



WHITEHORSE CITY COUNCIL

# Adopted Budget 2021-2022



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## Mayor's introduction

I am pleased to present the Whitehorse City Council Budget for the 2021/22 financial year. This \$219 million Budget plans for a return to normal operations for the majority of Council services in 2021/22, following the significant disruption and uncertainty during the past year due to COVID-19.

The Budget takes a long term view. It contains specific measures to ensure the sustainability of Council's finances and service provision. It also continues our commitment to environmental sustainability through our Waste Strategy.

At the time of preparing this Budget, development of a new *Community Vision 2040* and *Council Plan 2021-2025* is in progress. As a result, this Budget has been guided by the strategic directions outlined in the current *Council Vision 2013-2023*, *Council Plan 2017-2021* and other major strategies and plans. In 2021/2022, Council will deliver on the first year of its new four year *Council Plan 2021-2025*, which will be adopted in October 2021.

The budget is 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 and from past budget submissions. Council has recently undertaken a comprehensive engagement process to help inform the new *Community Vision 2040*, and further engagement is currently underway for the development of the new *Council Plan*, *Financial Plan*, *Asset Plan* and *Municipal Public Health and Wellbeing Plan*. The themes and priorities identified from both these processes will flow through to future years' budgets.

### Budget highlights

The \$219 million Budget outlines the services, initiatives and the significant Capital Works Program that Council plans to deliver in 2021/22 and the funding and resources required. Key highlights for 2021/22 include:

- **\$171 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.
- **\$78 million Capital Works Program** including \$18.01 million to continue the Whitehorse Performing Arts Centre redevelopment, \$6.54 million for the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility, \$6.23 million for the refurbishment of Heatherdale Reserve Pavilion and \$1.80 million for the replacement of the Main Street bridge in Blackburn.
- **\$6.18 million for new operational initiatives** including \$3.57 million to commence implementation of Council's IT strategy and a new Enterprise Resource Planning System, \$2.10 million for the Waste Service Charge initiative and \$0.15 million to commence preparations for the food organics and garden organics (FOGO) service which is planned commence in 2022/23.

## Average rate increase of 1.5%

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 achieve the *Community Vision and Council Plan*.
- Identifying cost savings and efficiencies.
- Identifying other revenue growth opportunities.
- Ensuring Council’s financial sustainability is protected and 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 1.5%. This represents a \$24 increase (\$0.46 per week) in the average rates per assessment from \$1,614 in 2020/21 to an average of \$1,638 per assessment for 2021/22. With an average rate increase of 1.5% Whitehorse will continue to have one of the lowest levels of rates in metropolitan Melbourne.

We look forward to working with you throughout the coming year to achieve the commitments we have made.



**Cr Andrew Munroe**  
**Whitehorse Mayor**

## CEO's overview

The Budget 2021/2022 is the culmination of an extensive process by Councillors and officers. Council is optimistic about a return to normal operations in 2021/2022 following the upheaval in the past year due to the COVID-19 pandemic. This is a responsible budget. It contains initiatives to ensure Council's long term financial sustainability. It addresses our environmental sustainability, partly by progressing our *Waste Management Strategy 2018-2028*.

Council is required to prepare and adopt a budget for the next four financial years by 30 June each year under the *Local Government Act 2020*. This Budget 2021/2022 provides information about the anticipated financial performance and position of Council for the next four years and includes detailed information about the services, initiatives and capital works projects that Council plans to deliver in the 2021/22 financial year. It also includes 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 and how it will be funded, the human resources required, and a range of external and internal influences expected to impact on Council's financial result.

This Budget enables the ongoing delivery of high quality services and the renewal and improvement of community facilities and infrastructure for the Whitehorse community.

The Budget 2021/2022 is an ambitious budget with a large Capital Works Program and Council's new transformation program. It takes account of some significant uncontrollable cost increases including a large State Government landfill levy increase, insurance premiums, and an increase in the superannuation guarantee rate. It also includes a significant investment in strategic initiatives to launch Council's new transformation program and help Council improve its performance from good to great. This has all been balanced with ongoing, and COVID-19 pandemic initiated, disciplined cost management to ensure Council is set up to meet the challenges of the future.

The key components of the Budget 2021/2022 are highlighted below.

### Operational Budget

**An operational budget that provides \$171 million for the delivery of services to the community including:**

- \$19.80 million Kerbside Waste Services (including waste services charge initiative)
- \$16.34 million Home and Community Services
- \$15.12 million Leisure and Recreation Services
- \$13.39 million Parks and Natural Environment (maintenance of sports fields, parks and gardens)
- \$11.14 million Health and Family Services
- \$10.12 million City Services (maintenance of footpaths, drains and roads, sustainability and depot operations)
- \$9.01 million Whitehorse Recycling and Waste Centre (waste transfer station)
- \$8.72 million Community Safety (Community Laws, parking, school crossings and emergency management)
- \$7.97 million City Planning and Development
- \$6.76 million Engineering and Investment
- \$5.59 million Libraries
- \$5.53 million Transformation (excluding waste services charge and parking initiatives)
- \$5.37 million Arts and Cultural Services
- \$4.80 million Project Delivery and Assets
- \$2.40 million Community Engagement and Development
- \$0.58 million Major Projects
- \$0.42 million Pandemic Response

## Capital Works Program

The \$78 million Capital Works Program includes:

- \$45.59 million for land, buildings and building improvements
- \$9.11 million for roads, bridges and off street car parks
- \$6.89 million for plant and equipment
- \$5.90 million for parks, open space and streetscapes
- \$4.43 million for footpaths and cycleways
- \$3.33 million for recreational, leisure and community facilities
- \$2.97 million for drainage improvements, waste management and other infrastructure

This Budget provides for a \$78.22 million Capital Works Program in 2021/22 including \$18.01 million to continue the Whitehorse Performing Arts Centre redevelopment, \$6.54 million for the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility, \$6.23 million for the redevelopment of Heatherdale Reserve pavilion, and \$1.80 million for the replacement of the Main Street bridge in Blackburn.

## New Operational Budget Initiatives

Council has recently commenced a transformation program to take our performance from good to great. We will strengthen strategic management capabilities to improve strategic planning and performance management across the organisation, and to manage the transformation of services and organisational capability. Council has committed to a significant investment in the Budget for the first key initiatives under this program, including:

- Implementation of Council's IT Strategy
- Commencing implementation of a new Enterprise Resource Planning system
- Continued work towards the possible introduction of a Waste Services Charge
- Increased focus on review, planning and continuous improvement in service delivery

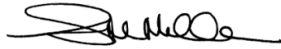
Other significant operational initiatives for 2021/22 include:

- Development and implementation of a Development Contribution Framework (year two)
- Development of an integrated strategic planning and reporting framework, including preparation of a new Council Plan, Financial Plan, Asset Plan and Municipal Health and Wellbeing Plan to guide the future direction of Council
- Implementation of the outcome of the Box Hill Visioning project
- Continued advocacy on the North East Link and Suburban Rail Loop projects
- Preparations to implement a food and organic waste service from July 2022
- Continued implementation of the new *Local Government Act 2020*
- Preparation of a new Open Space Strategy 2022-2037
- Ongoing pandemic support for the community

More information about the Major Initiatives and Other Featured Initiatives for 2021/22 to deliver on the Community Vision and Council Plan are provided in Section 2 of this document. These include a mix of operational and capital initiatives and cover a range of service areas.

## Summary

The Budget 2021/2022 is a significant budget that plans for a return to normal operations following the impacts of COVID-19, and includes a large Capital Works Program and some significant strategic initiatives under Council's new transformation program. For more information about Council's Budget 2021/2022 visit [www.whitehorse.vic.gov.au/adopted-budget](http://www.whitehorse.vic.gov.au/adopted-budget)



**Simon McMillan**  
**Chief Executive Officer**

## Council Transformation – Good to Great

In early 2020, Council engaged an external consultant to undertake a strategic organisational review. The review was designed to identify opportunities for Council to move from ‘good’ to ‘great’. Council has a history of healthy community engagement, service quality, customer satisfaction and financial stability. In coming years, Council needs to be in a strong position to respond to rapid technological change, increasing community expectations, significant cost increases especially in waste services, constrained revenue due to rate capping, changing community demographics and COVID recovery. The review was the first step to help Council build on its successful history to meet future challenges and opportunities, and enhance Council’s journey of continuous improvement, innovation and development.

The independent strategic organisational review report found that Council:

- provides good service to the community,
- receives overall positive employee feedback, and
- currently has a healthy financial position.

The report also concluded that transformation is needed if Council aspires to move from good to great, and to meet its future challenges including continued financial sustainability.

The review found that Council needs to invest more in technology, key strategic functions and process improvement and noted that there is increasing pressure on revenue and costs. These will challenge Council’s financial sustainability within 10 years.

The review recommends transformation to enhance service delivery, further develop our organisational culture, upgrade outdated technology, improve organisational efficiency and ensure continued financial sustainability. Council needs dedicated resources to advise and support Council in the process of deciding which options to prioritise, and then to take the actions forward.

The following five core principles have been established to guide the organisation’s transformation process.



The plan for transformation from good to great includes:

- Focus on great organisational culture
- Getting set up for success
- Invest in technology and systems
- Systematically review all our services over time
- Expand our continuous improvement program and approach
- Measured adjustments to ensure financial sustainability



## Transformation Implementation

In December 2020, Council approved the inclusion of \$0.40 million in the 2020/21 Forecast and \$1.70 million in the 2021/22 Budget for the establishment of strategic functions and transformation capability. The first priorities were subsequently identified and have been included in this Budget. Below is a summary of some of the initial priorities of Council's transformation journey.

### Organisational restructure

At the time of writing this document, Council is in the process of finalising a new organisational structure. This new structure will set Council up for success by better aligning related Council functions and services into the future and help build on a great organisational culture.

### Service reviews and planning

Included within the \$1.70 million transformation establishment budget, Council has approved three new resources to establish a dedicated service review and planning team. This 2021/22 budget also includes \$0.30 million to engage consultants to assist with undertaking larger reviews slated within the budget year.

Service reviews are designed to review an entire service against a key set of criteria to understand the current state and inform the best service delivery model for the future. The service review and continuous improvement functions will work closely together to help identify opportunities for review and improvement.

### Expansion of Continuous Improvement

The transformation establishment budget also includes two additional continuous improvement resources to help expand the existing Continuous Improvement function. This will help drive larger scale innovation projects and achieve greater business improvements, improved customer experience and increased financial benefits over the next five years. Refer to section 5.6 for further information about the benefits that have already been realised through Council's Continuous Improvement program.

### IT Strategy and Enterprise Resource Planning System

This budget includes an additional \$3.57 million in 2021/22 to commence implementation of the first phase of Council's *IT Strategy 2020-2025* and a new Enterprise Resource Planning (ERP) system as part of Council's technology transformation. This requires a significant injection of resources for 2021/22 through to 2023/24 totalling \$14.05 million and will provide benefits to Council in the longer term.

The IT Strategy 2020-2025 outlined 41 strategic technology initiatives over the next five years. Initiatives undertaken in the first three years will focus on building the foundation that will enable Council's technology transformation. Improvement to IT infrastructure, systems and resourcing will help support both organisational efficiencies and enhanced customer experience, and will enable future uplift to new technologies.

The ERP project will initially focus on replacement of Council's finance, human resources and payroll systems while implementing an integration to other Council systems. A procurement process is underway and is scheduled to be reported to Council for approval in the coming months. Other modules will be considered in future budget cycles, as part of the technology transformation, which will further extend benefit realisation.

Transformation investment and benefits in subsequent phases of Council's technology transformation will be outlined in future budget processes.

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## Waste services charge

The 2021/22 budget also includes \$4.00 million over the next three years for the continuation of preparations and implementation of the waste services charge project. Whitehorse is one of only a few Victorian local councils that does not currently have a waste service charge in place. The introduction of a waste service charge was supported by the recent external strategic review.

A waste services charge aims to create a fair and equitable charge of distributing waste costs to the users of those services. Waste services charges are based on the actual cost of the waste and recycling services. Waste services charges are not based on property value and all properties are charged based on the actual services provided. The value of a property does not impact on the amount a property is charged for the service. A waste services charge will enable ratepayers to see the real cost of waste and recycling services and ensure that increasing waste and recycling costs do not erode Council's ability to deliver other vital services in the future.

The waste services charge project has been reassessed following the external strategic review. Funds are included in this budget for further foundational work towards a waste services charge, with a revised timeline of August 2023 for proposed implementation. This includes community consultation and engagement, further bin auditing, database cleansing and change management processes.

## Food and garden organics

The 2021/22 budget includes \$0.15 million for preparations in the second half of the year ahead of implementation of the food and organics service from 1 July 2022. This includes the distribution of kitchen caddies, compostable liners and information to households. This will ensure that the community has all of the required tools and information to successfully commence using the food and garden organics service from 1 July 2022.

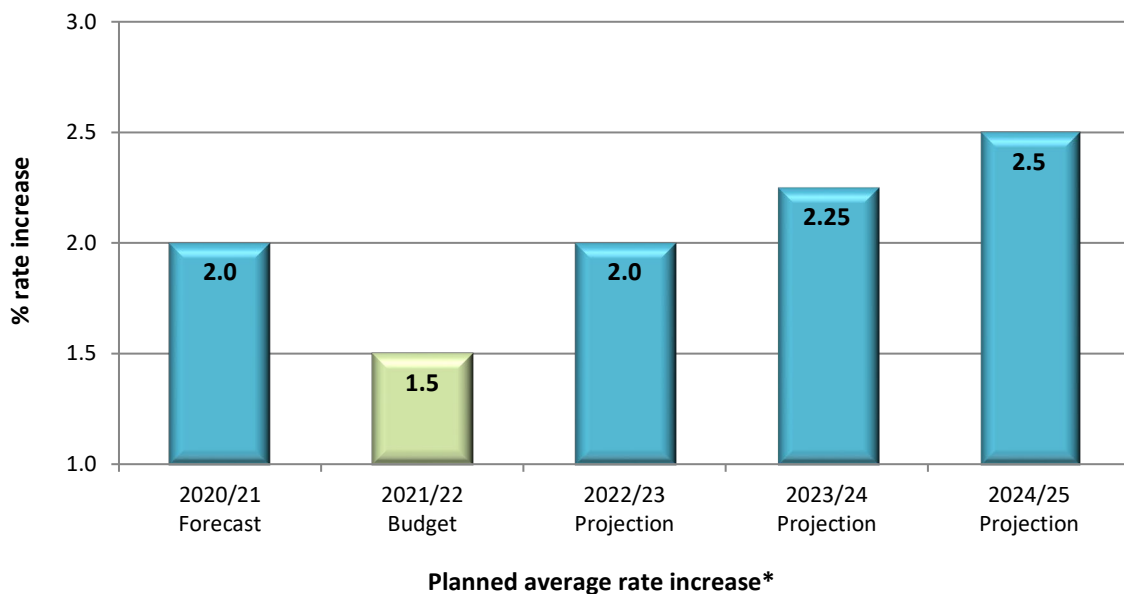
## Strategic land management

Funding is also included in the 2021/22 budget to continue internal work to help improve Council's financial sustainability by developing strategic outcomes for a select number of Council landholdings.

## Budget summary

Council has prepared a Budget for the 2021/22 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

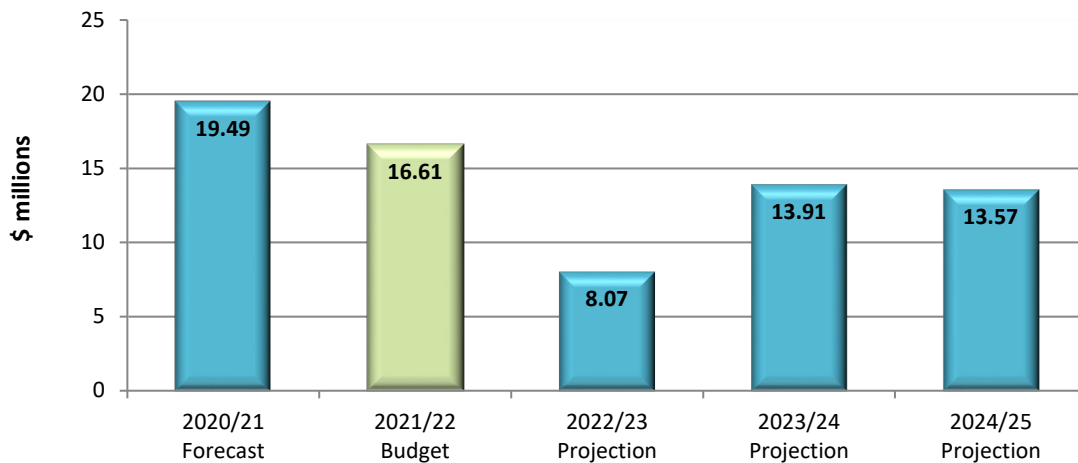


\* Note – the planned average rate increase excludes supplementary rates and interest on overdue rates and is subject to future year rate cap determinations by the Minister for Local Government.

The average rate will increase by 1.5% for the 2021/22 year. Total rate income for 2021/22 is budgeted to be \$126.90 million and includes \$1.08 million supplementary rate income expected to be generated from new property developments. Refer to section 6.2.1 Rates and charges for more information.

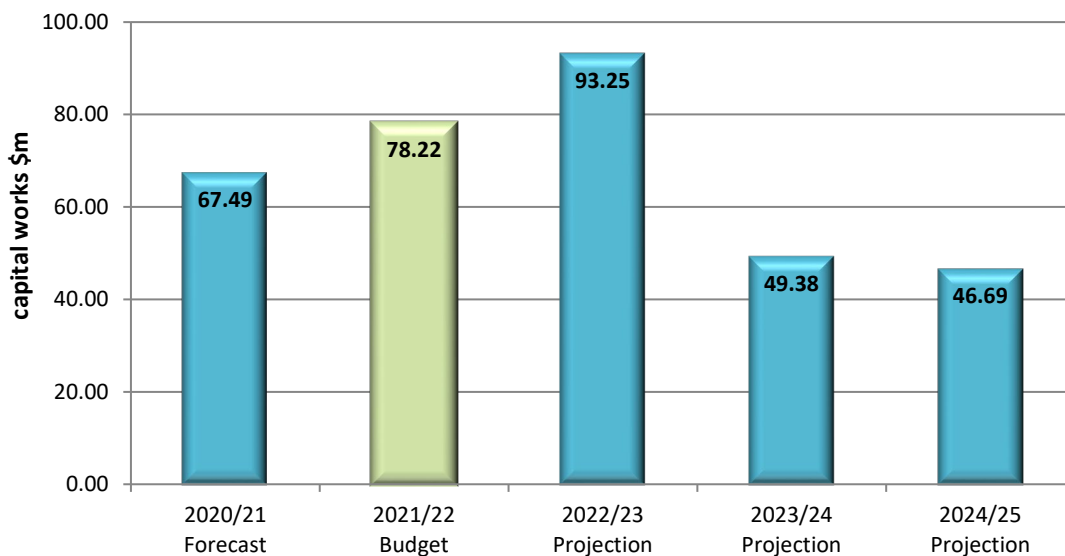
Future average rate increases are forecast to be between 2.0% and 2.5% and are based on predicted future CPI increases, however this does not commit Council to any predetermined increase. The Long Term Financial Plan is reviewed annually as part of Council's budget deliberations and future rate increases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

## Operating result



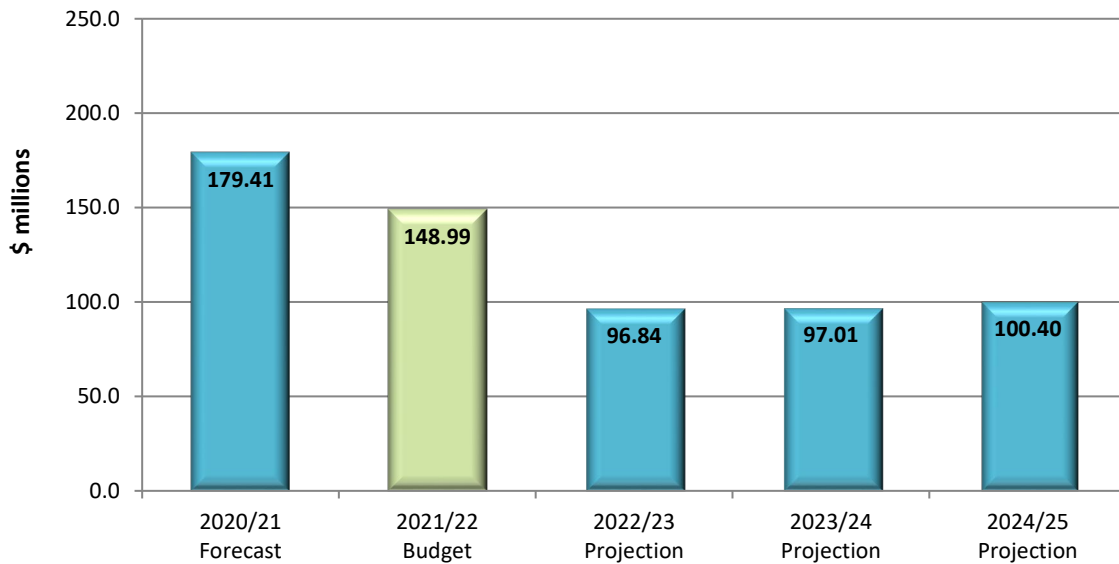
Planning for a surplus is fiscally responsible to maintain uninterrupted service delivery to our community and to provide essential funding for capital works including the redevelopment of major community facilities. The expected operating result for the 2021/22 year is a surplus of \$16.61 million, which is \$2.88 million lower than the 2020/21 forecast. This Budget assumes demand for Council services will largely return to normal levels following the COVID-19 pandemic that significantly affected the 2020/21 financial results.

## Capital works



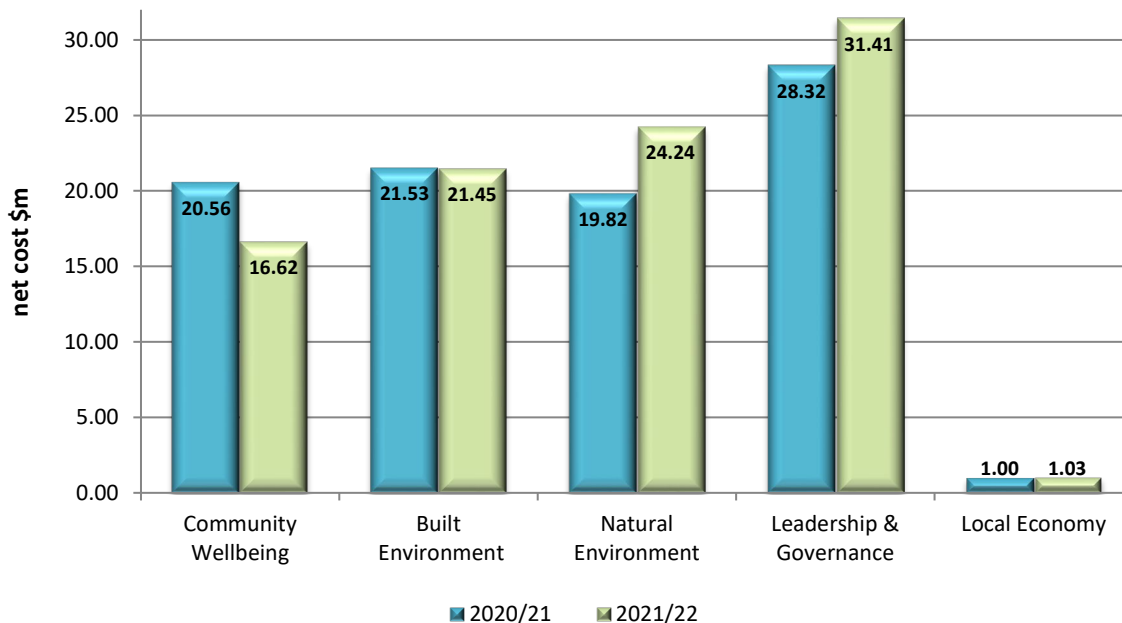
The 2021/22 Capital Works Program is budgeted to be \$78.22 million, which includes \$45.95 million to renew and upgrade the city’s existing \$3.44 billion community assets and \$32.27 million for new and expanded assets. Of this total Capital Budget, \$15.08 million will be funded from reserves, \$6.50 million from external grants, and \$1.45 million from plant and motor vehicle sales. The increase in planned expenditure from 2020/21 primarily relates to the Whitehorse Performing Arts Centre redevelopment with \$18.01 million budgeted to be spent in 2021/22. Refer to Section 3 for the Budgeted Capital Works Statement and Section 10 for an analysis of the 2021/22 Capital Works Program.

## Financial position (working capital)



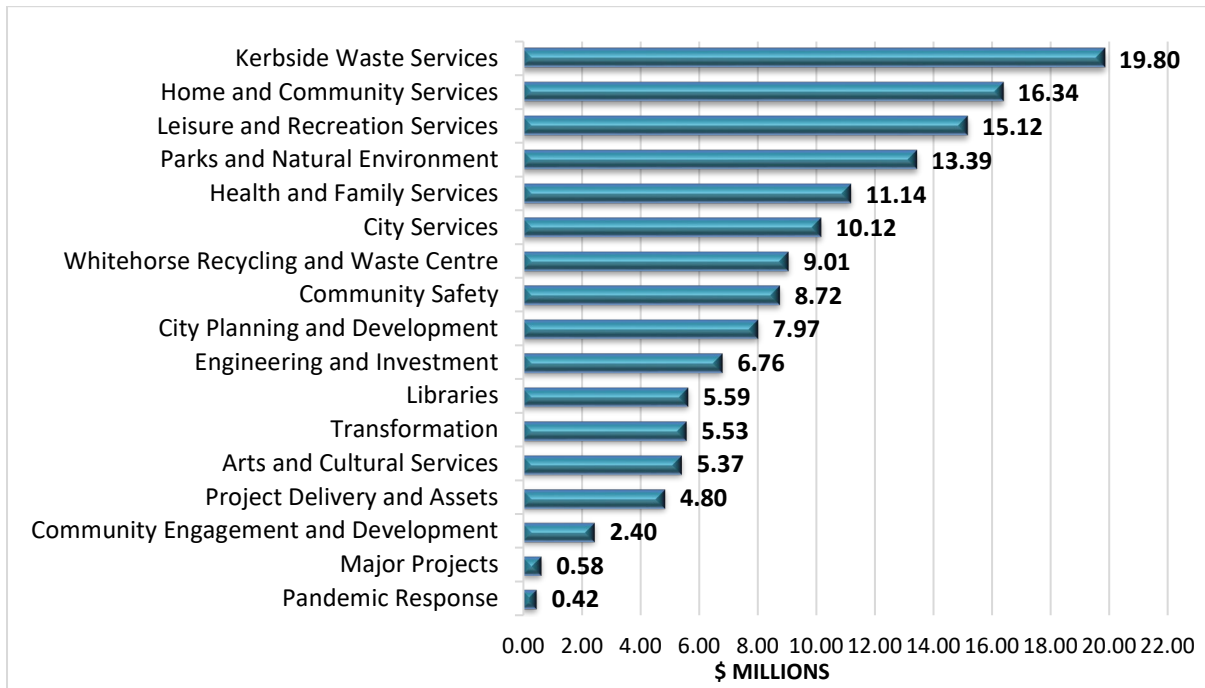
The working capital is expected to decrease mainly due to a \$28.91 million decrease in current assets to \$205.58 million as at 30 June 2022. This primarily reflects a reduction in cash assets due to the planned use of reserves to fund the 2021/22 Capital Works Program, including the Whitehorse Performing Arts Centre redevelopment. Council’s working capital remains 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 2021/22 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. Development of the new *Council Plan 2021-2025* is underway at the time of preparing 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 2021/2022 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 2020* 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

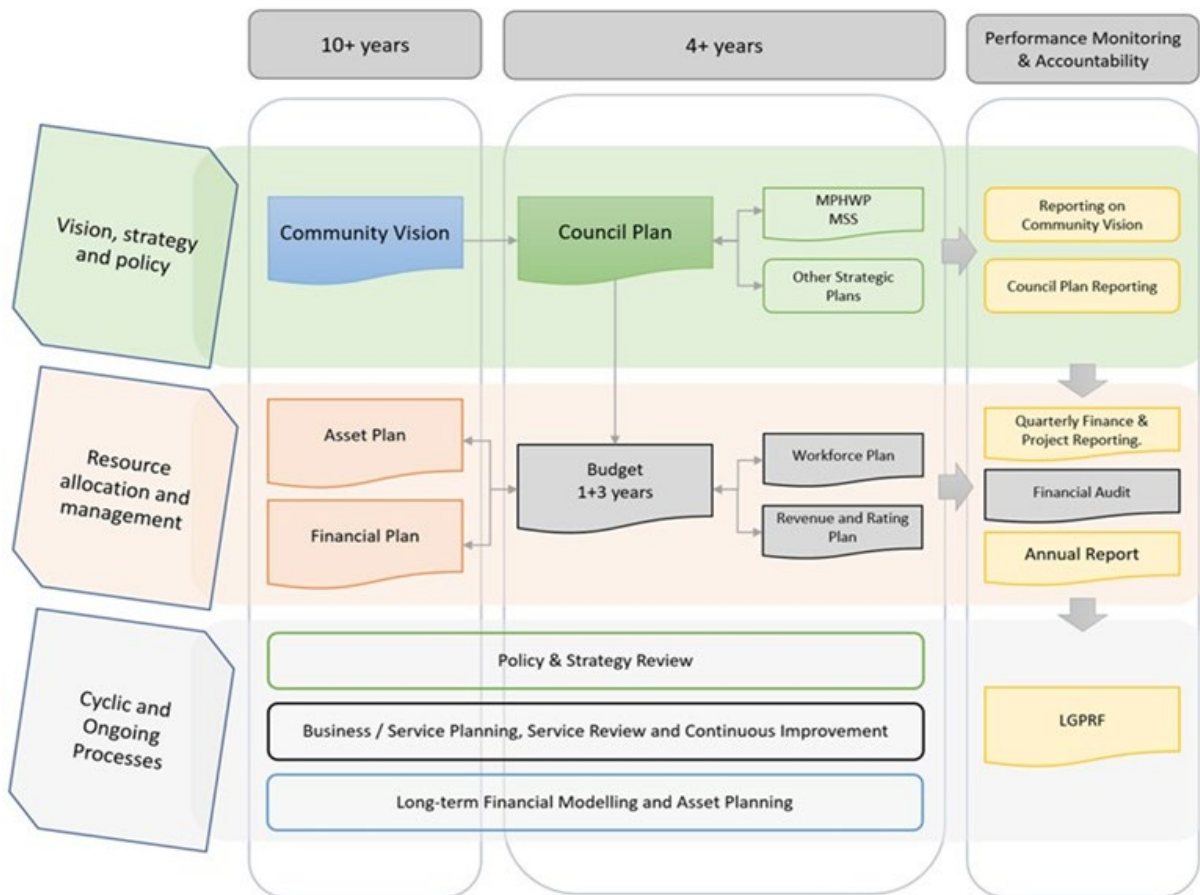
# 1 | Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework.

