Investigations for reactive drainage works	30				30	30						30
2019-530	Drainage Rehabilitation Program (Pits)	746				746	746						746
2019-531	Drainage Rehabilitation Program (Pipes)	1,804				1,804	1,804						1,804
Drainage Total		3,190	200	45		3,435	3,435						3,435
Footpaths and Cycleways													
2014-180	Bicycle Facilities and Improvements Program			50		50	50						50
2014-35	Footbridge and Path Structure in Parks Renewal Program	375				375		375					375
2014-44	Footpath Renewal Program	2,700				2,700	2,700						2,700
2014-53	Pathways Renewal Program	140				140	140						140
2017-402	School Crossing Improvements Program			50		50	50						50
2018-426	EasyRide routes: Design and Construction		277			277	277						277
Footpaths and Cycleways Total		3,215	277	100		3,592	3,217	375					3,592
Off Street Car Parks													
2014-34	Minor Car Park Renewal Works	70				70	70						70
2016-285	Sealed Car Park Renewal Program	220				220	220						220
2017-388	Elgar Park Masterplan Implementation - South East Carpark Access Road Construction			260		260	260						260
2018-453	Forest Hill Reserve Car Park Upgrade		360			360	360						360
Off Street Car Parks Total		290	360	260		910	910						910
Parks, Open Space and Streetscapes													
2014-149	Park Furniture Renewal Program	535				535		535					535
2014-153	Park Lighting Renewal Program	180				180		180					180
2014-157	Outdoor Recreation Equipment Renewal Program	23				23	23						23
2014-169	General Parks Drainage Program	31				31	31						31
2014-170	Passive Parks Upgrade - Landscape upgrades and refurbishments	55				55		55					55
2014-177	Play Space Renewal Program - Cyclical replacement & upgrade of play spaces	1,755	195			1,950	1,950						1,950
2014-178	BBQ Renewal Program	45				45		45					45
2014-181	Indigenous Vegetation Planting in Parks Program	120				120		120					120
2014-262	Interpretive Structures and Parks Signage Program	12				12	12						12
2014-36	Streetscape - Woodhouse Grove/Elgar Road Shops	180				180	180						180
2014-46	Streetscape - Brentford Square Shopping Centre	800				800	800						800
2014-47	Streetscape - Caroline Crescent and Katrina Street Shops	200				200	200						200

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
2014-48	Streetscape - Blackburn Station Village Masterplan Implementation	400				400	400						400
2014-49	Streetscape - Box Hill Central Activities Area	212	53			265	265						265
2014-51	Streetscape Upgrades - Various high risk shopping centre locations	45	45			90	90						90
2014-52	Christmas Decorations on Main Roads	16				16	16						16
2014-55	Landscaping Upgrade Program (Street Intersections)		50			50	50						50
2014-59	Main and Local Roads - City wide tree planting program	201			99	300	300						300
2014-79	Parkland Path Upgrade - Storm proof works to unsealed paths in parks	64	21			85		85					85
2016-292	Streetscape - Cromwell Street and McIntyre Street Shops	20				20	20						20
2018-407	Play Space Component Renewal	50				50	50						50
2019-500	Dog Information Signs				60	60	60						60
2019-502	Hunters Knoll Drinking Fountain			20		20	20						20
2019-508	Lighting - Box Hill Gardens Basketball Court				33	33	33						33
2019-509	Halliday Park Landscape Enhancement Works				182	182		182					182
2019-510	Streetscape - Britannia Mall, Mitcham	700				700	700						700
2019-520	Box Hill Mall Lighting Renewal	400				400	400						400
2019-529	Compactor Bins Box Hill and Mitcham		90			90	90						90
2019-542	Sculpture & Monuments Renewal Program	18				18	18						18
2019-543	Natural Environments Renewal Program	15				15	15						15
2019-545	Sports Courts Renewal Program	211				211	211						211
2019-548	Retaining Walls Renewal Program	50				50	50						50
Parks, Open Space and Streetscapes Total		6,338	454	20	374	7,186	5,984	1,202					7,186
Recreational, Leisure and Community Facilities													
2014-105	Sportsfield Floodlighting Renewal Program	620				620	620						620
2014-150	Sportsfield Infrastructure Renewal Program	143				143	143						143
2014-151	Sportsfield Training Net Facility Renewal Program	397				397	397						397
2014-152	Sportsfield Irrigation Renewal Program	150				150	150						150
2014-183	Cricket Wicket Renewals - Replacement of cricket wickets at sports reserves.	102				102	102						102
2014-186	Sports Fields Safety Program	35				35	35						35
2014-200	Morack Golf Course - Improvements to greens, tees, paths and drains	70	70			140	140						140
2014-75	Sportsfield Lighting (Lamps and Light Fittings) Renewal Program	75				75	75						75

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
2014-84	Sportsfield Ground Renewal Program - One site per year	730				730	730						730
2017-361	Sportsfield Drainage Renewal Program	225				225	225						225
2017-364	Eley Park Sports Court				234	234		234					234
2018-433	New Shelter - Box Hill South Skate Park			60		60	60						60
2018-463	Additional lighting at Sparks Reserve			250		250	250						250
2018-465	Lighting at Bennettswood Reserve North Oval			50		50	50						50
2019-497	Aqualink Box Hill Outdoor pool shade structure				187	187	187						187
Recreational, Leisure and Community Facilities Total		2,547	70	360	421	3,398	3,164	234					3,398
Roads													
2014-27	Future Local Roads Reconstructions - Survey and design works	80				80	80						80
2014-28	Local Roads Rehabilitation - Annual cyclic resurfacing of local roads	2,500				2,500	2,500						2,500
2014-29	Minor Road Reconstruction Works - To address urgent requests for minor renewal works	65				65	65						65
2014-31	Safe Turning for Waste Trucks Program - Upgrade vehicle crossings in dead end streets	10	5			15	15						15
2014-32	Signage Renewal Program	60				60	60						60
2014-43	Landscaping at Traffic Management Devices		50			50	50						50
2014-56	Road Safety Improvements Program		150	100		250	250						250
2014-8	Kerb & Channel Renewal Program	550				550	550						550
2016-289	Reconstruction Glendale Street, Surrey Hills	440				440	290			150			440
2016-290	Reconstruction Saxton Street, Box Hill North	415				415	147			268			415
2016-291	Reconstruction Windsor Crescent, Surrey Hills	375				375	188			187			375
2018-429	Lighting upgrade for major roads		805			805	805						805
2019-512	Sunnyside Avenue, Nunawading Reconstruction	456				456	203			253			456
Roads Total		4,951	1,010	100		6,061	5,203			858			6,061
Waste Management													
2014-191	Landfill Aftercare Management Plan (Former Landfill Sites)	231	473	396		1,100		1,100					1,100
Waste Management Total		231	473	396		1,100		1,100					1,100
Infrastructure Total		20,862	2,844	1,281	795	25,782	22,013	2,911		858			25,782
Total		39,788	4,414	9,544	7,784	61,530	54,158	5,364	1,150	858			61,530

Appendix A - Fees and charges schedule

This appendix presents the fees and charges of a statutory and Non Statutory nature which will be charged in respect to various goods and services provided during the 2020/21 year.

A number of fees and charges are set by other levels of government regulation (statutory) and are not subject to discretionary change by Council. Statutory fees will be changed by Council when advised of a change by the relevant authorities.

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
INVESTMENT AND ECONOMIC DEVELOPMENT				
Business Seminars (General)	Non Statutory	Taxable	20.00	20.00
Business Seminars (Workshops)	Non Statutory	Taxable	30.00	30.00
Business Week Registrations (Lunches)	Non Statutory	Taxable	55.00	55.00
Business Week Registrations (Women in Business)	Non Statutory	Taxable	65.00	65.00
ENGINEERING SERVICES - TRANSPORT				
Parking Bay Occupation Daily Fee - (per non-metred parking bay)	Non Statutory	Taxable	7.70	8.00
Parking Bay Occupation- Administration Fee	Non Statutory	Taxable	90.00	92.00
Works Zone Application Fee (per non-metred parking bay) - 6 days per week for minimum 26 weeks	Non Statutory	Taxable	\$690 signage and administration + \$1,201.20 per parking bay	\$692 signage and administration + \$1,248.00 per parking bay
Works Zone Application Fee (per non-metred parking bay) - each additional week	Non Statutory	Taxable	46.20	48.00
Temporary Street Closure permits (full and partial closures excl street parties)	Statutory	GST Free	339.60	348.00
SUSTAINABILITY, WASTE AND RECYCLING				
80 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	No charge	No charge
120 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	50.00	56.00
240 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	266.00	294.00
Additional Garbage Bins (per 120 litre increase in capacity)	Non Statutory	GST Free	216.00	238.00
Bin change	Non Statutory	GST Free	80.00	N/A
Garden Green Waste Collection	Non Statutory	GST Free	65.00	67.00
Registration for Green Waste Collection	Non Statutory	GST Free	80.00	82.00
ENGINEERING SERVICES - ASSET APPROVAL				
After Hours Driveway Inspections	Non Statutory	GST Free	294.40	300.30
Asset Protection Permits - carports, pools, garages, restumping, internal renovations	Non Statutory	GST Free	300.00	350.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Asset Protection Permits - Demolitions only. House additions, Single Dwellings, Dual Occupancy or Multi-Unit Developments (excl. apartment buildings)	Non Statutory	GST Free	450.00	500.00
Asset Protection Permits - Multi-storey developments and developments requiring Construction Management Plan	Non Statutory	GST Free	600.00	700.00
Additional inspections for various permits	Non Statutory	Taxable	250.00	300.00
Build over Easements (statutory)	Statutory	GST Free	283.30	290.40
Flood Level Information (statutory)	Statutory	GST Free	283.30	290.40
Legal Points of Discharge (statutory)	Statutory	GST Free	141.10	144.70
Plan and subdivision checking fee (statutory)	Statutory	GST Free	3.25% of value of civil works for plan checking and supervision	3.25% of value of civil works for plan checking and supervision
Plan checking fee for 2 and 3 Lot developments with common property	Non Statutory	GST Free	211.80	216.04
Plan checking fee for 4 - 9 Lot developments with common property	Non Statutory	GST Free	528.70	539.27
Plan checking fee for 10+ developments with common property	Non Statutory	GST Free	791.20	807.02
Plan checking fee for apartment buildings	Non Statutory	GST Free	263.30	268.57
Plan checking fee for small commercial developments <500 m2 and single - 5 industrial/ factory/ warehouse developments	Non Statutory	GST Free	211.80	216.04
Plan checking fee for medium and large commercial developments >500 m 2 and 5+ industrial/ factory/ warehouse developments	Non Statutory	GST Free	422.40	430.85
Plan checking fee for outfall drains - single dwellings and any structures that require building permits	Non Statutory	GST Free	159.00	162.18
Construction of outfall drain in road reserve - Local Roads	Statutory	GST Free	339.60	348.00
Construction of outfall drain in road reserve - Collector & Link Roads or non-arterial State Road	Statutory	GST Free	622.80	638.30
Drainage (minor) works in road reserve - Local Roads	Statutory	GST Free	339.60	348.00
Drainage (minor) works in road reserve - Collector & Link Roads or non-arterial State Roads	Statutory	GST Free	622.80	638.30
Drainage works in easement - not extending to road reserve	Statutory	GST Free	339.60	348.00
Drainage works in easement - extending to road reserve - Local Roads	Statutory	GST Free	339.60	348.00
Drainage works in easement - extending to road reserve - Collector & Link Roads or non-arterial State Road	Statutory	GST Free	622.80	638.30
Service Connections and Service Authority - Minor works <8.5m2 - Local Collector & Link Roads	Statutory	GST Free	134.40	137.70
Service Connections and Service Authority - Major works >8.5m2 - Local Roads	Statutory	GST Free	339.60	348.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Service Connections and Service Authority - Major works >8.5m2 - Collector & Link Roads or non-arterial State Roads	Statutory	GST Free	622.80	638.30
Vehicle crossings or any other works that require permits - Local Roads	Statutory	GST Free	339.60	348.00
STATUTORY PLANNING				
PERMIT APPLICATION FEES				
CHANGE OF USE				
Class 1 - Use only	Statutory	GST Free	1,296.00	1,318.10
SINGLE DWELLING				
Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	195.10	199.90
Class 3 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,001 - \$100,000	Statutory	GST Free	614.10	629.40
Class 4 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$100,001 - \$500,000	Statutory	GST Free	1,257.10	1,288.50
Class 5 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$500,001 - \$1,000,000	Statutory	GST Free	1,358.30	1,392.10
Class 6 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$1,000,001 - \$2,000,000	Statutory	GST Free	1,459.40	1,495.80
VICSMART				
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less	Statutory	GST Free	195.10	199.90
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000	Statutory	GST Free	419.00	429.50
Class 9 - VicSmart application to subdivide or consolidate land	Statutory	GST Free	195.10	199.90
Class 10 - VicSmart applications other than class 7,8 or 9	Statutory	GST Free	195.10	199.90

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
<i>OTHER DEVELOPMENT</i>				
Class 11 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	1,119.90	1,147.80
Class 12 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,001 - \$1,000,000	Statutory	GST Free	1,510.00	1,547.60
Class 13 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$1,000,001 - \$5,000,000	Statutory	GST Free	3,330.70	3,413.70
Class 14 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$5,000,001 - \$15,000,000	Statutory	GST Free	8,489.40	8,700.90
Class 15 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$15,000,001 - \$50,000,000	Statutory	GST Free	25,034.60	25,658.30
Class 16 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$50,000,001 or more	Statutory	GST Free	56,268.30	57,670.10
Class 22 - A permit not otherwise provided for in the regulation	Statutory	GST Free	1,286.00	1,318.10
<i>SUBDIVISION</i>				
Class 17 - To subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	1,286.00	1,318.10
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	1,286.00	1,318.10
Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Statutory	GST Free	1,286.00	1,318.10
Class 20 - Subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	1,286.00	1,318.10
Class 21 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, create or remove a right of way, create,	Statutory	GST Free	1,286.00	1,318.10
<i>SECTION 72 AMENDMENT FEES</i>				
<i>CHANGE OF USE</i>				
S.72 Class 1 - An amendment for change of use or new use	Statutory	GST Free	1,286.00	1,318.10
S.72 Class 2 - An amendment resulting in change of permit condition(s) and/or description (other than single dwelling)	Statutory	GST Free	1,286.00	1,318.10

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
SINGLE DWELLING				
S.72 Class 3 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	195.10	199.90
S.72 Class 4 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic - \$10,001 - \$100,000	Statutory	GST Free	614.10	629.40
S.72 Class 5 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic - \$100,001 - \$500,000	Statutory	GST Free	1,257.10	1,288.50
S.72 Class 6 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic- \$500,001 - \$2,000,000	Statutory	GST Free	1,358.30	1,392.10
VICSMART				
S.72 Class 7 - An amendment to a VicSmart permit if the estimated cost of development is \$10,000 or less	Statutory	GST Free	195.10	199.90
S.72 Class 8 - An amendment to a VicSmart permit if the estimated cost of development is more than \$10,000	Statutory	GST Free	419.00	429.50
S.72 Class 9 - An amendment to a VicSmart permit to subdivide or consolidate land	Statutory	GST Free	195.10	199.90
S.72 Class 10 - An amendment to a VicSmart permit other than class 7,8 or 9	Statutory	GST Free	195.10	199.90
OTHER DEVELOPMENT				
S.72 Class 11 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	1,119.90	1,147.80
S.72 Class 12 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,001 - \$1,000,000	Statutory	GST Free	1,510.00	1,547.60
S.72 Class 13 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$1,000,001 or more	Statutory	GST Free	3,330.70	3,413.70
S.72 Class 19 - An amendment to a permit issued not otherwise provided for in the regulation	Statutory	GST Free	1,286.00	1,318.10

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
SUBDIVISION				
S.72 Class 14 - An amendment to a permit issued to subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	1,286.00	1,318.10
S.72 Class 15 - An amendment to a permit issued to subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	1,286.00	1,318.10
S.72 Class 16 - An amendment to a permit issued to effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Statutory	GST Free	1,286.00	1,318.10
S.72 Class 17 - An amendment to a permit issued to subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	1,286.00	1,318.10
S.72 Class 18 - An amendment to a permit issued to create, vary or remove a restriction within the meaning of the Subdivision Act 1988, create or remove a right of way,	Statutory	GST Free	1,286.00	1,318.10
SECONDARY CONSENT FEES				
All Secondary Consent (including consent under a S173 Agreement)	Non Statutory	Taxable	550.00	550.00
OTHER PLANNING FEES				
AMEND AN APPLICATION PRIOR TO DECISION				
Amend a current application for permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	594.50	594.50
Amend a current application to amend a permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	594.50	594.50
ADVERTISING FEES				
Additional letters	Non Statutory	GST Free	7.00	7.00
Advertising (includes up to 10 letters - additional letters \$7.00 each)	Non Statutory	GST Free	175.00	175.00
Advertising by applicant	Non Statutory	Taxable	175.00	175.00
ENDORSEMENT FEES				
Construction Management Plan	Non Statutory	GST Free	220.00	220.00
Condition 1 Plan - each additional review	Non Statutory	GST Free	150.00	150.00
SUBDIVISIONS				
Subdivision Certification and Statement of Compliance	Statutory	GST Free	171.00	174.80
Alter a Plan	Statutory	GST Free	109.00	111.10
Amendment of a Certified Plan	Statutory	GST Free	138.00	140.70
SECTION 173 AGREEMENTS				
Section 173 - amending or ending an agreement under Section 178A	Statutory	GST Free	648.00	659.00
Section 173 agreement - amendment or ending of agreement with Council consent	Statutory	GST Free	320.00	320.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
OTHER FEES				
Certificates of compliance (Under section 97N of the Planning and Environment Act (Regulation 10))	Statutory	GST Free	320.00	325.80
Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	Statutory	GST Free	320.00	325.80
Pre application advice	Non Statutory	GST Free	250.00	250.00
Advice regarding need for permit, planning scheme requirements or approval details	Non Statutory	Taxable	180.00	180.00
Provide a copy of planning permit and endorsed plans	Non Statutory	GST Free	200.00	200.00
Copying plans while planning permit application is on notice - Per sheet for A1 to A0	Non Statutory	GST Free	33.00	33.00
Electronic copy of planning permit and endorsed plans	Non Statutory	Taxable	150.00	150.00
Extension of time request for a planning permit	Non Statutory	GST Free	330.00	330.00
Retrospective planning fee	Non Statutory	GST Free	500.00	500.00
On site compliance checks	Non Statutory	GST Free	250.00	250.00
INFRINGEMENTS				
Planning infringement notice - corporation	Statutory	GST Free	1,620.00	1,620.00
Planning infringement notice - individual	Statutory	GST Free	810.00	810.00
STRATEGIC PLANNING				
Advice to Building Surveyors on Heritage Status of Buildings	Statutory	GST Free	83.10	86.80
To consider an amendment request: To refer and give notice of the amendment as required by the Act - To consider any submissions which do not seek to change the amendment - To (if applicable) abandon the amendment.	Statutory	GST Free	2,976.70	3,111.90
To consider submissions which seek to change the amendment: To refer submissions to a Panel - To prepare and make a submission to a Panel - To consider the Panel report - To (if applicable) abandon the amendment.	Statutory	GST Free	14,753.40	15,423.00
To adopt an amendment (In whole or part) - To submit the adopted amendment to the Minister (Paid before Council adopts the amendment)	Statutory	GST Free	469.60	490.90
BUILDING SERVICES				
RESIDENTIAL DEWELLING AND OUT BUILDINGS				
LODGEMENT FEES				
Council Building permit lodgement fees	Statutory	GST Free	118.00	N/A
State Building permit levy for a building greater than \$10,000	Statutory	GST Free	Cost x .00128	Cost x .00128

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
BUILDING PERMIT FEES				
Works estimated up to \$10,000 - Minor Building Works, Small front timber fences - Plus statutory lodgement fee	Non Statutory	Taxable	460.00	475.00
Works estimated between \$10,000 - \$25,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	1,100.00	1,135.00
Works estimated between \$25,000 - \$50,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	1,600.00	1,645.00
Works estimated between \$50,000 - \$100,000 - Plus levy cost x .0016	Non Statutory	Taxable	2,200.00	2,260.00
Works estimated between \$100,000 - \$200,000 - Plus levy cost x .0016	Non Statutory	Taxable	2,500.00	2,565.00
Works estimated between \$200,000 - \$400,000 - Plus levy cost x .0016	Non Statutory	Taxable	3,000.00	3,100.00
Works estimated over \$400,000+ Plus levy cost x .0016 & statutory lodgement fee - To be quoted by MBS	Non Statutory	Taxable	4,500.00	4,790.00
Multi-Unit Developments (per unit)	Non Statutory	Taxable	1,750.00	1,795.00
Garages/Carports, swimming pools. NB: Levy Payable if over 10K	Non Statutory	Taxable	849.00	870.00
Demolition- Reblocks, Decks, Pergolas. NB: Levy payable if works over \$10K	Non Statutory	Taxable	757.00	775.00
Change of class from 1a to 1b (residential to student accommodation) NOTE: Levy payable if works over \$10K	Non Statutory	Taxable	2,137.00	2,190.00
Change of use/combined allotment Statements	Non Statutory	Taxable	715.00	730.00
Owner Builder Special Charge - Fees can be discounted with MBS approval	Non Statutory	Taxable	300.00	315.00
Additional Mandatory inspections	Non Statutory	Taxable	180.00	185.00
COMMERCIAL BUILDINGS				
Value up to \$50,000 - (additional @ \$175 each)	Non Statutory	Taxable	Quotation	Quotation
\$50,000 - \$100,000 - (additional @ \$175 each)	Non Statutory	Taxable	Quotation	Quotation
\$100,000 - \$500,000 - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
\$500,000 - \$1,000,000 - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
over \$1,000,000 - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
Demolish - Commercial building	Non Statutory	Taxable	Quotation	Quotation
PERMIT APPLICATIONS OUTSIDE MUNICIPALITY				
Place of Public Entertainment - Occupancy Permit (where fee for entry events) to be quoted with MBS approval	Non Statutory	Taxable	Quotation	Quotation
PUBLIC ENTERTAINMENT PERMITS - TEMPORARY OCCUPANCY				
1 Structure	Non Statutory	Taxable	410.00	420.00
2-5 Structures - to be quoted on application	Non Statutory	Taxable	610.00	625.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
6-9 Structures - to be quoted on application	Non Statutory	Taxable	815.00	835.00
10 + Structures - to be quoted on application	Non Statutory	Taxable	1,160.00	1,190.00
Additional Inspections	Non Statutory	Taxable	180.00	185.00
Additional Fees - may be applicable - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
OTHER CHARGES				
Application for Council Report and Consent/Delegate Dispensations	Statutory	GST Free	268.00	290.40
Amended Plans/Building Permits	Non Statutory	Taxable	300.00	310.00
Hoarding Permits - Statutory fee	Statutory	GST Free	287.60	294.70
Hoarding Permit Land Lease fee - \$2 per m2 per day - min \$400 max \$800 per week & 25% additional levy for period of occupation without consent	Non Statutory	Taxable	Various	Various
Lapsed/Expired building permits	Non Statutory	Taxable	360.00	370.00
Special Inspection (house removals) and report/consultancy - To be quoted and invoiced - hourly rate	Non Statutory	Taxable	180.00	185.00
Building inspections for Private Building Surveyors	Non Statutory	Taxable	185.00	185.00
Solicitors Requests- Building Certificates - Per Reg. 51 (1)	Statutory	GST Free	53.00	47.20
Property Information - per Reg. 51(2)	Statutory	GST Free	53.00	47.20
Building Property Information Request (PIR) - for advice on Building Permits for sites	Non Statutory	Taxable	135.00	135.00
Copies of Plans & Other building approval documents - Electronic copy of plans and other building approval documents - Charge is per Building Permit	Non Statutory	Taxable	150.00	150.00
Copies of Plans & Other building approval documents - Paper \$200 – Charge is per Building Permit (For paper first 5 sheets - included, any additional A1-A0 \$32.50 each, A4-A3 \$32.50 full set)	Non Statutory	Taxable	200.00	200.00
Swimming Pool Recertification of existing - WITHIN MUNICIPALITY ONLY	Non Statutory	Taxable	270.00	385.00
Application to Retain Building works constructed without a Building Permit	Non Statutory	Taxable	675.00	N/A
Report only - Where a Report and Consent has not been issued	Non Statutory	Taxable	530.00	540.00
Report and Consent Advertising - Per Property Charge	Non Statutory	Taxable	N/A	70.00
Report and Consent - Amendment Fee	Non Statutory	Taxable	120.00	130.00
Fast Track Dispensation Response	Non Statutory	Taxable	40.00	N/A
Cancellation of building notice	Non Statutory	Taxable	600.00	N/A
Compliance certificate lodgement - Pool/spa	Statutory	GST Free	N/A	20.40
Non-compliance fee - Pool/spa	Statutory	GST Free	N/A	385.10
Initial registration and search - Pool/spa	Statutory	GST Free	N/A	79.00
Initial registration (new pool) - Pool/spa	Statutory	GST Free	N/A	31.80
CORPORATE INFORMATION				
Building Permits Externally Certified	Statutory	GST Free	118.90	121.90