## Legislative planning and accountability framework

The 2021/2022 planning period is the first under a new legislative and regulatory framework. The *Local Government Act 2020* (the Act) received Royal Assent on 24 March 2020 with proclamation to occur in stages. Part 4 of the Act addresses planning and financial management requirements including development of strategic planning, budgeting and annual reporting documents, and this section came into operation on 24 October 2020. The *Local Government (Planning and Reporting) Regulations 2020* (the regulations) also came into operation on 24 October 2020.

The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions



Council is in the process of establishing its integrated strategic planning and reporting framework, which will be a principles based approach and will be developed over the 2020/2021 and 2021/2022 financial years. This framework will guide Council in identifying community needs and aspirations over the long term (*Community Vision*) and determining Council's priorities for the medium term (*Council Plan*). It will outline the resources required to achieve these objectives and priorities (*Financial Plan and Budget*), and how these resources will be funded (*Revenue and Rating Plan*) and managed (*Asset Plan and Workforce Plan*). The framework will also provide for Council holding itself accountable (*Annual Report and Quarterly Reporting*).

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan.

## 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.

At the time of preparing this Budget, development of a new *Community Vision 2040* and *Council Plan 2021-2025* are underway. Changes to the vision, mission and values that result from the new Vision and Council Plan will be updated in future Budgets.

## 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*:

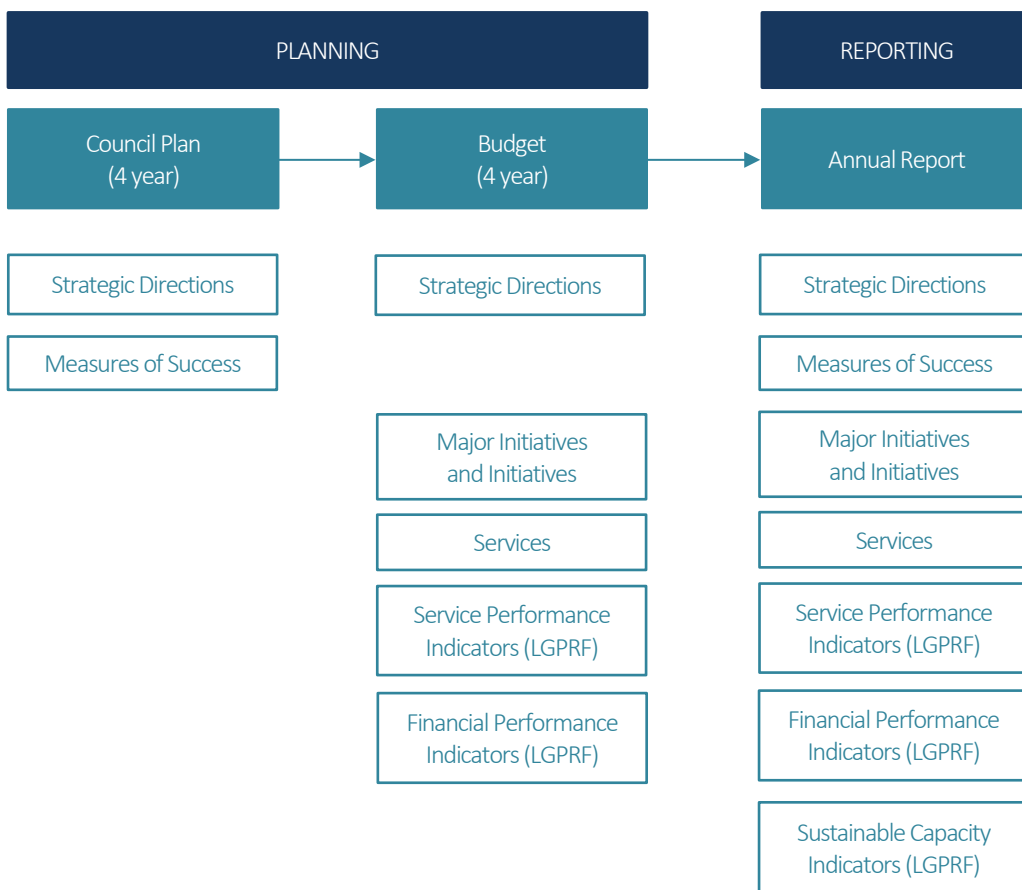
STRATEGIC DIRECTIONS			
	<b>1</b>	<b>Support a healthy, vibrant, inclusive and diverse community</b>	Health and wellbeing of our community is a key priority and working closely with the community is critical to ensure the delivery of, and access to services and programs are sufficiently flexible and adaptable to meet the needs of a diverse and changing community.
	<b>2</b>	<b>Maintain and enhance our built environment to ensure a liveable and sustainable city</b>	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.
	<b>3</b>	<b>Protect and enhance our open spaces and natural environments</b>	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.
	<b>4</b>	<b>Strategic leadership and open and accessible government</b>	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.
	<b>5</b>	<b>Support a healthy local economy</b>	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.

At the time of preparing this Budget, development of a new *Community Vision 2040* and *Council Plan 2021-2025* are underway. Changes to Council's strategic directions that result from the new Vision and Council Plan will be updated in future Budgets.

## 2 | Services and initiatives

This section provides a description of services and initiatives to be funded in the Budget for the 2021/22 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 the mandatory Local Government Performance Reporting Framework service performance outcome indicators for key areas of Council’s operations.

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

At the time of preparing this Budget, preparation of a new *Community Vision 2040* and *Council Plan 2021-2025* are underway. Changes to Council’s strategic directions and new initiatives that result from the new Vision and Council Plan will be updated in future year Budgets.



## 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 Performing Arts Centre**

*\$18.01 million in 2021/22 Capital Works Program (multi-year project to be completed 2023/24)*

Continue the redevelopment of the Whitehorse Performing Arts 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.

#### **Morack Golf course**

*\$6.54 million in 2021/22 Capital Works Program*

Redevelopment of Morack Golf Course Pavilion, Driving Range and Mini Golf Facility Construction.

### Other featured initiatives

#### **Municipal Health and Wellbeing Plan**

*Funded within operational budget*

Completion and adoption of a new Whitehorse Municipal Health and Wellbeing Plan for the next four years (funded within operational budget).

#### **Gender Equality Act implementation**

*Funded within operational budget*

Implementation of the new Gender Equality Act 2020 including a workplace gender audit, development of a gender equality action plan and preparation of gender impact assessments for new plans, policies and services

## Services

Service area		Actual 2019/20 \$'000	Forecast 2020/21 \$'000	Budget 2021/22 \$'000
<b>Libraries</b>	<i>Rev</i>	51	51	68
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>Exp</i>	(5,352)	(5,623)	(5,593)
	<i>NET</i>	<b>(5,301)</b>	<b>(5,572)</b>	<b>(5,525)</b>
<b>Community Engagement and Development</b>				
This service focuses on the development and implementation of policies, strategies, programs and initiatives to respond to community wellbeing needs. It also provides community grants to local not-for-profit groups and organisations and oversees Council's <i>Community Engagement Policy</i> .	<i>Rev</i>	232	158	158
	<i>Exp</i>	(2,251)	(2,248)	(2,401)
	<i>NET</i>	<b>(2,019)</b>	<b>(2,090)</b>	<b>(2,243)</b>
<b>Arts and Cultural Services</b>				
This service provides a diverse and ongoing program of arts, cultural and heritage events as well as access to the Whitehorse Art Collection, meeting room hire and function services.	<i>Rev</i>	1,828	733	1,986
	<i>Exp</i>	(5,088)	(3,606)	(5,367)
	<i>NET</i>	<b>(3,260)</b>	<b>(2,873)</b>	<b>(3,381)</b>
<b>Leisure and Recreation Management</b>				
This program represents costs relating to the overall management of the Leisure and Recreation Services Department including administration and project support.	<i>Rev</i>	-	-	-
	<i>Exp</i>	(233)	(235)	(240)
	<i>NET</i>	<b>(233)</b>	<b>(235)</b>	<b>(240)</b>
<b>Leisure Facilities</b>				
This service provides a range of leisure facilities including Morack Golf Course, Aqualink Box Hill and Aqualink Nunawading, Sportlink and Nunawading Community Centre.	<i>Rev</i>	9,432	6,390	12,471
	<i>Exp</i>	(10,814)	(10,119)	(13,549)
	<i>NET</i>	<b>(1,382)</b>	<b>(3,729)</b>	<b>(1,078)</b>
<b>Active Communities</b>				
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>	425	275	538
	<i>Exp</i>	(552)	(603)	(595)
	<i>NET</i>	<b>(127)</b>	<b>(328)</b>	<b>(57)</b>
<b>Recreation and Open Space Development</b>				
This service provides planning and strategy development for open space and recreation facilities and infrastructure.	<i>Rev</i>	-	-	-
	<i>Exp</i>	(713)	(422)	(738)
	<i>NET</i>	<b>(713)</b>	<b>(422)</b>	<b>(738)</b>
<b>Sports Fields</b>				
This service is responsible for the design, installation, maintenance and renewal of sports field infrastructure and project management of sports field capital projects.	<i>Rev</i>	-	-	-
	<i>Exp</i>	(1,570)	(1,564)	(1,620)
	<i>NET</i>	<b>(1,570)</b>	<b>(1,564)</b>	<b>(1,620)</b>
<b>Whitehorse Home and Community Services</b>				
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>	12,458	13,063	12,485
	<i>Exp</i>	(15,329)	(15,370)	(16,341)
	<i>NET</i>	<b>(2,871)</b>	<b>(2,307)</b>	<b>(3,856)</b>
<b>Family Services</b>				
This service provides centre-based childcare at Whitehorse Early Learning Services (WELS), integrated kindergarten, inclusion support, maternal and child health and youth support services.	<i>Rev</i>	7,482	7,749	8,256
	<i>Exp</i>	(9,487)	(9,039)	(9,608)
	<i>NET</i>	<b>(2,005)</b>	<b>(1,290)</b>	<b>(1,352)</b>
<b>Environmental Health</b>				
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>	964	759	949
	<i>Exp</i>	(1,601)	(1,604)	(1,536)
	<i>NET</i>	<b>(637)</b>	<b>(845)</b>	<b>(587)</b>
<b>Community Safety</b>				
This service delivers regulatory functions including: domestic animal management, school crossing supervision, Council's local law framework and managing parking controls across the municipality.	<i>Rev</i>	9,378	6,481	12,593
	<i>Exp</i>	(6,748)	(5,788)	(8,537)
	<i>NET</i>	<b>2,630</b>	<b>693</b>	<b>4,056</b>

## Service performance outcome indicators

Service	Indicator	Performance Measure	2019/20 Actual	2020/21 Forecast	2021/22 Budget Target
<b>Animal Management</b>	Health and safety	Animal management prosecutions	100.0%	100.0%	100.0%
<b>Aquatic Facilities</b>	Utilisation	Utilisation of aquatic facilities	6.00	6.00	8.00
<b>Food safety</b>	Health and safety	Critical and major non-compliance notifications	100.0%	100.0%	100.0%
<b>Libraries</b>	Participation	Active library borrowers	13.6%	13.6%	13.8%
<b>Maternal and Child Health</b>	Participation	Participation in the MCH service	80.2%	80.0%	80.0%
		Participation in MCH service by Aboriginal children	79.6%	80.0%	80.0%

*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**

*\$9.88 million in 2021/22 Capital Works Program (some projects completed over multiple years)*

Redevelopment of the Heatherdale Reserve and Terrara Park Pavilions, and development of the Sparks Reserve West Pavilion.

#### **Easy Ride Routes**

*\$0.46 million in 2021/22 Capital Works Program (multi-year project)*

Continuing to construct the Top 6 Easy Ride Routes, including the shared path through Surrey Park and on-road routes through the municipality.

#### **Food and garden organics kerbside service preparation**

*\$0.15 million in 2021/22 Operational Budget*

Undertake preparations for commencement of food and garden organics service from July 2022 including community consultation, delivery of materials and service information to households, and pre-implementation bin audits.

### Other featured initiatives

#### **Replacement of Main Street bridge, Blackburn**

*\$1.80 million in 2021/22 Capital Works Program (multi-year project)*

Replacement of the current road bridge in Main Street that is located just north of Heath Street and spans over Blackburn Creek. The new bridge will be similar in function and dimensions to the existing bridge, it will remain a two lane vehicle bridge with footpaths on each side. The bridge is being replaced based on structural engineering advice that the current bridge is beyond maintenance and should be demolished and replaced with a new structure.

#### **North East Link**

*\$0.25 million in 2021/22 Operational Budget*

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



## Suburban Rail Loop

*\$0.20 million in 2021/22 Operational Budget*

Council intends to strongly advocate for improved outcomes for the Whitehorse community resulting from the Suburban Rail Loop project.

## Developer Contributions Framework

*\$0.20 million in 2021/22 Operational Budget (year two of two year initiative)*

Develop and commence implementation of a Whitehorse Development Contribution Framework.

## Box Hill Integrated Transport Strategy implementation

*\$0.20 million in 2021/22 Capital Works Program (multi-year project)*

Commence implementation of the Box Hill Integrated Transport Strategy.

## Sports field lighting improvements

*\$1.23 million in 2021/22 Capital Works Program*

Upgrades of sports field flood lighting at Elgar Park South and Bennettswood Reserve.

## Energy efficient lighting changeover

*\$0.84 million in 2021/22 Operational Budget*

Continue changeover of arterial street lighting to energy efficient light fittings.

## Services

Service areas		Actual 2019/20 \$'000	Forecast 2020/21 \$'000	Budget 2021/22 \$'000
<b>Planning</b>				
This service provides statutory and strategic land use planning functions, ensuring compliance of land use and developments under the Whitehorse Planning Scheme.	<i>Rev</i>	2,833	2,869	3,496
	<i>Exp</i>	(5,770)	(6,371)	(6,734)
	<i>NET</i>	<b>(2,937)</b>	<b>(3,502)</b>	<b>(3,238)</b>
<b>Building</b>				
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>	1,235	894	874
	<i>Exp</i>	(1,034)	(1,188)	(1,235)
	<i>NET</i>	<b>201</b>	<b>(294)</b>	<b>(361)</b>
<b>Engineering - Transport and Approvals</b>				
This service provides strategic traffic and sustainable transport planning and traffic investigations and reports; civil asset protection; and the strategic management of Council roads and drainage assets.	<i>Rev</i>	1,574	1,658	1,607
	<i>Exp</i>	(4,810)	(3,934)	(3,913)
	<i>NET</i>	<b>(3,236)</b>	<b>(2,276)</b>	<b>(2,306)</b>
<b>Public Street Lighting</b>				
This service provides street lighting throughout Whitehorse.	<i>Rev</i>	-	-	844
	<i>Exp</i>	(984)	(965)	(1,701)
	<i>NET</i>	<b>(984)</b>	<b>(965)</b>	<b>(857)</b>
<b>City Cleansing and Engineering Works</b>				
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>	135	149	114
	<i>Exp</i>	(7,572)	(7,742)	(7,728)
	<i>NET</i>	<b>(7,437)</b>	<b>(7,593)</b>	<b>(7,614)</b>

Service areas		Actual 2019/20 \$'000	Forecast 2020/21 \$'000	Budget 2021/22 \$'000
<b>Fleet and Workshop</b>	<i>Rev</i>	-	-	-
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>Exp</i>	(1,763)	(1,767)	(1,688)
	<b>NET</b>	<b>(1,763)</b>	<b>(1,767)</b>	<b>(1,688)</b>
<b>Major Projects</b>	<i>Rev</i>	-	-	-
This service is responsible for the project management of capital building projects and the facilitation of major projects.	<i>Exp</i>	(746)	(599)	(583)
	<b>NET</b>	<b>(746)</b>	<b>(599)</b>	<b>(583)</b>
<b>Project Delivery and Assets</b>	<i>Rev</i>	-	-	-
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 projects, and the planning and implementation of strategic asset management initiatives across the organisation including Council's Asset Management System.	<i>Exp</i>	(1,259)	(1,376)	(1,499)
	<b>NET</b>	<b>(1,259)</b>	<b>(1,376)</b>	<b>(1,499)</b>
<b>Facilities Maintenance</b>	<i>Rev</i>	-	-	-
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>Exp</i>	(3,094)	(3,154)	(3,300)
	<b>NET</b>	<b>(3,094)</b>	<b>(3,154)</b>	<b>(3,300)</b>

## Service performance outcome indicators

Service	Indicator	Performance Measure	2019/20 Actual	2020/21 Forecast	2021/22 Budget Target
<b>Statutory Planning</b>	Decision Making	Council planning decisions upheld at VCAT	52.4%	50.0%	50.0%
<b>Roads</b>	Satisfaction	Satisfaction with sealed local roads	69.00	72.00	72.00

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

#### **Review of potential Waste Services Charge**

*\$2.10 million in 2021/22 Operational Budget (multi-year initiative)*

Continue preparatory work for the potential introduction of a waste services charge aiming to create a fair and equitable charge of distributing waste costs to the users of those services. Implementation will be subject to Council approval, and any changes will be in full compliance with a review by the Essential Services Commission and will follow community consultation and engagement.

#### **Play Space Renewal Program**

*\$1.95 million in 2021/22 Capital Works Program*

Renewal and upgrade to various play spaces across the municipality including Thatcher Reserve, Vermont and Blacks Walk, Blackburn.

### Other featured initiatives

#### **Open Space Strategy 2022-2037**

*\$0.15 million in 2021/22 Operational Budget (year one of two year initiative)*

Commence preparation of a new Open Space Strategy to guide the planning design and management of open space for the next 15 years. The Open Space Strategy will guide the future provision, planning, design and management of publicly owned land that is set aside for open space, recreation and nature conservation purposes.

#### **East Burwood Reserve Masterplan**

*\$0.08 million in 2021/22 Operational Budget (year one of two year initiative)*

Commence preparation of a master plan for East Burwood Reserve to guide Council investment at this site into the future. The masterplan will consider the existing location and functionality of current facilities and explore what new opportunities may be introduced while enhancing the existing qualities of the site that the community value. This master plan will be prepared following wide stakeholder and community engagement.

## Services

Service area		Actual	Forecast	Budget
		2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
<b>Whitehorse Recycling and Waste Centre</b>				
This is a service for the recycling and disposal of general or bulky non-hazardous waste, encouraging recycling and the reduction of waste transported to landfill.	<i>Rev</i>	10,235	8,943	12,011
	<i>Exp</i>	(7,456)	(6,850)	(9,015)
	<b>NET</b>	<b>2,779</b>	<b>2,093</b>	<b>2,996</b>
<b>Sustainability and Waste</b>				
This service facilitates planning for energy and water reduction programs and waste management strategic planning. This service also includes contracts for waste collection including domestic garbage collection, kerbside recycling, and hard and green waste collection.	<i>Rev</i>	4,071	4,395	4,664
	<i>Exp</i>	(15,583)	(16,278)	(20,506)
	<b>NET</b>	<b>(11,512)</b>	<b>(11,883)</b>	<b>(15,842)</b>
<b>Open Space Maintenance</b>				
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>	174	134	109
	<i>Exp</i>	(5,820)	(5,890)	(6,150)
	<b>NET</b>	<b>(5,646)</b>	<b>(5,756)</b>	<b>(6,041)</b>
<b>Tree Management</b>				
This service is responsible for the management of Council's street and park trees to meet community expectations as well as statutory and safety obligations. It includes planning for increasing the quantity and quality of trees within Whitehorse as well as maintaining the health and amenity of existing trees.	<i>Rev</i>	193	170	270
	<i>Exp</i>	(3,868)	(4,441)	(5,619)
	<b>NET</b>	<b>(3,675)</b>	<b>(4,271)</b>	<b>(5,349)</b>

## Service performance outcome indicators

Service	Indicator	Performance Measure	2019/20	2020/21	2021/22
			Actual	Forecast	Budget Target
<b>Waste Collection</b>	Waste diversion	Kerbside collection waste diverted from landfill	53.0%	50.0%	50.0%

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

#### **Good to great transformation**

*\$1.70 million in 2021/22 Operational Budget*

A major Council transformation program has commenced in 2021 incorporating an organisational restructure, technology improvements, and an increased focus on service planning and review and continuous improvement.

#### **Implement IT Strategy and Enterprise Resource Planning System**

*\$3.57 million in 2021/22 Operational Budget (multi-year initiative)*

Commencing implementation of the IT Strategy and a new Enterprise Resource Planning System to improve Council's capability to better serve the community.

### Other featured initiatives

#### **Integrated Strategic Planning and Reporting Framework**

*Funded within operational budget*

Development of an integrated strategic planning and reporting framework and adoption of the Council Plan 2021-2025, Financial Plan 2021-2031, Asset Plan 2021-2031 and Workforce Plan.

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

*\$0.22 million in 2021/22 Operational Budget*

Continued implementation of the Local Government Act 2020 which has come into force in a staged approach including completion of new Council strategic plans, changes to procurement policy and an increased focus on community engagement with the addition of a new dedicated resource.

## Services

Service area		Actual 2019/20 \$'000	Forecast 2020/21 \$'000	Budget 2021/22 \$'000
<b>Executive Management</b>	<i>Rev</i>	-	-	-
Includes the cost to Council of the offices of the Chief Executive Officer and Directors. It includes the associated staff costs and the costs of delivery of projects.	<i>Exp</i>	(2,336)	(2,526)	(2,350)
	<i>NET</i>	<b>(2,336)</b>	<b>(2,526)</b>	<b>(2,350)</b>
<b>Governance and Integrity</b>	<i>Rev</i>	301	592	533
This includes governance, council support, information management, and controls and compliance services, and manages Council's audit, risk management and insurance processes.	<i>Exp</i>	(4,799)	(5,708)	(5,690)
	<i>NET</i>	<b>(4,498)</b>	<b>(5,116)</b>	<b>(5,157)</b>
<b>Customer Service</b>	<i>Rev</i>	-	-	-
This service delivers the provision of customer service at Council's three service centres in Box Hill, Forest Hill and Nunawading.	<i>Exp</i>	(1,436)	(1,424)	(1,682)
	<i>NET</i>	<b>(1,436)</b>	<b>(1,424)</b>	<b>(1,682)</b>
<b>Strategic Marketing and Communications</b>	<i>Rev</i>	-	31	-
This service manages the production of Council publications, graphic design, media liaison, strategic communications plans and produces printed and electronic communications for the community, Councillors and the organisation.	<i>Exp</i>	(1,728)	(1,838)	(2,118)
	<i>NET</i>	<b>(1,728)</b>	<b>(1,807)</b>	<b>(2,118)</b>
<b>People and Culture</b>	<i>Rev</i>	6	-	-
This service provides human resource management, learning and development, workforce planning and change management services. It also administers Council's Occupational Health and Safety Program and ensures compliance with occupational health and safety legislation.	<i>Exp</i>	(3,032)	(3,654)	(4,124)
	<i>NET</i>	<b>(3,026)</b>	<b>(3,654)</b>	<b>(4,124)</b>
<b>Finance and Corporate Performance</b>	<i>Rev</i>	3	-	-
This service manages Council's corporate planning and reporting, financial management, payroll, and procurement, tendering and contract administration, and includes Council's continuous improvement function until 30 June 2021.	<i>Exp</i>	(4,187)	(4,440)	(3,493)
	<i>NET</i>	<b>(4,184)</b>	<b>(4,440)</b>	<b>(3,493)</b>
<b>Information Technology</b>	<i>Rev</i>	-	-	-
This service manages and maintains Council's computer systems and networks.	<i>Exp</i>	(3,810)	(4,185)	(5,121)
	<i>NET</i>	<b>(3,810)</b>	<b>(4,185)</b>	<b>(5,121)</b>
<b>Digital Strategy</b>	<i>Rev</i>	-	-	-
This service provides the transition to digital platforms across the organisation.	<i>Exp</i>	(948)	(1,257)	-
	<i>NET</i>	<b>(948)</b>	<b>(1,257)</b>	-
<b>Property and Leasing</b>	<i>Rev</i>	559	383	405
This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	<i>Exp</i>	(2,073)	(1,696)	(2,013)
	<i>NET</i>	<b>(1,514)</b>	<b>(1,313)</b>	<b>(1,608)</b>
<b>Rates</b>	<i>Rev</i>	495	375	583
This service undertakes rate revenues and Fire Services Property Levy collection.	<i>Exp</i>	(1,451)	(1,781)	(1,774)
	<i>NET</i>	<b>(956)</b>	<b>(1,406)</b>	<b>(1,191)</b>
<b>Box Hill multi-deck carparks</b>	<i>Rev</i>	1,080	1,185	1,462
This service provides multi-level car parking facilities in Watts Street and Harrow Street, Box Hill.	<i>Exp</i>	(578)	(232)	(243)
	<i>NET</i>	<b>502</b>	<b>953</b>	<b>1,219</b>
<b>Lease and in kind accounting</b>	<i>Rev</i>	-	240	228
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>Exp</i>	905	858	533
	<i>NET</i>	<b>905</b>	<b>1,098</b>	<b>761</b>

Service area		Actual 2019/20 \$'000	Forecast 2020/21 \$'000	Budget 2021/22 \$'000
<b>Emergency Management and Business Continuity</b>	<i>Rev</i>	(10)	-	-
This service implements Council's responsibilities as detailed in the Emergency Management Act 1986, the Municipal Emergency Management Plan and Business Continuity Policy.	<i>Exp</i>	(179)	(192)	(186)
	<i>NET</i>	<b>(189)</b>	<b>(192)</b>	<b>(186)</b>
<b>Council Pandemic Response</b>	<i>Rev</i>	-	59	(409)
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 further hardship support to be provided through reduced interest on rates which will continue in 2021/2022.	<i>Exp</i>	(1,042)	(2,708)	(423)
	<i>NET</i>	<b>(1,042)</b>	<b>(2,649)</b>	<b>(832)</b>
<b>Transformation</b>	<i>Rev</i>	-	-	-
This new service area has been implemented with a focus on transforming Council from good to great. It includes new resources for service planning and review and continuous improvement, and includes funding for the implementation of Council's IT Strategy and a new Enterprise Resource Planning System commencing in 2021/2022.	<i>Exp</i>	-	(400)	(5,530)
	<i>NET</i>	-	<b>(400)</b>	<b>(5,530)</b>

## Service performance outcome indicators

Service	Indicator	Performance Measure	2019/20 Actual	2020/21 Forecast	2021/22 Budget Target
<b>Governance</b>	Satisfaction	Satisfaction with Council decisions	61.00	60.00	61.00

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**

Funded within operational budget

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

#### **Nunawading / Megamile West and Mitcham Structure Plan Review**

*\$0.12 million in 2021/22 Operational Budget*

Progress Phase 2 of the Nunawading / Megamile West and Mitcham Activity Centres Structure Plan review.

### Other featured initiatives

#### **Pandemic community support**

*\$1.00 million in 2021/22 Operational Budget (carried forward from 2020/21)*

Continued pandemic support will be provided to the Whitehorse community in 2021/22 through a further round of business stimulus grants, waiving of penalty interest on overdue rates and other targeted support.

#### **Activate Whitehorse**

*\$0.15 million in 2021/22 Operational Budget*

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.

#### **Whitehorse Activity Hubs**

*\$0.04 million in 2021/22 Operational Budget*

Review and devise a plan for post-pandemic support to help revitalise the Whitehorse economy and promote the municipality.



## Services

Service area		Actual	Forecast	Budget
		2019/20	2020/21	2021/22
		\$'000	\$'000	\$'000
<b>Investment and Economic Development</b>	<i>Rev</i>	116	114	110
This service works in partnership with a range of organisations to support a local economic environment that attracts investment. It also supports the local economy through delivery of placemaking activities.	<i>Exp</i>	(936)	(1,118)	(1,141)
	<i>NET</i>	<b>(820)</b>	<b>(1,004)</b>	<b>(1,031)</b>

### 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 98 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 Revenue / (Cost) \$'000	Revenue \$'000	Expenditure \$'000
<b>Strategic Direction One:</b>			
Support a healthy, vibrant, inclusive and diverse community	(16,619)	49,504	(66,125)
<b>Strategic Direction Two:</b>			
Maintain and enhance our built environment to ensure a liveable and sustainable city	(21,446)	6,935	(28,381)
<b>Strategic Direction Three:</b>			
Protect and enhance our open spaces and natural environments	(24,236)	17,054	(41,290)
<b>Strategic Direction Four:</b>			
Strategic leadership and open and accessible government	(31,412)	2,802	(34,214)
<b>Strategic Direction Five:</b>			
Support a healthy local economy	(1,031)	110	(1,141)
<b>Total services and initiatives</b>	<b>(94,744)</b>	<b>76,405</b>	<b>(171,151)</b>
<b>Other non-attributable expenses</b>			
Depreciation	(29,594)		
Amortisation - intangible assets	(495)		
Amortisation - right of use assets	(767)		
<b>Deficit before funding sources</b>	<b>(125,600)</b>		
<b>Funding sources</b>			
Rates	126,896		
Victoria Grants Commission	2,486		
Interest income	1,166		
Grants - capital	6,504		
Contributions - monetary	5,000		
Net gain on disposal of property, infrastructure, plant and equipment	156		
<b>Operating (surplus)/deficit for the year</b>	<b>16,608</b>		

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## 3 | Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25.