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
COUNCIL PROPERTIES				
YVW Supplementary Valuation Data Fees	Non Statutory	GST Free	32.30	32.95
WATTS STREET CAR PARK				
Watts Street Parking Fees – Hourly Rate	Non Statutory	Taxable	3.20	3.20
Watts Street Parking Fees – Daily Rate	Non Statutory	Taxable	8.50	8.50
Watts Street Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	7.50	7.50
Watts Street Parking Fees - Validated Student Rate	Non Statutory	Taxable	7.50	N/A
Watts Street Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	3.00	3.00
Watts Street Parking Fees – Entry after 1pm	Non Statutory	Taxable	5.00	5.00
Watts Street Parking Fees – Overnight	Non Statutory	Taxable	17.00	17.00
Watts Street Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	155.00	165.00
Watts Street Parking Fees – Lost ticket	Non Statutory	Taxable	8.50	8.50
HARROW STREET CAR PARK				
Harrow Street Parking Fees – Hourly Rate	Non Statutory	Taxable	3.20	3.20
Harrow Street Parking Fees – Daily Rate	Non Statutory	Taxable	8.50	8.50
Harrow Street Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	7.50	7.50
Harrow Street Parking Fees - Validated Student Rate	Non Statutory	Taxable	7.50	N/A
Harrow Street Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	3.00	3.00
Harrow Street Parking Fees – Entry after 1pm	Non Statutory	Taxable	5.00	5.00
Harrow Street Parking Fees – Overnight	Non Statutory	Taxable	17.00	17.00
Harrow Street Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	155.00	165.00
Harrow Street Parking Fees – Lost ticket	Non Statutory	Taxable	8.50	8.50
RATING				
Land Information Certificates	Statutory	GST Free	26.30	27.00
Land Information Certificates - urgent	Non Statutory	GST Free	53.10	55.00
PARKING SERVICES				
Meter Money Collections- Hourly Rate	Non Statutory	Taxable	2.80	2.80
Meter Money Collections- Daily Rate	Non Statutory	Taxable	8.00	8.20
Parking Bay Hire - Metered Area - per day	Non Statutory	Taxable	28.00	35.00
Parking Bay Hire - Non Metered Area - per day	Non Statutory	Taxable	7.70	8.00
Parking Bay Hire Administration Fee	Non Statutory	Taxable	90.00	92.00
Parking Agreement Fees	Non Statutory	Taxable	780.00	795.00
Monthly Prepaid Parking Permits	Non Statutory	Taxable	155.00	160.00
Trader Parking Permits - Blackburn	Non Statutory	GST Free	310.00	315.00
Parking Permits - first permit (per dwelling)* Note - Pensioners receive first permit for free	Non Statutory	GST Free	12.80	14.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Parking Permits - second permit (per dwelling)*	Non Statutory	GST Free	62.00	60.00
Parking Permits - third permit (per dwelling)*	Non Statutory	GST Free	118.00	115.00
* Note. The maximum number of parking permits depends on the number of residential dwellings per lot.				
Residential Dwellings per Lot (incl. class 1A and 1B properties)	Maximum Number of Permits			
One dwelling per lot	Three			
Two or three dwellings per lot	Two per dwelling			
Four to fifteen dwellings per lot	One per dwelling			
More than fifteen dwellings per lot	Permits not available			
Parking Infringements - Category 1	Statutory	GST Free	83.00	83.00
Parking Infringements - Category 2	Statutory	GST Free	99.00	99.00
Parking Infringements - Category 3	Statutory	GST Free	165.00	165.00
ANIMAL MANAGEMENT				
Domestic Animals Infringements - Category 1	Statutory	GST Free	84.40	84.40
Domestic Animals Infringements - Category 2	Statutory	GST Free	165.00	165.00
Domestic Animals Infringements - Category 3	Statutory	GST Free	248.00	248.00
Domestic Animals Infringements - Category 4	Statutory	GST Free	330.00	330.00
Multiple Animal Permits - more than number allowed	Non Statutory	GST Free	108.00	110.00
Multiple Animal Permits - more than number allowed (Pensioners Rate)	Non Statutory	GST Free	50.00	51.00
1 – Cat Registration – Entire Cat	Non Statutory	GST Free	108.00	110.00
2 – Cat Registration – Reduced Fee	Non Statutory	GST Free	38.00	40.00
3 – Cat Registration – Pensioner - Entire Cat	Non Statutory	GST Free	54.00	55.00
4 – Cat Registration – Pensioner - Reduced Fee	Non Statutory	GST Free	11.00	12.00
D – Declared Breeds	Non Statutory	GST Free	290.00	300.00
G – Dog Registration – Guide Dog - Exempt	Non Statutory	GST Free	No charge	No charge
N – Dog Registration – Entire Dog	Non Statutory	GST Free	195.00	200.00
P - Dog Registration – Pensioner - Entire Dog	Non Statutory	GST Free	97.00	100.00
Q - Dog Registration – Reduced fee	Non Statutory	GST Free	60.00	62.00
Z - Dog Registration – Pensioner - Reduced fee	Non Statutory	GST Free	18.00	19.00
Animal Business Registration	Non Statutory	GST Free	260.00	270.00
Animal Pound Fees - Cats	Non Statutory	GST Free	40.00	42.00
Animal Pound Fees - Dogs	Non Statutory	GST Free	170.00	175.00
COMMUNITY LAWS				
Box Hill Mall Permits (per square metre)	Non Statutory	GST Free	540.00	550.00
Busking Permit	Non Statutory	GST Free	110.00	50.00
Real Estate Agent Advertising Permit	Non Statutory	GST Free	510.00	525.00
Skip Bins/ Hopper Permits	Non Statutory	GST Free	100.00	105.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Fire Hazard Clearance Charges	Non Statutory	GST Free	Cost recovery + \$200	Cost recovery + \$250
Impounded Aboard Release Fees	Non Statutory	GST Free	160.00	165.00
Impounded Vehicle Release Fee	Non Statutory	GST Free	500.00	510.00
Shopping Trolley Release Fees	Non Statutory	GST Free	75.00	78.00
Unightly Property Clearance Fees	Non Statutory	GST Free	Cost recovery + \$200	Cost recovery + \$250
TEMPORARY USE OF COUNCIL LAND PERMITS				
Aboard	Non Statutory	GST Free	150.00	155.00
Barriers/ Goods on Display/ Plants/ Tables, chairs & umbrellas	Non Statutory	GST Free	150.00	155.00
Combination of any 2 Categories	Non Statutory	GST Free	266.00	275.00
Combination of any 3 Categories	Non Statutory	GST Free	380.00	390.00
Combination of any 4 Categories	Non Statutory	GST Free	490.00	500.00
Combination of any 5 Categories	Non Statutory	GST Free	595.00	600.00
Local Law Infringement Notices-Local Law Category 1	Non Statutory	GST Free	292.00	300.00
Local Law Infringement Notices - Local Law Category 2	Non Statutory	GST Free	1,410.00	1,600.00
Local Law Infringement Notices - Local Law Category 3	Non Statutory	GST Free	560.00	570.00
Local Law Infringements - MFB (statutory)	Statutory	GST Free	1,650.00	1,650.00
COUNCIL ELECTIONS				
Election Non-Voter fines	Statutory	GST Free	N/A	TBC
GOVERNANCE				
Freedom of Information Inspection Fee	Statutory	GST Free	21.33	22.20
Freedom of Information Lodgement Fee	Statutory	GST Free	28.90	29.60
Freedom of Information Photocopy Fee	Statutory	GST Free	0.20	0.20
Freedom of Information Search Fee	Statutory	GST Free	21.33	22.20
WHITEHORSE HOME AND COMMUNITY SERVICES				
HOME SUPPORT SERVICES				
GENERAL HOME CARE				
Low Income Range	Non Statutory	GST Free	10.40	10.60
Medium Income Range	Non Statutory	GST Free	21.15	21.55
High Income Range	Non Statutory	GST Free	40.90	41.70
Home Care Package	Non Statutory	GST Free	49.30	50.30
Linkages	Non Statutory	GST Free	10.40	10.60
Mileage	Non Statutory	GST Free	0.90	0.90
PERSONAL CARE				
Low Income Range	Non Statutory	GST Free	6.45	6.60
Medium Income Range	Non Statutory	GST Free	10.65	10.85
High Income Range	Non Statutory	GST Free	40.90	41.70
Home Care Package	Non Statutory	GST Free	49.30	50.30

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Linkages	Non Statutory	GST Free	6.45	6.60
Mileage	Non Statutory	GST Free	0.90	0.90
RESPIRE CARE				
Low Income Range	Non Statutory	GST Free	6.65	6.80
Medium Income Range	Non Statutory	GST Free	10.85	11.05
High Income Range	Non Statutory	GST Free	40.90	41.70
Home Care Package	Non Statutory	GST Free	49.30	50.30
Linkages	Non Statutory	GST Free	6.65	6.80
Mileage	Non Statutory	GST Free	0.90	0.90
ALLIED HEALTH				
Low Income Range	Non Statutory	GST Free	12.00	12.50
Med Income Range	Non Statutory	GST Free	17.50	18.00
High Income Range	Non Statutory	GST Free	100.00	102.00
Linkages	Non Statutory	GST Free	12.00	12.50
ACTIVE LIVING				
SOCIAL SUPPORT GROUP				
Low Income Range	Non Statutory	GST Free	6.55	6.70
Medium Income Range	Non Statutory	GST Free	9.10	9.30
High Income Range	Non Statutory	GST Free	11.70	11.95
Linkages	Non Statutory	GST Free	6.55	6.70
CENTRE BASED SOCIAL SUPPORT				
Low Income Range - Home Care Package grandfather clients	Non Statutory	GST Free	30.75	31.35
Private HCP client	Non Statutory	GST Free	N/A	115.60
COMMUNITY BASED SOCIAL SUPPORT				
Low Income Range - Home Care Package internal and external	Non Statutory	GST Free	10.15	10.35
Private HCP client	Non Statutory	GST Free	N/A	94.40
HOME MAINTENANCE				
Low Income Range	Non Statutory	GST Free	17.05	17.40
Medium Income Range	Non Statutory	GST Free	23.30	23.75
High Income Range	Non Statutory	GST Free	62.25	63.50
Home Care Package	Non Statutory	GST Free	85.90	87.60
Linkages	Non Statutory	GST Free	17.05	17.40
Material Billings	Non Statutory	GST Free	Various	Various
FOOD SERVICES				
Centre based meals for Silver Grove and Carrington Dining rooms	Non Statutory	GST Free	9.10	9.55
Low Income Range	Non Statutory	GST Free	9.10	9.55
Medium Income Range	Non Statutory	GST Free	13.00	13.65
High Income Range	Non Statutory	GST Free	17.40	18.25
Home Care Package - full meal	Non Statutory	GST Free	20.60	21.65
Home Care Package - Main only	Non Statutory	GST Free	17.20	18.05
Home Care Package - No dessert	Non Statutory	GST Free	18.55	19.50