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

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

## Budgeted Comprehensive Income Statement

For the four years ending 30 June 2025

		Forecast 2020/21	Budget 2021/22	2022/23	Projections 2023/24	2024/25
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
Rates and charges	6.2.1	123,546	<b>126,896</b>	130,782	134,625	138,740
Statutory fees and fines	6.2.2	6,748	<b>12,132</b>	12,375	12,653	12,969
User fees	6.2.3	30,094	<b>43,438</b>	44,799	45,818	46,964
Grants - operating	6.2.4	22,900	<b>19,874</b>	22,613	22,971	23,335
Grants - capital	6.2.4	4,566	<b>6,504</b>	1,840	831	316
Contributions - monetary	6.2.5	7,150	<b>5,000</b>	5,650	5,500	5,500
Interest income	6.2.6	1,650	<b>1,166</b>	1,409	1,371	2,083
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	6.2.7	(164)	<b>156</b>	175	160	170
Other income	6.2.8	2,925	<b>3,447</b>	3,715	3,799	3,893
<b>Total income</b>		<b>199,415</b>	<b>218,613</b>	<b>223,358</b>	<b>227,727</b>	<b>233,970</b>
<b>Expenses</b>						
Employee costs	6.3.1	77,673	<b>88,805</b>	91,872	93,923	98,168
Materials and services	6.3.2	62,164	<b>72,974</b>	81,669	75,193	76,520
Depreciation	6.3.3	29,260	<b>29,594</b>	30,829	33,546	34,329
Amortisation - intangible assets	6.3.4	480	<b>495</b>	569	569	569
Amortisation - right of use assets	6.3.5	1,105	<b>767</b>	796	811	807
Finance costs - leases	6.3.7	32	<b>31</b>	31	33	25
Contributions expense - Whitehorse Manningham Library	6.3.8	5,518	<b>5,568</b>	5,617	5,757	5,901
Other expenses	6.3.9	3,689	<b>3,771</b>	3,908	3,983	4,082
<b>Total expenses</b>		<b>179,921</b>	<b>202,005</b>	<b>215,292</b>	<b>213,815</b>	<b>220,401</b>
<b>Surplus/(deficit) for the year</b>		<b>19,494</b>	<b>16,608</b>	<b>8,067</b>	<b>13,912</b>	<b>13,569</b>
<b>Other comprehensive income</b>						
Net asset revaluation increment /(decrement)		-	-	-	-	-
<b>Total comprehensive result</b>		<b>19,494</b>	<b>16,608</b>	<b>8,067</b>	<b>13,912</b>	<b>13,569</b>

## Budgeted Balance Sheet

For the four years ending 30 June 2025

		Forecast 2020/21	Budget 2021/22	Projections		
	NOTES	\$'000	\$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		216,779	<b>187,876</b>	137,116	138,837	143,887
Trade and other receivables		16,456	<b>16,454</b>	16,451	16,450	16,446
Other current assets		1,252	<b>1,252</b>	1,252	1,252	1,252
<b>Total current assets</b>	7.1	<b>234,487</b>	<b>205,582</b>	154,820	156,539	161,585
<b>Non-current assets</b>						
Trade and other receivables		44	<b>42</b>	40	40	40
Investments in associates		6,057	<b>6,057</b>	6,057	6,057	6,057
Property, infrastructure, plant & equipment		3,443,754	<b>3,490,482</b>	3,550,763	3,564,592	3,574,853
Right of use assets		1,454	<b>1,859</b>	1,491	1,718	1,116
Intangible assets		829	<b>829</b>	829	829	829
<b>Total non-current assets</b>	7.1	<b>3,452,138</b>	<b>3,499,268</b>	3,559,180	3,573,236	3,582,895
<b>Total assets</b>		<b>3,686,626</b>	<b>3,704,850</b>	3,714,000	3,729,774	3,744,480
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		22,958	<b>23,293</b>	23,749	24,274	24,790
Trust funds and deposits		13,814	<b>14,017</b>	14,293	14,609	14,966
Provisions		17,882	<b>18,495</b>	19,130	19,833	20,607
Lease liabilities		419	<b>792</b>	805	810	822
<b>Total current liabilities</b>	7.2	<b>55,073</b>	<b>56,597</b>	57,977	59,526	61,185
<b>Non-current liabilities</b>						
Provisions		1,814	<b>1,889</b>	1,967	2,053	2,147
Lease liabilities		1,061	<b>1,079</b>	703	931	314
Other liabilities		1,204	<b>1,204</b>	1,204	1,204	1,204
<b>Total non-current liabilities</b>	7.2	<b>4,079</b>	<b>4,172</b>	3,874	4,187	3,665
<b>Total liabilities</b>		<b>59,152</b>	<b>60,769</b>	61,850	63,713	64,850
<b>Net assets</b>		<b>3,627,474</b>	<b>3,644,082</b>	<b>3,652,149</b>	<b>3,666,061</b>	<b>3,679,630</b>
<b>Equity</b>						
Accumulated surplus		1,523,178	<b>1,546,872</b>	1,584,795	1,598,175	1,607,995
Reserves		1,968,854	<b>1,968,854</b>	1,968,854	1,968,854	1,968,854
Other reserves		135,442	<b>128,356</b>	98,500	99,032	102,782
<b>Total equity</b>		<b>3,627,474</b>	<b>3,644,082</b>	<b>3,652,149</b>	<b>3,666,061</b>	<b>3,679,630</b>

## Budgeted Statement of Changes in Equity

For the four years ending 30 June 2025

	NOTES	Total \$'000	Accumulat ed Surplus \$'000	Revaluatio n Reserve \$'000	Other Reserves \$'000
<b>2020/21 Forecast</b>					
Balance at beginning of the financial year		3,607,980	1,510,879	1,968,854	128,247
Surplus/(deficit) for the year		19,494	19,494	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(9,874)	-	9,874
Transfers from other reserves		-	2,679	-	(2,679)
<b>Balance at end of the financial year</b>	8.1	<b>3,627,474</b>	<b>1,523,178</b>	<b>1,968,854</b>	<b>135,442</b>
<b>2021/22 Budget</b>					
Balance at beginning of the financial year		3,627,474	1,523,178	1,968,854	135,442
Surplus/(deficit) for the year		16,608	16,608	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(8,140)	-	8,140
Transfers from other reserves		-	15,226	-	(15,226)
<b>Balance at end of the financial year</b>	8.1	<b>3,644,082</b>	<b>1,546,872</b>	<b>1,968,854</b>	<b>128,356</b>
<b>2022/23</b>					
Balance at beginning of the financial year		3,644,082	1,546,872	1,968,854	128,356
Surplus/(deficit) for the year		8,067	8,067	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(8,602)	-	8,602
Transfers from other reserves		-	38,458	-	(38,458)
<b>Balance at end of the financial year</b>		<b>3,652,149</b>	<b>1,584,795</b>	<b>1,968,854</b>	<b>98,500</b>
<b>2023/24</b>					
Balance at beginning of the financial year		3,652,149	1,584,795	1,968,854	98,500
Surplus/(deficit) for the year		13,912	13,912	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(8,471)	-	8,471
Transfers from other reserves		-	7,939	-	(7,939)
<b>Balance at end of the financial year</b>		<b>3,666,061</b>	<b>1,598,175</b>	<b>1,968,854</b>	<b>99,032</b>
<b>2024/25</b>					
Balance at beginning of the financial year		3,666,061	1,598,175	1,968,854	99,032
Surplus/(deficit) for the year		13,569	13,569	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(8,965)	-	8,965
Transfers from other reserves		-	5,215	-	(5,215)
<b>Balance at end of the financial year</b>		<b>3,679,630</b>	<b>1,607,994</b>	<b>1,968,854</b>	<b>102,782</b>

## Budgeted Statement of Cash Flows

For the four years ending 30 June 2025

	Forecast 2020/21	Budget 2021/22	2022/23	Projections 2023/24	2024/25
NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	123,546	<b>126,896</b>	130,782	134,625	138,740
Statutory fees and fines	6,748	<b>12,132</b>	12,375	12,653	12,969
User fees	30,094	<b>43,438</b>	44,799	45,818	46,964
Grants – operating	22,900	<b>19,874</b>	22,613	22,971	23,335
Grants – capital	4,566	<b>6,504</b>	1,840	831	316
Contributions - monetary	7,150	<b>5,000</b>	5,650	5,500	5,500
Interest received	1,650	<b>1,166</b>	1,409	1,371	2,083
Trust funds and deposits taken	271	<b>203</b>	276	315	357
Other receipts	2,925	<b>3,447</b>	3,715	3,799	3,893
Employee costs	(76,986)	<b>(88,117)</b>	(91,159)	(93,134)	(97,299)
Materials and services	(61,717)	<b>(72,641)</b>	(81,214)	(74,673)	(76,007)
Other payments	(9,207)	<b>(9,339)</b>	(9,526)	(9,740)	(9,983)
<b>Net cash provided by/(used in) operating activities</b>	9.1 <b>51,940</b>	<b>48,563</b>	<b>41,560</b>	<b>50,336</b>	<b>50,868</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(67,489)	<b>(78,223)</b>	(93,255)	(49,384)	(46,689)
Proceeds from sale of property, infrastructure, plant and equipment	1,904	<b>1,566</b>	1,754	1,604	1,704
Payment of loans and advances	4	<b>3</b>	3	3	3
<b>Net cash provided by/ (used in) investing activities</b>	9.2 <b>(65,582)</b>	<b>(76,654)</b>	<b>(91,498)</b>	<b>(47,777)</b>	<b>(44,983)</b>
<b>Cash flows from financing activities</b>					
Interest paid - lease liabilities	(32)	<b>(31)</b>	(31)	(33)	(25)
Repayment of lease liabilities	(1,098)	<b>(781)</b>	(792)	(805)	(810)
<b>Net cash provided by/(used in) financing activities</b>	9.3 <b>(1,130)</b>	<b>(812)</b>	<b>(822)</b>	<b>(838)</b>	<b>(835)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	(14,772)	<b>(28,903)</b>	(50,760)	1,721	5,050
Cash and cash equivalents at the beginning of the financial year	9.4 231,551	<b>216,779</b>	187,876	137,116	138,837
<b>Cash and cash equivalents at the end of the financial year</b>	<b>216,779</b>	<b>187,876</b>	<b>137,116</b>	<b>138,837</b>	<b>143,887</b>

## Budgeted Statement of Capital Works

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		2020/21	2021/22	2022/23	2023/24	2024/25
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	3,000	3,000	3,000	3,000
Buildings		26,372	37,601	56,064	9,613	5,162
Building improvements		6,641	4,991	4,762	6,497	7,632
<b>Total property</b>	10.1.1	33,013	45,592	63,826	19,110	15,794
<b>Plant and equipment</b>						
Plant, machinery and equipment		3,774	3,770	4,070	3,960	4,150
Fixtures, fittings and furniture		982	494	566	733	869
Computers and telecommunications		2,290	2,627	1,875	1,390	1,465
<b>Total plant and equipment</b>	10.1.2	7,046	6,891	6,511	6,083	6,484
<b>Infrastructure</b>						
Roads		6,998	6,800	5,198	5,475	6,060
Bridges		249	1,850	1,500	1,500	70
Footpaths and cycleways		3,913	4,428	3,651	4,509	5,512
Drainage		2,634	2,779	3,674	4,463	4,551
Recreational, leisure and community facilities		5,082	3,329	3,122	2,622	2,622
Waste management		300	120	-	-	-
Parks, open space and streetscapes		7,067	5,904	5,332	5,302	5,256
Off street car parks		1,187	460	440	320	340
Other Infrastructure		-	70	-	-	-
<b>Total infrastructure</b>	10.1.3	27,430	25,740	22,917	24,191	24,411
<b>Total capital works expenditure</b>		<b>67,489</b>	<b>78,223</b>	<b>93,254</b>	<b>49,384</b>	<b>46,689</b>
<b>Represented by:</b>						
Asset renewal expenditure		43,221	41,368	41,711	37,916	38,880
Asset upgrade expenditure		10,407	4,582	3,879	2,124	3,012
Asset expansion expenditure		7,951	20,899	35,221	5,132	367
New asset expenditure		5,910	11,374	12,443	4,212	4,430
<b>Total capital works expenditure</b>	10.1.4	<b>67,489</b>	<b>78,223</b>	<b>93,254</b>	<b>49,384</b>	<b>46,689</b>
<b>Funding sources represented by:</b>						
Grants	10.2.1	4,566	6,504	1,840	831	316
Contributions	10.2.2	405	-	150	-	-
Council cash	10.2.3	62,518	71,719	91,264	48,553	46,373
<b>Total capital works expenditure</b>		<b>67,489</b>	<b>78,223</b>	<b>93,254</b>	<b>49,384</b>	<b>46,689</b>



## Budgeted Statement of Human Resources

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	77,673	<b>88,805</b>	91,872	93,923	98,168
Employee costs - capital	3,110	<b>3,120</b>	3,207	3,305	3,414
<b>Total staff expenditure</b>	<b>80,784</b>	<b>91,925</b>	<b>95,079</b>	<b>97,228</b>	<b>101,582</b>
<b>Staff numbers</b>	FTE	<b>FTE</b>	FTE	FTE	FTE
Employees*	810	<b>830</b>	841	853	865

\* Future employee numbers are predicted to grow by up to 1.4% to support compliance, community service and strategic initiatives. Increases are subject to formal Council assessment and approval.

## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2025

NOTES	Forecast	Budget	Budget	Budget	Budget
	2020/21 \$000's	2021/22 \$000's	2022/23 \$000's	2023/24 \$000's	2024/25 \$000's
<b>Transformation*</b>					
Permanent - Full time					
Male	-	390	403	412	430
Female	-	586	606	620	648
Permanent - Part Time					
Male	-	-	-	-	-
Female	-	-	-	-	-
Casual, temporary, other	-	2,547	2,634	2,694	2,815
Capitalised	-	-	-	-	-
<b>Total Transformation</b>	<b>-</b>	<b>3,523</b>	<b>3,643</b>	<b>3,726</b>	<b>3,893</b>
<b>Corporate Services</b>					
Permanent - Full time					
Male	3,662	3,613	3,737	3,821	3,992
Female	4,731	4,669	4,829	4,938	5,159
Permanent - Part Time					
Male	247	244	252	258	270
Female	1,629	1,608	1,663	1,701	1,777
Casual, temporary, other	6,138	6,057	6,264	6,406	6,693
Capitalised	-	-	-	-	-
<b>Total Corporate Services</b>	<b>16,407</b>	<b>16,190</b>	<b>16,745</b>	<b>17,124</b>	<b>17,891</b>
<b>City Development</b>					
Permanent - Full time					
Male	5,654	6,557	6,782	6,935	7,246
Female	4,462	4,453	4,606	4,710	4,921
Permanent - Part Time					
Male	-	-	-	-	-
Female	1,550	1,547	1,600	1,636	1,709
Casual, temporary, other	2,997	2,991	3,093	3,163	3,305
Capitalised	-	-	-	-	-
<b>Total City Development</b>	<b>14,663</b>	<b>15,548</b>	<b>16,081</b>	<b>16,444</b>	<b>17,181</b>
<b>Community Services</b>					
Permanent - Full time					
Male	3,243	3,739	3,867	3,954	4,131
Female	7,271	8,385	8,673	8,869	9,266
Permanent - Part Time					
Male	1,504	1,734	1,794	1,835	1,917
Female	8,605	9,924	10,264	10,496	10,966
Casual, temporary, other	12,107	13,963	14,442	14,768	15,429
Capitalised	-	-	-	-	-
<b>Total Community Services</b>	<b>32,730</b>	<b>37,745</b>	<b>39,040</b>	<b>39,922</b>	<b>41,709</b>
<b>Infrastructure</b>					
Permanent - Full time					
Male	8,056	10,078	10,446	10,656	11,172
Female	1,765	1,735	1,795	1,836	1,918
Permanent - Part Time					
Male	55	54	56	57	60
Female	174	172	177	181	189
Casual, temporary, other	3,824	3,760	3,889	3,977	4,155
Capitalised	3,110	3,120	3,207	3,305	3,414
<b>Total Infrastructure</b>	<b>16,984</b>	<b>18,919</b>	<b>19,570</b>	<b>20,012</b>	<b>20,908</b>
<b>Total staff expenditure</b>	<b>80,784</b>	<b>91,925</b>	<b>95,079</b>	<b>97,228</b>	<b>101,582</b>

\* New Transformation division in operation from 2021/2022.

## Summary of Planned Human Resources FTE

For the four years ending 30 June 2025

NOTES	Forecast	Budget	Budget	Budget	Budget
	2020/21	2021/22	2022/23	2023/24	2024/25
	FTE	FTE	FTE	FTE	FTE
<b>Transformation*</b>					
Permanent - Full time					
Male	-	2	2	2	2
Female	-	5	5	5	5
Permanent - Part Time					
Male	-	-	-	-	-
Female	-	-	-	-	-
Casual, temporary, other	-	17	17	7	7
<b>Total Transformation</b>	<b>-</b>	<b>24</b>	<b>24</b>	<b>14</b>	<b>14</b>
<b>Corporate Services</b>					
Permanent - Full time					
Male	30	27	28	28	28
Female	42	40	40	41	42
Permanent - Part Time					
Male	3	3	3	3	3
Female	19	17	17	17	17
Casual, temporary, other	21	32	31	32	32
<b>Total Corporate Services</b>	<b>115</b>	<b>119</b>	<b>119</b>	<b>121</b>	<b>122</b>
<b>City Development</b>					
Permanent - Full time					
Male	58	57	58	59	60
Female	42	42	42	43	43
Permanent - Part Time					
Male	-	-	-	-	-
Female	11	17	17	17	17
Casual, temporary, other	31	28	29	29	30
<b>Total City Development</b>	<b>142</b>	<b>144</b>	<b>146</b>	<b>148</b>	<b>150</b>
<b>Community Services</b>					
Permanent - Full time					
Male	34	33	34	34	35
Female	77	83	85	86	87
Permanent - Part Time					
Male	24	23	23	24	24
Female	120	120	122	124	126
Casual, temporary, other	137	123	124	125	128
<b>Total Community Services</b>	<b>392</b>	<b>382</b>	<b>388</b>	<b>393</b>	<b>400</b>
<b>Infrastructure</b>					
Permanent - Full time					
Male	113	116	118	120	122
Female	27	23	24	24	24
Permanent - Part Time					
Male	4	2	2	2	2
Female	3	4	4	4	4
Casual, temporary, other	14	16	16	17	17
<b>Total Infrastructure</b>	<b>161</b>	<b>161</b>	<b>164</b>	<b>167</b>	<b>169</b>
<b>Total staff numbers</b>	<b>810</b>	<b>830</b>	<b>841</b>	<b>843</b>	<b>855</b>

\* New Transformation division in operation from 2021/2022.

## 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 2019/20	Forecast 2020/21	Budget 2021/22	Strategic Resource Plan Projections			Trend +/-
						2022/23	2023/24	2024/25	
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	12.91%	7.52%	5.06%	3.55%	6.11%	5.80%	-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	459.45%	425.78%	363.24%	267.04%	262.98%	264.09%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	319.97%	279.69%	219.37%	130.37%	126.24%	129.50%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	o
Indebtedness	Non-current liabilities / own source revenue	5	2.34%	2.48%	2.23%	2.00%	2.11%	1.79%	+
Asset renewal	Asset renewal expenses / Asset depreciation	6	213.84%	183.28%	155.27%	147.88%	119.36%	122.03%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	59.55%	63.50%	59.64%	58.59%	59.12%	59.30%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	8	0.17%	0.17%	0.17%	0.16%	0.15%	0.15%	+
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments	9	\$2,325	\$2,341	\$2,588	\$2,716	\$2,658	\$2,739	o
Revenue level	Rate revenue / no. of residential property assessments	10	\$1,588	\$1,608	\$1,626	\$1,650	\$1,673	\$1,724	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year	11	7.50%	9.75%	10.00%	10.00%	10.00%	10.00%	o

### Key to Forecast Trend:

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

## 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 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 renewal and upgrade of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
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** – is measured as total expenditure per the number of property assessments. 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** - is the total rate revenue divided by the number of property assessments. 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

At the latest estimate (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 reveals:

- An \$11.58 billion economy (*Remplan Economics, 2019*) that is strategically integrated within the wider regional economy.
- Approximately 72,000 jobs (*Remplan Economics*), 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 (*ABS*) based in Whitehorse related to a premise/location.

It should be noted that these figures are estimates based on 2016 Census data from prior the COVID-19 pandemic.

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

In preparing the Budget 2021/2022, 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 1.5% in 2021/22 under the *Fair Go Rates System*.
- An expected \$40.00 per metric tonne increase in the State Government landfill levy has been assumed in the Budget effective from 1 July 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 from \$65.90 per tonne in 2020/21 to \$105.90 per tonne in 2021/22. This represents a 1076.7% increase in the levy over the past 12 years from the \$9.00 charge in 2009/10.
- This budget has been prepared under the premise that the majority of Council services and demand for these services will return to normal levels in 2021/22 following the significant impact of the COVID-19 pandemic in 2020/21. There is still an element of unknown as to whether any ongoing impacts will be seen.
- 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 and increasing demand and limitations of capacity of Victorian landfill sites.
- Significant increases in insurance premiums are expected in 2021/22 following the impact of the 2019/20 bushfires, storms and the COVID-19 pandemic.
- 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 2021/22. 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 2021/22 rate cap.
- A recently launched Council Transformation process which includes an organisational restructure which is in the process of being finalised, an increased focus on service planning and reviews and continuous improvement, and commencing implementation of Council’s IT Strategy and a new Enterprise Resource Planning System.

### 5.4 Budget principles

The following budget principles were established to guide the 2021/22 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 (operational and capital) require Council approval and a funding source or savings/improvement initiative.

- Major community infrastructure projects require a Council approved business case that explicitly considers Council’s funding capacity, funding sourcing and are considered in the context of the whole capital program and maintaining Council’s long term sustainability.
- Proceeds from general land sales are held in Council’s development reserve.

The budget principles have been applied with reference to, and in the context of, achieving and maintaining Council’s financial sustainability.

## 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 0.5% - 1.5% 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.

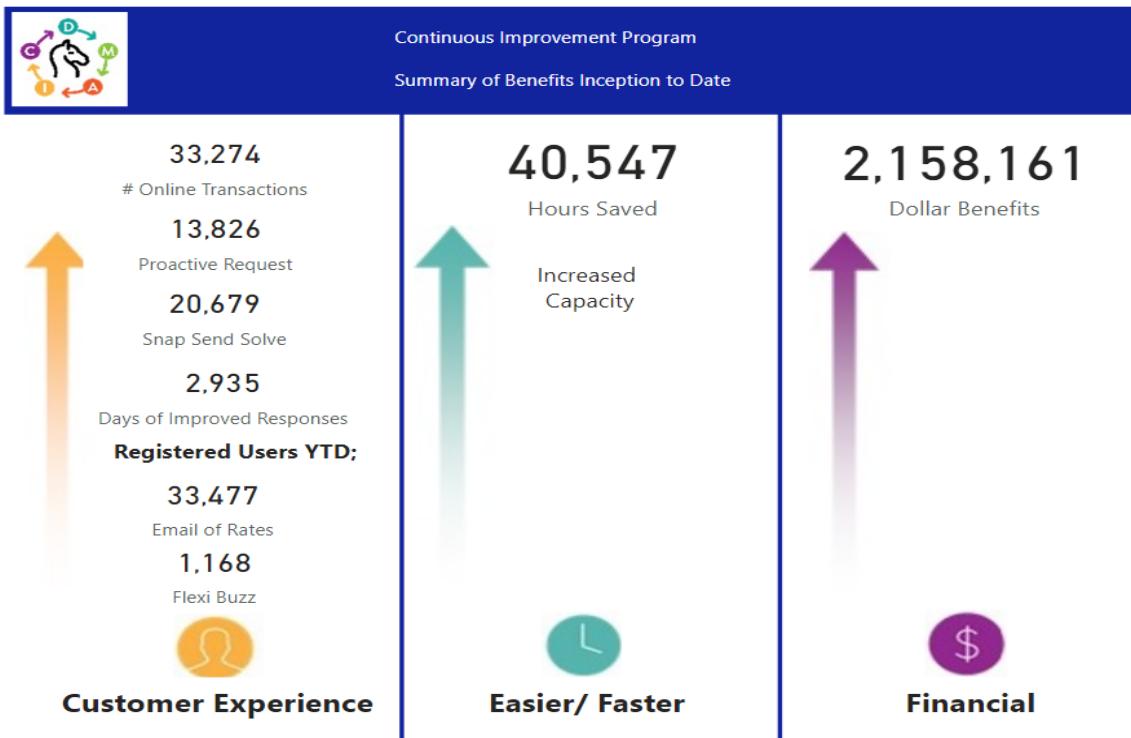
## 5.6 Continuous Improvement Program

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 continues to increase its capacity and capability to support the diversity of services across Council through the customised training of 28 staff in becoming Whitehorse Improvement Champions, supporting opportunities for efficiency gains within our business and the services we deliver for our community in a consistent framework.

In 2021 and beyond, the Continuous Improvement Program will continue to deliver business improvements, reviewing processes to make them faster and easier both for staff and customers whilst optimising technologies made available through the Digital Strategy. It will also help support the organisation on a journey of transformation into the future.

Improvement projects implemented have resulted in positive reportable realised benefits which have enhanced the customer experience, increased staff capacity to meet customer needs and achieved dollar benefits in excess of \$2.15 million since the commencement of the program.



Continuous Improvement Projects by Status 2020/2021	
Projects in progress 2020/2021	28
Projects completed inception to date	65

Projects by status are outlined in the following table:

CONTINUOUS IMPROVEMENT PROJECTS STATUS	
<b>Index:</b> ★ Improvement Champion 🟡 Customer Experience 🟢 Easier/Faster 💜 Financial	
<b>28 PROJECTS IN PROGRESS 2020/2021</b>	
1. Refunds Accounts Payable	🟡🟢
2. Merchant Fees – Black Belt Project	💜
3. Childhood Immunisation Process Review	★🟡🟢
4. Construction Permit Process Review	★🟡
5. Debt Collection for Rates Arrears	★🟢💜
6. Standardised Pre Start Vehicle Plant Inspections	★🟢💜
7. Early Childhood Services WELS software program	★🟡🟢 (on hold)
8. Asset Protection Process Review	★🟡🟢
9. Attendance Registers Process	★🟢
10. Postage Cost Process Review	★💜
11. Procurement Vendor Process Review	★🟢
12. Parking Optimisation – Black Belt Project	★🟡💜
13. Intelligent Invoice Processing	★🟢💜
14. Utilities Invoices	🟢💜
15. Better Approval Process	★🟡🟢💜 (on hold)
16. Shared Fencing Project	★🟡🟢 (on hold)
17. Bonds Refund Process	★🟡🟢
18. Improved First Call Resolution	★🟡🟢
19. Optimise Senior Citizen Engagement Process	★🟡
20. Online Planning Pre-app Process	★🟡🟢
21. Optimise Aqualink Membership Consultant Process	★🟡💜
22. Optimise Projects Benefits Reporting Process	★🟢
23. Optimise Staff on Boarding Process	★🟢
24. Project Business Case Template Review	★🟢💜
25. Reduce Organization’s Corporate Catering Cost	★💜
26. Review Process for Seasonal Allocation Grounds and Pavilions	★🟡🟢
27. Residential Parking Permits Overall Review	★🟢
28. Skip Bin Apply and Pay Online	★🟡🟢
<b>11 COMPLETED PROJECTS 2020/2021</b>	
01. Parkside Tree Referral Process Improvement	★🟡
02. Local Law Permits	★🟢
03. WHACS HCP Statements	★🟢
04. Engineering Services Online	★🟡🟢
- Drainage Permits	
- Service Connections & Miscellaneous Works in Road Reserves	
- Works by Authorities	
- Inspection of Works on Arterial (Main) Roads	
05. Apply and Pay Online (Engineering Services – Collaborative Project )	★🟡🟢 <b>Digital</b>
06. Performance and Development Plans (PADP)	★🟢
07. Pandemic Response – Online Payment Arrangement Calculator	★🟡🟢
08. Pandemic Response – Rates Hardship	★🟡
09. Customer Satisfaction Feedback and Rating	🟡
10. Residential Parking Permits Renewal Project	★🟢🟡
11. Animal Registration renewal	★🟡🟢
<b>33 PRIOR COMPLETED PROJECTS BEING MONITORED WITH REPORTED BENEFITS</b>	

## 6 | Analysis of Income Statement

This section presents detailed information on the significant components of the 2021/22 budgeted financial statements.

### 6.1 Adjusted underlying result

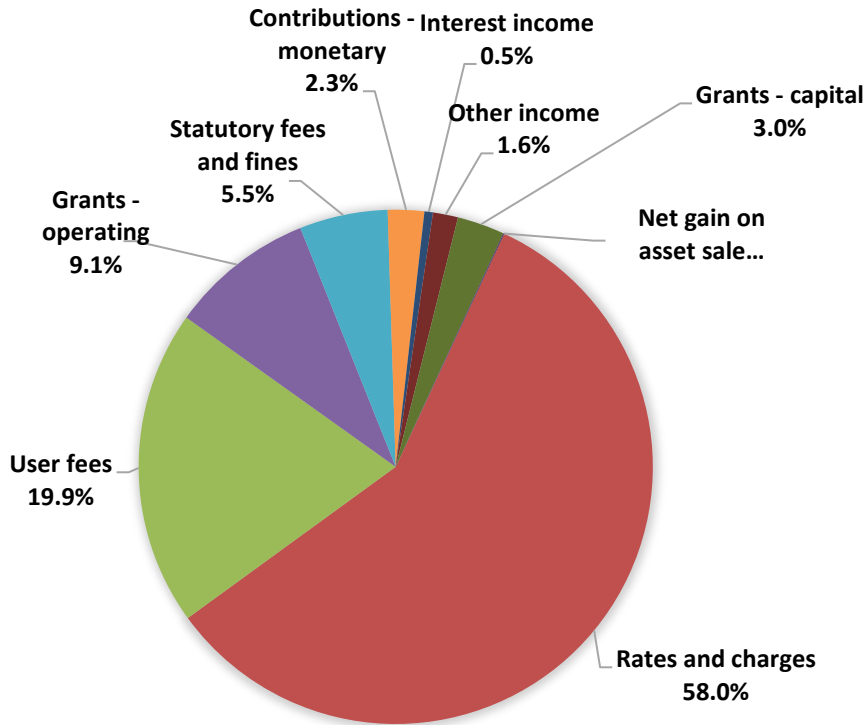
	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Total income	199,415	<b>218,613</b>	19,198	9.6%
Total expenses	179,921	<b>202,005</b>	22,084	12.3%
<b>Surplus/(deficit) for the year</b>	19,494	<b>16,608</b>	(2,887)	(14.8%)
Grants - capital (non-recurrent)	3,708	<b>5,833</b>	2,125	57.3%
Contributions - capital	1,150	<b>0</b>	(1,150)	(100.0%)
Contributions - non-monetary	0	<b>0</b>	0	0.0%
<b>Adjusted underlying surplus / (deficit)</b>	<b>14,636</b>	<b>10,775</b>	<b>(3,861)</b>	<b>(26.4%)</b>

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 2021/22 year is a surplus of \$10.78 million, which is \$3.86 million lower than the 2020/21 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 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Rates and charges	6.2.1	123,546	<b>126,896</b>	3,350	2.7%
Statutory fees and fines	6.2.2	6,748	<b>12,132</b>	5,384	79.8%
User fees	6.2.3	30,094	<b>43,438</b>	13,344	44.3%
Grants - Operating	6.2.4	22,900	<b>19,874</b>	(3,026)	(13.2%)
Grants - Capital	6.2.4	4,566	<b>6,504</b>	1,938	42.4%
Contributions - monetary	6.2.5	7,150	<b>5,000</b>	(2,150)	(30.1%)
Interest income	6.2.6	1,650	<b>1,166</b>	(484)	(29.3%)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	6.2.7	(164)	<b>156</b>	320	(195.1%)
Other income	6.2.8	2,925	<b>3,447</b>	522	17.9%
<b>Total income</b>		<b>199,415</b>	<b>218,613</b>	<b>19,199</b>	<b>9.6%</b>



### 6.2.1 Rates and charges

Rates and charges are required by the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020* to be disclosed in Council’s annual budget.

Rates and charges are an important source of revenue, accounting for 58.0% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Budget and Long Term Financial Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021/22, the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council’s average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the 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 1.5% in 2021/22. Total rate income for 2021/22 is budgeted to be \$126.90 million and includes \$125.82 million raised from general rates and \$1.08 million generated from supplementary rate income expected from new property developments.

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

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
General rates*	122,546	125,821	3,275	2.7%
Supplementary rates and rate adjustments	1,000	1,075	75	7.5%
Interest on rates and charges	0	0	-	0.0%
<b>Total rates and charges</b>	<b>123,546</b>	<b>126,896</b>	<b>3,350</b>	<b>2.7%</b>

\* General rates includes recreational rates and 2021/22 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	2020/21 cents/\$CIV	2021/22 cents/\$CIV	Change
General rate for rateable residential properties	0.171365	<b>0.172044</b>	0.4%
General rate for rateable commercial properties	0.171365	<b>0.172044</b>	0.4%
General rate for rateable industrial properties	0.171365	<b>0.172044</b>	0.4%
Rate concession for rateable recreational properties	0.045569	<b>0.046373</b>	1.8%

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	2020/21 \$'000	2021/22 \$'000	Change \$'000	%
Residential	109,442	<b>112,857</b>	3,415	3.1%
Commercial	9,917	<b>9,791</b>	(126)	(1.3%)
Industrial	3,145	<b>3,130</b>	(15)	(0.5%)
Recreational	42	<b>43</b>	1	2.4%
<b>Total amount to be raised by general rates</b>	<b>122,546</b>	<b>125,821</b>	<b>3,275</b>	<b>2.7%</b>

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	2020/21 \$'000	2021/22 Number	Change Number	%
Residential	70,178	<b>71,346</b>	1,168	1.7%
Commercial	3,724	<b>3,782</b>	58	1.6%
Industrial	1,602	<b>1,695</b>	93	5.8%
Cultural and Recreational	33	<b>33</b>	-	0.0%
<b>Total number of assessments</b>	<b>75,537</b>	<b>76,856</b>	<b>1,319</b>	<b>1.7%</b>

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	2020/21 \$'000	2021/22 \$'000	Change \$'000	%
Residential	63,865,020	<b>65,597,588</b>	1,732,568	2.7%
Commercial	5,787,450	<b>5,690,911</b>	(96,539)	(1.7%)
Industrial	1,834,793	<b>1,819,434</b>	(15,359)	(0.8%)
Cultural and Recreational	92,014	<b>91,772</b>	(242)	(0.3%)
<b>Total value of land</b>	<b>71,579,277</b>	<b>73,199,705</b>	<b>1,620,428</b>	<b>2.3%</b>

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

	2020/21 \$'000	2021/22 \$'000	Change \$'000	%
<i>General rates*</i>	122,546	<b>125,821</b>	3,275	2.7%

\* Total amount to be raised in the 2020/21 base above excludes \$1.47 million of annualised Supplementary Rates income expected to be raised during 2020/21. When annualised Supplementary Rates for 2020/21 are included in the base (per the legislated State Government rate cap formula), the total % change for 2021/22 is 1.5%.

### 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 (2021/22: estimated \$1.08 million, 2020/21: \$1.00 million (annualised \$1.47 million)).
- 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 updated its Rating Strategy, which is included within the *Revenue and Rating Plan 2021-2025*. The Rating Strategy contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used. The *Revenue and Rating Plan* 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 *2021 Valuations Best Practice Specifications Guidelines*.

While Council proposes an average rate increase that is in line with the 1.5% 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 (1.5%) and the property valuation movement of individual properties relative to the average across the municipality. If the valuation of a property increased by more than the average property value movement across the municipality, the rates for that property will increase by more than 1.5%, while if the valuation of a property increased by less than the average property value movement across the municipality, the rates for that property will increase by less than 1.5% (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 2021 and will apply from 1 July 2021 for the 2021/22 year. Overall, CIV property valuations across the municipal district have increased by 1.1%. Of this change, on average residential properties have increased by 1.5%, commercial properties have decreased by 3.2%, industrial properties have decreased by 1.9% and cultural and recreational properties have decreased by 0.3%.



In aggregate, average rates per assessment will increase by 1.5% compared to 2020/21 as per the rate cap set by the Minister for Local Government. This will be achieved by increasing the rate in the dollar by 0.4% in conjunction with the average 1.1% increase 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 2020 and 2021 general revaluations by category. Overall, average property values have increased by 1.1% and average rates will increase by 1.5%.

	Valuation Increase (Decrease)	Rates Increase (Decrease)
<b>Total Average</b>	<b>1.1%</b>	<b>1.5%</b>
Average residential	1.5%	1.9%
Average commercial	(3.2%)	(2.8%)
Average industrial	(1.9%)	(1.5%)
Average cultural and recreational	(0.3%)	1.5%

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

The table below summarises the valuation changes between the 2020 and 2021 general revaluations for residential properties by suburb, together with the rating changes between the 2020/21 and 2021/22 years based on a 1.5% average rate increase and the valuation movements listed.

Residential by Suburb	Valuation Increase (Decrease)	Rates Increase (Decrease)
Balwyn North	1.9%	2.3%
Blackburn	3.0%	3.4%
Blackburn North	2.3%	2.7%
Blackburn South	2.0%	2.4%
Box Hill	1.1%	1.5%
Box Hill North	0.6%	1.0%
Box Hill South	1.3%	1.7%
Burwood	(0.5%)	(0.1%)
Burwood East	0.6%	1.0%
Forest Hill	1.7%	2.1%
Mitcham	1.9%	2.3%
Mont Albert	(0.4%)	0.0%
Mont Albert North	(0.2%)	0.2%
Nunawading	2.0%	2.4%
Surrey Hills	1.7%	2.1%
Vermont	2.7%	3.1%
Vermont South	3.5%	3.9%
<b>Average residential</b>	<b>1.5%</b>	<b>1.9%</b>

\* 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 2020/21 in the base, whilst the valuation percentage movements detailed in the previous tables do not include supplementary valuations undertaken during 2020/21 in the base.

### 6.2.2 Statutory fees and fines

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Infringements	2,596	7,593	4,997	192.5%
Court recoveries	15	18	3	20.0%
Town planning	2,280	2,629	349	15.3%
Land information certificates	146	143	(3)	(2.3%)
Building services	1,042	1,056	14	1.4%
Permits	669	693	24	3.6%
<b>Total statutory fees and fines</b>	<b>6,748</b>	<b>12,132</b>	<b>5,384</b>	<b>79.8%</b>

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 79.8% or \$5.38 million compared to 2020/21. This increase primarily reflects a \$5.0 million increase in infringement income, reflecting an expected return to normal activity levels following the extended COVID-19 restrictions during 2020 and a planned roll out of additional in-ground parking sensors across the municipality. There is also a \$0.35 million increase in town planning income, mainly relating to planning permit application fees, which is expected to pick up again as the impact of COVID-19 declines. A detailed listing of Council's fees and charges is included in Appendix A.

### 6.2.3 User fees

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Aged and health services	2,215	2,461	245	11.1%
Arts and culture	592	1,764	1,173	198.2%
Leisure centres and recreation	5,990	11,452	5,462	91.2%
Child care/ children's programs	1,726	2,819	1,093	63.3%
Parking	2,746	4,269	1,524	55.5%
Registrations and other permits	2,199	2,295	96	4.4%
Building services	73	73	0	0.0%
Waste management services	13,059	16,383	3,323	25.4%
Other fees and charges	1,494	1,922	428	28.7%
<b>Total user fees</b>	<b>30,094</b>	<b>43,438</b>	<b>13,344</b>	<b>44.3%</b>

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 44.3% or \$13.34 million from the 2020/21 year. Significant variations in the 2021/22 budgeted fees and charges are as follows:

- \$5.46 million increase in leisure and recreation income primarily reflecting an expected return to normal service levels for the Aqualink leisure centres, Morack golf course and other facilities which were heavily impacted in 2020/21 by the COVID-19 pandemic,

- \$3.32 million increase in waste management services primarily reflecting increases in the Recycling and Waste Centre and kerbside garbage bin fees to recover the \$40.00 per tonne increase in the state government landfill levy expected to be incurred from 1 July 2021,
- \$1.52 million increase in parking income reflecting an expected increase in demand as more vehicles return to the roads after the COVID-19 restrictions during 2020/21,
- \$1.17 million increase in arts and culture income with the Box Hill Community Arts Centre (\$374k), Box Hill Town Hall (\$309k) and the Whitehorse Performing Arts Centre (\$269k), which plans to run shows at third party venues, seeing the largest improvement, also due to the anticipated recovery from COVID, and
- \$1.09 million increase in childcare centre income with all centres budgeted to return to normal utilisation levels after COVID-19.

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

#### 6.2.4 Grants

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of:</b>				
<b>Summary of grants</b>				
Commonwealth funded grants	20,952	20,320	(632)	(3.0%)
State funded grants	6,515	6,057	(458)	(7.0%)
<b>Total grants received</b>	<b>27,466</b>	<b>26,378</b>	<b>(1,089)</b>	<b>(4.0%)</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Aged and disability services	7,497	6,976	(521)	(7.0%)
Family and children	3,063	3,528	465	15.2%
General home care	1,900	1,919	19	1.0%
Victoria Grants Commission	4,791	2,486	(2,305)	(48.1%)
Other	47	47	1	1.1%
<b>Recurrent - State Government</b>				
Aged and disability services	1,508	1,274	(233)	(15.5%)
Community safety	134	128	(7)	(5.0%)
Family and children	935	694	(241)	(25.8%)
Maternal and child health	1,203	1,203	-	0.0%
School crossing supervisors	652	654	2	0.3%
Other	21	21	-	0.0%
<b>Total recurrent grants</b>	<b>21,751</b>	<b>18,930</b>	<b>(2,820)</b>	<b>(13.0%)</b>
<b>Non-recurrent - Commonwealth Government</b>				
Family and children	727	0	(727)	(100.0%)
Street Lighting	0	844	844	100.0%
<b>Non-recurrent - State Government</b>				
Family and children	86	0	(86)	(100.0%)
Community Planning	0	100	100	100.0%
Other	336	0	(336)	(100.0%)
<b>Total non-recurrent grants</b>	<b>1,149</b>	<b>944</b>	<b>(206)</b>	<b>(17.9%)</b>
<b>Total operating grants</b>	<b>22,900</b>	<b>19,874</b>	<b>(3,026)</b>	<b>(13.2%)</b>

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	858	671	(187)	(21.8%)
<b>Total recurrent grants</b>	<b>858</b>	<b>671</b>	<b>(187)</b>	<b>(21.8%)</b>
<b>Non-recurrent - Commonwealth Government</b>				
Bridges	200	1,800	1,600	800.0%
Buildings	500	200	(300)	(60.0%)
Footpaths & Cycleways	313	450	138	44.0%
Recreational, Leisure and Community Facilities	300	0	(300)	(100.0%)
Roads	757	1,400	643	84.9%
<b>Non-recurrent - State Government</b>				
Parks, Open Space and Streetscapes	0	969	969	100.0%
Off Street Car Parks	260	0	(260)	(100.0%)
Recreational, Leisure and Community Facilities	1,379	1,014	(365)	0.0%
<b>Total non-recurrent grants</b>	<b>3,708</b>	<b>5,833</b>	<b>2,125</b>	<b>57.3%</b>
<b>Total capital grants</b>	<b>4,566</b>	<b>6,504</b>	<b>1,938</b>	<b>42.4%</b>
<b>Total Grants</b>	<b>27,466</b>	<b>26,378</b>	<b>(1,089)</b>	<b>(4.0%)</b>

### 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 13.2% or \$3.03 million compared to 2020/21 primarily reflecting a \$2.31 million decrease in Victoria Grants Commission funding, as shown in the table above. This is due to half of the 2021/22 funding allocation being brought forward by the funding body and included in 2020/21 year income, resulting in only half a year's funding allocation to be received during the 2021/22 year. Excluding this funding, operating grants are budgeted to decrease by 4.0% or \$0.72 million in 2021/22 which largely relates to additional COVID-19 support funding for childcare and aged and disability services during 2020/21.

### 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 \$6.50 million of capital grants in 2021/22, including \$3.65 million from the federal government Local Roads and Community Infrastructure fund, \$1.43 million from the state government in relation to the North East Link project, and \$0.67 million for road reconstruction projects funded from the Roads to Recovery program. Refer to section 10.2 for further details of funding for 2021/22 capital works projects.

### 6.2.5 Contributions

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Monetary	7,150	5,000	(2,150)	(30.1%)
Non-monetary	0	0	-	0.0%
<b>Total contributions</b>	<b>7,150</b>	<b>5,000</b>	<b>(2,150)</b>	<b>(30.1%)</b>

### 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 entire 2021/22 budget of \$5.00 million reflects contributions towards the development of public open space, and is expected to be \$1.00 million lower than in 2020/21.

### 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 2021/22.

### 6.2.6 Interest income

Interest income reflects interest earned on Council's cash investments. Interest income is budgeted to decrease by \$0.48 million, a decline of 29.3% compared to 2020/21, which is primarily attributed to a decline in interest rates available for investments, as well as a reduction in cash balances during the year due to the use of reserves to help fund the 2021/22 Capital Works Program.

### 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 \$1.56 million for 2021/22 and reflects the planned cyclical replacement of part of the plant and vehicle fleet (\$1.45 million) and sale of rights-of-way throughout the municipality (\$0.11 million). The written down value of assets sold is budgeted to be \$1.41 million.

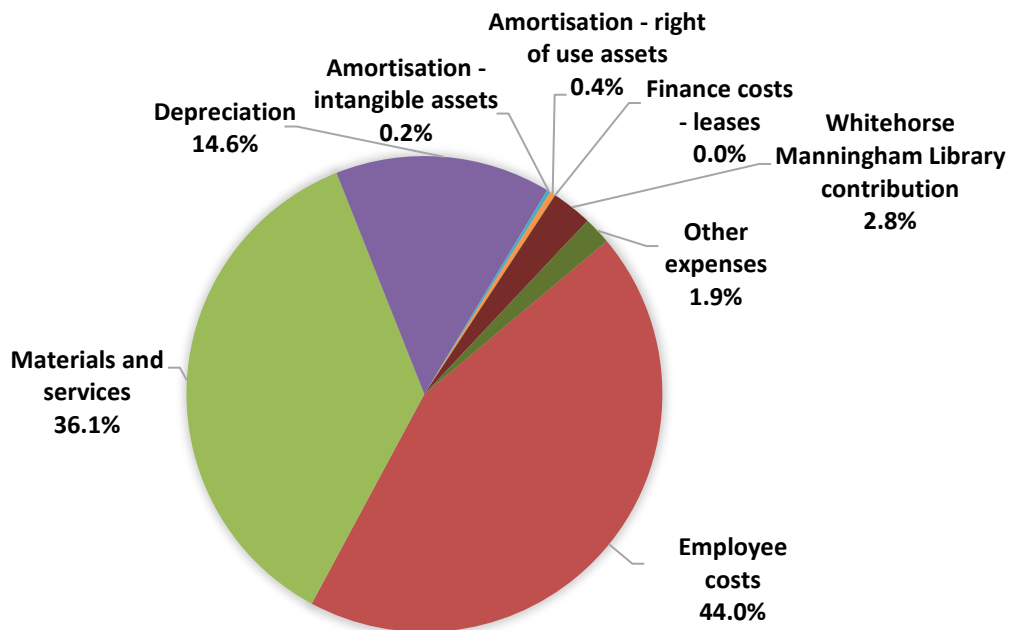
### 6.2.8 Other income

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Cost recovery income	457	582	125	27.5%
Recycling income	235	260	25	10.6%
Rent / leases	662	828	166	25.1%
Swim school income	446	1,195	749	167.9%
Other	1,125	582	(543)	(48.3%)
<b>Total other income</b>	<b>2,925</b>	<b>3,447</b>	<b>522</b>	<b>17.9%</b>

Other income includes swim school income, rent/leases, cost recoveries and other miscellaneous external income. Other income is budgeted to increase by \$0.52 million or 17.9% in 2021/22 mainly due to an improvement in swim school income with the budget assuming a return to normal operations.

## 6.3 Total expenses

	Reference	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Employee costs	6.3.1	77,673	<b>88,805</b>	11,132	14.3%
Materials and services	6.3.2	62,164	<b>72,974</b>	10,810	17.4%
Depreciation	6.3.3	29,260	<b>29,594</b>	334	1.1%
Amortisation - intangible assets	6.3.4	480	<b>495</b>	15	3.2%
Amortisation - right of use assets	6.3.5	1,105	<b>767</b>	(338)	(30.6%)
Finance costs - leases	6.3.6	32	<b>31</b>	(1)	(1.9%)
Contributions expense - Whitehorse Manningham Library	6.3.7	5,518	<b>5,568</b>	50	0.9%
Other expenses	6.3.8	3,689	<b>3,771</b>	82	2.2%
<b>Total expenses</b>		<b>179,921</b>	<b>202,005</b>	<b>22,084</b>	<b>12.3%</b>



### 6.3.1 Employee costs

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Wages and salaries	69,466	<b>79,104</b>	9,638	13.9%
Superannuation	5,731	<b>6,737</b>	1,006	17.6%
Fringe benefits tax	810	<b>818</b>	8	1.0%
Staff development	1,061	<b>1,302</b>	241	22.7%
WorkCover	605	<b>844</b>	239	39.5%
<b>Total employee costs</b>	<b>77,673</b>	<b>88,805</b>	<b>11,132</b>	<b>14.3%</b>

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 \$11.13 million or 14.3% compared to 2020/21, \$10.64 million of which relates to wages and salaries and superannuation. The main variances include:

- \$4.31 million increase reflecting a return to normal operations after the impacts of COVID-19 and estimated Enterprise Agreement and banding increments,
- \$4.31 million for the implementation of Council approved initiatives in 2021/22 including \$2.22 million for the implementation of the IT Strategy and new Enterprise Resource Planning system and \$1.22 million for Waste Service Charge preparations,
- \$1.70 million for additional resources approved by Council in December 2020 to commence Council's new Transformation program aimed at improving Council performance, which includes an increased focus on service planning and reviews and continuous improvement, and
- \$0.32m in superannuation as a result of FTE increases as we return to normal after COVID-19 and expected legislation requiring super contributions to be increased from 9.5% to 10%.

### 6.3.2 Materials and services

	Forecast	Budget	Change	
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Arts and recreation contracts	2,593	<b>3,355</b>	761	29.4%
City Works contracts	3,664	<b>3,974</b>	310	8.5%
ParksWide contracts	5,059	<b>6,173</b>	1,114	22.0%
Waste collection contracts	14,168	<b>16,385</b>	2,217	15.6%
Recycling and Waste Centre contracts	4,770	<b>6,849</b>	2,079	43.6%
Other contract payments	4,616	<b>5,219</b>	603	13.1%
Council election	688	<b>0</b>	(688)	(100.0%)
Building maintenance	2,316	<b>2,356</b>	40	1.7%
General maintenance	1,520	<b>1,467</b>	(53)	(3.5%)
Utilities	3,743	<b>3,678</b>	(65)	(1.7%)
Office administration	2,513	<b>3,117</b>	604	24.0%
Information technology	3,367	<b>4,905</b>	1,538	45.7%
Insurance	1,650	<b>1,874</b>	224	13.6%
Legal expenses	1,557	<b>1,898</b>	341	21.9%
Consultants	320	<b>667</b>	346	108.2%
Materials and supplies	3,881	<b>3,755</b>	(126)	(3.3%)
Other services	5,739	<b>7,302</b>	1,563	27.2%
<b>Total materials and services</b>	<b>62,164</b>	<b>72,974</b>	<b>10,810</b>	<b>17.4%</b>

Materials and services expenditure is budgeted to increase by \$10.81 million or 17.4% compared to 2020/21. Significant variations in the 2021/22 budgeted materials and services are as follows:

- \$2.22 million increase in waste collection contracts largely due to the anticipated \$40.00 per tonne increase in the state government landfill levy effective from 1 July 2021, which is included in the charge for all waste sent to landfill,
- \$2.08 million increase for Recycling and Waste Centre contracts due to a combination of the \$40.00 per tonne landfill levy increase as noted above, and the expected return to normal service levels following a reduction in demand in 2020/21 due to the impact of COVID-19,
- \$1.56 million increase in Other services primarily related to the next stage of changing arterial street lights to energy efficient light fittings (which is fully funded), and an increase in New Business Initiatives to be commenced in 2021/22,

- \$1.54 million increase in Information Technology primarily relating to implementation of Council’s IT strategy and the new Enterprise Resource Planning system expected to begin early in 2021/22
- \$1.11 million increase in Parkside contracts reflecting increases expected in tree pruning contracts as we move out of the restrictions COVID-19 has placed on these operations in 2020/21, and
- \$0.76 million increase in Arts and recreation contracts reflecting a return to business as usual with increases across the Whitehorse Centre, Box Hill Community Arts Centre, Box Hill Town Hall and Morack golf course.
- These are partly offset by a \$0.69m decrease in Council election costs relating to the 2020 Local Government election.

### 6.3.3 Depreciation

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Property	7,881	<b>7,942</b>	61	0.8%
Plant & equipment	3,924	<b>3,932</b>	8	0.2%
Infrastructure	17,455	<b>17,720</b>	264	1.5%
<b>Total depreciation</b>	29,260	<b>29,594</b>	<b>334</b>	<b>1.1%</b>

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 \$0.33 million or 1.1% in 2021/22.

### 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 \$0.50 million in 2021/22, \$0.02 million higher than the 2020/21 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 \$0.77 million in 2021/22, down from the 2020/21 financial year by \$0.34 million.

### 6.3.6 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 \$0.03 million in 2021/22.

### 6.3.7 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 2021/22 is budgeted to total \$5.57 million.



## 6.3.8 Other expenses

	Forecast	Budget	Change	
	2020/21 \$'000	2021/22 \$'000	\$'000	%
Bad and doubtful debts	429	1,121	692	161.2%
Community grants	990	1,020	30	3.0%
Pandemic stimulus grants	1,175	250	(925)	100.0%
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	80	76	(4)	(5.0%)
Auditor's remuneration - Internal	92	94	2	2.2%
Councillor's allowances	420	458	38	9.1%
Operating lease rentals	(13)	101	114	(876.1%)
Fire services property levy	220	222	2	0.9%
Other expenses	296	429	133	44.9%
<b>Total other expenses</b>	<b>3,689</b>	<b>3,771</b>	<b>82</b>	<b>2.2%</b>

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 \$0.08 million or 2.2% in 2021/22. The major variances include a \$0.93 million reduction in COVID-19 pandemic response stimulus grants, partly offset by a \$0.69 million increase in doubtful debts primarily relating to an increase in parking infringements expected after reduced fines during 2020/21 due to COVID-19.

## 7 | Analysis of Balance Sheet

	Reference	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents		216,779	<b>187,876</b>	(28,903)	(13.3%)
Trade and other receivables		16,456	<b>16,454</b>	(3)	(0.0%)
Other current assets		1,252	<b>1,252</b>	-	0.0%
<b>Total current assets</b>	7.1	<b>234,487</b>	<b>205,582</b>	<b>(28,905)</b>	<b>(12.3%)</b>
<b>Non-current assets</b>					
Trade and other receivables		44	<b>42</b>	(2)	(5.1%)
Investments in associates		6,057	<b>6,057</b>	-	0.0%
Property, infrastructure, plant & equipment		3,443,754	<b>3,490,482</b>	46,727	1.4%
Right of use assets		1,454	<b>1,859</b>	405	27.9%
Intangible assets		829	<b>829</b>	-	0.0%
<b>Total non-current assets</b>	7.1	<b>3,452,138</b>	<b>3,499,268</b>	<b>47,130</b>	<b>1.4%</b>
<b>Total assets</b>		<b>3,686,626</b>	<b>3,704,850</b>	<b>18,225</b>	<b>0.5%</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables		22,958	<b>23,293</b>	335	1.5%
Trust funds and deposits		13,814	<b>14,017</b>	203	1.5%
Provisions		17,882	<b>18,495</b>	613	3.4%
Lease liabilities		419	<b>792</b>	373	88.9%
<b>Total current liabilities</b>	7.2	<b>55,073</b>	<b>56,597</b>	<b>1,524</b>	<b>2.8%</b>
<b>Non-current liabilities</b>					
Provisions		1,814	<b>1,889</b>	74	4.1%
Lease liabilities		1,061	<b>1,079</b>	18	1.7%
Other liabilities		1,204	<b>1,204</b>	-	0.0%
<b>Total non-current liabilities</b>	7.2	<b>4,079</b>	<b>4,172</b>	<b>93</b>	<b>2.3%</b>
<b>Total liabilities</b>		<b>59,152</b>	<b>60,769</b>	<b>1,617</b>	<b>2.7%</b>
<b>Net assets</b>		<b>3,627,474</b>	<b>3,644,082</b>	<b>16,608</b>	<b>(2.2%)</b>
<b>Equity</b>					
Accumulated surplus		1,523,178	<b>1,546,872</b>	23,694	1.6%
Reserves		1,968,854	<b>1,968,854</b>	-	0.0%
Other reserves		135,442	<b>128,356</b>	(7,086)	(5.2%)
<b>Total equity</b>		<b>3,627,474</b>	<b>3,644,082</b>	<b>16,608</b>	<b>0.5%</b>

### 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 \$28.90 million during the year, primarily reflecting the use of Council reserves to help fund the planned Capital Works Program in 2021/22 including the redevelopment of the Whitehorse Performing Arts Centre.

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.

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 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000
Current assets	234,487	205,582	(28,905)
Current liabilities	55,073	56,597	1,524
<b>Working capital</b>	179,414	148,985	(30,429)
Restricted cash and investment current assets			
- Statutory reserves	48,934	49,704	770
<b>Unrestricted working capital</b>	<b>130,480</b>	<b>99,281</b>	<b>(31,199)</b>

In addition to the restricted cash shown above, Council also projects to hold \$78.65 million in discretionary reserves at 30 June 2022. 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 on its balance sheet. There are no new borrowings planned for 2021/22.

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

	2020/21 \$	2021/22 \$
Amount borrowed as at 30 June of the prior year	-	-
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	-	-
<b>Amount of borrowings as at 30 June</b>	<b>-</b>	<b>-</b>

## 7.5 Leases

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
<b>Right-of-use assets</b>		
Land and buildings	627	475
Plant and equipment	439	715
Vehicles	388	669
<b>Total right-of-use assets</b>	<b>1,454</b>	<b>1,859</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	176	181
Plant and equipment	184	210
Vehicles	59	401
<b>Total current lease liabilities</b>	<b>419</b>	<b>792</b>
<b>Non-current lease liabilities</b>		
Land and buildings	457	299
Plant and equipment	331	509
Vehicles	273	271
<b>Total non-current lease liabilities</b>	<b>1,061</b>	<b>1,079</b>
<b>Total lease liabilities</b>	<b>1,480</b>	<b>1,871</b>

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 0.80%.

### Proposed new leases

It is Whitehorse City Council's intention to appoint a suitably qualified operator to operate on behalf of Council, the Morack Public Golf Course via an Expression of Interest process during the 2021-22 financial year.

It is proposed that the operator will be granted a lease with the following terms:

Land Area:	62.17 hectares (approximately)
Proposed Use:	Public Golf Course with driving range, mini-golf and cafe
Length of Agreement:	Initial term: Fifteen (15) years with a further option of five (5) years
Rental:	Market based rent

Section 115(3) of the *Local Government Act 2020* states that a Council must include any proposal to lease land where the proposed lease term including options is for ten (10) years or more, in the Council budget for the financial year relating to the lease commencement.

## 7.6 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2022 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 2020/21.
- Other receivables will remain consistent with 2020/21 levels.
- Employee entitlements will increase according to Enterprise Bargaining Agreement obligations.
- No new borrowings planned for 2021/22.
- Total capital expenditure for 2021/22 to be \$78.22 million.
- Total of \$15.23 million to be transferred from reserves to accumulated surplus primarily reflecting internal funding of the Capital Works Program for the 2021/22 year.

## 8 | Analysis of Statement of Changes in Equity

### 1.1 Statement of Reserves

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
<b>Statutory</b>				
Public open space reserve	48,934	<b>49,704</b>	770	1.6%
<b>Total statutory reserves</b>	<b>48,934</b>	<b>49,704</b>	770	1.6%
<b>Discretionary</b>				
Council development reserve	85,298	<b>77,243</b>	(8,055)	(9.4%)
Waste management reserve	991	<b>871</b>	(120)	(12.1%)
Energy fund reserve	219	<b>538</b>	319	145.7%
<b>Total discretionary reserves</b>	<b>86,508</b>	<b>78,652</b>	(7,856)	(9.1%)
<b>Total other reserves</b>	<b>135,442</b>	<b>128,356</b>	<b>(7,086)</b>	<b>(5.2%)</b>

\* 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 2021/22, Council plans to transfer \$5.25 million funds into the Public Open Space Reserve, reflecting anticipated contributions and interest earnings for the year, and transfer \$4.48 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 2021/22, Council plans to transfer \$2.43 million into the Development Reserve and transfer \$10.48 million from the reserve to help fund the Whitehorse Performing Arts Centre redevelopment.

#### 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 \$0.12 million is planned to be used for this work in 2021/22.

#### 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 \$0.47 million into the reserve and use \$0.15 million of funds from the reserve for operational initiatives in 2021/22.

## 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 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
<b>Cash flows from operating activities</b>					
Rates and charges		123,546	<b>126,896</b>	3,350	2.7%
Statutory fees and fines		6,748	<b>12,132</b>	5,384	79.8%
User fees		30,094	<b>43,438</b>	13,344	44.3%
Grants - operating		22,900	<b>19,874</b>	(3,027)	(13.2%)
Grants - capital		4,566	<b>6,504</b>	1,937	100.0%
Contributions - monetary		7,150	<b>5,000</b>	(2,150)	(30.1%)
Interest received		1,650	<b>1,166</b>	(484)	(29.3%)
Trust funds and deposits taken		271	<b>203</b>	(68)	(25.0%)
Other receipts		2,925	<b>3,447</b>	522	17.9%
Employee costs		(76,986)	<b>(88,117)</b>	(11,131)	14.5%
Materials and services		(61,717)	<b>(72,640)</b>	(10,923)	17.7%
Other payments		(9,207)	<b>(9,339)</b>	(132)	1.4%
<b>Net cash provided by/(used in) operating activities</b>	9.1	51,940	<b>48,563</b>	(3,376)	(6.5%)
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment		(67,489)	<b>(78,223)</b>	(10,733)	15.9%
Proceeds from sale of property, infrastructure, plant and equipment		1,904	<b>1,566</b>	(338)	(17.8%)
Payments of loans and advances		4	<b>3</b>	(1)	(30.6%)
<b>Net cash provided by/ (used in) investing activities</b>	9.2	(65,582)	<b>(76,654)</b>	(11,072)	16.9%
<b>Cash flows from financing activities</b>					
Interest paid - lease liabilities		(32)	<b>(31)</b>	1	(1.9%)
Repayment of lease liabilities		(1,098)	<b>(781)</b>	317	(28.9%)
<b>Net cash provided by/(used in) financing activities</b>	9.3	(1,130)	<b>(812)</b>	318	(28.1%)
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		(14,772)	<b>(28,903)</b>	(14,131)	95.7%
Cash and cash equivalents at the beginning of the financial year	9.4	231,551	<b>216,779</b>	(14,772)	(6.4%)
<b>Cash and cash equivalents at the end of the financial year</b>		<b>216,779</b>	<b>187,876</b>	<b>(28,903)</b>	<b>(13.3%)</b>

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 2021/22 year. The analysis is based on three main categories of cash flows:



## 9.1 Operating activities

The \$3.35 million increase in rates and charges income reflects a 1.5% increase in the average general rate and \$1.08 million of supplementary rate income expected from new developments in 2021/22, 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 reflected in the Income Statement include non-cash items, such as depreciation, 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	
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Surplus/(deficit) for the year</b>	<b>19,494</b>	<b>16,608</b>	(2,887)	(14.8%)
Depreciation	29,260	<b>29,594</b>	334	1.1%
Amortisation - intangible assets	480	<b>495</b>	16	3.3%
Amortisation - right of use assets	1,105	<b>767</b>	(338)	(30.6%)
Finance costs - leases	32	<b>31</b>	(1)	(1.9%)
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	164	<b>(156)</b>	(320)	(195.1%)
Change in assets and liabilities	1,405	<b>1,225</b>	(181)	(12.9%)
<b>Cash flows available from operating activities</b>	<b>51,940</b>	<b>48,563</b>	<b>(3,376)</b>	<b>(6.5%)</b>

## 9.2 Investing activities

The increase in net cash used in investing activities is primarily due to a \$10.73 million increase in the Capital Works Program when compared to the 2020/21. This increase relates mainly to the redevelopment of the Whitehorse Performing Arts Centre (\$18.01 million) continuing in 2021/22. Other significant projects included in the 2021/22 Capital Works Program include \$6.54 million for the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility and \$6.23 million for Heatherdale Reserve Pavilion.