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Home Care Package - No juice	Non Statutory	GST Free	20.30	21.30
Home Care Package - No soup	Non Statutory	GST Free	19.80	20.80
Home Care Package - no dessert , no juice	Non Statutory	GST Free	18.25	19.15
Home Care Package - No juice, no soup	Non Statutory	GST Free	19.45	20.40
Home Care Packages - No soup, no dessert	Non Statutory	GST Free	N/A	18.50
Private HCP	Non Statutory	GST Free	N/A	26.25
Linkages	Non Statutory	GST Free	9.10	9.55
Cooking for one or two	Non Statutory	GST Free	4.40	4.60
HOME CARE PACKAGES				
Home Care Packages - Basic Daily Fee	Non Statutory	GST Free	Various	Various
Home Care Packages - Income Tested Care Fee	Non Statutory	GST Free	Income tested	Income tested
Home Care Packages - Service Charge	Non Statutory	GST Free	4.00	4.00
COMMUNITY TRANSPORT				
Low Income Range	Non Statutory	GST Free	3.60	3.65
Medium Income Range	Non Statutory	GST Free	5.95	6.05
High Income Range	Non Statutory	GST Free	8.30	8.45
Linkages	Non Statutory	GST Free	3.60	3.65
Social Support Group and Planned Activity Group	Non Statutory	GST Free	3.60	3.65
Home Care Package internal and external	Non Statutory	GST Free	8.30	8.45
Private HCP clients	Non Statutory	GST Free	N/A	14.50
ASSISTED TRANSPORT				
Low Income Range	Non Statutory	GST Free	6.55	6.70
Medium Income Range	Non Statutory	GST Free	10.65	10.85
High Income Range	Non Statutory	GST Free	37.80	38.55
Linkages	Non Statutory	GST Free	6.55	6.70
Home Care Package and private HCP	Non Statutory	GST Free	31.25	38.55
Mileage - Linkages clients	Non Statutory	GST Free	0.90	0.90
Mileage - CHSP and HACC clients	Non Statutory	GST Free	0.90	0.90
Mileage - HCP clients and private HCP clients	Non Statutory	GST Free	0.90	0.90
HEALTH AND FAMILY SERVICES				
FAMILY CENTRE MANAGEMENT				
Room Hire – Burgess Centre	Non Statutory	Taxable	25.60	26.00
Room Hire – Box Hill South	Non Statutory	Taxable	25.60	26.00
CHILDREN'S SERVICES CENTRES - BLACKBURN, LUCKNOW STREET, VERMONT SOUTH, WATTLE PARK				
Full Time per week	Non Statutory	GST Free	600.00	625.00
Part Time per day	Non Statutory	GST Free	128.00	133.00
Kindergarten Bond	Non Statutory	GST Free	300.00	300.00
Late fee	Non Statutory	Taxable	20.50	20.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
ENVIRONMENTAL HEALTH IMMUNISATIONS				
Chickenpox	Non Statutory	GST Free	67.00	63.00
Diphtheria, tetanus and Pertussis (Boostrix)	Non Statutory	GST Free	54.00	54.00
Measles, Mumps, Rubella	Non Statutory	GST Free	56.00	56.00
Meningococcal C Vaccine	Non Statutory	GST Free	104.00	0.00
Boostrix staff vaccine	Non Statutory	GST Free	54.00	54.00
Flu Vaccine (GST Free)	Non Statutory	GST Free	26.00	26.00
Hepatitis A	Non Statutory	GST Free	62.00	61.00
Hepatitis A and B - staff	Non Statutory	GST Free	79.00	77.00
Hepatitis B	Non Statutory	GST Free	32.00	33.00
ENVIRONMENTAL HEALTH OPERATIONS				
Prosecution Fines included as part of Fees and Charges - determined and imposed by the courts	Non Statutory	GST Free	Various	Various
Fines as a result of PINs being issued - vary depending on penalty units for specific offence and whether person or company involvement	Statutory	GST Free	Various	Various
Pre-Registration Application - New- Food Premises- Class 1 & 2	Non Statutory	GST Free	328.00	335.00
Pre-Registration Application - Alterations- Food Premises- Class 1 & 2	Non Statutory	GST Free	164.00	167.00
Pre-Registration Application - New- Food Premises- Class 3	Non Statutory	GST Free	246.00	251.00
Pre-Registration Application - Alterations- Food Premises- Class 3	Non Statutory	GST Free	164.00	167.00
Pre-Registration Application -New- PHW Act- Registered Premises	Non Statutory	GST Free	205.00	210.00
Pre-Registration Application - Alterations- PHW Act- Registered Premises	Non Statutory	GST Free	81.00	83.00
Application/Permit Approval – New- Septic Tank	Non Statutory	GST Free	390.00	398.00
Application/Permit Approval – Alterations - Septic Tank	Non Statutory	GST Free	219.00	224.00
Pre-Registration Application – Priority Service (Fee Doubled)	Non Statutory	GST Free	Various	Various
Food Act- New/ Renewal of registration- Class 1 & 2- Small	Non Statutory	GST Free	444.00	454.00
Food Act- New/ Renewal of registration- Class 1 & 2- Medium	Non Statutory	GST Free	607.00	620.00
Food Act- New/ Renewal of registration- Class 1 & 2- Large	Non Statutory	GST Free	930.00	950.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2	Non Statutory	GST Free	305.00	310.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2 (6 months)	Non Statutory	GST Free	153.00	156.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 1 & 2	Non Statutory	GST Free	153.00	156.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Food Act- Temporary Food Premises Registration- Community Group- Class 1 & 2	Non Statutory	GST Free	77.00	78.00
Food Act- New/ Renewal of registration- Class 3- Small	Non Statutory	GST Free	384.00	392.00
Food Act- New/ Renewal of registration- Class 3- Medium	Non Statutory	GST Free	497.00	508.00
Food Act- New/ Renewal of registration- Class 3- Large	Non Statutory	GST Free	734.00	750.00
Food Act- New/ Renewal of registration- Community Group- Class 3	Non Statutory	GST Free	247.00	252.00
Food Act- New/ Renewal of registration- Community Group- Class 3 (6 months)	Non Statutory	GST Free	124.00	126.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 3	Non Statutory	GST Free	123.00	126.00
Food Act- Temporary Food Premises Registration- Community Group- Class 3	Non Statutory	GST Free	61.00	63.00
Food Act- Renewal of registration- Class 1 & 2- Small- 1 Star	Non Statutory	GST Free	665.00	681.00
Food Act- Renewal of registration- Class 1 & 2- Small- 2 Star	Non Statutory	GST Free	577.00	590.00
Food Act- Renewal of registration- Class 1 & 2- Small- 5 Star	Non Statutory	GST Free	400.00	409.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 1 Star	Non Statutory	GST Free	911.00	930.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 2 Star	Non Statutory	GST Free	789.00	806.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 5 Star	Non Statutory	GST Free	547.00	558.00
Food Act- Renewal of registration- Class 1 & 2- Large - 1 Star	Non Statutory	GST Free	1,396.00	1,425.00
Food Act- Renewal of registration- Class 1 & 2- Large - 2 Star	Non Statutory	GST Free	1,209.00	1,235.00
Food Act- Renewal of registration- Class 1 & 2- Large - 5 Star	Non Statutory	GST Free	837.00	855.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 1 Star	Non Statutory	GST Free	456.00	465.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 2 Star	Non Statutory	GST Free	394.00	403.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 5 Star	Non Statutory	GST Free	274.00	279.00
Food Act- Transfer of registration- Class 1 & 2- small	Non Statutory	GST Free	222.00	227.00
Food Act- Transfer of registration- Class 1 & 2- Medium	Non Statutory	GST Free	304.00	310.00
Food Act- Transfer of registration- Class 1 & 2- Large	Non Statutory	GST Free	465.00	475.00
Food Act- Transfer of registration- Class 3- Small	Non Statutory	GST Free	192.00	196.00
Food Act- Transfer of registration- Class 3- Medium	Non Statutory	GST Free	248.00	254.00
Food Act- Transfer of registration- Class 3- Large	Non Statutory	GST Free	367.00	375.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Food Act- Transfer of registration- Community group- Class 1 & 2	Non Statutory	GST Free	152.00	155.00
Food Act- Transfer of registration- Community group- Class 3	Non Statutory	GST Free	124.00	126.00
PHW Act - New/ Renewal of registration- Accommodation 1-12 Persons	Non Statutory	GST Free	276.00	282.00
PHW Act - New/ Renewal of registration- Accommodation 13-40 Persons	Non Statutory	GST Free	413.00	422.00
PHW Act - New/ Renewal of registration- Accommodation 41+ Persons	Non Statutory	GST Free	546.00	558.00
PHW Act - New/Renewal of Registration - Aqua Facilities - Large	Non Statutory	GST Free	0.00	300.00
PHW Act - New/Renewal of Registration - Aqua Facilities - Small	Non Statutory	GST Free	0.00	200.00
PHW Act- New/ Renewal of Registration – Beauty Therapy	Non Statutory	GST Free	137.00	140.00
PHW Act- New/ Renewal of Registration – Colonic Irrigation	Non Statutory	GST Free	166.00	170.00
PHW Act- New/ Renewal of Registration – Hair and Beauty	Non Statutory	GST Free	137.00	140.00
PHW Act- New/ Renewal of Registration – Hair/ Beauty/ Skin Penetration	Non Statutory	GST Free	190.00	194.00
PHW Act- New/ Renewal of Registration – Hairdressing	Non Statutory	GST Free	151.00	154.00
PHW Act- New/ Renewal of Registration – Skin Penetration	Non Statutory	GST Free	166.00	170.00
PHW Act - Transfer of Registration- Accommodation 1- 12 Persons	Non Statutory	GST Free	138.00	141.00
PHW Act - Transfer of Registration- Accommodation 13- 40 Persons	Non Statutory	GST Free	207.00	211.00
PHW Act - Transfer of Registration- Accommodation 41+ Persons	Non Statutory	GST Free	273.00	279.00
PHW Act- Transfer of Registration – Beauty Therapy	Non Statutory	GST Free	69.00	70.00
PHW Act- Transfer of Registration – Colonic Irrigation	Non Statutory	GST Free	83.00	85.00
PHW Act- Transfer of Registration – Hair/ Beauty/ Skin Penetration	Non Statutory	GST Free	95.00	97.00
PHW Act- Transfer of Registration- Hair and Beauty	Non Statutory	GST Free	69.00	70.00
PHW Act- Transfer of Registration- Skin Penetration	Non Statutory	GST Free	83.00	85.00
Food Act – Presale Inspection & Report	Non Statutory	GST Free	274.00	280.00
Food Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	548.00	560.00
Food Act- Additional Follow Inspection- Performance	Non Statutory	GST Free	180.00	184.00
PHW Act – Presale Inspection & Report	Non Statutory	GST Free	247.00	252.00
PHW Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	495.00	504.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
ARTS AND CULTURAL SERVICES				
BOX HILL COMMUNITY ARTS CENTRE				
Course/Workshop Fees				
<i>Course fees vary depending on session and term lengths. Fees for 2020/21 reflect the maximum course charge that will apply for the financial year.</i>				
Adult Course Fees - Full Course - Ceramics	Non Statutory	Taxable	300.00	437.40
Adult Course Fees - Full Course - Craft	Non Statutory	Taxable	208.00	337.50
Adult Course Fees - Full Course - Performing Arts/Lifestyle	Non Statutory	Taxable	106.50	153.00
Adult Course Fees - Full Course - Visual Arts	Non Statutory	Taxable	224.00	337.50
Adult Course Fees - Workshops	Non Statutory	Taxable	Various	Various
Arty Party - Clay Wheel Work	Non Statutory	Taxable	235.00	265.00
Arty Party - Clay/Painting/Craft	Non Statutory	Taxable	327.00	355.00
Arty Party - Kindy Clay/Craft	Non Statutory	Taxable	181.00	265.00
Children's Course Fee - Ceramics	Non Statutory	Taxable	180.00	218.70
Children's Course Fee - Cooking	Non Statutory	Taxable	155.20	229.50
Children's Course Fee - Kindy	Non Statutory	Taxable	120.00	108.00
Children's Course Fee - Performing	Non Statutory	Taxable	150.80	153.00
Children's Course Fee - Special Event Programs	Non Statutory	Taxable	9.00	15.00
Children's Course Fee - Visual Arts	Non Statutory	Taxable	168.00	202.50
School Holiday Program - Ceramics/Vis Arts/Cooking/Craft	Non Statutory	Taxable	37.50	37.50
School Holiday Program - Craft	Non Statutory	Taxable	0.00	0.00
School Holiday Program - Full Day Program	Non Statutory	Taxable	75.00	77.40
School Holiday Program - Kindy Program	Non Statutory	Taxable	27.50	30.00
School Holiday Program - Performing Arts	Non Statutory	Taxable	27.50	22.00
School Holiday Program – Special Event Programs	Non Statutory	Taxable	9.00	10.00
Youth Course Fee - School Holiday -Clay Wheel/Vis Arts	Non Statutory	Taxable	45.00	37.50
Youth Course Fee - School Holiday -Wheel Work	Non Statutory	Taxable	0.00	0.00
Youth Course Fee - Term - Clay Wheel/Vis Arts	Non Statutory	Taxable	198.00	270.00
Youth Course Fee - Term - Special Event Programs	Non Statutory	Taxable	9.00	15.00
Ad Hoc Bookings - Ceramics	Non Statutory	Taxable	235.00	243.00
Ad Hoc Bookings - Recharge Program	Non Statutory	Taxable	529.00	600.00
Ad Hoc Bookings - School Program	Non Statutory	Taxable	1,165.00	1,200.00
Ad Hoc Bookings - Visual Arts	Non Statutory	Taxable	160.00	165.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Equipment Hire				
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	11.00	12.00
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	36.80	38.00
Equipment Hire - BBQ	Non Statutory	Taxable	36.80	38.00
Equipment Hire – Clay Type - LGH	Non Statutory	Taxable	21.50	22.00
Equipment Hire - Clay Type - TWE	Non Statutory	Taxable	25.50	N/A
Equipment Hire - Clay Type- Feeneys/BRT	Non Statutory	Taxable	25.50	26.00
Equipment Hire - Clay Type- White Raku	Non Statutory	Taxable	25.50	26.00
Equipment Hire - Clay Type- RGH	Non Statutory	Taxable	21.50	22.00
Equipment Hire - Gas Kiln Fire	Non Statutory	Taxable	105.00	N/A
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	6.50	6.70
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	114.50	117.00
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	0.30	0.35
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	1.50	1.55
Equipment Hire - Portable Microphone	Non Statutory	Taxable	36.80	38.00
Equipment Hire - Print Press	Non Statutory	Taxable	N/A	70.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	16.50	17.00
Equipment Hire -TV & Video	Non Statutory	Taxable	24.50	25.00
Venue Hire				
Lease - Tenant 1	Non Statutory	Taxable	2,713.60	2,585.00
BHCAC Shed	Non Statutory	Taxable	N/A	5.00
Drycraft East or West – Casual	Non Statutory	Taxable	63.20	64.50
Drycraft East or West – Regular	Non Statutory	Taxable	29.25	30.00
Drycraft East or West Party Function Rate	Non Statutory	Taxable	317.00	324.00
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	90.40	93.00
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	58.50	60.00
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	511.25	525.00
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	115.00	120.00
Exhibition Foyer Hire	Non Statutory	Taxable	400.00	410.00
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	61.35	63.00
Public liability - Exhibitors	Non Statutory	Taxable	38.85	40.00
Meeting Room – Casual	Non Statutory	Taxable	38.85	40.00
Meeting Room – Regular	Non Statutory	Taxable	30.70	32.00
The Arbour – Regular	Non Statutory	Taxable	51.10	53.00
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	77.70	80.00
The Arbour Casual Function/Corporate	Non Statutory	Taxable	95.10	97.00
The Arbour Party Function Rate	Non Statutory	Taxable	625.00	640.00
The Lounge/Kitchen – Casual	Non Statutory	Taxable	74.45	75.95
The Lounge/Kitchen – Regular	Non Statutory	Taxable	42.50	44.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	175.00	180.00
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	430.00	440.00
Wetcraft Studio – Casual	Non Statutory	Taxable	65.95	68.00
Wetcraft Studio – Regular	Non Statutory	Taxable	51.80	53.00
Other Fees				
Fees & Charges - Public Liability	Non Statutory	Taxable	15.00	15.00
Fees & Charges - Security Guard	Non Statutory	Taxable	60.00	72.00
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	2.90	3.00
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	6.00	6.50
EVENTS				
Major Event - Fast Food Stalls	Non Statutory	GST Free	300.00	310.00
Major Event - Sweets and Drinks Stalls	Non Statutory	GST Free	200.00	210.00
Global Fiesta - Fast Food Stalls	Non Statutory	GST Free	N/A	150.00
Global Fiesta - Sweets and Drinks Stalls	Non Statutory	GST Free	N/A	100.00
3 x 3m Marquee Hire	Non Statutory	Taxable	170.00	180.00
Chair Hire	Non Statutory	Taxable	6.40	6.50
Display Board Hire	Non Statutory	Taxable	N/A	40.00
Fire Extinguisher Hire - On event day	Non Statutory	Taxable	53.50	55.00
Fire Extinguisher Hire - Pre-ordered	Non Statutory	Taxable	37.00	38.00
Trestle Table Hire	Non Statutory	Taxable	13.00	17.00
HERITAGE				
Adult Group Booking Fees	Non Statutory	Taxable	6.00	6.50
Student Group Booking Fees	Non Statutory	Taxable	4.00	4.50
STRATHDON HOUSE				
Venue Hire				
Dining Room - per hour (commercial)	Non Statutory	Taxable	N/A	35.00
Dining Room - per hour (not for profit)	Non Statutory	Taxable	N/A	30.00
Garden Room - per hour (commercial)	Non Statutory	Taxable	N/A	50.00
Garden Room - per hour (not for profit)	Non Statutory	Taxable	N/A	45.00
Picnic Shelter (10am-12:30 or 1:30pm-4pm)	Non Statutory	Taxable	N/A	50.00
Packing Shed (10am-12:30 or 1:30pm-4pm)	Non Statutory	Taxable	N/A	75.00
Café site hire (per month)	Non Statutory	Taxable	N/A	250.00
Equipment Hire				
Data projector - 4 hours	Non Statutory	Taxable	N/A	50.00
Portable PA & Mic	Non Statutory	Taxable	N/A	50.00
Waste free party kit (25 people)	Non Statutory	Taxable	N/A	40.00
Waste free party games kit	Non Statutory	Taxable	N/A	50.00
Staff cost recovery				
Facility Attendant support - per hour (weekdays)	Non Statutory	Taxable	N/A	45.00
Facility Attendant - per hour (weekends/after hours)	Non Statutory	Taxable	N/A	90.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Cleaning Levy (per event)	Non Statutory	Taxable	N/A	180.00
Course Fees				
Course Fees	Non Statutory	Taxable	N/A	100.00
ART COLLECTION AND PROGRAMS				
Cards - Pack of 10 / Exhibition Card	Non Statutory	Taxable	5.00	5.00
Cards - Single	Non Statutory	Taxable	0.55	0.55
On the Sheeps Back Catalogue	Non Statutory	Taxable	10.00	10.00
Prelude to Heidelberg	Non Statutory	Taxable	20.00	20.00
Suburban Heartland Book - Hard	Non Statutory	Taxable	45.00	45.00
Suburban Heartland Book - Soft	Non Statutory	Taxable	30.00	30.00
Art Space Foyer Hire	Non Statutory	Taxable	500.00	500.00
Exhibition Hire	Non Statutory	Taxable	1,000.00	1,000.00
BOX HILL TOWN HALL				
			Effective 1 Jan to 31 Dec 2019	Effective 1 Jan to 31 Dec 2020
Booking Fee Function Rooms (Evening)	Non Statutory	Taxable	255.00	260.00
Booking Fee Function Rooms (Weekday)	Non Statutory	Taxable	145.00	148.00
Booking Fee Function Rooms (Weekend / Public Holiday)	Non Statutory	Taxable	460.00	470.00
Booking Fee Lower Hall	Non Statutory	Taxable	485.00	495.00
Booking Fee Lower Hall (Weekend)	Non Statutory	Taxable	920.00	935.00
Booking Fee Main Hall	Non Statutory	Taxable	485.00	495.00
Booking Fee Main Hall (Weekend)	Non Statutory	Taxable	920.00	935.00
Booking Fee Meeting Rooms (Anytime)	Non Statutory	Taxable	135.00	137.00
Hourly Rate Function Rooms (Evening / Weekend / Public Holiday)	Non Statutory	Taxable	130.00	132.00
Hourly Rate Function/Meeting Rooms (Weekdays only) and Small Meeting Rooms (Anytime)	Non Statutory	Taxable	51.00	52.00
Hourly Rate Lower Hall	Non Statutory	Taxable	265.00	270.00
Hourly Rate Main Hall	Non Statutory	Taxable	265.00	270.00
Hourly Rate Meeting Rooms (Evening / Weekend / Public Holiday)	Non Statutory	Taxable	118.00	120.00
Town Hall Exclusive Use	Non Statutory	Taxable	5,855.00	5,975.00
Catering	Non Statutory	Taxable	Various	Various
Crockery	Non Statutory	Taxable	6.50	6.50
Cups & Saucers	Non Statutory	Taxable	1.60	1.60
Cutlery	Non Statutory	Taxable	4.00	4.00
Data Projector per hire	Non Statutory	Taxable	190.00	190.00
Full Table Service	Non Statutory	Taxable	11.00	11.00
Hire per Glass	Non Statutory	Taxable	1.50	1.50
Hire Per Table Cloth	Non Statutory	Taxable	13.00	13.00
Table Skirting per Metre	Non Statutory	Taxable	13.00	N/A
Photo copying per copy	Non Statutory	Taxable	0.30	0.30
Kitchen Hourly Rate	Non Statutory	Taxable	41.00	42.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Set up Fee	Non Statutory	Taxable	115.00	120.00
Bar Staff Hourly Rate	Non Statutory	Taxable	46.00	47.00
Kitchen Staff Hourly Rate	Non Statutory	Taxable	46.00	47.00
MINOR HALLS				
			Effective 1 Jan to 31 Dec 2019	Effective 1 Jan to 31 Dec 2020
East Burwood Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	75.00	75.00
East Burwood Hall (Hourly Rate) - Community	Non Statutory	Taxable	50.00	51.00
Eley Park (Hourly Rate) - Commercial	Non Statutory	Taxable	75.00	75.00
Eley Park (Hourly Rate) - Community	Non Statutory	Taxable	50.00	51.00
Forest Hill Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	75.00	75.00
Forest Hill Hall (Hourly Rate) - Community	Non Statutory	Taxable	50.00	51.00
Horticultural Centre Hire (Hourly Rate) - Commercial	Non Statutory	Taxable	75.00	75.00
Horticultural Centre Hire (Hourly Rate) - Community	Non Statutory	Taxable	50.00	51.00
Key Replacements	Non Statutory	Taxable	31.00	32.00
North Blackburn Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	75.00	75.00
North Blackburn Hall (Hourly Rate) - Community	Non Statutory	Taxable	50.00	51.00
Rentoul Hall Rental (Hourly Rate) - Commercial	Non Statutory	Taxable	75.00	75.00
Rentoul Hall Rental (Hourly Rate) - Community	Non Statutory	Taxable	50.00	51.00
Senior Citizens Centre Room Hire	Non Statutory	Taxable	4.15	4.25
South Blackburn Hall (Hourly Rate)	Non Statutory	Taxable	50.00	51.00
Strabane Ave Chapel Rental (Hourly Rate)	Non Statutory	Taxable	50.00	51.00
WHITEHORSE CENTRE				
			Effective 1 Jan to 31 Dec 2019	Effective 1 Jan to 31 Dec 2020
THEATRE TICKET SALES				
Full - Main Theatre Show Price	Non Statutory	Taxable	90.00	92.00
Full - Midweek Theatre Show Price	Non Statutory	Taxable	20.00	20.00
4 Play Package - Full - maximum charge	Non Statutory	Taxable	210.00	215.00
5 Play Package - Full - maximum charge	Non Statutory	Taxable	230.00	235.00
6 Play Package - Full - maximum charge	Non Statutory	Taxable	280.00	286.00
Gold Package - Full - maximum charge	Non Statutory	Taxable	350.00	357.00
Group - Midweek Theatre Show Price	Non Statutory	Taxable	18.00	18.00
Concession - Main Theatre Show Price	Non Statutory	Taxable	85.00	87.00
4 Play Package - Concession - maximum charge	Non Statutory	Taxable	197.00	201.00
5 Play Package - Concession - maximum charge	Non Statutory	Taxable	225.00	230.00
6 Play Package - Concession - maximum charge	Non Statutory	Taxable	260.00	266.00
Gold Package - Concession - maximum charge	Non Statutory	Taxable	330.00	337.00
TICKET SALES COMMISSION				
Administration Fee	Non Statutory	Taxable	3.3% of value	3.3% of value