## 9.3 Financing activities

Council has budgeted for a \$0.32 million decrease in net cash used in financing activities relating to a reduction in Council's lease liability expected at the end of 2021/22.

## 9.4 Cash and cash equivalents at end of year

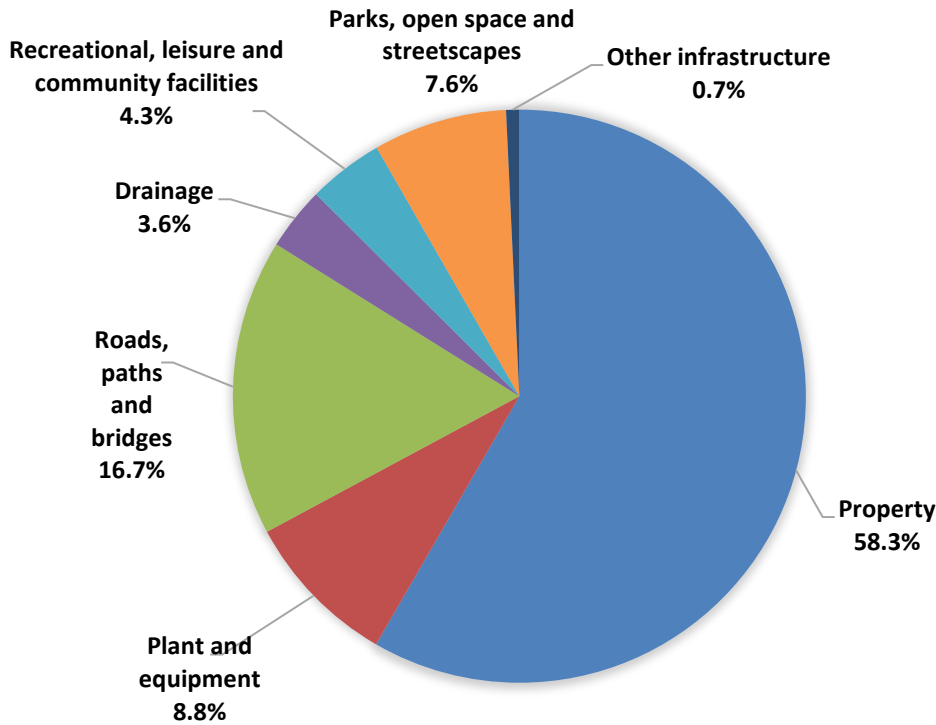
Overall, total cash and investments are forecast to decrease by \$28.90 million to \$187.88 million as at 30 June 2022.

## 10 | Analysis of Capital Works Statement

This section presents a listing of the capital works projects that will be undertaken for the 2021/22 year, classified by expenditure type and funding source.

### 10.1 Capital works expenditure

	Reference	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	\$'000	%
<b>Property</b>					
Land		-	3,000	3,000	0.0%
Buildings		26,372	37,601	11,229	42.6%
Building improvements		6,641	4,991	(1,650)	(24.8%)
<b>Total property</b>	10.1.1	<b>33,013</b>	<b>45,592</b>	<b>12,579</b>	<b>38.1%</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment		3,774	3,770	(4)	(0.1%)
Fixtures, fittings and furniture		982	494	(488)	(49.7%)
Computers and telecommunications		2,290	2,627	337	14.7%
<b>Total plant and equipment</b>	10.1.2	<b>7,046</b>	<b>6,891</b>	<b>(155)</b>	<b>(2.2%)</b>
<b>Infrastructure</b>					
Roads		6,998	6,800	(198)	(2.8%)
Bridges		249	1,850	1,601	643.0%
Footpaths and cycleways		3,913	4,428	515	13.2%
Drainage		2,634	2,779	145	5.5%
Recreational, leisure and community facilities		5,082	3,329	(1,753)	(34.5%)
Waste management		300	120	(180)	(60.0%)
Parks, open space and streetscapes		7,067	5,904	(1,163)	(16.5%)
Off street car parks		1,187	460	(727)	(61.2%)
Other Infrastructure		-	70	70	100.0%
<b>Total infrastructure</b>	10.1.3	<b>27,430</b>	<b>25,740</b>	<b>(1,690)</b>	<b>(6.2%)</b>
<b>Total capital works expenditure</b>		<b>67,489</b>	<b>78,223</b>	<b>10,734</b>	<b>15.9%</b>
<b>Represented by:</b>					
Asset renewal expenditure		43,221	41,368	(1,853)	(4.3%)
Asset upgrade expenditure		10,407	4,582	(5,825)	(56.0%)
Asset expansion expenditure		7,951	20,899	12,948	162.8%
New asset expenditure		5,910	11,374	5,464	92.5%
<b>Total capital works expenditure</b>		<b>67,489</b>	<b>78,223</b>	<b>10,734</b>	<b>15.9%</b>



### 10.1.1 Property

The property class comprises land, buildings and building improvements. For 2021/22, \$45.59 million is planned to be spent on improvements, including the following significant projects:

- \$18.01 million to continue the major redevelopment of the Whitehorse Performing Arts Centre
- \$6.54 million for the redevelopment of the Morack Golf Course Pavilion and Driving Range and construction of a new Mini Golf Facility
- \$6.23 million for the refurbishment of the Heatherdale Reserve pavilion
- \$3.96 million for other sporting pavilions, including \$2.40 million for the redevelopment of Terrara Park Pavilion, \$1.26 million towards development of the new Sparks Reserve West Pavilion and \$0.30 million on Mahoneys Reserve
- \$2.37 million to commence the redevelopment of Sportlink

### 10.1.2 Plant and equipment

Plant and equipment comprises plant, machinery, equipment, fixtures, fittings, furniture, and computer and telecommunication assets. For the 2021/22 year, \$6.89 million is budgeted to be spent on plant and equipment, including \$3.77 million for the cyclical replacement of Council's plant and vehicle fleet, \$2.63 million for the upgrade and replacement of computers and telecommunication equipment and \$0.49 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 2021/22 Capital Works Program includes \$25.74 million for the improvement of Whitehorse community infrastructure including the following significant projects:

**\$16.32 million for roads, paths, bridges, car parks and drainage**

- \$2.95 million footpath renewal program
- \$2.78 million for drainage works
- \$2.68 million road reconstruction work in Asquith Street, Box Hill (\$0.83 million), Fellows Street Mitcham (\$0.60 million), Lambourne Street, Surrey Hills (\$0.55 million), Henry Street, Box Hill (\$0.30 million) and Enterprise Way, Mitcham (\$0.25 million)
- \$2.60 million road resurfacing program and \$0.85 million to renew kerbs and channels
- \$1.85 million for the replacement of the Main Road Bridge in Blackburn
- \$0.46 million to continue progress on the Easy Ride routes
- \$0.20 million for implementation of the Box Hill Integrated Transport Strategy
- \$0.20 million to upgrade the Bushy Creek Trail shared pathway

**\$5.90 million for parks, open space and streetscapes**

- \$1.95 million playground renewal and upgrade program
- \$1.39 million streetscape renewals including \$0.70 million for Vermont Shopping Centre, \$0.27 million for Box Hill Central Activities Centre and \$0.18 million for Cromwell and McIntyre Streets
- \$0.54 million park furniture renewal program
- \$0.39 million to upgrade dog exercise/walking infrastructure
- \$0.30 million for the renewal of street trees and \$0.15 million for tree planting in parks
- \$0.28 million for the implementation of a new off-leash dog park at Simpson Park
- \$0.17 million for lighting at the Box Hill Gardens basketball court

**\$3.33 million for recreational, leisure and community facilities**

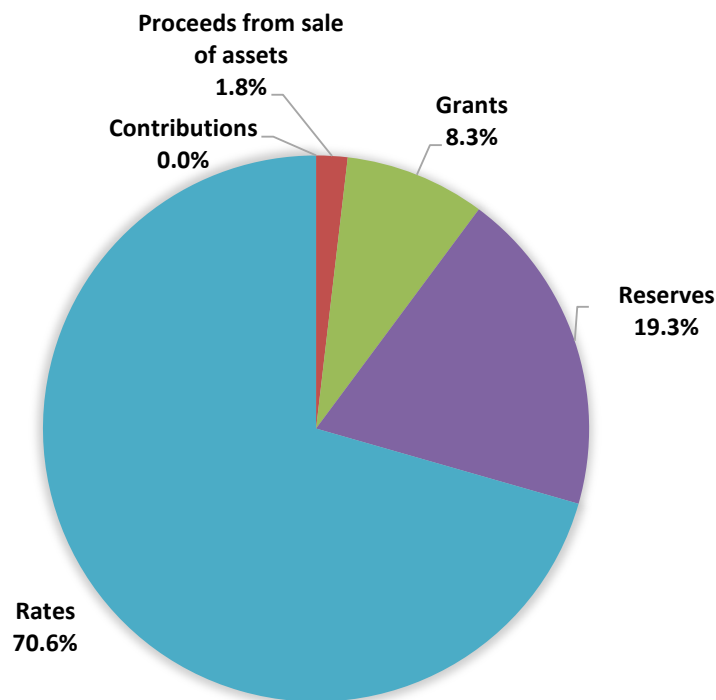
- \$1.26 million Sportsfield Ground Renewals including improvements to surfaces, infrastructure, training nets and cricket wickets
- \$0.78 million to upgrade sports field lighting at Elgar Park South
- \$0.45 million to upgrade sports field lighting at Bennettswood Reserve South
- \$0.23 million for Eley Park Sports Court
- \$0.19 million for a new outdoor shade structure at Aqualink Box Hill
- \$0.15 million for sportsfield lighting at Ballyshannassy Reserve

**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 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000
Grants	4,566	6,504	1,938
Contributions	1,150	-	(1,150)
Council cash			
- operations	57,519	55,192	(2,327)
- proceeds from sale of assets	1,650	1,450	(200)
- reserves	2,604	15,077	12,473
<b>Total funding sources</b>	<b>67,489</b>	<b>78,223</b>	<b>10,734</b>



### 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 \$6.50 million of capital grants in 2021/22 including:

- \$3.65 million from the federal Local Roads and Community Infrastructure fund including \$1.80 million for the replacement of Main Road Bridge, Blackburn, and funding for road reconstructions in Fellows Street, Mitcham (\$0.60 million) and Lambourne Street, Surrey Hills (\$0.55 million)
- \$1.43 million from the North East Link project including \$0.78 million to upgrade sports field lighting at Elgar Park South and \$0.39 million for upgrades of dog exercise/walking infrastructure
- \$0.67 million Roads to Recovery funding for road reconstructions in Asquith Street, Box Hill (\$0.33 million), Henry Street, Box Hill (\$0.20 million) and Enterprise Way, Mitcham (\$0.14 million)

### 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 in 2021/22.

### 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 \$55.19 million will be generated from operations to fund the 2021/22 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 2021/22, \$10.60 million from discretionary reserves and \$4.48 million of POS contributions 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	Expansio n \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contribu tions \$'000s	Loans \$'000s	Total \$'000s
<b>Property</b>													
<b>Land</b>													
2014-227	Provision for Strategic Land Acquisitions			3,000		<b>3,000</b>		3,000					<b>3,000</b>
	<b>Land Total</b>			<b>3,000</b>		<b>3,000</b>		<b>3,000</b>					<b>3,000</b>
<b>Buildings</b>													
2014-113	Upgrade Program Building Redevelopment - Whitehorse Centre	3,602		2,701	11,706	<b>18,009</b>	7,527	10,482					<b>18,009</b>
2014-86	Upgrade Program Pavilion - Terrara Park	2,400				<b>2,400</b>	2,400						<b>2,400</b>
2016-318	Upgrade Program Pavilion - Heatherdale Reserve	2,491			3,736	<b>6,227</b>	6,027			200			<b>6,227</b>
2016-319	Upgrade Program Pavilion - Mahoneys Reserve	152			152	<b>304</b>	304						<b>304</b>
2016-346	Upgrade Program Pavilion - Morack Golf Course	2,616	131	1,831	1,962	<b>6,541</b>	6,541						<b>6,541</b>
2017-398	Upgrade Program Pavilion - Sparks Reserve West			1,255		<b>1,255</b>	1,255						<b>1,255</b>
2019-535	Upgrade Program - Sportlink Multi Purpose Facility Redevelopment	237	237	473	1,419	<b>2,365</b>	2,365						<b>2,365</b>
2020-572	Upgrade Program Pavilion (Extension) - Vermont South Club		500			<b>500</b>	500						<b>500</b>
	<b>Buildings Total</b>	<b>11,497</b>	<b>867</b>	<b>6,261</b>	<b>18,975</b>	<b>37,601</b>	<b>26,919</b>	<b>10,482</b>		<b>200</b>			<b>37,601</b>
<b>Buildings Improvement</b>													
2014-126	Renewal Program Sand and Tanbark - WELS	25				<b>25</b>	25						<b>25</b>
2014-127	Upgrade Program Pre School Refurbishment	250				<b>250</b>	250						<b>250</b>
2014-128	Renewal Program Electrical and Plumbing Works	200				<b>200</b>	200						<b>200</b>
2014-130	Renewal Program Essential Services Compliance	65				<b>65</b>	65						<b>65</b>
2014-132	Renewal Program Post Completion Building Works	25				<b>25</b>	25						<b>25</b>
2014-133	Renewal Program Hazardous Material Removal and Replacement	200				<b>200</b>	200						<b>200</b>
2014-135	Renewal Program Mechanical Plant Replacement	400				<b>400</b>	400						<b>400</b>
2014-136	Renewal Program Outdoor Structures - WELS	50				<b>50</b>	50						<b>50</b>
2014-80	Renewal Program Exeloo Public Toilet Refurbishment	25				<b>25</b>	25						<b>25</b>
2016-335	Renewal Program Renewal Provisions - Civic Centre	205				<b>205</b>	205						<b>205</b>
2016-337	Renewal Program Renewal Provision - Private Buildings	1,000				<b>1,000</b>	1,000						<b>1,000</b>

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
2017-353	Renewal Program Airconditioning and Associated Plant Works - Civic Centre	150	150			300	300						300
2017-355	Upgrade Program Building Access Control Systems		150			150	150						150
2018-434	Renewal Program Council Master Key System		134			134	134						134
2019-506	Upgrade Program Nursery Facility		60	30	60	150	150						150
2019-533	Renewal Program Buildings Refurbishment & Component Renewal	962				962	962						962
2020-592	New Initiative Project Advocacy Fund for Future Designs			500		500	500						500
2020-597	Upgrade Program for Interim Climate Response Plan		350			350	350						350
<b>Buildings Improvement Total</b>		<b>3,557</b>	<b>844</b>	<b>530</b>	<b>60</b>	<b>4,991</b>	<b>4,991</b>						<b>4,991</b>
<b>Property Total</b>		<b>15,054</b>	<b>1,711</b>	<b>9,791</b>	<b>19,035</b>	<b>45,592</b>	<b>31,910</b>	<b>13,482</b>		<b>200</b>			<b>45,592</b>
<b>Plant and Equipment</b>													
<b>Computers and Telecommunications</b>													
2014-231	New Initiative IT Disaster Recovery Hardware and Software				900	900	900						900
2014-248	Renewal Program Corporate Information Scanners	50				50	50						50
2014-250	Upgrade Program Geographic Information System		105			105	105						105
2014-251	Upgrade Program Asset Management Strategy and Systems	80				80	80						80
2014-252	Upgrade Program Software Licenses				180	180	180						180
2014-254	Renewal Program End User Devices	535				535	535						535
2014-258	Upgrade Program IT Infrastructure	243	243			485	485						485
2016-308	Renewal Program Colour Copiers - Council Printroom	50				50	50						50
2018-419	Renewal Program Mobile Devices	167		19		186	186						186
2018-447	Upgrade Program Computron Financial System		57			57	57						57
<b>Computers and Telecommunications Total</b>		<b>1,124</b>	<b>405</b>	<b>19</b>	<b>1,080</b>	<b>2,627</b>	<b>2,627</b>						<b>2,627</b>
<b>Fixtures, Fittings and Furniture</b>													
2014-214	Renewal Program Furniture - Health and Family Service Facilities	45				45	45						45
2014-219	Renewal Program Furniture and Equipment - WHACS	15				15	15						15
2014-220	Renewal Program Furniture and Equipment - Operations Centre Facility	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
2014-223	Renewal Program Furniture and Equipment - WELS	39				39	39						39
2014-226	Renewal Program Equipment - Aqualink Nunawading	90				90	90						90
2014-234	New Initiative Public Art in Open Space			30		30	30						30
2014-249	New Initiative Art Acquisition Program			30		30	30						30
2016-278	Upgrade Program CCTV	13			38	50	50						50
2017-366	Renewal Program Plant - Aqualink Nunawading	10				10	10						10
2017-377	Renewal Program Equipment - Aqualink Box Hill	55	55			110	110						110
<b>Fixtures, Fittings and Furniture Total</b>		<b>342</b>	<b>55</b>	<b>60</b>	<b>38</b>	<b>494</b>	<b>494</b>						<b>494</b>
<b>Plant, Machinery and Equipment</b>													
2014-259	Renewal Program Change Over of Passenger Vehicles	1,750				1,750	650		1,100				1,750
2014-264	Additional Passenger Vehicle			30		30	30						30
2019-536	Renewal Program Minor Plant	40				40	40						40
2019-537	Renewal Program Heavy Plant	1,950				1,950	1,600		350				1,950
<b>Plant, Machinery and Equipment Total</b>		<b>3,740</b>		<b>30</b>		<b>3,770</b>	<b>2,320</b>		<b>1,450</b>				<b>3,770</b>
<b>Plant and Equipment Total</b>		<b>5,205</b>	<b>460</b>	<b>109</b>	<b>1,118</b>	<b>6,891</b>	<b>5,441</b>		<b>1,450</b>				<b>6,891</b>
<b>Infrastructure</b>													
<b>Bridges</b>													
2014-14	Renewal Program Road Bridges	1,850				1,850	50			1,800			1,850
<b>Bridges Total</b>		<b>1,850</b>				<b>1,850</b>	<b>50</b>			<b>1,800</b>			<b>1,850</b>
<b>Drainage</b>													
2014-185	Stormwater Drainage Network - Development Contributions			45		45	45						45
2014-61	Renewal Program Drainage Pit Lids	200				200	200						200
2014-62	Drainage Network Assets - Field Survey	80				80	80						80
2014-63	Upgrade Program Design Drainage Works	80				80	80						80
2014-64	Renewal Program Drainage Reactive Works	60				60	60						60
2014-65	Renewal Program Stormwater Drainage Network	1,834				1,834	1,834						1,834
2014-66	Upgrade Program Drainage Works	200	200			400	400						400
2014-67	Renewal Program Drainage Reactive Works - CCTV Investigations	80				80	80						80
<b>Drainage Total</b>		<b>2,534</b>	<b>200</b>	<b>45</b>		<b>2,779</b>	<b>2,779</b>						<b>2,779</b>

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
<b>Footpaths and Cycleways</b>													
2014-180	Upgrade Program Bicycle Facilities			51		51	51						51
2014-35	Renewal Program Footbridge and Path Structures in Parks	370				370		370					370
2014-42	Renewal Program Gravel Paths in Parks	20				20	20						20
2014-44	Renewal Program Footpaths	2,950				2,950	2,700			250			2,950
2014-53	Renewal Program Constructed Pathways in Parks	125				125	125						125
2017-402	Upgrade Program School Crossing Improvements			50		50	50						50
2018-426	Upgrade Program Easy Ride Routes		462			462	462						462
2020-553	New Initiative Box Hill Integrated Transport Strategy (BHITS) Implementation		200			200	200						200
2020-568	Upgrade Program Shared Pathway - Bushy Creek Trail		200			200				200			200
<b>Footpaths and Cycleways Total</b>		<b>3,465</b>	<b>862</b>	<b>101</b>		<b>4,428</b>	<b>3,608</b>	<b>370</b>		<b>450</b>			<b>4,428</b>
<b>Off Street Car Parks</b>													
2014-34	Renewal Program Minor Carpark Works	70				70	70						70
2018-453	Upgrade Program Carpark - Forest Hill Reserve		360			360	360						360
2020-569	New Initiative Carpark - Strathdon House				30	30	30						30
<b>Off Street Car Parks Total</b>		<b>70</b>	<b>360</b>		<b>30</b>	<b>460</b>	<b>460</b>						<b>460</b>
<b>Other Infrastructure</b>													
2020-585	New Initiative Drop Off/Pick Up Zone - Heatherdale Station			70		70	70						70
<b>Other Infrastructure Total</b>				<b>70</b>		<b>70</b>	<b>70</b>						<b>70</b>
<b>Parks, Open Space and Streetscapes</b>													
2014-149	Renewal Program Park Furniture	535				535		535					535
2014-153	Renewal Program Park Lighting	180				180		180					180
2014-157	Renewal Program Outdoor Recreation Equipment	23				23	23						23
2014-169	Renewal Program Drainage in Parks	32				32	32						32
2014-170	Upgrade Program Landscaping and Refurbishments in Passive Parks	105				105		105					105
2014-177	Renewal Program Play Spaces	1,755	195			1,950	1,687			263			1,950
2014-181	Upgrade Program Tree Planting in Parks	150				150		150					150
2014-262	Upgrade Program Interpretive Structures and Signage in Parks	12				12	12						12

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
2014-49	Upgrade Program Streetscape - Box Hill Central Activities Area	216	54			270	270						270
2014-51	Upgrade Program Streetscapes - Landscape Treatments	48	48			95	95						95
2014-52	Renewal Program Christmas Decorations on Main Roads	31				31	31						31
2014-55	Upgrade Program Landscaping at Street Intersections		55			55	55						55
2014-59	Renewal Program Street Tree Planting	201			99	300	300						300
2014-79	Upgrade Program Storm Proof Pathways in Parks	64	21			85		85					85
2016-292	Upgrade Program Streetscape - Cromwell Street and McIntyre Street	180				180	180						180
2018-484	Renewal Program Play Spaces - Whitehorse Reserve			75		75	75						75
2019-500	Upgrade Program Dog Information Signs				30	30	30						30
2019-508	New Initiative Lighting - Box Hill Gardens Basketball Court				167	167	167						167
2019-510	Upgrade Program Streetscape - Britannia Mall	41				41				41			41
2019-542	Renewal Program Sculpture and Monuments	18				18	18						18
2019-548	Renewal Program Retaining Walls in Parks	50				50	50						50
2020-554	Upgrade Program Streetscape - Vermont Shopping Centre (Stage 2)	700				700	700						700
2020-555	Upgrade Program Streetscape - Nunawading Shopping Centre	100				100	100						100
2020-557	New Initiative Off Lead Dog Park Implementation - Simpson Park		275			275				275			275
2020-563	Upgrade Program Dog Exercise/Walking Infrastructure			390		390				390			390
2020-573	New Initiative Solar Panel Lighting Upgrade - Springfield Park Eastern Carpark			20		20		20					20
2020-576	New Initiative Park Furniture - Mont Albert Reserve			5		5		5					5
2020-580	New Initiative Park Furniture - Collina Glen			10		10		10					10
2020-582	New Initiative Community Planting Program			5		5	5						5
2020-583	Upgrade Program Dog Bowl / Drinking Fountains		5			5		5					5
2020-584	New Initiative Park Seating Along Walking Tracks			10		10		10					10
<b>Parks, Open Space and Streetscapes Total</b>		<b>4,441</b>	<b>653</b>	<b>515</b>	<b>296</b>	<b>5,904</b>	<b>3,830</b>	<b>1,105</b>		<b>969</b>			<b>5,904</b>

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
<b>Recreational, Leisure and Community Facilities</b>													
2014-105	Renewal Program Sportsfield Floodlighting	620				620	620						620
2014-150	Renewal Program Sportsfield Infrastructure	143				143	143						143
2014-151	Renewal Program Sportsfield Training Nets	397				397	397						397
2014-183	Renewal Program Sportsfield Cricket Wickets	102				102	102						102
2014-186	Upgrade Program Sportsfield Safety	40				40	40						40
2014-200	Upgrade Program Course Improvements - Morack Golf Course	70	70			140	140						140
2014-75	Renewal Program Sportsfield Lighting (Lamps and Light Fittings)	75				75	75						75
2017-364	New Initiative Sports Court - Eley Park				234	234				234			234
2018-465	Upgrade Program Sportsfield Floodlighting - Bennettswood Reserve South			450		450	450						450
2019-497	New Initiative Outdoor Shade Structure - Aqualink Box Hill				187	187	187						187
2020-560	Upgrade Program Sportsfield Floodlighting - Elgar Park South	780				780				780			780
2020-586	New Initiative Wayfinding Signage - Simpson Park			1		1	1						1
2020-588	New Initiative Sportsfield Lighting - Ballyshannassy Reserve			150		150	150						150
2020-591	Upgrade Program Sportsfield Drainage - Surrey Park Oval		10			10	10						10
<b>Recreational, Leisure and Community Facilities Total</b>		<b>2,227</b>	<b>80</b>	<b>601</b>	<b>421</b>	<b>3,329</b>	<b>2,315</b>			<b>1,014</b>			<b>3,329</b>
<b>Roads</b>													
2014-27	Renewal Program Design for Future Roads Reconstructions	80				80	80						80
2014-28	Renewal Program Local Roads Rehabilitation	2,600				2,600	2,600						2,600
2014-29	Renewal Program Road Reconstruction Minor Works	65				65	65						65
2014-30	Renewal Program Road Condition Data Collection	300				300	300						300
2014-31	Upgrade Program Safe Turning for Waste Trucks	10	5			15	15						15
2014-32	Renewal Program Street Signage	60				60	60						60
2014-43	Renewal Program Landscaping at Traffic Management Devices		50			50	50						50
2014-56	Upgrade Program Road Safety Improvements		150	100		250	250						250

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
2014-8	Renewal Program Kerb & Channel	850				850	600			250			850
2019-515	Renewal Program Road Reconstruction - Henry Street, Box Hill	300				300	100			200			300
2019-517	Renewal Program Road Reconstruction - Asquith Street, Box Hill South	830				830	500			330			830
2019-518	Renewal Program Road Reconstruction - Enterprise Way, Mitcham	250				250	109			141			250
2020-566	Renewal Program Road Reconstruction - Fellows Street, Mitcham	600				600				600			600
2020-567	Renewal Program Road Reconstruction - Lambourne Street, Surrey Hills	550				550				550			550
<b>Roads Total</b>		<b>6,495</b>	<b>205</b>	<b>100</b>		<b>6,800</b>	<b>4,729</b>			<b>2,071</b>			<b>6,800</b>
<b>Waste Management</b>													
2014-191	Upgrade Program Landfill Aftercare Management Plan (Former Landfill Sites)	25	52	43		120		120					120
<b>Waste Management Total</b>		<b>25</b>	<b>52</b>	<b>43</b>		<b>120</b>		<b>120</b>					<b>120</b>
<b>Infrastructure Total</b>		<b>21,107</b>	<b>2,411</b>	<b>1,475</b>	<b>747</b>	<b>25,740</b>	<b>17,841</b>	<b>1,595</b>		<b>6,304</b>			<b>25,740</b>
<b>Total</b>		<b>41,367</b>	<b>4,582</b>	<b>11,374</b>	<b>20,899</b>	<b>78,223</b>	<b>55,192</b>	<b>15,077</b>	<b>1,450</b>	<b>6,504</b>	<b>0</b>	<b>0</b>	<b>78,223</b>

## 10.4 Summary of Capital Works

### For the year ending 30 June 2023

	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
<b>Property</b>												
Land			3,000		3,000		3,000					3,000
Buildings	11,585	1,281	8,454	34,745	56,064	19,812	34,303		1,800	150		56,064
Buildings Improvement	4,212	550			4,762	4,762						4,762
<b>Property Total</b>	<b>15,797</b>	<b>1,831</b>	<b>11,454</b>	<b>34,745</b>	<b>63,826</b>	<b>18,355</b>	<b>37,303</b>		<b>300</b>	<b>150</b>		<b>63,826</b>
<b>Plant and Equipment</b>												
Computers and Telecommunications	1,172	495	18	190	1,875	1,875						1,875
Fixtures, Fittings and Furniture	414	55	60	38	566	566						566
Plant, Machinery and Equipment	4,070				4,070	2,420		1,650				4,070
<b>Plant and Equipment Total</b>	<b>5,656</b>	<b>550</b>	<b>78</b>	<b>228</b>	<b>6,511</b>	<b>4,861</b>		<b>1,650</b>				<b>6,511</b>
<b>Infrastructure</b>												
Bridges	1,500				1,500	1,500						1,500
Drainage	3,429	200	45		3,674	3,674						3,674
Footpaths and Cycleways	2,905	645	101		3,651	3,591	60					3,651
Off Street Car Parks	320			120	440	440						440
Parks, Open Space and Streetscapes	4,659	379	165	129	5,332	4,197	1,095		40			5,332
Recreational, Leisure and Community Facilities	2,552	70	500		3,122	3,122						3,122
Roads	4,893	205	100		5,198	5,198						5,198
<b>Infrastructure Total</b>	<b>20,258</b>	<b>1,499</b>	<b>911</b>	<b>249</b>	<b>22,917</b>	<b>21,722</b>	<b>1,155</b>		<b>40</b>			<b>22,917</b>
<b>Total</b>	<b>41,711</b>	<b>3,879</b>	<b>12,443</b>	<b>35,221</b>	<b>93,254</b>	<b>44,938</b>	<b>38,458</b>	<b>1,650</b>	<b>340</b>	<b>150</b>		<b>93,254</b>

## Summary of Capital Works

### For the year ending 30 June 2024

	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
<b>Property</b>												
Land			3,000		3,000		3,000					3,000
Buildings	4,287		571	4,755	9,613	6,513	3,099					9,613
Buildings Improvement	6,297	200			6,497	6,497						6,497
<b>Property Total</b>	<b>10,584</b>	<b>200</b>	<b>3,571</b>	<b>4,755</b>	<b>19,110</b>	<b>13,010</b>	<b>6,099</b>					<b>19,110</b>
<b>Plant and Equipment</b>												
Computers and Telecommunications	978	183	20	210	1,390	1,390						1,390
Fixtures, Fittings and Furniture	581	55	60	38	733	733						733
Plant, Machinery and Equipment	3,960				3,960	2,460		1,500				3,960
<b>Plant and Equipment Total</b>	<b>5,518</b>	<b>238</b>	<b>80</b>	<b>248</b>	<b>6,083</b>	<b>4,583</b>		<b>1,500</b>				<b>6,083</b>
<b>Infrastructure</b>												
Bridges	1,500				1,500	1,500						1,500
Drainage	4,218	200	45		4,463	4,463						4,463
Footpaths and Cycleways	3,310	818	381		4,509	3,660	765		84			4,509
Off Street Car Parks	320				320	320						320
Parks, Open Space and Streetscapes	4,750	389	35	129	5,302	3,480	1,075		747			5,302
Recreational, Leisure and Community Facilities	2,552	70			2,622	2,622						2,622
Roads	5,165	210	100		5,475	5,475						5,475
<b>Infrastructure Total</b>	<b>21,815</b>	<b>1,686</b>	<b>561</b>	<b>129</b>	<b>24,191</b>	<b>21,520</b>	<b>1,840</b>		<b>831</b>			<b>24,191</b>
<b>Total</b>	<b>37,916</b>	<b>2,124</b>	<b>4,212</b>	<b>5,132</b>	<b>49,384</b>	<b>39,113</b>	<b>7,939</b>	<b>1,500</b>	<b>831</b>			<b>49,384</b>