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Administration Fee - Not for Profit (Special)	Non Statutory	Taxable	2.0% of value	2.0% of value
Booking Fee per Ticket Print - Commercial	Non Statutory	Taxable	0.95	1.00
Booking Fee per Ticket Print - Not For Profit	Non Statutory	Taxable	0.75	0.80
Booking Fee per Ticket Sold - Not for Profit (Special)	Non Statutory	Taxable	1.40	1.45
Booking Fee per Ticket Sold - Commercial	Non Statutory	Taxable	5.00	5.10
Booking Fee per Ticket Sold - Not For Profit	Non Statutory	Taxable	2.00	2.10
Main Stage Season Fee per Ticket	Non Statutory	Taxable	3.50	3.60
Midweek Season fee per Ticket	Non Statutory	Taxable	1.70	1.75
ROOM HIRE				
Willis Room - Commercial - 4 Hours	Non Statutory	Taxable	385.00	393.00
Willis Room - Commercial - 9 Hours	Non Statutory	Taxable	598.00	610.00
Willis Room - Commercial - Day/Night	Non Statutory	Taxable	716.00	730.00
Willis Room - Not For Profit - 4 Hours	Non Statutory	Taxable	305.00	311.00
Willis Room - Not For Profit - 9 Hours	Non Statutory	Taxable	471.00	480.00
FUNCTION ROOM HIRE				
Commercial Full Room - 4 Hours	Non Statutory	Taxable	949.00	949.00
Commercial Full Room - 8 Hours	Non Statutory	Taxable	1,140.00	1,140.00
Commercial Full Room - Day/Night	Non Statutory	Taxable	1,333.00	1,333.00
Commercial Half Room - 4 Hours	Non Statutory	Taxable	563.00	563.00
Commercial Half Room - 8 Hours	Non Statutory	Taxable	756.00	756.00
Commercial Half Room - Day/Night	Non Statutory	Taxable	948.00	948.00
Commercial Theatre - 4 Hours	Non Statutory	Taxable	1,407.00	1,407.00
Commercial Theatre - 8 Hours	Non Statutory	Taxable	330.00	330.00
Commercial Theatre - Day/Night	Non Statutory	Taxable	368.00	368.00
Not For Profit Full Room - 4 Hours	Non Statutory	Taxable	756.00	756.00
Not For Profit Full Room - 8 Hours	Non Statutory	Taxable	911.00	911.00
Not For Profit Full Room - Day/Night	Non Statutory	Taxable	1,066.00	1,066.00
Not For Profit Half Room - 4 Hours	Non Statutory	Taxable	450.00	450.00
Not For Profit Half Room - 8 Hours	Non Statutory	Taxable	605.00	605.00
Not For Profit Half Room - Day/Night	Non Statutory	Taxable	756.00	756.00
Not For Profit Theatre - 4 hours	Non Statutory	Taxable	1,173.00	1,173.00
Not For Profit Theatre - 8 Hours	Non Statutory	Taxable	2,639.00	2,639.00
Not For Profit Theatre - Day/Night	Non Statutory	Taxable	293.00	293.00
PERFORMING ARTS HIRE				
Bump in/out & Rehearsal	Non Statutory	Taxable	173.00	173.00
Dressing Room - Soundshell	Non Statutory	Taxable	195.00	195.00
Dressing Room - Waratah - half room	Non Statutory	Taxable	321.00	321.00
Hold out Fee	Non Statutory	Taxable	273.00	273.00
Orchestral Rehearsal	Non Statutory	Taxable	184.00	184.00
Performing Arts - Commercial - 5 Hours - All other times	Non Statutory	Taxable	1,525.00	1,525.00
Performing Arts - Commercial - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	1,740.00	1,740.00
Performing Arts - Not For Profit - 5 Hours - All other times	Non Statutory	Taxable	1,145.00	1,145.00
Performing Arts - Not For Profit - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	1,375.00	1,375.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
STAFF RECOVERY				
Duty Officer	Non Statutory	Taxable	51.00	51.00
Missed Meal break - technician	Non Statutory	Taxable	38.00	38.00
Supervising technician - per hour (4 hr minimum)	Non Statutory	Taxable	51.00	51.00
Technician - Second Technician on duty	Non Statutory	Taxable	41.00	41.00
Usher per Hour - (4 hour minimum)	Non Statutory	Taxable	41.00	41.00
CATERING				
Bar Sales	Non Statutory	Taxable	Various	Various
Catering	Non Statutory	Taxable	Various	Various
EQUIPMENT HIRE				
Moving lights 4 x Coemar 300 spot - Day Hire	Non Statutory	Taxable	154.00	N/A
Piano Tuning	Non Statutory	Taxable	185.00	189.00
FILMING PERMITS				
COMMERCIAL STILL PHOTOGRAPHY				
First Day	Non Statutory	GST Free	310.00	315.00
Subsequent days to a full day	Non Statutory	GST Free	125.00	130.00
Half Day (4 hours)	Non Statutory	GST Free	185.00	190.00
MOTION PICTURE PHOTOGRAPHY				
First Day	Non Statutory	GST Free	620.00	635.00
Half Day (4 hours)	Non Statutory	GST Free	400.00	410.00
Subsequent days to a full day	Non Statutory	GST Free	150.00	155.00
Fremantle Media Regular Filming Block	Non Statutory	GST Free	200.00	220.00
Low Impact Filming	Non Statutory	GST Free	115.00	120.00
Unit Base on Council Land (Filming on private property)	Non Statutory	GST Free	200.00	210.00
RECREATION AND LEISURE				
ACTIVE COMMUNITIES				
			Effective 1 Jul to 31 Mar 2020	Effective 1 Jul to 31 Mar 2021
Finals – Sportsfield bookings	Non Statutory	Taxable	215.00	220.00
Turf Wicket maintenance	Non Statutory	Taxable	14,299.00	14,621.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	218.00	223.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	23.50	24.00
Lost Pavilion Keys	Non Statutory	Taxable	22.00	22.50
Gentle exercise activities in Open Space	Non Statutory	Taxable	109.00	111.00
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	215.00	220.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	435.00	445.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	325.00	332.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	215.00	220.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	172.00	176.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	152.00	155.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	129.00	132.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	172.00	176.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	152.00	155.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	129.00	132.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	14.00	14.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	11.00	11.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	8.00	8.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	6.00	6.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	4.00	4.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ AA	Non Statutory	Taxable	42.00	43.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ A	Non Statutory	Taxable	34.00	35.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ B	Non Statutory	Taxable	25.00	25.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ C	Non Statutory	Taxable	19.00	19.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ D	Non Statutory	Taxable	13.00	13.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ AA	Non Statutory	Taxable	28.00	29.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ A	Non Statutory	Taxable	22.00	22.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ B	Non Statutory	Taxable	17.00	17.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ C	Non Statutory	Taxable	13.00	13.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ D	Non Statutory	Taxable	8.00	8.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	2,168.00	2,217.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	1,731.00	1,770.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	1,300.00	1,329.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	973.00	995.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	649.00	664.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	6,496.00	6,642.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	5,196.00	5,313.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	3,897.00	3,985.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	2,923.00	2,989.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	1,948.00	1,992.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	4,329.00	4,426.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	3,461.00	3,539.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	2,598.00	2,656.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	1,946.00	1,990.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	1,301.00	1,330.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	380.00	389.00
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	325.00	332.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	271.00	277.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	217.00	222.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	1,518.00	1,552.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	1,301.00	1,330.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	1,084.00	1,108.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	864.00	883.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	1,137.00	1,163.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	973.00	995.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	812.00	830.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	649.00	664.00
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	3.30	3.40
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	49.00	50.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	54.00	55.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	49.00	50.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	54.00	55.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	135.50	139.00
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	153.00	156.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	135.50	139.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	153.00	156.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	27.00	28.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	31.00	32.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	27.00	28.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	31.00	32.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	244.00	249.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	276.00	282.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	244.00	249.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	276.00	282.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	22.00	23.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	27.00	28.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	20.00	20.00
			Effective 1 Apr to 30 Jun 2020	Effective 1 Apr to 30 Jun 2021
Finals – Sportsfield bookings	Non Statutory	Taxable	220.00	224.00
Turf Wicket maintenance	Non Statutory	Taxable	14,621.00	14,913.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	223.00	227.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	24.00	24.00
Lost Pavilion Keys	Non Statutory	Taxable	22.50	23.00
Gentle exercise activities in Open Space	Non Statutory	Taxable	111.00	113.00
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	220.00	224.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	445.00	454.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	332.00	339.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	220.00	224.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	176.00	180.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	155.00	158.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	132.00	135.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	176.00	180.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	155.00	158.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	132.00	135.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	14.00	14.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	11.00	11.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	8.00	8.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	6.00	6.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	4.00	4.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ AA	Non Statutory	Taxable	43.00	44.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ A	Non Statutory	Taxable	35.00	36.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ B	Non Statutory	Taxable	25.00	25.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ C	Non Statutory	Taxable	19.00	19.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ D	Non Statutory	Taxable	13.00	13.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ AA	Non Statutory	Taxable	29.00	30.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ A	Non Statutory	Taxable	22.00	22.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ B	Non Statutory	Taxable	17.00	17.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ C	Non Statutory	Taxable	13.00	13.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ D	Non Statutory	Taxable	8.00	8.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	2,217.00	2,261.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	1,770.00	1,805.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	1,329.00	1,356.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	995.00	1,015.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	664.00	677.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	6,642.00	6,775.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	5,313.00	5,419.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	3,985.00	4,065.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	2,989.00	3,049.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	1,992.00	2,032.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	4,426.00	4,515.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	3,539.00	3,610.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	2,656.00	2,709.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	1,990.00	2,030.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	1,330.00	1,357.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	389.00	397.00
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	332.00	339.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	277.00	283.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	222.00	226.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	1,552.00	1,583.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	1,330.00	1,357.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	1,108.00	1,130.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	883.00	901.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	1,163.00	1,186.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	995.00	1,015.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	830.00	847.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	664.00	677.00
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	3.40	3.40
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	50.00	51.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	55.00	56.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	50.00	51.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	55.00	56.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	139.00	142.00
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	156.00	159.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	139.00	142.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	156.00	159.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	28.00	29.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	32.00	33.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	28.00	29.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	32.00	33.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	249.00	254.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	282.00	288.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	249.00	254.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	282.00	288.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	23.00	23.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	28.00	29.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	20.00	20.00
NUNAWADING COMMUNITY CENTRE				
Stadium Hire (per hour) - Peak - After 5pm Weeknights, weekends and public holidays	Non Statutory	Taxable	45.00	46.00
Stadium Hire (per hour) - Non Peak - Up to 5pm weekdays	Non Statutory	Taxable	38.00	39.00
Stadium Hire (per hour) - Casual Badminton	Non Statutory	Taxable	16.00	16.00
Room Hire - Community (per hour)	Non Statutory	Taxable	28.00	29.00
Small Room Hire -Community (per hour)	Non Statutory	Taxable	14.00	14.50
NUNAWADING COMMUNITY HUB				
Room Hire - Art/Yoga				
Art Studio 2 - Community Rate	Non Statutory	Taxable	N/A	14.00
Art Studio 2 - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Art Studio 2 - Standard Rate	Non Statutory	Taxable	N/A	28.00
Art Studio 3 - Community Rate	Non Statutory	Taxable	N/A	11.50
Art Studio 3 - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Art Studio 3 - Standard Rate	Non Statutory	Taxable	N/A	23.00
Art/Music Room - Community Rate	Non Statutory	Taxable	N/A	26.75
Art/Music Room - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Art/Music Room - Standard Rate	Non Statutory	Taxable	N/A	53.50
Dance/Art Room - Community Rate	Non Statutory	Taxable	N/A	17.50
Dance/Art Room - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Dance/Art Room - Standard Rate	Non Statutory	Taxable	N/A	35.00
Dance/Yoga Room - Community Rate	Non Statutory	Taxable	N/A	41.00
Dance/Yoga Room - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Dance/Yoga Room - Standard Rate	Non Statutory	Taxable	N/A	82.00
Room Hire - Classrooms				
Classroom 1 - Community Rate	Non Statutory	Taxable	N/A	10.00
Classroom 1 - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Classroom 1 - Standard Rate	Non Statutory	Taxable	N/A	20.00
Classroom 2 - Community Rate	Non Statutory	Taxable	N/A	10.00
Classroom 2 - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Classroom 2 - Standard Rate	Non Statutory	Taxable	N/A	20.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Classroom Small - Community Rate	Non Statutory	Taxable	N/A	10.00
Classroom Small - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Classroom Small - Standard Rate	Non Statutory	Taxable	N/A	20.00
Room Hire - Meeting Rooms				
Meeting Room 1 - Community Rate	Non Statutory	Taxable	N/A	15.00
Meeting Room 1 - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Meeting Room 1 - Standard Rate	Non Statutory	Taxable	N/A	30.00
Meeting Room 2 - Community Rate	Non Statutory	Taxable	N/A	15.00
Meeting Room 2 - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Meeting Room 2 - Standard Rate	Non Statutory	Taxable	N/A	30.00
Meeting Room 3 - Community Rate	Non Statutory	Taxable	N/A	17.50
Meeting Room 3 - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Meeting Room 3 - Standard Rate	Non Statutory	Taxable	N/A	35.00
Small Meeting room 1 - Community Rate	Non Statutory	Taxable	N/A	7.50
Small Meeting room 1 - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Small Meeting room 1 - Standard Rate	Non Statutory	Taxable	N/A	15.00
Small Meeting room 2 - Community Rate	Non Statutory	Taxable	N/A	7.50
Small Meeting room 2 - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Small Meeting room 2 - Standard Rate	Non Statutory	Taxable	N/A	15.00
Room Hire - Other				
Hall - Community Rate	Non Statutory	Taxable	N/A	50.00
Hall - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Hall - Standard Rate	Non Statutory	Taxable	N/A	100.00
Hot Desk - Community Rate	Non Statutory	Taxable	N/A	6.00
Hot Desk - Seniors Rate	Non Statutory	Taxable	N/A	5.00
Hot Desk - Standard Rate	Non Statutory	Taxable	N/A	12.00
Kitchen - Community Rate	Non Statutory	Taxable	N/A	25.00
Kitchen - Seniors Rate	Non Statutory	Taxable	N/A	0.00
Kitchen - Standard Rate	Non Statutory	Taxable	N/A	50.00
Stadium Hire				
Badminton Court - Off Peak	Non Statutory	Taxable	N/A	16.00
Badminton Court - Peak	Non Statutory	Taxable	N/A	22.00
Casual Basketball Entry per person	Non Statutory	Taxable	N/A	5.50
Full Court - Off Peak	Non Statutory	Taxable	N/A	43.00
Full Court - Peak	Non Statutory	Taxable	N/A	58.00
Half Court - Off Peak	Non Statutory	Taxable	N/A	23.00
Half Court - Peak	Non Statutory	Taxable	N/A	31.00
SPORTLINK				
Merchandise	Non Statutory	Taxable	Various	Various
Casual Entry	Non Statutory	Taxable	5.40	5.50
Casual Entry - 1 Hour	Non Statutory	Taxable	3.20	N/A
Casual Entry - 10 visit pass	Non Statutory	Taxable	48.60	N/A
Badminton Social Competition	Non Statutory	Taxable	14.50	N/A
Badminton Term Program	Non Statutory	Taxable	14.50	15.00
Basketball Term Program	Non Statutory	Taxable	14.50	15.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Futsal Term Program	Non Statutory	Taxable	14.50	15.00
Holiday Sports Camps	Non Statutory	Taxable	8.40	8.42
Social Basketball Program	Non Statutory	Taxable	12.00	12.00
Table Tennis Term Program	Non Statutory	Taxable	14.50	15.00
Badminton Court - Off Peak	Non Statutory	Taxable	7.90	8.00
Badminton Court - Peak	Non Statutory	Taxable	10.00	11.00
Equipment Hire	Non Statutory	Taxable	3.50	3.50
Full Court - Off Peak	Non Statutory	Taxable	21.25	21.50
Full Court - Peak	Non Statutory	Taxable	28.50	29.00
Half Court - Off Peak	Non Statutory	Taxable	10.65	11.50
Half Court - Peak	Non Statutory	Taxable	14.25	15.50
Outdoor Court	Non Statutory	Taxable	7.50	7.75
Community Room - Commercial Rate	Non Statutory	Taxable	21.50	22.25
Community Room - Community Rate	Non Statutory	Taxable	14.50	15.00
Multi-Purpose Room - Commercial Rate	Non Statutory	Taxable	21.50	22.25
Multi-Purpose Room - Community Rate	Non Statutory	Taxable	14.50	15.00
Table Tennis - Off Peak	Non Statutory	Taxable	7.50	7.75
Table Tennis - Peak	Non Statutory	Taxable	9.40	9.75
MORACK GOLF COURSE				
Adult 18 holes - Weekdays	Non Statutory	Taxable	29.40	29.90
Adult 9 holes – Weekdays	Non Statutory	Taxable	22.00	22.40
Concession 18 holes – Weekdays	Non Statutory	Taxable	21.00	21.40
Concession 9 holes – Weekdays	Non Statutory	Taxable	15.70	16.00
Junior 18 holes – Weekdays	Non Statutory	Taxable	21.00	21.40
Junior 9 holes - Weekdays	Non Statutory	Taxable	15.70	16.00
Late Tee Off 18 holes – Weekdays	Non Statutory	Taxable	22.00	22.40
Late Tee Off 18 holes Concession – Weekdays	Non Statutory	Taxable	15.70	16.00
Late Tee Off 9 holes – Weekdays	Non Statutory	Taxable	15.70	16.00
Adult 18 hole – Weekend	Non Statutory	Taxable	33.00	33.60
Adult 9 hole – Weekend	Non Statutory	Taxable	24.90	25.40
Early Bird 9 Hole - Weekend	Non Statutory	Taxable	22.00	22.40
Junior 18 holes – Weekend	Non Statutory	Taxable	21.00	21.40
Junior 9 holes – Weekend	Non Statutory	Taxable	15.70	16.00
Late Tee Off 18 holes – Weekend	Non Statutory	Taxable	24.90	25.40
Late Tee Off 9 holes – Weekend	Non Statutory	Taxable	18.00	18.40
Morack Plus – 18 holes Adult Weekday 10 pass card	Non Statutory	Taxable	251.00	256.00
Morack Plus – 18 holes Adult Weekend 10 pass card	Non Statutory	Taxable	281.00	286.60
Morack Plus – 18 holes Concession 10 pass card	Non Statutory	Taxable	182.00	185.70
Unlimited Pass Direct Debit Joining Fee	Non Statutory	Taxable	55.00	55.00
Unlimited Pass Fortnightly Debit - Anytime	Non Statutory	Taxable	58.70	59.90
Unlimited Pass Fortnightly Debit - Concession	Non Statutory	Taxable	41.95	42.80

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Unlimited Pass Fortnightly Debit - Late Tee Off	Non Statutory	Taxable	47.05	48.00
Driving Range - 35 Balls	Non Statutory	Taxable	7.70	7.85
Driving Range - 75 Balls	Non Statutory	Taxable	12.10	12.40
Driving Range - 150 Balls	Non Statutory	Taxable	18.70	19.00
Driving Range - \$90 Credit	Non Statutory	Taxable	75.00	75.00
Driving Range - \$200 Credit	Non Statutory	Taxable	150.00	150.00
Driving Range - \$440 Credit	Non Statutory	Taxable	300.00	300.00
Pro Shop	Non Statutory	Taxable	Various	Various
AQUALINK NUNAWADING AQUATICS				
Adult	Non Statutory	Taxable	7.80	8.00
Child/Concession	Non Statutory	Taxable	5.90	6.10
Family	Non Statutory	Taxable	22.00	22.50
Scholars - until 31 Dec	Non Statutory	Taxable	4.00	4.15
Scholars - from 1 Jan	Non Statutory	Taxable	4.15	4.25
Squad	Non Statutory	Taxable	5.30	5.50
Aquatics - Adult	Non Statutory	Taxable	13.30	13.60
Aquatics - Concession	Non Statutory	Taxable	9.80	10.10
Aquatics - Upgrade	Non Statutory	Taxable	6.00	6.00
Multi Pass - Swim Adult	Non Statutory	Taxable	70.20	72.00
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	53.10	54.90
Multi Pass - Family	Non Statutory	Taxable	198.00	202.50
Multi Pass - Aquatics	Non Statutory	Taxable	119.70	122.40
Multi Pass - Aquatics Concession	Non Statutory	Taxable	88.20	90.90
AQUALINK NUNAWADING GYM				
Gymnasium Peak - Adult	Non Statutory	Taxable	28.00	28.00
Gymnasium Peak - Concession	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Adult	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Concession	Non Statutory	Taxable	18.00	18.00
Health professional entry fee	Non Statutory	Taxable	N/A	15.00
AQ30	Non Statutory	Taxable	27.00	27.00
Strong Body Strong Mind/ All fit	Non Statutory	Taxable	8.70	9.00
Lifestyle Consultation/Program Show	Non Statutory	Taxable	70.00	70.00
PT - 1 Hour	Non Statutory	Taxable	72.00	73.50
PT - 1 Hour Non Member	Non Statutory	Taxable	90.00	92.00
PT - 1 hour member DD	Non Statutory	Taxable	64.80	66.15
PT - 1/2 Hour	Non Statutory	Taxable	45.50	46.50
PT - 1/2 Hour Non Member	Non Statutory	Taxable	58.00	60.00
PT - 1/2 hour member DD	Non Statutory	Taxable	40.95	41.85
PT start up pack	Non Statutory	Taxable	99.00	99.00
Small Group Training - 1 Hour	Non Statutory	Taxable	99.00	100.00
Small Group Training - 1/2 Hour	Non Statutory	Taxable	66.00	68.00
Multi Pass - Gym	Non Statutory	Taxable	252.00	252.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Multi Pass - Gym Concession	Non Statutory	Taxable	211.50	211.50
Multi Pass - Gym Off Peak	Non Statutory	Taxable	211.50	211.50
Multi Pass - Gym Off Peak Concession	Non Statutory	Taxable	162.00	162.00
Multi Pass - Strong Body Strong Mind/ All fit	Non Statutory	Taxable	78.30	81.00
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	432.25	441.75
Multi Pass PT 1 Hour	Non Statutory	Taxable	684.00	698.25
AQUALINK NUNAWADING PROGRAMS				
Pool Parties	Non Statutory	Taxable	18.50	19.20
Pool Parties - Cake	Non Statutory	Taxable	22.00	N/A
Pool Parties - Catering	Non Statutory	Taxable	11.50	11.80
Pool Parties - Inflatable	Non Statutory	Taxable	85.00	85.00
Pool Parties - Table Hire	Non Statutory	Taxable	44.00	45.00
Lane Hire per Hour - 50m Pool	Non Statutory	Taxable	51.00	53.00
Duty Officer Hire	Non Statutory	Taxable	0.00	48.50
Lifeguard Hire	Non Statutory	Taxable	41.50	43.00
Carnival Hire - Day	Non Statutory	Taxable	480.00	495.00
Carnival Hire - Leisure Pool	Non Statutory	Taxable	0.00	180.00
NSC - Carnival Hire	Non Statutory	Taxable	408.00	420.75
NSC - Club Pool Hire	Non Statutory	Taxable	168.00	172.00
NSC - Inflatable Hire	Non Statutory	Taxable	55.00	57.00
Multi-Purpose Room Hire - Courses	Non Statutory	Taxable	37.00	37.00
Multi-Purpose Room Hire - Crèche	Non Statutory	Taxable	27.00	27.00
Multi-Purpose Room Hire/Group Fitness Room Hire	Non Statutory	Taxable	37.00	37.00
AQUALINK NUNAWADING HEALTH AND WELLNESS				
Group Fitness - Adult	Non Statutory	Taxable	18.50	19.00
Group Fitness - Concession	Non Statutory	Taxable	15.00	15.30
Group Fitness - Fab Living	Non Statutory	Taxable	10.40	10.70
Aquability	Non Statutory	Taxable	10.40	10.70
Post-natal program	Non Statutory	Taxable	90.00	91.80
Mindfulness program	Non Statutory	Taxable	15.00	15.30
School Groups - Fitness Programs	Non Statutory	Taxable	98.00	102.00
30 min class	Non Statutory	Taxable	9.70	10.00
30 min class - Concession	Non Statutory	Taxable	8.00	8.20
90 min class	Non Statutory	Taxable	27.75	28.50
90 min class - Concession	Non Statutory	Taxable	22.50	22.95
Multi Pass - Group Fitness	Non Statutory	Taxable	166.50	171.00
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	135.00	137.70
Multi Pass - Aquability	Non Statutory	Taxable	93.60	96.30
Multi Pass - Fab Living	Non Statutory	Taxable	93.60	96.30
Multipass - 30 min class	Non Statutory	Taxable	87.30	90.00
Multipass - 30 min class - Concession	Non Statutory	Taxable	72.00	73.80