## Summary of Capital Works

### For the year ending 30 June 2025

	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
<b>Property</b>												
Land			3,000		3,000		3,000					3,000
Buildings	4,945	218			5,162	5,162						5,162
Buildings Improvement	7,282	200	150		7,632	7,632						7,632
<b>Property Total</b>	<b>12,227</b>	<b>418</b>	<b>3,150</b>		<b>15,794</b>	<b>12,794</b>	<b>3,000</b>					<b>15,794</b>
<b>Plant and Equipment</b>												
Computers and Telecommunications	985	230	20	230	1,465	1,465						1,465
Fixtures, Fittings and Furniture	712	55	65	38	869	869						869
Plant, Machinery and Equipment	4,150				4,150	2,550		1,600				4,150
<b>Plant and Equipment Total</b>	<b>5,847</b>	<b>285</b>	<b>85</b>	<b>268</b>	<b>6,484</b>	<b>4,884</b>		<b>1,600</b>				<b>6,484</b>
<b>Infrastructure</b>												
Bridges	70				70	70						70
Drainage	4,306	200	45		4,551	4,551						4,551
Footpaths and Cycleways	3,120	1,441	951		5,512	4,146	1,050		316			5,512
Off Street Car Parks	340				340	340						340
Parks, Open Space and Streetscapes	4,680	382	95	99	5,256	4,091	1,165					5,256
Recreational, Leisure and Community Facilities	2,552	70			2,622	2,622						2,622
Roads	5,740	216	104		6,060	6,060						6,060
<b>Infrastructure Total</b>	<b>20,808</b>	<b>2,309</b>	<b>1,195</b>	<b>99</b>	<b>24,411</b>	<b>21,880</b>	<b>2,215</b>		<b>316</b>			<b>24,411</b>
<b>Total</b>	<b>38,881</b>	<b>3,012</b>	<b>4,430</b>	<b>367</b>	<b>46,689</b>	<b>39,558</b>	<b>5,215</b>	<b>1,600</b>	<b>316</b>			<b>46,689</b>



## 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	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
<b>CREDIT CARD SURCHARGE*</b>				
Debit/Prepaid/EFTPOS	Non Statutory	Taxable	N/A	No charge
Mastercard/Visa	Non Statutory	Taxable	N/A	0.60%
Union Pay	Non Statutory	Taxable	N/A	2.20%
*Surcharge fees may change upon annual review of Council's actual cost of acceptance.				
<b>INVESTMENT &amp; ECONOMIC DEVELOPMENT</b>				
Business Seminars (General)	Non Statutory	Taxable	\$20.00	No charge
Business Seminars (Workshops)	Non Statutory	Taxable	\$30.00	No charge
Business Week Registrations (Lunches)	Non Statutory	Taxable	\$55.00	\$55.00
Business Week Registrations (Women in Business)	Non Statutory	Taxable	\$65.00	\$65.00
<b>ENGINEERING SERVICES - TRANSPORT</b>				
Parking Bay Occupation Daily Fee - (per non-metred parking bay)	Non Statutory	Taxable	\$8.00	\$8.50
Parking Bay Occupation- Administration Fee	Non Statutory	Taxable	\$92.00	\$95.00
Works Zone Application Fee (per non-metred parking bay) - 6 days per week for minimum 26 weeks	Non Statutory	Taxable	\$692 signage and administration + \$1,248 per parking bay	\$695 signage and administration + \$1,326 per parking bay
Works Zone Application Fee (per non-metred parking bay) - each additional week	Non Statutory	Taxable	\$48.00	\$51.00
Temporary Street Closure permits (full and partial closures excl street parties)	Statutory	GST Free	\$348.00	\$348.00
<b>SUSTAINABILITY, WASTE &amp; RECYCLING</b>				
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	\$56.00	\$59.00
240 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	\$294.00	\$310.00
Additional Garbage Bins (per 120 litre increase in capacity)	Non Statutory	GST Free	\$238.00	\$251.00
Garden Green Waste Collection	Non Statutory	GST Free	\$67.00	\$69.00
Registration for Green Waste Collection	Non Statutory	GST Free	\$82.00	N/A
<b>ENGINEERING SERVICES - ASSET APPROVAL</b>				
After Hours Driveway Inspections	Non Statutory	GST Free	\$300.30	\$303.00
Asset Protection Permits - carports, pools, garages, restumping, internal renovations	Non Statutory	GST Free	\$350.00	\$354.00
Asset Protection Permits - Demolitions only. House additions, Single Dwellings, Dual Occupancy or Multi-Unit Developments (excl. apartment buildings)	Non Statutory	GST Free	\$500.00	\$505.00
Asset Protection Permits - Multi-storey developments and developments requiring Construction Management Plan	Non Statutory	GST Free	\$700.00	\$707.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Additional inspections for various permits	Non Statutory	Taxable	\$300.00	\$303.00
Build over Easements (statutory)	Statutory	GST Free	\$290.40	\$290.40
Flood Level Information (statutory)	Statutory	GST Free	\$290.40	\$290.40
Legal Points of Discharge (statutory)	Statutory	GST Free	\$144.70	\$146.15
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	\$216.04	\$218.00
Plan checking fee for 4 - 9 Lot developments with common property	Non Statutory	GST Free	\$539.27	\$545.00
Plan checking fee for 10+ developments with common property	Non Statutory	GST Free	\$807.02	\$815.00
Plan checking fee for apartment buildings	Non Statutory	GST Free	\$268.57	\$271.00
Plan checking fee for small commercial developments <500 m2 and single - 5 industrial/ factory/ warehouse developments	Non Statutory	GST Free	\$216.04	\$218.00
Plan checking fee for medium and large commercial developments >500 m 2 and 5+ industrial/ factory/ warehouse developments	Non Statutory	GST Free	\$430.85	\$435.00
Plan checking fee for outfall drains - single dwellings and any structures that require building permits	Non Statutory	GST Free	\$162.18	\$164.00
Construction of outfall drain in road reserve - Local Roads	Statutory	GST Free	\$348.00	\$348.00
Construction of outfall drain in road reserve - Collector & Link Roads or non arterial State Road	Statutory	GST Free	\$638.30	N/A
Drainage (minor) works in road reserve - Local Roads	Statutory	GST Free	\$348.00	\$348.00
Drainage (minor) works in road reserve - Collector & Link Roads or non arterial State Roads	Statutory	GST Free	\$638.30	N/A
Drainage works in easement - not extending to road reserve	Statutory	GST Free	\$348.00	\$348.00
Drainage works in easement - extending to road reserve - Local Roads	Statutory	GST Free	\$348.00	\$348.00
Drainage works in easement - extending to road reserve - Collector & Link Roads or non arterial State Road	Statutory	GST Free	\$638.30	N/A
Service Connections and Service Authority - Minor works <8.5m2 - Local Collector & Link Roads	Statutory	GST Free	\$137.70	\$348.00
Service Connections and Service Authority - Major works >8.5m2 - Local Roads	Statutory	GST Free	\$348.00	\$348.00
Service Connections and Service Authority - Major works >8.5m2 - Collector & Link Roads or non arterial State Roads	Statutory	GST Free	\$638.30	N/A
Vehicle crossings or any other works that require permits - Local Roads	Statutory	GST Free	\$348.00	\$348.00
<b>STATUTORY PLANNING</b>				
<b>PERMIT APPLICATION FEES</b>				
<b>CHANGE OF USE</b>				
Class 1 - Use only	Statutory	GST Free	\$1,318.10	\$1,318.10

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
<b>SINGLE DWELLING</b>				
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	\$199.90	\$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	\$629.40	\$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	\$1,288.50	\$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	\$1,392.10	\$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	\$1,495.80	\$1,495.80
<b>VICSMART</b>				
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less	Statutory	GST Free	\$199.90	\$199.90
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000	Statutory	GST Free	\$429.50	\$429.50
Class 9 - VicSmart application to subdivide or consolidate land	Statutory	GST Free	\$199.90	\$199.90
Class 10 - VicSmart applications other than class 7,8 or 9	0	GST Free	\$199.90	\$199.90
<b>OTHER DEVELOPMENT</b>				
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	\$1,147.80	\$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	\$1,547.60	\$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	\$3,413.70	\$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	\$8,700.90	\$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	\$25,658.30	\$25,658.30

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2020/21 Fee (incl GST) \$</b>	<b>2021/22 Fee (incl GST) \$</b>
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	\$57,670.10	\$57,670.10
Class 22 - A permit not otherwise provided for in the regulation	Statutory	GST Free	\$1,318.10	\$1,318.10
<b>SUBDIVISION</b>				
Class 17 - To subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	\$1,318.10	\$1,318.10
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	\$1,318.10	\$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	\$1,318.10	\$1,318.10
Class 20 - Subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	\$1,318.10	\$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	\$1,318.10	\$1,318.10
<b>SECTION 72 AMENDMENT FEES</b>				
<b>CHANGE OF USE</b>				
S.72 Class 1 - An amendment for change of use or new use	Statutory	GST Free	\$1,318.10	\$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	\$1,318.10	\$1,318.10
<b>SINGLE DWELLING</b>				
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	\$199.90	\$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	\$629.40	\$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	\$1,288.50	\$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	\$1,392.10	\$1,392.10
<b>VICSMART</b>				
S.72 Class 7 - An amendment to a VicSmart permit if the estimated cost of development is \$10,000 or less	Statutory	GST Free	\$199.90	\$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	\$429.50	\$429.50
S.72 Class 9 - An amendment to a VicSmart permit to subdivide or consolidate land	Statutory	GST Free	\$199.90	\$199.90

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2020/21 Fee (incl GST) \$</b>	<b>2021/22 Fee (incl GST) \$</b>
S.72 Class 10 - An amendment to a VicSmart permit other than class 7,8 or 9	Statutory	GST Free	\$199.90	\$199.90
<b>OTHER DEVELOPMENT</b>				
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	\$1,147.80	\$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	\$1,547.60	\$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	\$3,413.70	\$3,413.70
S.72 Class 19 - An amendment to a permit issued not otherwise provided for in the regulation	Statutory	GST Free	\$1,318.10	\$1,318.10
<b>SUBDIVISION</b>				
S.72 Class 14 - An amendment to a permit issued to subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	\$1,318.10	\$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	\$1,318.10	\$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	\$1,318.10	\$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	\$1,318.10	\$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	\$1,318.10	\$1,318.10
<b>SECONDARY CONSENT FEES</b>				
All Secondary Consent (including consent under a S173 Agreement)	Non Statutory	Taxable	\$550.00	\$550.00
<b>OTHER PLANNING FEES</b>				
<b>AMEND AN APPLICATION PRIOR TO DECISION</b>				
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
<b>ADVERTISING FEES</b>				
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
<b>ENDORSEMENT FEES</b>				
Construction Management Plan	Non Statutory	GST Free	\$220.00	\$250.00
Condition 1 Plan - each additional review	Non Statutory	GST Free	\$150.00	\$150.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
<i>SUBDIVISIONS</i>				
Subdivision Certification and Statement of Compliance	Statutory	GST Free	\$174.80	\$174.80
Alter a Plan	Statutory	GST Free	\$111.10	\$111.10
Amendment of a Certified Plan	Statutory	GST Free	\$140.70	\$140.70
<i>SECTION 173 AGREEMENTS</i>				
Section 173 - amending or ending an agreement under Section 178A	Statutory	GST Free	\$659.00	\$659.00
Section 173 agreement - amendment or ending of agreement with Council consent	Statutory	GST Free	\$320.00	\$0.00
<i>CONSTRUCTION MANAGEMENT PLAN - ROAD OCCUPATION</i>				
Construction Zone Inspection Fee (per week)	Non Statutory	Taxable	N/A	\$100.00
Construction Zone Installation of Construction Zone	Non Statutory	Taxable	N/A	\$500.00
Construction Zone Per Square Metre (per week)	Non Statutory	Taxable	N/A	\$5.00
Construction Zone Permit Fee	Non Statutory	Taxable	N/A	\$1,000.00
Crane Occupation Inspection Fee (per day)	Non Statutory	Taxable	N/A	\$100.00
Crane Occupation Out of Hours Inspection	Non Statutory	Taxable	N/A	\$300.00
Crane Occupation Permit Fee (per day)	Non Statutory	Taxable	N/A	\$150.00
Crane Occupation Road Closure (per day)	Non Statutory	Taxable	N/A	\$300.00
Hoarding and Gantry Inspection Fee (min 2)	Non Statutory	Taxable	N/A	\$100.00
Hoarding and Gantry Per Square Metre (per week)	Non Statutory	Taxable	N/A	\$5.00
Plant and Equipment Inspection Fee (per day)	Non Statutory	Taxable	N/A	\$100.00
Plant and Equipment out of Hours Inspection	Non Statutory	Taxable	N/A	\$300.00
Plant and Equipment Road Closure (per day)	Non Statutory	Taxable	N/A	\$300.00
Shipping Container Permit Fee (per day)	Non Statutory	Taxable	N/A	\$120.00
Work Area Inspection Fee	Non Statutory	Taxable	N/A	\$100.00
Work Area Out of Hours Inspection	Non Statutory	Taxable	N/A	\$300.00
Work Area Per Square Meter (per week)	Non Statutory	Taxable	N/A	\$5.00
Work Area Permit Fee	Non Statutory	Taxable	N/A	\$250.00
Work Zone Inspection Fee x 2	Non Statutory	Taxable	N/A	\$100.00
Work Zone Installation of Work Zone	Non Statutory	Taxable	N/A	\$500.00
Work Zone Per Square Metre (per week)	Non Statutory	Taxable	N/A	\$5.00
Work Zone Permit Fee	Non Statutory	Taxable	N/A	\$1,000.00
<i>OTHER CONSTRUCTION MANAGEMENT PLAN FEES</i>				
Construction Management Plan 10+ Storeys	Non Statutory	Taxable	N/A	\$1,200.00
Construction Management Plan 3-9 Storeys	Non Statutory	Taxable	N/A	\$500.00
Out of Hours Permit Fee	Non Statutory	Taxable	N/A	\$150.00
Out of Hours Permit Inspection Fee	Non Statutory	Taxable	N/A	\$300.00
Permanent Vehicle Crossing Inspection Fee x 4	Non Statutory	Taxable	N/A	\$100.00
Permanent Vehicle Crossing Out of Hours	Non Statutory	Taxable	N/A	\$300.00
Permanent Vehicle Crossing Permit Fee	Non Statutory	Taxable	N/A	\$150.00
Road / Footpath Opening - Consent Requirements Inspection Fee (min 3)	Non Statutory	Taxable	N/A	\$100.00
Road / Footpath Opening - Consent Requirements Out of Hours Inspection	Non Statutory	Taxable	N/A	\$300.00
Temporary Vehicle Crossing Inspection Fee (min 2 plus 1 per month)	Non Statutory	Taxable	N/A	\$100.00
Temporary Vehicle Crossing Permit Fee	Non Statutory	Taxable	N/A	\$150.00
<i>OTHER FEES</i>				
Certificates of compliance (Under section 97N of the Planning and Environment Act (Regulation 10))	Statutory	GST Free	\$325.80	\$325.80

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2020/21 Fee (incl GST) \$</b>	<b>2021/22 Fee (incl GST) \$</b>
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	\$325.80	\$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
<b>INFRINGEMENTS</b>				
Planning infringement notice - corporation	Statutory	GST Free	\$1,620.00	\$1,620.00
Planning infringement notice - individual	Statutory	GST Free	\$810.00	\$810.00
<b>STRATEGIC PLANNING</b>				
Advice to Building Surveyors on Heritage Status of Buildings	Statutory	GST Free	\$86.80	\$85.20
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	\$3,111.90	\$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	\$15,423.00	\$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	\$490.90	\$490.90
<b>BUILDING SERVICES</b>				
<b>RESIDENTIAL DEWELLING AND OUT BUILDINGS</b>				
<b>BUILDING PERMIT FEES</b>				
Works estimated up to \$10,000 - Minor Building Works, Small front timber fences - Plus statutory lodgement fee	Non Statutory	Taxable	\$475.00	\$500.00
Works estimated between \$10,000 - \$25,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	\$1,135.00	\$1,150.00
Works estimated between \$25,000 - \$50,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	\$1,645.00	\$1,650.00
Works estimated between \$50,000 - \$100,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$2,260.00	\$2,260.00
Works estimated between \$100,000 - \$200,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$2,565.00	\$2,590.00
Works estimated between \$200,000 - \$400,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$3,100.00	\$3,131.00
Works estimated over \$400,000+ Plus levy cost x .0016 & statutory lodgement fee - To be quoted by MBS	Non Statutory	Taxable	Quotation	Quotation
Multi Unit Developments (per unit)	Non Statutory	Taxable	Quotation	Quotation
Garages/Carports, swimming pools. NB: Levy Payable if over 10K	Non Statutory	Taxable	\$870.00	N/A
Demolition- Reblocks, Decks, Pergolas. NB: Levy payable if works over \$10K	Non Statutory	Taxable	\$775.00	N/A

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2020/21 Fee (incl GST) \$</b>	<b>2021/22 Fee (incl GST) \$</b>
Change of class from 1a to 1b (residential to student accommodation) NOTE: Levy payable if works over \$10K	Non Statutory	Taxable	\$2,190.00	\$2,210.00
Change of use/combined allotment Statements	Non Statutory	Taxable	\$730.00	\$737.30
Owner Builder Special Charge - Fees can be discounted with MBS approval	Non Statutory	Taxable	\$315.00	\$320.00
Additional Mandatory inspections	Non Statutory	Taxable	\$185.00	\$187.00
<b>COMMERCIAL BUILDINGS</b>				
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
<b>PERMIT APPLICATIONS OUTSIDE MUNICIPALITY</b>				
Place of Public Entertainment - Occupancy Permit (where fee for entry events ) to be quoted with MBS approval	Non Statutory	Taxable	Quotation	Quotation
<b>PUBLIC ENTERTAINMENT PERMITS - TEMPORARY OCCUPANCY</b>				
1 Structure	Non Statutory	Taxable	\$420.00	\$900.00
2-5 Structures - to be quoted on application	Non Statutory	Taxable	\$625.00	N/A
6-9 Structures - to be quoted on application	Non Statutory	Taxable	\$835.00	N/A
10 + Structures - to be quoted on application	Non Statutory	Taxable	\$1,190.00	N/A
Additional Inspections	Non Statutory	Taxable	\$185.00	\$187.00
Additional Fees - may be applicable - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
<b>OTHER CHARGES</b>				
Application for Council Report and Consent/Delegate Dispensations	Statutory	GST Free	\$290.40	\$290.40
Amended Plans/Building Permits	Non Statutory	Taxable	\$310.00	\$300.00
Hoarding Permits - Statutory fee	Statutory	GST Free	\$294.70	\$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	\$370.00	\$400.00
Special Inspection (house removals) and report/consultancy - To be quoted and invoiced - hourly rate	Non Statutory	Taxable	\$185.00	\$187.00
Building inspections for Private Building Surveyors	Non Statutory	Taxable	\$185.00	\$187.00
Solicitors Requests- Building Certificates - Per Reg. 51 (1)	Statutory	GST Free	\$47.20	\$47.20
Property Information - per Reg. 51(2)	Statutory	GST Free	\$47.20	\$47.20
Building Property Information Request (PIR) - for advice on Building Permits for sites	Non Statutory	Taxable	\$135.00	\$136.00
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



Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Swimming Pool Recertification of existing - WITHIN MUNICIPALITY ONLY	Non Statutory	Taxable	\$385.00	\$390.00
Report only - Where a Report and Consent has not been issued	Non Statutory	Taxable	\$540.00	\$550.00
Report and Consent Advertising - Per Property Charge	Non Statutory	Taxable	\$70.00	\$70.00
Report and Consent - Amendment Fee	Non Statutory	Taxable	\$130.00	\$150.00
Compliance certificate lodgement - Pool/spa	Statutory	GST Free	\$20.40	\$20.40
Non-compliance fee - Pool/spa	Statutory	GST Free	\$385.10	\$385.10
Initial registration and search - Pool/spa	Statutory	GST Free	\$79.00	\$79.00
Initial registration (new pool) - Pool/spa	Statutory	GST Free	\$31.80	\$31.80
<b>CORPORATE INFORMATION</b>				
Building Permits Externally Certified	Statutory	GST Free	\$121.90	\$121.90
<b>COUNCIL PROPERTIES</b>				
YVW Supplementary Valuation Data Fees	Non Statutory	GST Free	\$32.95	\$33.30
<b>WATTS STREET AND HARROW STREET CAR PARKING</b>				
Parking Fees – Hourly Rate	Non Statutory	Taxable	\$3.20	\$3.20
Parking Fees – Daily Rate	Non Statutory	Taxable	\$8.50	\$8.50
Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	\$7.50	\$7.50
Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	\$3.00	\$3.00
Parking Fees – Entry after 1pm	Non Statutory	Taxable	\$5.00	\$5.00
Parking Fees – Overnight	Non Statutory	Taxable	\$17.00	\$17.00
Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	\$165.00	\$175.00
Parking Fees – Lost ticket	Non Statutory	Taxable	\$8.50	\$8.50
<b>RATING</b>				
Land Information Certificates	Statutory	GST Free	\$27.00	\$27.00
Land Information Certificates - urgent	Non Statutory	GST Free	\$55.00	\$55.00
<b>PARKING SERVICES</b>				
Meter Money Collections- Hourly Rate	Non Statutory	Taxable	\$2.80	\$2.80
Meter Money Collections- Daily Rate	Non Statutory	Taxable	\$8.20	\$8.40
Parking Bay Hire - Metered Area - per day	Non Statutory	Taxable	\$35.00	\$40.00
Parking Bay Hire - Non Metered Area - per day	Non Statutory	Taxable	\$8.00	\$8.50
Parking Bay Hire Administration Fee	Non Statutory	Taxable	\$92.00	\$95.00
Parking Agreement Fees	Non Statutory	Taxable	\$795.00	\$810.00
Monthly Prepaid Parking Permits	Non Statutory	Taxable	\$160.00	N/A
Trader Parking Permits - Blackburn	Non Statutory	GST Free	\$315.00	\$320.00
Parking Permits - first permit (per dwelling) * Note - Pensioners receive first permit for free	Non Statutory	GST Free	\$14.00	\$14.00
Parking Permits - second permit (per dwelling) *	Non Statutory	GST Free	\$60.00	\$62.00
Parking Permits - third permit (per dwelling) *	Non Statutory	GST Free	\$115.00	\$118.00
* Note. The maximum number of parking permits depends on the number of residential dwellings per lot.				
<b>Residential Dwellings per Lot (incl. class 1A and 1B properties)</b>	<b>Maximum Number of Permits</b>			
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
<b>ANIMAL MANAGEMENT</b>				
Domestic Animals Infringements - Category 1	Statutory	GST Free	\$84.40	\$83.00
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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Multiple Animal Permits - more than number allowed	Non Statutory	GST Free	\$110.00	\$110.00
Multiple Animal Permits - more than number allowed (Pensioners Rate)	Non Statutory	GST Free	\$51.00	\$51.00
1 – Cat Registration – Entire Cat	Non Statutory	GST Free	\$110.00	\$114.00
2 – Cat Registration – Reduced Fee	Non Statutory	GST Free	\$40.00	\$42.00
3 – Cat Registration – Pensioner - Entire Cat	Non Statutory	GST Free	\$55.00	\$56.00
4 – Cat Registration – Pensioner - Reduced Fee	Non Statutory	GST Free	\$12.00	\$12.00
D – Declared Breeds	Non Statutory	GST Free	\$300.00	\$310.00
G – Dog Registration – Guide Dog - Exempt	Non Statutory	GST Free	No charge	No charge
N – Dog Registration – Entire Dog	Non Statutory	GST Free	\$200.00	\$210.00
P - Dog Registration – Pensioner - Entire Dog	Non Statutory	GST Free	\$100.00	\$105.00
Q - Dog Registration – Reduced fee	Non Statutory	GST Free	\$62.00	\$64.00
Z - Dog Registration – Pensioner - Reduced fee	Non Statutory	GST Free	\$19.00	\$20.00
Animal Business Registration	Non Statutory	GST Free	\$270.00	\$275.00
Animal Pound Fees - Cats	Non Statutory	GST Free	\$42.00	\$42.00
Animal Pound Fees - Dogs	Non Statutory	GST Free	\$175.00	\$180.00
<b>COMMUNITY LAWS</b>				
Box Hill Mall Permits (per square metre)	Non Statutory	GST Free	\$550.00	\$550.00
Busking Permit	Non Statutory	GST Free	\$50.00	\$50.00
Real Estate Agent Advertising Permit	Non Statutory	GST Free	\$525.00	\$530.00
Skip Bins/ Hopper Permits	Non Statutory	GST Free	\$105.00	\$108.00
Fire Hazard Clearance Charges	Non Statutory	GST Free	Cost recovery + \$500	Cost recovery + \$500
Impounded Aboard Release Fees	Non Statutory	GST Free	\$165.00	\$165.00
Impounded Vehicle Release Fee	Non Statutory	GST Free	\$510.00	\$530.00
Shopping Trolley Release Fees	Non Statutory	GST Free	\$78.00	\$100.00
Unightly Property Clearance Fees	Non Statutory	GST Free	Cost recovery + \$500	Cost recovery + \$500
<b>TEMPORARY USE OF COUNCIL LAND PERMITS</b>				
Temporary Use of Council Land Permits (aboards, barriers, goods on display, plants, tables, chairs and umbrellas)	Non Statutory	GST Free	\$155.00	\$155.00
Combination of any 2 Categories	Non Statutory	GST Free	\$275.00	\$275.00
Combination of any 3 Categories	Non Statutory	GST Free	\$390.00	\$390.00
Combination of any 4 Categories	Non Statutory	GST Free	\$500.00	\$500.00
Combination of any 5 Categories	Non Statutory	GST Free	\$600.00	\$600.00
Local Law Infringement Notices-Local Law Category 1	Non Statutory	GST Free	\$300.00	\$305.00
Local Law Infringement Notices - Local Law Category 2	Non Statutory	GST Free	\$1,600.00	\$1,620.00
Local Law Infringement Notices - Local Law Category 3	Non Statutory	GST Free	\$570.00	\$575.00
Local Law Infringements - MFB (statutory)	Statutory	GST Free	\$1,650.00	\$1,650.00
<b>COUNCIL ELECTIONS</b>				
Election Non-Voter fines	Statutory	GST Free	\$82.60	\$83.00
<b>GOVERNANCE</b>				
Freedom of Information Inspection Fee	Statutory	GST Free	\$22.20	\$22.20
Freedom of Information Lodgement Fee	Statutory	GST Free	\$29.60	\$29.60
Freedom of Information Photocopy Fee	Statutory	GST Free	\$0.20	\$0.20
Freedom of Information Search Fee	Statutory	GST Free	\$22.20	\$22.20

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
<b>WHITEHORSE HOME AND COMMUNITY SERVICES</b>				
<b>HOME SUPPORT SERVICES</b>				
<b>GENERAL HOME CARE</b>				
Low Income Range	Non Statutory	GST Free	\$10.60	\$10.70
Medium Income Range	Non Statutory	GST Free	\$21.55	\$21.75
High Income Range	Non Statutory	GST Free	\$41.70	\$42.10
Home Care Package	Non Statutory	GST Free	\$50.30	\$50.80
Linkages	Non Statutory	GST Free	\$10.60	\$10.70
Mileage	Non Statutory	GST Free	\$0.90	\$0.95
<b>PERSONAL CARE</b>				
Low Income Range	Non Statutory	GST Free	\$6.60	\$6.65
Medium Income Range	Non Statutory	GST Free	\$10.85	\$10.95
High Income Range	Non Statutory	GST Free	\$41.70	\$42.10
Home Care Package	Non Statutory	GST Free	\$50.30	\$50.80
Linkages	Non Statutory	GST Free	\$6.60	\$6.65
Mileage	Non Statutory	GST Free	\$0.90	\$0.95
<b>RESPIRE CARE</b>				
Low Income Range	Non Statutory	GST Free	\$6.80	\$6.85
Medium Income Range	Non Statutory	GST Free	\$11.05	\$11.15
High Income Range	Non Statutory	GST Free	\$41.70	\$42.10
Home Care Package	Non Statutory	GST Free	\$50.30	\$50.80
Linkages	Non Statutory	GST Free	\$6.80	\$6.85
Mileage	Non Statutory	GST Free	\$0.90	\$0.95
<b>ALLIED HEALTH</b>				
Low Income Range	Non Statutory	GST Free	\$12.50	\$12.60
Med Income Range	Non Statutory	GST Free	\$18.00	\$18.20
High Income Range	Non Statutory	GST Free	\$102.00	\$103.00
Linkages	Non Statutory	GST Free	\$12.50	\$12.60
<b>ACTIVE LIVING</b>				
<b>SOCIAL SUPPORT GROUP</b>				
Low Income Range	Non Statutory	GST Free	\$6.70	\$6.75
Medium Income Range	Non Statutory	GST Free	\$9.30	\$9.35
High Income Range	Non Statutory	GST Free	\$11.95	\$12.05
Linkages	Non Statutory	GST Free	\$6.70	\$6.75
<b>CENTRE BASED SOCIAL SUPPORT</b>				
Low Income Range - Home Care Package grandfather clients	Non Statutory	GST Free	\$31.35	\$36.95
Private HCP client	Non Statutory	GST Free	\$115.60	\$116.75
<b>COMMUNITY BASED SOCIAL SUPPORT</b>				
Low Income Range - Home Care Package internal and external	Non Statutory	GST Free	\$10.35	\$10.45
Private HCP client	Non Statutory	GST Free	\$94.40	\$95.35
<b>HOME MAINTENANCE</b>				
Low Income Range	Non Statutory	GST Free	\$17.40	\$17.55
Medium Income Range	Non Statutory	GST Free	\$23.75	\$24.00
High Income Range	Non Statutory	GST Free	\$63.50	\$64.15
Home Care Package	Non Statutory	GST Free	\$87.60	\$88.50
Linkages	Non Statutory	GST Free	\$17.40	\$17.55
Material Billings	Non Statutory	GST Free	Various	Various
<b>FOOD SERVICES</b>				
Centre based meals for Silver Grove and Carrington Dining rooms	Non Statutory	GST Free	\$9.55	\$9.65
Low Income Range	Non Statutory	GST Free	\$9.55	\$9.65
Medium Income Range	Non Statutory	GST Free	\$13.65	\$13.80

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
High Income Range	Non Statutory	GST Free	\$18.25	\$18.45
Home Care Package - full meal	Non Statutory	GST Free	\$21.65	\$21.85
Home Care Package - Main only	Non Statutory	GST Free	\$18.05	\$18.25
Home Care Package - No dessert	Non Statutory	GST Free	\$19.50	\$19.65
Home Care Package - No juice	Non Statutory	GST Free	\$21.30	\$21.55
Home Care Package - No soup	Non Statutory	GST Free	\$20.80	\$21.00
Home Care Package - no dessert , no juice	Non Statutory	GST Free	\$19.15	\$19.35
Home Care Package - No juice, no soup	Non Statutory	GST Free	\$20.40	\$20.65
Home Care Packages - No soup, no dessert	Non Statutory	GST Free	\$18.50	\$18.65
Private HCP	Non Statutory	GST Free	\$26.25	\$26.50
Linkages	Non Statutory	GST Free	\$9.55	\$9.65
Cooking for one or two	Non Statutory	GST Free	\$4.60	\$4.65
<b>HOME CARE PACKAGES</b>				
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
<b>COMMUNITY TRANSPORT</b>				
Low Income Range	Non Statutory	GST Free	\$3.65	\$3.70
Medium Income Range	Non Statutory	GST Free	\$6.05	\$6.15
High Income Range	Non Statutory	GST Free	\$8.45	\$8.55
Linkages	Non Statutory	GST Free	\$3.65	\$3.70
Social Support Group and Planned Activity Group	Non Statutory	GST Free	\$3.65	\$3.70
Home Care Package internal and external	Non Statutory	GST Free	\$8.45	\$8.55
Private HCP clients	Non Statutory	GST Free	\$14.50	\$14.65
<b>ASSISTED TRANSPORT</b>				
Low Income Range	Non Statutory	GST Free	\$6.70	\$6.75
Medium Income Range	Non Statutory	GST Free	\$10.85	\$10.95
High Income Range	Non Statutory	GST Free	\$38.55	\$38.95
Linkages	Non Statutory	GST Free	\$6.70	\$6.75
Home Care Package and private HCP	Non Statutory	GST Free	\$38.55	\$38.95
Mileage - Linkages clients	Non Statutory	GST Free	\$0.90	\$0.95
Mileage - CHSP and HACC clients	Non Statutory	GST Free	\$0.90	\$0.95
Mileage - HCP clients and private HCP clients	Non Statutory	GST Free	\$0.90	\$0.95
<b>HEALTH AND FAMILY SERVICES</b>				
<b>FAMILY CENTRE MANAGEMENT</b>				
Room Hire – Burgess Centre	Non Statutory	Taxable	\$26.00	\$26.25
Room Hire – Box Hill South	Non Statutory	Taxable	\$26.00	\$26.25
<b>CHILDREN'S SERVICES CENTRES - BLACKBURN, LUCKNOW STREET, VERMONT SOUTH</b>				
Full Time per week	Non Statutory	GST Free	\$625.00	\$631.00
Part Time per day	Non Statutory	GST Free	\$133.00	\$134.00
Kindergarten Bond	Non Statutory	GST Free	\$300.00	\$300.00
Late fee	Non Statutory	Taxable	\$20.00	\$20.00
<b>ENVIRONMENTAL HEALTH IMMUNISATIONS</b>				
Chickenpox	Non Statutory	GST Free	\$63.00	\$74.00
Diphtheria, tetanus and Pertussis (Boostrix)	Non Statutory	GST Free	\$54.00	\$62.00
Measles, Mumps, Rubella	Non Statutory	GST Free	\$56.00	\$57.00
Boostrix staff vaccine	Non Statutory	GST Free	\$54.00	\$62.00
Flu Vaccine (GST Free)	Non Statutory	GST Free	\$26.00	\$27.00
Hepatitis A	Non Statutory	GST Free	\$61.00	\$57.00
Hepatitis A and B - staff	Non Statutory	GST Free	\$77.00	\$80.00
Hepatitis B	Non Statutory	GST Free	\$33.00	\$39.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
<b>ENVIRONMENTAL HEALTH OPERATIONS</b>				
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	\$335.00	\$339.00
Pre-Registration Application - Alterations- Food Premises- Class 1 & 2	Non Statutory	GST Free	\$167.00	\$169.00
Pre-Registration Application - New- Food Premises- Class 3	Non Statutory	GST Free	\$251.00	\$254.00
Pre-Registration Application - Alterations- Food Premises- Class 3	Non Statutory	GST Free	\$167.00	\$169.00
Pre-Registration Application -New- PHW Act- Registered Premises	Non Statutory	GST Free	\$210.00	\$212.00
Pre-Registration Application - Alterations- PHW Act- Registered Premises	Non Statutory	GST Free	\$83.00	\$84.00
Application/Permit Approval – New- Septic Tank	Non Statutory	GST Free	\$398.00	\$402.00
Application/Permit Approval – Alterations - Septic Tank	Non Statutory	GST Free	\$224.00	\$226.00
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	\$454.00	\$459.00
Food Act- New/ Renewal of registration- Class 1 & 2- Medium	Non Statutory	GST Free	\$620.00	\$627.00
Food Act- New/ Renewal of registration- Class 1 & 2- Large	Non Statutory	GST Free	\$950.00	\$960.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2	Non Statutory	GST Free	\$310.00	\$314.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2 (6 months)	Non Statutory	GST Free	\$156.00	\$158.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 1 & 2	Non Statutory	GST Free	\$156.00	\$158.00
Food Act- Temporary Food Premises Registration- Community Group- Class 1 & 2	Non Statutory	GST Free	\$78.00	\$79.00
Food Act- New/ Renewal of registration- Class 3- Small	Non Statutory	GST Free	\$392.00	\$396.00
Food Act- New/ Renewal of registration- Class 3- Medium	Non Statutory	GST Free	\$508.00	\$514.00
Food Act- New/ Renewal of registration- Class 3- Large	Non Statutory	GST Free	\$750.00	\$758.00
Food Act- New/ Renewal of registration- Community Group- Class 3	Non Statutory	GST Free	\$252.00	\$255.00
Food Act- New/ Renewal of registration- Community Group- Class 3 (6 months)	Non Statutory	GST Free	\$126.00	\$128.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 3	Non Statutory	GST Free	\$126.00	\$128.00
Food Act- Temporary Food Premises Registration- Community Group- Class 3	Non Statutory	GST Free	\$63.00	\$64.00
Food Act- Renewal of registration- Class 1 & 2- Small- 1 Star	Non Statutory	GST Free	\$681.00	\$688.00
Food Act- Renewal of registration- Class 1 & 2- Small- 2 Star	Non Statutory	GST Free	\$590.00	\$596.00
Food Act- Renewal of registration- Class 1 & 2- Small- 5 Star	Non Statutory	GST Free	\$409.00	\$413.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 1 Star	Non Statutory	GST Free	\$930.00	\$940.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Food Act- Renewal of registration- Class 1 & 2- Medium- 2 Star	Non Statutory	GST Free	\$806.00	\$814.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 5 Star	Non Statutory	GST Free	\$558.00	\$564.00
Food Act- Renewal of registration- Class 1 & 2- Large - 1 Star	Non Statutory	GST Free	\$1,425.00	\$1,440.00
Food Act- Renewal of registration- Class 1 & 2- Large - 2 Star	Non Statutory	GST Free	\$1,235.00	\$1,248.00
Food Act- Renewal of registration- Class 1 & 2- Large - 5 Star	Non Statutory	GST Free	\$855.00	\$864.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 1 Star	Non Statutory	GST Free	\$465.00	\$470.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 2 Star	Non Statutory	GST Free	\$403.00	\$407.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 5 Star	Non Statutory	GST Free	\$279.00	\$282.00
Food Act- Transfer of registration- Class 1 & 2- small	Non Statutory	GST Free	\$227.00	\$230.00
Food Act- Transfer of registration- Class 1 & 2- Medium	Non Statutory	GST Free	\$310.00	\$313.00
Food Act- Transfer of registration- Class 1 & 2- Large	Non Statutory	GST Free	\$475.00	\$480.00
Food Act- Transfer of registration- Class 3- Small	Non Statutory	GST Free	\$196.00	\$198.00
Food Act- Transfer of registration- Class 3- Medium	Non Statutory	GST Free	\$254.00	\$257.00
Food Act- Transfer of registration- Class 3- Large	Non Statutory	GST Free	\$375.00	\$379.00
Food Act- Transfer of registration- Community group- Class 1 & 2	Non Statutory	GST Free	\$155.00	\$157.00
Food Act- Transfer of registration- Community group- Class 3	Non Statutory	GST Free	\$126.00	\$127.00
PHW Act - New/ Renewal of registration– Accommodation 1-12 Persons	Non Statutory	GST Free	\$282.00	\$285.00
PHW Act - New/ Renewal of registration– Accommodation 13-40 Persons	Non Statutory	GST Free	\$422.00	\$427.00
PHW Act - New/ Renewal of registration– Accommodation 41+ Persons	Non Statutory	GST Free	\$558.00	\$564.00
PHW Act - New/Renewal of Registration - Aqua Facilities - Large	Non Statutory	GST Free	\$300.00	\$303.00
PHW Act - New/Renewal of Registration - Aqua Facilities - Small	Non Statutory	GST Free	\$200.00	\$202.00
PHW Act- New/ Renewal of Registration – Beauty Therapy	Non Statutory	GST Free	\$140.00	N/A
PHW Act- New/ Renewal of Registration – Colonic Irrigation	Non Statutory	GST Free	\$170.00	N/A
PHW Act- New/ Renewal of Registration – Hair and Beauty	Non Statutory	GST Free	\$140.00	N/A
PHW Act- New/ Renewal of Registration – Hair/ Beauty/ Skin Penetration	Non Statutory	GST Free	\$194.00	N/A
PHW Act- New/ Renewal of Registration – Hairdressing	Non Statutory	GST Free	\$154.00	N/A
PHW Act- New/ Renewal of Registration – Skin Penetration	Non Statutory	GST Free	\$170.00	N/A
PHW Act - Transfer of Registration– Accommodation 1- 12 Persons	Non Statutory	GST Free	\$141.00	\$143.00
PHW Act - Transfer of Registration– Accommodation 13- 40 Persons	Non Statutory	GST Free	\$211.00	\$213.00
PHW Act - Transfer of Registration– Accommodation 41+ Persons	Non Statutory	GST Free	\$279.00	\$282.00
PHW Act- Transfer of Registration – Beauty Therapy	Non Statutory	GST Free	\$70.00	N/A
PHW Act- Transfer of Registration – Colonic Irrigation	Non Statutory	GST Free	\$85.00	N/A
PHW Act- Transfer of Registration – Hair/ Beauty/ Skin Penetration	Non Statutory	GST Free	\$97.00	N/A

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
PHW Act- Transfer of Registration– Hair and Beauty	Non Statutory	GST Free	\$70.00	N/A
PHW Act- Transfer of Registration– Skin Penetration	Non Statutory	GST Free	\$85.00	N/A
PHW Act- New/ Renewal of Registration – Low Risk - Hairdressing and Low Risk Beauty	Non Statutory	GST Free	N/A	\$156.00
PHW Act- New/ Renewal of Registration – Medium Risk - Beauty Therapy	Non Statutory	GST Free	N/A	\$142.00
PHW Act- New/ Renewal of Registration – High Risk - Skin Penetration and Colonic Irrigation	Non Statutory	GST Free	N/A	\$172.00
PHW Act- Transfer of Registration – Medium Risk - Beauty Therapy	Non Statutory	GST Free	N/A	\$71.00
PHW Act- Transfer of Registration – High Risk - Skin Penetration and Colonic Irrigation	Non Statutory	GST Free	N/A	\$86.00
Food Act – Presale Inspection & Report	Non Statutory	GST Free	\$280.00	\$283.00
Food Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	\$560.00	\$566.00
Food Act- Additional Follow Inspection- Performance	Non Statutory	GST Free	\$184.00	\$186.00
PHW Act – Presale Inspection & Report	Non Statutory	GST Free	\$252.00	\$255.00
PHW Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	\$504.00	\$509.00
<b>ARTS AND CULTURAL SERVICES</b>				
<b>BOX HILL COMMUNITY ARTS CENTRE</b>				
<b>Course/Workshop Fees</b>				
<i>Course fees vary depending on session and term lengths. Fees for 2021/22 reflect the maximum course charge that will apply for the financial year.</i>				
Adult Course Fees - Full Course - Ceramics - Maximum Charge	Non Statutory	Taxable	\$437.40	\$459.00
Adult Course Fees - Full Course - Craft - Maximum Charge	Non Statutory	Taxable	\$337.50	\$347.63
Adult Course Fees - Full Course - Performing Arts/Lifestyle - Maximum Charge	Non Statutory	Taxable	\$153.00	\$157.50
Adult Course Fees - Full Course - Visual Arts - Maximum Charge	Non Statutory	Taxable	\$337.50	\$347.63
Adult Course Fees - Workshops - Various	Non Statutory	Taxable	Various	Various
Arty Party - Clay Wheel Work - Maximum Charge	Non Statutory	Taxable	\$265.00	\$272.65
Arty Party - Clay/Painting/Craft - Maximum Charge	Non Statutory	Taxable	\$355.00	\$365.65
Arty Party - Kindy Clay/Craft - Maximum Charge	Non Statutory	Taxable	\$265.00	\$272.65
Children's Course Fee - Ceramics - Maximum Charge	Non Statutory	Taxable	\$218.70	\$225.45
Children's Course Fee - Cooking - Maximum Charge	Non Statutory	Taxable	\$229.50	\$236.25
Children's Course Fee - Kindy - Maximum Charge	Non Statutory	Taxable	\$108.00	\$111.30
Children's Course Fee - Performing - Maximum Charge	Non Statutory	Taxable	\$153.00	\$157.50
Children's Course Fee - Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$15.00	\$15.45
Children's Course Fee - Visual Arts - Maximum Charge	Non Statutory	Taxable	\$202.50	\$208.58
School Holiday Program - Ceramics/Vis Arts/Cooking/Craft - Maximum Charge	Non Statutory	Taxable	\$37.50	\$39.00
School Holiday Program - Full Day Program - Maximum Charge	Non Statutory	Taxable	\$77.40	\$79.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
School Holiday Program - Kindy Program - Maximum Charge	Non Statutory	Taxable	\$30.00	\$30.65
School Holiday Program - Performing Arts - Maximum Charge	Non Statutory	Taxable	\$22.00	\$22.70
School Holiday Program – Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$10.00	\$10.30
Youth Course Fee - School Holiday -Clay Wheel/Vis Arts - Maximum Charge	Non Statutory	Taxable	\$37.50	\$38.60
Youth Course Fee - Term - Clay Wheel/Vis Arts - Maximum Charge	Non Statutory	Taxable	\$270.00	\$291.60
Youth Course Fee - Term - Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$15.00	\$15.45
<b>Equipment Hire</b>			<b>Effective 1 Jul to 31 Dec 2020</b>	<b>Effective 1 Jul to 31 Dec 2021</b>
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	\$11.50	\$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- 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 – Glaze Firing only per kilo	Non Statutory	Taxable	\$5.50	\$6.70
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	\$115.00	\$118.00
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	\$0.35	\$0.35
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	\$1.55	\$1.55
Equipment Hire - Portable Microphone	Non Statutory	Taxable	\$36.80	\$38.00
Equipment Hire - Print Press	Non Statutory	Taxable	\$70.00	\$70.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	\$16.40	\$17.00
Equipment Hire -TV & Video	Non Statutory	Taxable	\$24.50	\$25.00
<b>Venue Hire</b>				
Lease - Tenant 1	Non Statutory	Taxable	\$1,292.50	\$1,292.50
BHCAC Shed	Non Statutory	Taxable	\$5.00	\$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	\$110.00	\$120.00
Exhibition Foyer Hire	Non Statutory	Taxable	\$400.00	\$410.00
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	\$60.00	\$63.00
Public liability - Exhibitors	Non Statutory	Taxable	\$25.00	\$26.00
Meeting Room – Casual	Non Statutory	Taxable	\$38.85	\$40.00
Meeting Room – Regular	Non Statutory	Taxable	\$30.70	\$32.00
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 – Regular	Non Statutory	Taxable	\$51.10	\$53.00
The Arbour Party Function Rate	Non Statutory	Taxable	\$625.00	\$640.00
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
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	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Wetcraft Studio – Casual	Non Statutory	Taxable	\$66.00	\$68.00
Wetcraft Studio – Regular	Non Statutory	Taxable	\$52.00	\$53.00
<b>Other Fees</b>				
Ad Hoc Bookings - Ceramics	Non Statutory	Taxable	\$236.25	\$245.00
Ad Hoc Bookings - Recharge Program	Non Statutory	Taxable	\$580.00	\$618.00
Ad Hoc Bookings - School Program	Non Statutory	Taxable	\$1,200.00	\$1,220.00
Ad Hoc Bookings - Visual Arts	Non Statutory	Taxable	\$160.00	\$165.00
Fees & Charges - Public Liability	Non Statutory	Taxable	\$15.00	\$15.00
Fees & Charges - Security Guard	Non Statutory	Taxable	\$70.00	\$73.00
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	\$3.00	\$3.50
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	\$6.50	\$7.00
<b>Equipment Hire</b>				
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	\$12.00	\$12.40
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	\$38.00	\$39.15
Equipment Hire - BBQ	Non Statutory	Taxable	\$38.00	\$39.15
Equipment Hire – Clay Type - LGH	Non Statutory	Taxable	\$22.00	\$22.20
Equipment Hire - Clay Type- Feeneys/BRT	Non Statutory	Taxable	\$26.00	\$26.80
Equipment Hire - Clay Type- White Raku	Non Statutory	Taxable	\$26.00	\$26.80
Equipment Hire - Clay Type- RGH	Non Statutory	Taxable	\$22.00	\$22.70
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	\$6.70	\$6.90
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	\$117.00	\$120.50
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	\$0.35	\$0.40
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	\$1.55	\$1.60
Equipment Hire - Portable Microphone	Non Statutory	Taxable	\$38.00	\$39.15
Equipment Hire - Print Press	Non Statutory	Taxable	\$70.00	\$72.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	\$17.00	\$17.50
Equipment Hire -TV & Video	Non Statutory	Taxable	\$25.00	\$25.75
			<b>Effective 1 Jan to 30 Jun 2021</b>	<b>Effective 1 Jan to 30 Jun 2022</b>
<b>Venue Hire</b>				
Lease - Tenant 1	Non Statutory	Taxable	\$1,292.50	\$1,344.00
BHCAC Shed	Non Statutory	Taxable	\$5.00	\$5.00
Drycraft East or West – Casual	Non Statutory	Taxable	\$64.50	\$66.50
Drycraft East or West – Regular	Non Statutory	Taxable	\$30.00	\$30.90
Drycraft East or West Party Function Rate	Non Statutory	Taxable	\$324.00	\$333.70
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	\$93.00	\$95.80
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	\$60.00	\$61.80
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	\$525.00	\$540.00
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	\$120.00	\$123.60
Exhibition Foyer Hire	Non Statutory	Taxable	\$410.00	\$450.00
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	\$63.00	\$65.00
Public liability - Exhibitors	Non Statutory	Taxable	\$26.00	\$26.00
Meeting Room – Casual	Non Statutory	Taxable	\$40.00	\$42.00
Meeting Room – Regular	Non Statutory	Taxable	\$32.00	\$33.00
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	\$80.00	\$82.40
The Arbour Casual Function/Corporate	Non Statutory	Taxable	\$97.00	\$99.90
The Arbour – Regular	Non Statutory	Taxable	\$53.00	\$55.00
The Arbour Party Function Rate	Non Statutory	Taxable	\$640.00	\$675.00
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	\$180.00	\$185.40
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	\$440.00	\$453.20
The Lounge/Kitchen – Casual	Non Statutory	Taxable	\$75.95	\$78.25
The Lounge/Kitchen – Regular	Non Statutory	Taxable	\$44.00	\$45.30

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2020/21 Fee (incl GST) \$</b>	<b>2021/22 Fee (incl GST) \$</b>
Wetcraft Studio – Casual	Non Statutory	Taxable	\$68.00	\$70.05
Wetcraft Studio – Regular	Non Statutory	Taxable	\$53.00	\$54.60
<b>Other Fees</b>				
Ad Hoc Bookings - Ceramics	Non Statutory	Taxable	\$243.00	\$245.00
Ad Hoc Bookings - Recharge Program	Non Statutory	Taxable	\$600.00	\$600.00
Ad Hoc Bookings - School Program	Non Statutory	Taxable	\$1,200.00	\$1,220.00
Ad Hoc Bookings - Visual Arts	Non Statutory	Taxable	\$165.00	\$165.00
Fees & Charges - Public Liability	Non Statutory	Taxable	\$15.00	\$15.00
Fees & Charges - Security Guard	Non Statutory	Taxable	\$72.00	\$73.00
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	\$3.00	\$3.50
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	\$6.50	\$0.00
<b>EVENTS</b>				
Major Event - Fast Food Stalls	Non Statutory	GST Free	\$310.00	\$314.00
Major Event - Sweets and Drinks Stalls	Non Statutory	GST Free	\$210.00	\$213.00
Global Fiesta - Fast Food Stalls	Non Statutory	GST Free	\$150.00	\$152.00
Global Fiesta - Sweets and Drinks Stalls	Non Statutory	GST Free	\$100.00	\$101.00
3 x 3m Marquee Hire	Non Statutory	Taxable	\$180.00	\$182.00
Chair Hire	Non Statutory	Taxable	\$6.50	\$7.00
Display Board Hire	Non Statutory	Taxable	\$40.00	\$42.00
Fire Extinguisher Hire - On event day	Non Statutory	Taxable	\$55.00	\$56.00
Fire Extinguisher Hire - Pre-ordered	Non Statutory	Taxable	\$38.00	\$39.00
Trestle Table Hire	Non Statutory	Taxable	\$17.00	\$18.00
<b>HERITAGE</b>				
Adult Group Booking Fees	Non Statutory	Taxable	\$6.50	\$6.60
Student Group Booking Fees	Non Statutory	Taxable	\$4.50	\$4.60
<b>STRATHDON HOUSE</b>				
Course Fees	Non Statutory	Taxable	\$100.00	\$100.00
Café site hire (per month)	Non Statutory	Taxable	\$250.00	\$253.00
Dining Room - per hour (commercial)	Non Statutory	Taxable	\$35.00	\$35.00
Dining Room - per hour (not for profit)	Non Statutory	Taxable	\$30.00	\$30.00
Garden Room - per hour (commercial)	Non Statutory	Taxable	\$50.00	\$50.00
Garden Room - per hour (not for profit)	Non Statutory	Taxable	\$45.00	\$45.00
Packing Shed (10am-12:30 or 1:30pm-4pm)	Non Statutory	Taxable	\$75.00	\$75.00
Packing Shed - per hour (Evening or weekend)	Non Statutory	Taxable	N/A	\$50.00
Picnic Shelter (10am-12:30 or 1:30pm-4pm)	Non Statutory	Taxable	\$50.00	\$50.00
Data projector - 4 hours	Non Statutory	Taxable	\$50.00	\$50.00
Portable PA & Mic	Non Statutory	Taxable	\$50.00	\$50.00
Waste free party games kit	Non Statutory	Taxable	\$50.00	\$50.00
Waste free party kit (25 people)	Non Statutory	Taxable	\$40.00	\$40.00
Cleaning Levy (per event)	Non Statutory	Taxable	\$180.00	\$182.00
Facility Attendant - per hour (weekends/after hours)	Non Statutory	Taxable	\$90.00	\$91.00
Facility Attendant support - per hour (weekdays)	Non Statutory	Taxable	\$45.00	\$46.00
<b>ART COLLECTION &amp; PROGRAMS</b>				
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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
<b>BOX HILL TOWN HALL</b>				
			<b>Effective 1 Jan to 31 Dec 2021</b>	<b>Effective 1 Jan to 31 Dec 2022</b>
Catering	Non Statutory	Taxable	Various	Various
Crockery	Non Statutory	Taxable	\$6.50	\$6.60
Cups & Saucers	Non Statutory	Taxable	\$1.60	\$1.70
Cutlery	Non Statutory	Taxable	\$4.00	\$4.50
Data Projector per hire	Non Statutory	Taxable	\$190.00	\$195.00
Full Table Service	Non Statutory	Taxable	\$11.00	\$13.00
Hire per Glass	Non Statutory	Taxable	\$1.50	\$1.60
Hire Per Table Cloth	Non Statutory	Taxable	\$13.00	\$14.00
Photo copying per copy	Non Statutory	Taxable	\$0.30	\$0.30
Booking Fee Function Rooms (Evening)	Non Statutory	Taxable	\$260.00	\$265.00
Booking Fee Function Rooms (Weekday)	Non Statutory	Taxable	\$148.00	\$150.00
Booking Fee Function Rooms (Weekend / Public Holiday)	Non Statutory	Taxable	\$470.00	\$475.00
Booking Fee Lower Hall	Non Statutory	Taxable	\$495.00	\$500.00
Booking Fee Lower Hall (Weekend)	Non Statutory	Taxable	\$935.00	\$945.00
Booking Fee Main Hall	Non Statutory	Taxable	\$495.00	\$500.00
Booking Fee Main Hall (Weekend)	Non Statutory	Taxable	\$935.00	\$945.00
Booking Fee Meeting Rooms (Anytime)	Non Statutory	Taxable	\$137.00	\$139.00
Hourly Rate Function Rooms (Evening / Weekend / Public Holiday)	Non Statutory	Taxable	\$132.00	\$135.00
Hourly Rate Function/Meeting Rooms (Weekdays only) and Small Meeting Rooms (Anytime)	Non Statutory	Taxable	\$52.00	\$55.00
Hourly Rate Lower Hall	Non Statutory	Taxable	\$270.00	\$275.00
Hourly Rate Main Hall	Non Statutory	Taxable	\$270.00	\$275.00
Hourly Rate Meeting Rooms (Evening / Weekend / Public Holiday)	Non Statutory	Taxable	\$120.00	\$125.00
Kitchen Hourly Rate	Non Statutory	Taxable	\$42.00	\$45.00
Set up Fee	Non Statutory	Taxable	\$120.00	\$125.00
Town Hall Exclusive Use	Non Statutory	Taxable	\$5,975.00	\$6,050.00
Bar Staff Hourly Rate	Non Statutory	Taxable	\$47.00	\$50.00
Kitchen Staff Hourly Rate	Non Statutory	Taxable	\$47.00	\$50.00
<b>MINOR HALLS</b>				
			<b>Effective 1 Jan to 31 Dec 2021</b>	<b>Effective 1 Jan to 31 Dec 2022</b>
East Burwood Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	\$75.00	\$76.00
East Burwood Hall (Hourly Rate) - Community	Non Statutory	Taxable	\$51.00	\$52.00
Eley Park (Hourly Rate) - Commercial	Non Statutory	Taxable	\$75.00	\$76.00
Eley Park (Hourly Rate) - Community	Non Statutory	Taxable	\$51.00	\$52.00
Forest Hill Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	\$75.00	\$76.00
Forest Hill Hall (Hourly Rate) - Community	Non Statutory	Taxable	\$51.00	\$52.00
Horticultural Centre Hire (Hourly Rate) - Commercial	Non Statutory	Taxable	\$75.00	\$76.00
Horticultural Centre Hire (Hourly Rate) - Community	Non Statutory	Taxable	\$51.00	\$52.00
Key Replacements	Non Statutory	Taxable	\$32.00	\$33.00
North Blackburn Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	\$75.00	\$76.00
North Blackburn Hall (Hourly Rate) - Community	Non Statutory	Taxable	\$51.00	\$52.00
Rentoul Hall Rental (Hourly Rate) - Commercial	Non Statutory	Taxable	\$75.00	\$76.00
Rentoul Hall Rental (Hourly Rate) - Community	Non Statutory	Taxable	\$51.00	\$52.00
Senior Citizens Centre Room Hire	Non Statutory	Taxable	\$4.25	\$4.30
South Blackburn Hall (Hourly Rate)	Non Statutory	Taxable	\$51.00	\$52.00
Strabane Ave Chapel Rental (Hourly Rate)	Non Statutory	Taxable	\$51.00	\$52.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
<b>WHITEHORSE CENTRE</b>				
			<b>Effective 1 Jan to 31 Dec 2021</b>	<b>Effective 1 Jan to 31 Dec 2022</b>
<b>THEATRE TICKET SALES</b>				
Full - Main Theatre Show Price	Non Statutory	Taxable	\$92.00	\$95.00
Concession - Main Theatre Show Price	Non Statutory	Taxable	\$87.00	\$88.00
Full - Midweek Theatre Show Price	Non Statutory	Taxable	\$20.00	\$20.00
Group - Midweek Theatre Show Price	Non Statutory	Taxable	\$18.00	\$18.00
Gold Package - Full	Non Statutory	Taxable	\$357.00	\$360.00
Gold Package - Concession	Non Statutory	Taxable	\$337.00	\$345.00
3 Show Package - Full - Maximum Charge	Non Statutory	Taxable	N/A	\$160.00
4 Show Package - Full - Maximum Charge	Non Statutory	Taxable	\$215.00	\$220.00
5 Show Package - Full - Maximum Charge	Non Statutory	Taxable	\$235.00	\$240.00
6 Show Package - Full - Maximum Charge	Non Statutory	Taxable	\$286.00	\$290.00
3 Show Package - Concession - Maximum Charge	Non Statutory	Taxable	N/A	\$150.00
4 Show Package - Concession - Maximum Charge	Non Statutory	Taxable	\$201.00	\$203.00
5 Show Package - Concession - Maximum Charge	Non Statutory	Taxable	\$230.00	\$235.00
6 Show Package - Concession - Maximum Charge	Non Statutory	Taxable	\$266.00	\$270.00
<b>TICKET SALES COMMISSION</b>				
Administration Fee	Non Statutory	Taxable	3.3% of value	3.3% of value
Booking Fee per Ticket Print - Not For Profit	Non Statutory	Taxable	\$0.80	\$0.80
Booking Fee per Ticket Sold - Not For Profit	Non Statutory	Taxable	\$2.10	\$2.15
Main Stage Season Fee per Ticket	Non Statutory	Taxable	\$3.60	\$3.70
Midweek Season fee per Ticket	Non Statutory	Taxable	\$1.75	\$1.80
Administration Fee - Not for Profit (Special)	Non Statutory	Taxable	2.0% of value	2.0% of value
<b>ROOM HIRE</b>				
Willis Room - Commercial - 4 Hours	Non Statutory	Taxable	\$393.00	\$397.00
Willis Room - Commercial - 9 Hours	Non Statutory	Taxable	\$610.00	\$616.00
Willis Room - Commercial - Day/Night	Non Statutory	Taxable	\$730.00	\$738.00
Willis Room - Not For Profit - 4 Hours	Non Statutory	Taxable	\$311.00	\$314.00
Willis Room - Not For Profit - 9 Hours	Non Statutory	Taxable	\$480.00	\$485.00
<b>FUNCTION ROOM HIRE</b>				
Commercial Full Room - 4 Hours	Non Statutory	Taxable	\$949.00	N/A
Commercial Full Room - 8 Hours	Non Statutory	Taxable	\$1,140.00	N/A
Commercial Full Room - Day/Night	Non Statutory	Taxable	\$1,333.00	N/A
Commercial Half Room - 4 Hours	Non Statutory	Taxable	\$563.00	N/A
Commercial Half Room - 8 Hours	Non Statutory	Taxable	\$756.00	N/A
Commercial Half Room - Day/Night	Non Statutory	Taxable	\$948.00	N/A
Commercial Theatre - 4 Hours	Non Statutory	Taxable	\$1,407.00	N/A
Commercial Theatre - 8 Hours	Non Statutory	Taxable	\$330.00	N/A
Commercial Theatre - Day/Night	Non Statutory	Taxable	\$368.00	N/A
Not For Profit Full Room - 4 Hours	Non Statutory	Taxable	\$756.00	N/A
Not For Profit Full Room - 8 Hours	Non Statutory	Taxable	\$911.00	N/A
Not For Profit Full Room - Day/Night	Non Statutory	Taxable	\$1,066.00	N/A
Not For Profit Half Room - 4 Hours	Non Statutory	Taxable	\$450.00	N/A
Not For Profit Half Room - 8 Hours	Non Statutory	Taxable	\$605.00	N/A
Not For Profit Half Room - Day/Night	Non Statutory	Taxable	\$756.00	N/A
Not For Profit Theatre - 4 hours	Non Statutory	Taxable	\$1,173.00	N/A
Not For Profit Theatre - 8 Hours	Non Statutory	Taxable	\$2,639.00	N/A
Not For Profit Theatre - Day/Night	Non Statutory	Taxable	\$293.00	N/A
<b>PERFORMING ARTS HIRE</b>				
Bump in/out & Rehearsal	Non Statutory	Taxable	\$173.00	N/A
Dressing Room - Soundshell	Non Statutory	Taxable	\$195.00	N/A