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
AQUALINK NUNAWADING CRECHE				
Crèche - Member	Non Statutory	Taxable	6.60	6.70
Crèche - Casual	Non Statutory	Taxable	9.50	9.80
Crèche - Family	Non Statutory	Taxable	13.20	13.40
Crèche - Member - 12pm - 1pm	Non Statutory	Taxable	5.50	5.60
Crèche - Casual - 12pm - 1pm	Non Statutory	Taxable	8.30	8.50
Crèche - Family - 12pm - 1pm	Non Statutory	Taxable	11.00	11.20
Crèche - Occasional Care	Non Statutory	Taxable	11.20	11.50
Crèche - Occasional Care - Full session (9am - 1pm)	Non Statutory	Taxable	32.10	32.90
Crèche - Occasional Care - Family	Non Statutory	Taxable	22.40	23.00
Crèche - Occasional Care - 12pm - 1pm	Non Statutory	Taxable	9.70	9.90
Crèche - Occasional Care - Family - 12pm - 1pm	Non Statutory	Taxable	19.40	19.80
Crèche Cancellation Fee	Non Statutory	Taxable	4.00	4.00
Crèche - Member Multi Pass	Non Statutory	Taxable	59.40	60.30
Crèche - Family Multi Pass	Non Statutory	Taxable	118.80	120.60
Crèche - Member Multi Pass - 12pm - 1pm	Non Statutory	Taxable	49.50	50.40
Crèche - Multipass - Family 1hr	Non Statutory	Taxable	99.00	100.80
Crèche - Multipass - Occasional care	Non Statutory	Taxable	100.80	103.50
Crèche - Multipass - Occasional care family	Non Statutory	Taxable	201.60	207.00
Crèche - Multipass - Occasional care 1 hr	Non Statutory	Taxable	87.30	89.10
Crèche - Multipass - Occasional care family 1hr	Non Statutory	Taxable	174.60	178.20
AQUALINK NUNAWADING RETAIL				
Merchandise Sales	Non Statutory	Taxable	Various	Various
AQUALINK NUNAWADING MEMBERSHIPS				
Swim - Adult - 12 Months	Non Statutory	Taxable	675.00	687.00
Swim - Adult - 3 Months	Non Statutory	Taxable	220.50	223.50
Swim - Concession/Child - 12 Months	Non Statutory	Taxable	555.00	567.00
Swim - Concession/Child - 3 Months	Non Statutory	Taxable	190.50	193.50
Aquatics - 12 Months	Non Statutory	Taxable	771.00	789.00
Aquatics - 3 Months	Non Statutory	Taxable	244.50	249.00
Aquatics - Concession - 12 Months	Non Statutory	Taxable	699.00	711.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	226.50	229.50
Gym - 12 Months	Non Statutory	Taxable	1,104.00	1,122.00
Gym - 3 Months	Non Statutory	Taxable	379.50	384.00
Gym - Concession - 12 Months	Non Statutory	Taxable	1,032.00	1,044.00
Gym - Concession - 3 Months	Non Statutory	Taxable	361.50	364.50
Gym - Off Peak - 12 Months	Non Statutory	Taxable	867.00	879.00
Gym - Off Peak - 3 Months	Non Statutory	Taxable	268.50	271.50
Group Fitness - 12 Months	Non Statutory	Taxable	1,104.00	1,122.00
Group Fitness - 3 Months	Non Statutory	Taxable	379.50	384.00
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	1,032.00	1,044.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	361.50	364.50

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Total Fitness - 12 Months	Non Statutory	Taxable	1,242.00	1,266.00
Total Fitness - 3 Months	Non Statutory	Taxable	414.00	420.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	1,098.00	1,116.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	378.00	382.50
Express Membership	Non Statutory	Taxable	99.00	99.00
Teen - 12 Months	Non Statutory	Taxable	711.00	723.00
Teen - 3 Months	Non Statutory	Taxable	229.50	232.50
Fab Living - 12 Months	Non Statutory	Taxable	927.00	939.00
Fab Living - 3 Months	Non Statutory	Taxable	283.50	286.50
Fab Living - 1 Month	Non Statutory	Taxable	71.50	72.50
Direct Debit - Swim	Non Statutory	Taxable	50.50	51.50
Direct Debit - Swim - Concession/Child	Non Statutory	Taxable	40.50	41.50
Direct Debit - Aquatics	Non Statutory	Taxable	58.50	60.00
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	52.50	53.50
Direct Debit - Gym	Non Statutory	Taxable	80.50	82.00
Direct Debit - Gym - Concession	Non Statutory	Taxable	74.50	75.50
Direct Debit - Gym - Off Peak	Non Statutory	Taxable	66.50	67.50
Direct Debit - Group Fitness	Non Statutory	Taxable	80.50	82.00
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	74.50	75.50
Direct Debit - Total Fitness	Non Statutory	Taxable	92.00	94.00
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	80.00	81.50
Direct Debit - Teen Fit	Non Statutory	Taxable	53.50	54.50
Direct Debit - Fab Living	Non Statutory	Taxable	71.50	72.50
Direct Debit Family - Swim	Non Statutory	Taxable	45.45	46.35
Direct Debit Family - Aquatics	Non Statutory	Taxable	52.65	54.00
Direct Debit Family - Gym	Non Statutory	Taxable	72.45	73.80
Direct Debit Family - Group Fitness	Non Statutory	Taxable	72.45	73.80
Direct Debit Family - Total Fitness	Non Statutory	Taxable	82.80	84.60
Direct Debit Family - Teen	Non Statutory	Taxable	48.15	49.05
Direct Debit Family - Fab Living	Non Statutory	Taxable	64.35	65.25
DD Joining Fee - Aquatics/Swim	Non Statutory	Taxable	60.00	59.00
DD Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	60.00	59.00
DD Joining Fee - Total / Gym / GF	Non Statutory	Taxable	120.00	99.00
Cancellation Fee	Non Statutory	Taxable	60.00	60.00
Card Replacement	Non Statutory	Taxable	10.00	10.00
AQUALINK BOX HILL AQUATICS				
Adult	Non Statutory	Taxable	7.80	8.00
Child/Concession	Non Statutory	Taxable	5.90	6.10
Family	Non Statutory	Taxable	22.00	22.50
Scholars - until 31 Dec	Non Statutory	Taxable	4.00	4.15
Scholars - post 1 Jan	Non Statutory	Taxable	4.15	4.25
Squad	Non Statutory	Taxable	5.30	5.50
Aquatics - Adult	Non Statutory	Taxable	13.30	13.60
Aquatics - Concession	Non Statutory	Taxable	9.80	10.10
Aquatics - Upgrade	Non Statutory	Taxable	6.00	6.00
Multi Pass - Swim Adult	Non Statutory	Taxable	70.20	72.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	53.10	54.90
Multi Pass - Family	Non Statutory	Taxable	198.00	202.50
Multi Pass - Aquatics	Non Statutory	Taxable	119.70	122.40
Multi Pass - Aquatics Concession	Non Statutory	Taxable	88.20	90.90
AQUALINK BOX HILL GYM				
Gymnasium Peak - Adult	Non Statutory	Taxable	28.00	28.00
Gymnasium Peak - Concession	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Adult	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Concession	Non Statutory	Taxable	18.00	18.00
Physio/Health Professional Entry	Non Statutory	Taxable	N/A	15.00
ALL FIT	Non Statutory	Taxable	8.70	9.00
AQ30	Non Statutory	Taxable	27.00	27.00
Lifestyle Consultation/ Program Show	Non Statutory	Taxable	70.00	70.00
PT - 1 Hour	Non Statutory	Taxable	72.00	73.50
PT - 1 Hour Non Member	Non Statutory	Taxable	90.00	92.00
PT DD 60 mins (10% off member fee)	Non Statutory	Taxable	64.80	66.15
PT - 1/2 Hour	Non Statutory	Taxable	45.50	46.50
PT - 1/2 Hour Non Member	Non Statutory	Taxable	58.00	60.00
PT DD 30mins (10% off member fee)	Non Statutory	Taxable	40.95	41.85
PT Start up Pack	Non Statutory	Taxable	99.00	99.00
Small Group Training - 1 hour	Non Statutory	Taxable	99.00	100.00
Small Group Training - 1/2 hour	Non Statutory	Taxable	66.00	68.00
Multi Pass - Gym Adult	Non Statutory	Taxable	252.00	252.00
Multi Pass - Gym Adult Off Peak	Non Statutory	Taxable	211.50	211.50
Multi Pass - Gym Concession	Non Statutory	Taxable	211.50	211.50
Multi Pass - Gym Concession Off Peak	Non Statutory	Taxable	162.00	162.00
Multi Pass - ALLFIT	Non Statutory	Taxable	78.30	81.00
Multi Pass PT 1 Hour	Non Statutory	Taxable	684.00	698.25
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	432.25	441.75
AQUALINK BOX HILL PROGRAMS				
Pool Parties	Non Statutory	Taxable	18.50	19.20
Pool Parties - Cake	Non Statutory	Taxable	25.00	25.00
Pool Parties - Catering	Non Statutory	Taxable	11.50	11.80
Birthday Inflatable Hire	Non Statutory	Taxable	85.00	85.00
Birthday Party - Best of Both Worlds	Non Statutory	Taxable	29.00	30.00
Lane Hire extra fee per person	Non Statutory	Taxable	4.15	4.25
Lane Hire per Hour - 25m	Non Statutory	Taxable	35.00	36.00
Duty Officer Hire	Non Statutory	Taxable	47.50	48.50
Lifeguard Hire	Non Statutory	Taxable	41.50	43.00
Carnival Rate - All Outdoor Areas per hour	Non Statutory	Taxable	320.00	320.00
Warm Water Pool - per hour	Non Statutory	Taxable	66.00	67.00
Dive Pool Hire per Hour	Non Statutory	Taxable	66.00	67.00
LTS inflatable hire	Non Statutory	Taxable	55.00	57.00
Party Room Hire	Non Statutory	Taxable	50.00	50.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Pavilion - Daily	Non Statutory	Taxable	220.00	220.00
Pavilion Meeting Room - Hourly	Non Statutory	Taxable	45.00	45.00
Crèche/Wellness Room Hire	Non Statutory	Taxable	50.00	50.00
Group Fitness Room Hire	Non Statutory	Taxable	60.00	60.00
Equipment Hire	Non Statutory	Taxable	3.50	3.50
Stadium Seating	Non Statutory	Taxable	150.00	N/A
Badminton Court - Off Peak	Non Statutory	Taxable	15.80	16.00
Badminton Court - Peak	Non Statutory	Taxable	20.00	22.00
Casual Basketball Shooting	Non Statutory	Taxable	5.40	5.50
Hot Streak Basketball	Non Statutory	Taxable	12.00	12.00
Full Court - Peak	Non Statutory	Taxable	57.00	58.00
Full Court- Off Peak	Non Statutory	Taxable	42.50	43.00
Half Court- Off Peak	Non Statutory	Taxable	21.30	23.00
Half Court- Peak	Non Statutory	Taxable	28.50	31.00
Social Badminton program	Non Statutory	Taxable	14.50	14.50
Table Tennis - Peak	Non Statutory	Taxable	18.80	19.50
Table Tennis - Off Peak	Non Statutory	Taxable	15.00	15.50
Tennis/Soccer Court - Day - Off Peak	Non Statutory	Taxable	28.50	28.50
Tennis/Soccer Court - Day - Peak	Non Statutory	Taxable	34.50	34.50
AQUALINK BOX HILL HEALTH AND WELLNESS				
Group Fitness - Adult	Non Statutory	Taxable	18.50	19.00
Group Fitness - Concession	Non Statutory	Taxable	15.00	15.30
Group Fitness - Fab Living	Non Statutory	Taxable	10.40	10.70
School Groups - Fitness Programs	Non Statutory	Taxable	98.00	102.00
Postnatal	Non Statutory	Taxable	90.00	91.80
Mindfulness Program	Non Statutory	Taxable	15.00	15.30
Virtual Fitness - Adult	Non Statutory	Taxable	10.00	10.00
Virtual Fitness - Concession	Non Statutory	Taxable	7.50	7.50
30 min class	Non Statutory	Taxable	9.70	10.00
30 min class - Concession	Non Statutory	Taxable	8.00	8.20
90 min class	Non Statutory	Taxable	27.75	28.50
90 min class - Concession	Non Statutory	Taxable	22.50	22.95
Multi Pass - Group Fitness	Non Statutory	Taxable	166.50	171.00
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	135.00	137.70
Multi Pass - Fab Living	Non Statutory	Taxable	93.60	96.30
Multipass - 30 min class	Non Statutory	Taxable	87.30	90.00
Multipass - 30 min class Concession	Non Statutory	Taxable	72.00	73.80
AQUALINK BOX HILL CRECHE				
Crèche - Member	Non Statutory	Taxable	6.60	6.70

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Crèche - Non Member	Non Statutory	Taxable	9.50	9.80
Crèche - Family	Non Statutory	Taxable	13.20	13.40
Crèche - Member 1 hr	Non Statutory	Taxable	5.50	5.60
Crèche - Casual 1 hr	Non Statutory	Taxable	8.30	8.50
Crèche - Family - 1 hr	Non Statutory	Taxable	11.00	11.20
Crèche - Occasional Care	Non Statutory	Taxable	11.20	11.50
Crèche - Occasional Care - Full session (9am-1pm)	Non Statutory	Taxable	32.10	32.90
Crèche - Occasional Care - Family	Non Statutory	Taxable	22.40	23.00
Crèche - Occasional Care - 1 hr	Non Statutory	Taxable	9.70	9.90
Crèche - Occasional Care - Family - 1 hr	Non Statutory	Taxable	19.40	19.80
Multi Pass - Crèche Members	Non Statutory	Taxable	59.40	60.30
Crèche - Family Multipass	Non Statutory	Taxable	118.80	120.60
Crèche - Member 1 hr Multipass	Non Statutory	Taxable	49.50	50.40
Multipass family 1 hr	Non Statutory	Taxable	99.00	100.80
Multipass - occasional care	Non Statutory	Taxable	100.80	103.50
Multipass occasional care family	Non Statutory	Taxable	201.60	207.00
Multipass occasional care 1 hr	Non Statutory	Taxable	87.30	89.10
Multipass occasional care Family 1 hr	Non Statutory	Taxable	174.60	178.20
Crèche cancellation fee	Non Statutory	Taxable	4.00	4.00
AQUALINK BOX HILL RETAIL				
Merchandise Sales	Non Statutory	Taxable	Various	Various
AQUALINK BOX HILL MEMBERSHIPS				
Swim - Adult - 12 Months	Non Statutory	Taxable	675.00	687.00
Swim - Adult - 3 Months	Non Statutory	Taxable	220.50	223.50
Swim Child Concession - 3 Months	Non Statutory	Taxable	190.50	193.50
Swim Child/Concession - 12 Months	Non Statutory	Taxable	555.00	567.00
Aquatics - 12 Months	Non Statutory	Taxable	771.00	789.00
Aquatics - 3 Months	Non Statutory	Taxable	244.50	249.00
Aquatics - Concession - 12 Months	Non Statutory	Taxable	699.00	711.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	226.50	229.50
Gym - 12 Months	Non Statutory	Taxable	1,104.00	1,122.00
Gym - 3 Months	Non Statutory	Taxable	379.50	384.00
Gym - Concession - 12 Months	Non Statutory	Taxable	1,032.00	1,044.00
Gym - Concession - 3 Months	Non Statutory	Taxable	361.50	364.50
Off Peak - 12 Months	Non Statutory	Taxable	867.00	879.00
Off Peak - 3 Months	Non Statutory	Taxable	268.50	271.50
Group Fitness - 12 Months	Non Statutory	Taxable	1,104.00	1,122.00
Group Fitness - 3 Months	Non Statutory	Taxable	379.50	384.00
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	1,032.00	1,044.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	361.50	364.50
Total Fitness - 12 Months	Non Statutory	Taxable	1,242.00	1,266.00
Total Fitness - 3 Months	Non Statutory	Taxable	414.00	420.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	1,098.00	1,116.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	378.00	382.50
Teen Fitness - 12 Months	Non Statutory	Taxable	711.00	723.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
Teen Fitness - 3 Months	Non Statutory	Taxable	229.50	232.50
Express membership	Non Statutory	Taxable	99.00	99.00
Fab Living - 12 Months	Non Statutory	Taxable	927.00	939.00
Fab Living - 3 Months	Non Statutory	Taxable	283.50	286.50
Fab Living - Monthly over counter	Non Statutory	Taxable	71.50	72.50
Direct Debit - Swim	Non Statutory	Taxable	50.50	51.50
Direct Debit - Swim Child/Concession	Non Statutory	Taxable	40.50	41.50
Direct Debit - Aquatics	Non Statutory	Taxable	58.50	60.00
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	52.50	53.50
Direct Debit - Gym	Non Statutory	Taxable	80.50	82.00
Direct Debit - Gym - Concession	Non Statutory	Taxable	74.50	75.50
Direct Debit - Off Peak	Non Statutory	Taxable	66.50	67.50
Direct Debit - Group Fitness	Non Statutory	Taxable	80.50	82.00
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	74.50	75.50
Direct Debit - Total Fitness	Non Statutory	Taxable	92.00	94.00
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	80.00	81.50
Direct Debit - Teen Fitness	Non Statutory	Taxable	53.50	54.50
Direct Debit - Fab Living	Non Statutory	Taxable	71.50	72.50
Direct Debit - Swim - Family	Non Statutory	Taxable	45.45	46.35
Direct Debit - Aquatics - Family	Non Statutory	Taxable	52.65	54.00
Direct Debit - Gym - Family	Non Statutory	Taxable	72.45	73.80
Direct Debit - Group Fitness - Family	Non Statutory	Taxable	72.45	73.80
Direct Debit - Total Fitness - Family	Non Statutory	Taxable	82.80	84.60
Direct Debit - Teen - Family	Non Statutory	Taxable	48.15	49.05
Direct Debit - Fab Living - Family	Non Statutory	Taxable	64.35	65.25
Direct Debit Joining Fee - Aquatics/Swim	Non Statutory	Taxable	60.00	59.00
Direct Debit Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	60.00	59.00
Direct Debit Joining Fee - Total / Gym / Group Fitness	Non Statutory	Taxable	120.00	99.00
Cancellation Fee	Non Statutory	Taxable	60.00	60.00
Card replacement	Non Statutory	Taxable	10.00	10.00
RECYCLING AND WASTE CENTRE				
			Effective 1 Jul to 31 Dec 2019	Effective 1 Jul to 31 Dec 2020
ACCOUNT CUSTOMERS				
Commercial Account Customers (per tonne)	Non Statutory	Taxable	205.00	210.00
Large Commercial Account Customers (per tonne)	Non Statutory	Taxable	195.00	200.00
RUBBISH				
External Tipping Fees - Car Boot Load	Non Statutory	Taxable	25.00	27.00
External Tipping Fees - Station Wagon/Car Load	Non Statutory	Taxable	35.00	37.00
External Tipping Fees - Utes, Vans, Trailers, or Trucks - disposal up to 300kg (minimum charge)	Non Statutory	Taxable	67.00	70.00
External Tipping Fees - Bulk (per tonne) - disposal greater than 300 kg	Non Statutory	Taxable	215.00	220.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
CLEAN GREEN WASTE				
Clean Green - disposal up to 400kg (minimum charge)	Non Statutory	Taxable	50.00	50.00
Clean Green - Bulk (per tonne) - disposal greater than 400kg	Non Statutory	Taxable	122.00	125.00
CLEAN CONCRETE				
Concrete - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	45.00	45.00
Concrete - Bulk (per tonne) - disposal greater than 500kg	Non Statutory	Taxable	97.00	99.00
WASTE ENGINE OIL				
Oil - up to 5 litres	Non Statutory	Taxable	No charge	No charge
Oil - greater than 5 litres (per litre)	Non Statutory	Taxable	0.35	0.50
OTHER RECYCLABLES				
BBQ Gas Bottles (up to 9kg)	Non Statutory	Taxable	15.00	16.00
Mattresses and Bases	Non Statutory	Taxable	30.00	31.00
Tyre and Rim - Passenger Vehicles	Non Statutory	Taxable	18.00	18.00
Tyres - Four Wheel Drives	Non Statutory	Taxable	18.00	18.00
Tyres - Passenger Vehicles	Non Statutory	Taxable	14.00	14.00
			Effective 1 Jan to 30 Jun 2020	Effective 1 Jan 30 Jun 2021
ACCOUNT CUSTOMERS				
Commercial Account Customers (per tonne)	Non Statutory	Taxable	205.00	230.00
Large Commercial Account Customers (per tonne)	Non Statutory	Taxable	195.00	220.00
RUBBISH				
External Tipping Fees - Car Boot Load	Non Statutory	Taxable	25.00	35.00
External Tipping Fees - Station Wagon/Car Load	Non Statutory	Taxable	35.00	50.00
External Tipping Fees - Utes, Vans, Trailers, or Trucks - disposal up to 300kg (minimum charge)	Non Statutory	Taxable	67.00	75.00
External Tipping Fees - Bulk (per tonne) - disposal greater than 300 kg	Non Statutory	Taxable	215.00	240.00
CLEAN GREEN WASTE				
Clean Green - disposal up to 400kg (minimum charge)	Non Statutory	Taxable	50.00	50.00
Clean Green - Bulk (per tonne) - disposal greater than 400kg	Non Statutory	Taxable	122.00	125.00
CLEAN CONCRETE				
Concrete - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	45.00	45.00
Concrete - Bulk (per tonne) - disposal greater than 500kg	Non Statutory	Taxable	97.00	99.00

Fees and Charges	Fee Type	GST Status	2019/20 Fee (incl GST) \$	2020/21 Fee (incl GST) \$
WASTE ENGINE OIL				
Oil - up to 5 litres	Non Statutory	Taxable	No charge	No charge
Oil - greater than 5 litres (per litre)	Non Statutory	Taxable	0.35	0.50
OTHER RECYCLABLES				
BBQ Gas Bottles (up to 9kg)	Non Statutory	Taxable	15.00	16.00
Mattresses and Bases	Non Statutory	Taxable	30.00	31.00
Tyre and Rim - Passenger Vehicles	Non Statutory	Taxable	18.00	18.00
Tyres - Four Wheel Drives	Non Statutory	Taxable	18.00	18.00
Tyres - Passenger Vehicles	Non Statutory	Taxable	14.00	14.00
PARKSWIDE - ARBOR				
Tree Amenity Valuation	Non Statutory	GST Free	Quotation	Quotation

Appendix B - Budget process

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 1989* (the Act) and *Local Government (Planning and Reporting) Regulations 2014* (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 Budget 2020/21 has been prepared in accordance with the Act and Regulations and includes financial statements being the Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Statement of Human Resources. These statements have been prepared for the year ending 30 June 2021 in accordance with the Act and Regulations, and are consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and other mandatory professional reporting requirements. 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 to make an informed decision about the adoption of the Budget.

A proposed budget is prepared in accordance with the Act and submitted to Council in April for approval 'in principle'. Council is then required to give public notice that it intends to adopt the budget. Council must give 28 days' notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

With the introduction of the State Government's rate capping legislation in 2015, Councils must comply with a maximum average rate increase determined by the Minister for Local Government, which is announced in the December preceding the budget year. If a Council wishes to seek a rate increase above the maximum allowable it must submit a rate variation submission to the Essential Services Commission (ESC). The ESC will determine whether the rate increase variation submission has been successful by 31 May. In many cases this will require Councils to undertake 'public notice' on two separate proposed budgets simultaneously, i.e. the Ministers maximum rate increase and the Council's required rate increase.

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

The key milestone for the budget process are summarised below:

Budget process	Month
1. Minister for Local Government announces maximum average rate increase	Dec
2. Officers update Council’s long-term financial projections	Dec/Jan
3. Proposed Budget submitted to Council for approval	April
4. Public notice advising intention to adopt budget	April
5. Proposed Budget available for public inspection and comment	April/May
6. Submissions period closes (28 days)	May
7. Consideration of submissions by Special Committee	June
8. Submissions together with Budget referred to Council	June
9. Budget and submissions presented to Council for adoption	June
10. Copy of adopted Budget submitted to the Minister	July

Appendix C – Glossary of terms

Act	means the <i>Local Government Act 1989</i>
Annual report	means a report of the council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
Australian Accounting Standards (AAS)	means the accounting standards published by the Australian Accounting Standards Board
Better practice	means that in the absence of legislation or a relevant Australian Accounting Standard this commentary is considered by Local Government Victoria to reflect better practice reporting
Budget	means a plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the council plan
Council Plan	means a plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for the next four years
Financial statements	means the financial statements and notes prepared in accordance with the <i>Local Government Model Financial Report</i> , Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and statement of capital works, included in the annual report
Financial year	means the period of 12 months ending on 30 June each year
Forecast	means the predicted outcome for the financial year based on available information as at 28 February 2020
Heritage asset	means an asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it
Initiative	means an action which is one-off in nature and/or leads to improvements in service performance or service levels.
Major Initiative	means a significant initiative that the Council has identified as a priority and that directly contributes to the achievement of the <i>Council Plan 2017-2021</i> during the current financial year and has a major focus in the budget.
Minister	means the Minister for Local Government
Performance statement	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
Planning and Reporting framework	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act

Principal accounting officer	means the person designated by a council to be responsible for the financial management of the council
Regulations	means the <i>Local Government (Planning and Reporting) Regulations 2014</i>
Report of operations	means a report containing a description of the operations of the council during the financial year and included in the annual report
Specialised assets	means assets designed for a specific limited purpose. Specialised assets include buildings such as schools, hospitals, court houses, emergency services buildings (police, fire, ambulance and emergency services), specialised buildings to house infrastructure (pump stations, etc.), some heritage properties and most infrastructure assets
Strategic resource plan	means a plan of the financial and non-financial resources for at least the next four years required to achieve the strategic objectives in the Council Plan. Is also referred to as the long-term financial plan.

Appendix D - Service Performance Outcome Indicators Measurement

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	[Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community]
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]
Libraries	Participation	Active library borrowers in the municipality. (Percentage of the municipal population that are active library borrowers)	[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	[Number of visits to aquatic facilities / Municipal population]
Animal Management	Health and safety	Animal management prosecutions. (Percentage of successful animal management prosecutions)	[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

Appendix E – Council Reserve Governing Principles

Development reserve

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

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

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

Public open space reserve

The Open Space Reserve must be used for land acquisition or capital works projects and should be directed by the *Whitehorse Open Space Strategy* in accordance with the requirements of Section 20 of the *Subdivision Act 1988*.

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



ACKNOWLEDGEMENT OF COUNTRY

In the spirit of reconciliation, Whitehorse City Council acknowledges the Wurundjeri people as the traditional custodians of the land. We pay our respects to their Elders past and present.

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