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2020/21 Fee (incl GST) \$</b>	<b>2021/22 Fee (incl GST) \$</b>
Dressing Room - Waratah - half room	Non Statutory	Taxable	\$321.00	N/A
Hold out Fee	Non Statutory	Taxable	\$273.00	N/A
Orchestral Rehearsal	Non Statutory	Taxable	\$184.00	N/A
Performing Arts - Commercial - 5 Hours - All other times	Non Statutory	Taxable	\$1,525.00	N/A
Performing Arts - Commercial - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	\$1,740.00	N/A
Performing Arts - Not For Profit - 5 Hours - All other times	Non Statutory	Taxable	\$1,145.00	N/A
Performing Arts - Not For Profit - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	\$1,375.00	N/A
<b>STAFF RECOVERY</b>				
Duty Officer	Non Statutory	Taxable	\$51.00	\$51.50
Missed Meal break - technician	Non Statutory	Taxable	\$38.00	\$38.50
Supervising technician - per hour (4 hr minimum)	Non Statutory	Taxable	\$51.00	\$51.50
Technician - Second Technician on duty	Non Statutory	Taxable	\$41.00	\$41.50
Usher per Hour - (4 hour minimum)	Non Statutory	Taxable	\$41.00	\$41.50
<b>CATERING</b>				
Bar Sales	Non Statutory	Taxable	Various	Various
Catering	Non Statutory	Taxable	Various	Various
<b>EQUIPMENT HIRE</b>				
Piano Tuning	Non Statutory	Taxable	\$189.00	N/A
<b>ARTS AND CULTURAL SERVICES</b>				
<b>COMMERCIAL STILL PHOTOGRAPHY</b>				
First Day	Non Statutory	GST Free	\$315.00	\$318.00
Subsequent days to a full day	Non Statutory	GST Free	\$130.00	\$132.00
Half Day (4 hours)	Non Statutory	GST Free	\$190.00	\$195.00
<b>MOTION PICTURE PHOTOGRAPHY</b>				
First Day	Non Statutory	GST Free	\$635.00	\$640.00
Half Day (4 hours)	Non Statutory	GST Free	\$410.00	\$415.00
Subsequent days to a full day	Non Statutory	GST Free	\$155.00	\$160.00
Fremantle Media Regular Filming Block	Non Statutory	GST Free	\$220.00	\$235.00
Low Impact Filming	Non Statutory	GST Free	\$120.00	\$125.00
Unit Base on Council Land (Filming on private property)	Non Statutory	GST Free	\$210.00	\$215.00
<b>ACTIVE COMMUNITIES</b>				
			<b>Effective 1 Jul 2020 to 31 Mar 2021</b>	<b>Effective 1 Jul 2021 to 31 Mar 2022</b>
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	2020/21 Fee (incl GST) \$	2021/22 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
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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
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
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
			<b>Effective 1 Apr to 30 Jun 2021</b>	<b>Effective 1 Apr to 30 Jun 2022</b>
Finals – Sportsfield bookings	Non Statutory	Taxable	\$224.00	\$226.00
Turf Wicket maintenance	Non Statutory	Taxable	\$14,913.00	\$15,062.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	\$227.00	\$229.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	\$24.00	\$24.00
Lost Pavilion Keys	Non Statutory	Taxable	\$23.00	\$23.00
Gentle exercise activities in Open Space	Non Statutory	Taxable	\$113.00	\$114.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	\$224.00	\$226.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	\$454.00	\$459.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	\$339.00	\$342.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	\$224.00	\$226.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	\$180.00	\$182.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	\$158.00	\$160.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	\$135.00	\$136.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	\$180.00	\$182.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	\$158.00	\$160.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	\$135.00	\$136.00
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	\$44.00	\$44.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ A	Non Statutory	Taxable	\$36.00	\$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	\$30.00	\$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	\$2,261.00	\$2,284.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$1,805.00	\$1,823.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$1,356.00	\$1,370.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$1,015.00	\$1,025.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$677.00	\$684.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	\$6,775.00	\$6,843.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	\$5,419.00	\$5,473.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	\$4,065.00	\$4,106.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	\$3,049.00	\$3,079.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	\$2,032.00	\$2,052.00



Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	\$4,515.00	\$4,560.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	\$3,610.00	\$3,646.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	\$2,709.00	\$2,736.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	\$2,030.00	\$2,050.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	\$1,357.00	\$1,371.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	\$397.00	\$401.00
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	\$339.00	\$342.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	\$283.00	\$286.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	\$226.00	\$228.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	\$1,583.00	\$1,599.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	\$1,357.00	\$1,371.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	\$1,130.00	\$1,141.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	\$901.00	\$910.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	\$1,186.00	\$1,198.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	\$1,015.00	\$1,025.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	\$847.00	\$855.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	\$677.00	\$684.00
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	\$3.40	\$3.40
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	\$51.00	\$52.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	\$56.00	\$57.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$51.00	\$52.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$56.00	\$57.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	\$142.00	\$143.00
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	\$159.00	\$161.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$142.00	\$143.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$159.00	\$161.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	\$29.00	\$29.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	\$33.00	\$33.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$29.00	\$29.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$33.00	\$33.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	\$254.00	\$257.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	\$288.00	\$291.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	\$254.00	\$257.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	\$288.00	\$291.00
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	\$29.00	\$29.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2020/21 Fee (incl GST) \$</b>	<b>2021/22 Fee (incl GST) \$</b>
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	\$20.00	\$20.00
<b>NUNAWADING COMMUNITY CENTRE</b>				
Stadium Hire (per hour) - Peak - After 5pm Weeknights, weekends and public holidays	Non Statutory	Taxable	\$46.00	N/A
Stadium Hire (per hour) - Non Peak - Up to 5pm weekdays	Non Statutory	Taxable	\$39.00	N/A
Stadium Hire (per hour) - Casual Badminton	Non Statutory	Taxable	\$16.00	N/A
Room Hire - Community (per hour)	Non Statutory	Taxable	\$29.00	N/A
Small Room Hire -Community (per hour)	Non Statutory	Taxable	\$14.50	N/A
<b>NUNAWADING COMMUNITY HUB</b>				
<b>Room Hire - Art/Yoga</b>				
Art Studio 2 - Community Rate	Non Statutory	Taxable	\$14.00	\$14.25
Art Studio 2 - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Art Studio 2 - Standard Rate	Non Statutory	Taxable	\$28.00	\$28.50
Art Studio 3 - Community Rate	Non Statutory	Taxable	\$11.50	\$11.70
Art Studio 3 - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Art Studio 3 - Standard Rate	Non Statutory	Taxable	\$23.00	\$23.40
Art/Music Room - Community Rate	Non Statutory	Taxable	\$26.75	\$27.20
Art/Music Room - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Art/Music Room - Standard Rate	Non Statutory	Taxable	\$53.50	\$54.40
Dance/Art Room - Community Rate	Non Statutory	Taxable	\$17.50	\$17.80
Dance/Art Room - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Dance/Art Room - Standard Rate	Non Statutory	Taxable	\$35.00	\$35.60
Dance/Yoga Room - Community Rate	Non Statutory	Taxable	\$41.00	\$41.70
Dance/Yoga Room - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Dance/Yoga Room - Standard Rate	Non Statutory	Taxable	\$82.00	\$83.40
<b>Room Hire - Classrooms</b>				
Classroom 1 - Community Rate	Non Statutory	Taxable	\$10.00	\$10.20
Classroom 1 - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Classroom 1 - Standard Rate	Non Statutory	Taxable	\$20.00	\$20.35
Classroom 2 - Community Rate	Non Statutory	Taxable	\$10.00	\$10.20
Classroom 2 - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Classroom 2 - Standard Rate	Non Statutory	Taxable	\$20.00	\$20.35
Classroom Small - Community Rate	Non Statutory	Taxable	\$10.00	\$10.20
Classroom Small - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Classroom Small - Standard Rate	Non Statutory	Taxable	\$20.00	\$20.35
<b>Room Hire - Meeting Rooms</b>				
Meeting Room 1 - Community Rate	Non Statutory	Taxable	\$15.00	\$15.25
Meeting Room 1 - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Meeting Room 1 - Standard Rate	Non Statutory	Taxable	\$30.00	\$30.50
Meeting Room 2 - Community Rate	Non Statutory	Taxable	\$15.00	\$15.25
Meeting Room 2 - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Meeting Room 2 - Standard Rate	Non Statutory	Taxable	\$30.00	\$30.50
Meeting Room 3 - Community Rate	Non Statutory	Taxable	\$17.50	\$17.80
Meeting Room 3 - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Meeting Room 3 - Standard Rate	Non Statutory	Taxable	\$35.00	\$35.60
Small Meeting room 1 - Community Rate	Non Statutory	Taxable	\$7.50	\$7.60
Small Meeting room 1 - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Small Meeting room 1 - Standard Rate	Non Statutory	Taxable	\$15.00	\$15.25
Small Meeting room 2 - Community Rate	Non Statutory	Taxable	\$7.50	\$7.60
Small Meeting room 2 - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Small Meeting room 2 - Standard Rate	Non Statutory	Taxable	\$15.00	\$15.25
<b>Room Hire - Other</b>				
Hall - Community Rate	Non Statutory	Taxable	\$50.00	\$50.80
Hall - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Hall - Standard Rate	Non Statutory	Taxable	\$100.00	\$101.80
Hot Desk - Community Rate	Non Statutory	Taxable	\$6.00	\$6.10

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Hot Desk - Seniors Rate	Non Statutory	Taxable	\$5.00	\$5.10
Hot Desk - Standard Rate	Non Statutory	Taxable	\$12.00	\$12.20
Kitchen - Community Rate	Non Statutory	Taxable	\$25.00	\$25.40
Kitchen - Seniors Rate	Non Statutory	Taxable	No charge	No charge
Kitchen - Standard Rate	Non Statutory	Taxable	\$50.00	\$50.80
<b>Stadium Hire</b>				
Badminton Court - Off Peak	Non Statutory	Taxable	\$16.00	\$16.00
Badminton Court - Peak	Non Statutory	Taxable	\$22.00	\$22.00
Casual Basketball Entry per person	Non Statutory	Taxable	\$5.50	\$5.50
Full Court - Off Peak	Non Statutory	Taxable	\$43.00	\$43.00
Full Court - Peak	Non Statutory	Taxable	\$58.00	\$58.00
Half Court - Off Peak	Non Statutory	Taxable	\$23.00	\$23.00
Half Court - Peak	Non Statutory	Taxable	\$31.00	\$31.00
<b>SPORTLINK</b>				
Merchandise	Non Statutory	Taxable	Various	Various
Casual Entry	Non Statutory	Taxable	\$5.50	\$5.50
Badminton Term Program	Non Statutory	Taxable	\$15.00	\$15.00
Basketball Term Program	Non Statutory	Taxable	\$15.00	\$15.00
Futsal Term Program	Non Statutory	Taxable	\$15.00	\$15.00
Holiday Sports Camps	Non Statutory	Taxable	\$8.42	\$8.45
Social Basketball Program	Non Statutory	Taxable	\$12.00	\$12.00
Table Tennis Term Program	Non Statutory	Taxable	\$15.00	\$15.00
Badminton Court - Off Peak	Non Statutory	Taxable	\$8.00	\$8.00
Badminton Court - Peak	Non Statutory	Taxable	\$11.00	\$11.00
Equipment Hire	Non Statutory	Taxable	\$3.50	\$3.50
Full Court - Off Peak	Non Statutory	Taxable	\$21.50	\$21.50
Full Court - Peak	Non Statutory	Taxable	\$29.00	\$29.00
Half Court - Off Peak	Non Statutory	Taxable	\$11.50	\$11.50
Half Court - Peak	Non Statutory	Taxable	\$15.50	\$15.50
Outdoor Court	Non Statutory	Taxable	\$7.75	\$7.75
Community Room - Commercial Rate	Non Statutory	Taxable	\$22.25	\$22.25
Community Room - Community Rate	Non Statutory	Taxable	\$15.00	\$15.00
Multi Purpose Room - Commercial Rate	Non Statutory	Taxable	\$22.25	\$22.25
Multi Purpose Room - Community Rate	Non Statutory	Taxable	\$15.00	\$15.00
Table Tennis - Off Peak	Non Statutory	Taxable	\$7.75	\$7.75
Table Tennis - Peak	Non Statutory	Taxable	\$9.75	\$9.75
<b>MORACK GOLF COURSE</b>				
Adult 18 holes - Weekdays	Non Statutory	Taxable	\$29.90	\$30.20
Adult 9 holes – Weekdays	Non Statutory	Taxable	\$22.40	\$22.60
Concession 18 holes – Weekdays	Non Statutory	Taxable	\$21.40	\$21.60
Concession 9 holes – Weekdays	Non Statutory	Taxable	\$16.00	\$16.15
Junior 18 holes – Weekdays	Non Statutory	Taxable	\$21.40	\$21.60
Junior 9 holes - Weekdays	Non Statutory	Taxable	\$16.00	\$16.15
Late Tee Off 18 holes – Weekdays	Non Statutory	Taxable	\$22.40	\$22.60
Late Tee Off 18 holes Concession – Weekdays	Non Statutory	Taxable	\$16.00	\$16.15
Late Tee Off 9 holes – Weekdays	Non Statutory	Taxable	\$16.00	\$16.15
Adult 18 hole – Weekend	Non Statutory	Taxable	\$33.60	\$33.95
Adult 9 hole – Weekend	Non Statutory	Taxable	\$25.40	\$25.65
Early Bird 9 Hole - Weekend	Non Statutory	Taxable	\$22.40	\$22.60
Junior 18 holes – Weekend	Non Statutory	Taxable	\$21.40	\$21.60
Junior 9 holes – Weekend	Non Statutory	Taxable	\$16.00	\$16.15
Late Tee Off 18 holes – Weekend	Non Statutory	Taxable	\$25.40	\$25.65
Late Tee Off 9 holes – Weekend	Non Statutory	Taxable	\$18.40	\$18.60
Morack Plus – 18 holes Adult Weekday 10 pass card	Non Statutory	Taxable	\$256.00	\$258.55

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Morack Plus – 18 holes Adult Weekend 10 pass card	Non Statutory	Taxable	\$286.60	\$289.50
Morack Plus – 18 holes Concession 10 pass card	Non Statutory	Taxable	\$185.70	\$187.55
Unlimited Pass Direct Debit Joining Fee	Non Statutory	Taxable	\$55.00	\$55.55
Unlimited Pass Fortnightly Debit - Anytime	Non Statutory	Taxable	\$59.90	\$60.50
Unlimited Pass Fortnightly Debit - Concession	Non Statutory	Taxable	\$42.80	\$43.25
Unlimited Pass Fortnightly Debit - Late Tee Off	Non Statutory	Taxable	\$48.00	\$48.50
Driving Range - 35 Balls	Non Statutory	Taxable	\$7.85	\$7.95
Driving Range - 75 Balls	Non Statutory	Taxable	\$12.40	\$12.50
Driving Range - 150 Balls	Non Statutory	Taxable	\$19.00	\$19.20
Driving Range - \$90 Credit	Non Statutory	Taxable	\$75.00	\$75.75
Driving Range - \$200 Credit	Non Statutory	Taxable	\$150.00	\$151.50
Driving Range - \$440 Credit	Non Statutory	Taxable	\$300.00	\$303.00
Pro Shop	Non Statutory	Taxable	Various	Various
<b>AQUALINK NUNAWADING AQUATICS</b>				
Adult	Non Statutory	Taxable	\$8.00	\$8.00
Child/Concession	Non Statutory	Taxable	\$6.10	\$6.10
Family	Non Statutory	Taxable	\$22.50	\$22.50
Scholars - until 31 Dec	Non Statutory	Taxable	\$4.15	\$4.15
Scholars - from 1 Jan	Non Statutory	Taxable	\$4.25	\$4.25
Squad	Non Statutory	Taxable	\$5.50	\$5.50
Aquatics - Adult	Non Statutory	Taxable	\$13.60	\$13.60
Aquatics - Concession	Non Statutory	Taxable	\$10.10	\$10.10
Aquatics - Upgrade	Non Statutory	Taxable	\$6.00	\$6.00
Multi Pass - Swim Adult	Non Statutory	Taxable	\$72.00	\$72.00
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	\$54.90	\$54.90
Multi Pass - Family	Non Statutory	Taxable	\$202.50	\$202.50
Multi Pass - Aquatics	Non Statutory	Taxable	\$122.40	\$122.40
Multi Pass - Aquatics Concession	Non Statutory	Taxable	\$90.90	\$90.90
<b>AQUALINK NUNAWADING GYM</b>				
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	\$15.00	\$15.00
AQ30	Non Statutory	Taxable	\$27.00	\$27.00
Strong Body Strong Mind/ All fit	Non Statutory	Taxable	\$9.00	\$9.00
Lifestyle Consultation/Program Show	Non Statutory	Taxable	\$70.00	\$70.00
PT - 1 Hour	Non Statutory	Taxable	\$73.50	\$73.50
PT - 1 Hour Non Member	Non Statutory	Taxable	\$92.00	\$92.00
PT - 1 hour member DD	Non Statutory	Taxable	\$66.15	\$66.15
PT - 1/2 Hour	Non Statutory	Taxable	\$46.50	\$46.50
PT - 1/2 Hour Non Member	Non Statutory	Taxable	\$60.00	\$60.00
PT - 1/2 hour member DD	Non Statutory	Taxable	\$41.85	\$41.85
PT start up pack	Non Statutory	Taxable	\$99.00	\$99.00
Small Group Training - 1 Hour	Non Statutory	Taxable	\$100.00	\$100.00
Small Group Training - 1/2 Hour	Non Statutory	Taxable	\$68.00	\$68.00
Multi Pass - Gym	Non Statutory	Taxable	\$252.00	\$252.00
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	\$81.00	\$81.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	\$441.75	\$441.75
Multi Pass PT 1 Hour	Non Statutory	Taxable	\$698.25	\$698.25
<b>AQUALINK NUNAWADING PROGRAMS</b>				
Pool Parties	Non Statutory	Taxable	\$19.20	\$19.20
Pool Parties - Catering	Non Statutory	Taxable	\$11.80	\$11.80
Pool Parties - Inflatable	Non Statutory	Taxable	\$85.00	\$85.00
Pool Parties - Table Hire	Non Statutory	Taxable	\$45.00	\$45.00
Lane Hire per Hour - 50m Pool	Non Statutory	Taxable	\$53.00	\$53.00
Duty Officer Hire	Non Statutory	Taxable	\$48.50	\$48.50
Lifeguard Hire	Non Statutory	Taxable	\$43.00	\$43.00
Carnival Hire - Day	Non Statutory	Taxable	\$495.00	\$495.00
Carnival Hire - Leisure Pool	Non Statutory	Taxable	\$180.00	\$180.00
NSC - Carnival Hire	Non Statutory	Taxable	\$420.75	\$420.75
NSC - Club Pool Hire	Non Statutory	Taxable	\$172.00	\$172.00
NSC - Inflatable Hire	Non Statutory	Taxable	\$57.00	\$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
<b>AQUALINK NUNAWADING HEALTH &amp; WELLNESS</b>				
Group Fitness - Adult	Non Statutory	Taxable	\$19.00	\$19.00
Group Fitness - Concession	Non Statutory	Taxable	\$15.30	\$15.30
Group Fitness - Fab Living	Non Statutory	Taxable	\$10.70	\$10.70
Aquability	Non Statutory	Taxable	\$10.70	\$10.70
Post natal program	Non Statutory	Taxable	\$91.80	\$91.80
Mindfulness program	Non Statutory	Taxable	\$15.30	\$15.30
School Groups - Fitness Programs	Non Statutory	Taxable	\$102.00	\$102.00
30 min class	Non Statutory	Taxable	\$10.00	\$10.00
30 min class - Concession	Non Statutory	Taxable	\$8.20	\$8.20
90 min class	Non Statutory	Taxable	\$28.50	\$28.50
90 min class - Concession	Non Statutory	Taxable	\$22.95	\$22.95
Multi Pass - Group Fitness	Non Statutory	Taxable	\$171.00	\$171.00
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	\$137.70	\$137.70
Multi Pass - Aquability	Non Statutory	Taxable	\$96.30	\$96.30
Multi Pass - Fab Living	Non Statutory	Taxable	\$96.30	\$96.30
Multipass - 30 min class	Non Statutory	Taxable	\$90.00	\$90.00
Multipass - 30 min class - Concession	Non Statutory	Taxable	\$73.80	\$73.80
<b>AQUALINK NUNAWADING CRECHE</b>				
Crèche - Member	Non Statutory	Taxable	\$6.70	\$6.70
Crèche - Casual	Non Statutory	Taxable	\$9.80	\$9.80
Crèche - Family	Non Statutory	Taxable	\$13.40	\$13.40
Crèche - Member - 12pm - 1pm	Non Statutory	Taxable	\$5.60	\$5.60
Crèche - Casual - 12pm - 1pm	Non Statutory	Taxable	\$8.50	\$8.50
Crèche - Family - 12pm - 1pm	Non Statutory	Taxable	\$11.20	\$11.20
Crèche - Occasional Care	Non Statutory	Taxable	\$11.50	\$11.50
Crèche - Occasional Care - Full session (9am - 1pm)	Non Statutory	Taxable	\$32.90	\$32.90
Crèche - Occasional Care - Family	Non Statutory	Taxable	\$23.00	\$23.00
Crèche - Occasional Care - 12pm - 1pm	Non Statutory	Taxable	\$9.90	\$9.90
Crèche - Occasional Care - Family - 12pm - 1pm	Non Statutory	Taxable	\$19.80	\$19.80
Crèche Cancellation Fee	Non Statutory	Taxable	\$4.00	\$4.00
Crèche - Member Multi Pass	Non Statutory	Taxable	\$60.30	\$60.30

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Crèche - Family Multi Pass	Non Statutory	Taxable	\$120.60	\$120.60
Crèche - Member Multi Pass - 12pm - 1pm	Non Statutory	Taxable	\$50.40	\$50.40
Crèche - Multipass - Family 1hr	Non Statutory	Taxable	\$100.80	\$100.80
Crèche - Multipass - Occasional care	Non Statutory	Taxable	\$103.50	\$103.50
Crèche - Multipass - Occasional care family	Non Statutory	Taxable	\$207.00	\$207.00
Crèche - Multipass - Occasional care 1 hr	Non Statutory	Taxable	\$89.10	\$89.10
Crèche - Multipass - Occasional care family 1hr	Non Statutory	Taxable	\$178.20	\$178.20
<b>AQUALINK NUNAWADING RETAIL</b>				
Merchandise Sales	Non Statutory	Taxable	Various	Various
<b>AQUALINK NUNAWADING MEMBERSHIPS</b>				
Swim - Adult - 12 Months	Non Statutory	Taxable	\$687.00	\$687.00
Swim - Adult - 3 Months	Non Statutory	Taxable	\$223.50	\$223.50
Swim - Concession/Child - 12 Months	Non Statutory	Taxable	\$567.00	\$567.00
Swim - Concession/Child - 3 Months	Non Statutory	Taxable	\$193.50	\$193.50
Aquatics - 12 Months	Non Statutory	Taxable	\$789.00	\$789.00
Aquatics - 3 Months	Non Statutory	Taxable	\$249.00	\$249.00
Aquatics - Concession - 12 Months	Non Statutory	Taxable	\$711.00	\$711.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	\$229.50	\$229.50
Gym - 12 Months	Non Statutory	Taxable	\$1,122.00	\$1,122.00
Gym - 3 Months	Non Statutory	Taxable	\$384.00	\$384.00
Gym - Concession - 12 Months	Non Statutory	Taxable	\$1,044.00	\$1,044.00
Gym - Concession - 3 Months	Non Statutory	Taxable	\$364.50	\$364.50
Gym - Off Peak - 12 Months	Non Statutory	Taxable	\$879.00	\$879.00
Gym - Off Peak - 3 Months	Non Statutory	Taxable	\$271.50	\$271.50
Group Fitness - 12 Months	Non Statutory	Taxable	\$1,122.00	\$1,122.00
Group Fitness - 3 Months	Non Statutory	Taxable	\$384.00	\$384.00
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,044.00	\$1,044.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	\$364.50	\$364.50
Total Fitness - 12 Months	Non Statutory	Taxable	\$1,266.00	\$1,266.00
Total Fitness - 3 Months	Non Statutory	Taxable	\$420.00	\$420.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,116.00	\$1,116.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	\$382.50	\$382.50
Express Membership	Non Statutory	Taxable	\$99.00	\$99.00
Teen - 12 Months	Non Statutory	Taxable	\$723.00	\$723.00
Teen - 3 Months	Non Statutory	Taxable	\$232.50	\$232.50
Fab Living - 12 Months	Non Statutory	Taxable	\$939.00	\$939.00
Fab Living - 3 Months	Non Statutory	Taxable	\$286.50	\$286.50
Fab Living - 1 Month	Non Statutory	Taxable	\$72.50	\$72.50
Direct Debit - Swim	Non Statutory	Taxable	\$51.50	\$51.50
Direct Debit - Swim - Concession/Child	Non Statutory	Taxable	\$41.50	\$41.50
Direct Debit - Aquatics	Non Statutory	Taxable	\$60.00	\$60.00
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	\$53.50	\$53.50
Direct Debit - Gym	Non Statutory	Taxable	\$82.00	\$82.00
Direct Debit - Gym - Concession	Non Statutory	Taxable	\$75.50	\$75.50
Direct Debit - Gym - Off Peak	Non Statutory	Taxable	\$67.50	\$67.50
Direct Debit - Group Fitness	Non Statutory	Taxable	\$82.00	\$82.00
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	\$75.50	\$75.50
Direct Debit - Total Fitness	Non Statutory	Taxable	\$94.00	\$94.00
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	\$81.50	\$81.50
Direct Debit - Teen Fit	Non Statutory	Taxable	\$54.50	\$54.50
Direct Debit - Fab Living	Non Statutory	Taxable	\$72.50	\$72.50
Direct Debit Family - Swim	Non Statutory	Taxable	\$46.35	\$46.35
Direct Debit Family - Aquatics	Non Statutory	Taxable	\$54.00	\$54.00
Direct Debit Family - Gym	Non Statutory	Taxable	\$73.80	\$73.80
Direct Debit Family - Group Fitness	Non Statutory	Taxable	\$73.80	\$73.80
Direct Debit Family - Total Fitness	Non Statutory	Taxable	\$84.60	\$84.60
Direct Debit Family - Teen	Non Statutory	Taxable	\$49.05	\$49.05
Direct Debit Family - Fab Living	Non Statutory	Taxable	\$65.25	\$65.25

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
DD Joining Fee - Aquatics/Swim	Non Statutory	Taxable	\$59.00	\$59.00
DD Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	\$59.00	\$59.00
DD Joining Fee - Total / Gym / GF	Non Statutory	Taxable	\$99.00	\$99.00
Cancellation Fee	Non Statutory	Taxable	\$60.00	\$60.00
Card Replacement	Non Statutory	Taxable	\$10.00	\$10.00
<b>AQUALINK BOX HILL AQUATICS</b>				
Adult	Non Statutory	Taxable	\$8.00	\$8.00
Child/Concession	Non Statutory	Taxable	\$6.10	\$6.10
Family	Non Statutory	Taxable	\$22.50	\$22.50
Scholars - til 31 Dec	Non Statutory	Taxable	\$4.15	\$4.15
Scholars - post 1 Jan	Non Statutory	Taxable	\$4.25	\$4.25
Squad	Non Statutory	Taxable	\$5.50	\$5.50
Aquatics - Adult	Non Statutory	Taxable	\$13.60	\$13.60
Aquatics - Concession	Non Statutory	Taxable	\$10.10	\$10.10
Aquatics - Upgrade	Non Statutory	Taxable	\$6.00	\$6.00
Multi Pass - Swim Adult	Non Statutory	Taxable	\$72.00	\$72.00
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	\$54.90	\$54.90
Multi Pass - Family	Non Statutory	Taxable	\$202.50	\$202.50
Multi Pass - Aquatics	Non Statutory	Taxable	\$122.40	\$122.40
Multi Pass - Aquatics Concession	Non Statutory	Taxable	\$90.90	\$90.90
<b>AQUALINK BOX HILL GYM</b>				
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	\$15.00	\$15.00
ALL FIT	Non Statutory	Taxable	\$9.00	\$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	\$73.50	\$73.50
PT - 1 Hour Non Member	Non Statutory	Taxable	\$92.00	\$92.00
PT DD 60 mins (10% off member fee)	Non Statutory	Taxable	\$66.15	\$66.15
PT - 1/2 Hour	Non Statutory	Taxable	\$46.50	\$46.50
PT - 1/2 Hour Non Member	Non Statutory	Taxable	\$60.00	\$60.00
PT DD 30mins (10% off member fee)	Non Statutory	Taxable	\$41.85	\$41.85
PT Start up Pack	Non Statutory	Taxable	\$99.00	\$99.00
Small Group Training - 1 hour	Non Statutory	Taxable	\$100.00	\$100.00
Small Group Training - 1/2 hour	Non Statutory	Taxable	\$68.00	\$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	\$81.00	\$81.00
Multi Pass PT 1 Hour	Non Statutory	Taxable	\$698.25	\$698.25
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	\$441.75	\$441.75
<b>AQUALINK BOX HILL FACILITY PROGRAMS</b>				
Pool Parties	Non Statutory	Taxable	\$19.20	\$19.20
Pool Parties - Cake	Non Statutory	Taxable	\$25.00	\$25.00
Pool Parties - Catering	Non Statutory	Taxable	\$11.80	\$11.80
Birthday Inflatable Hire	Non Statutory	Taxable	\$85.00	\$85.00
Birthday Party - Best of Both Worlds	Non Statutory	Taxable	\$30.00	\$30.00
Lane Hire extra fee per person	Non Statutory	Taxable	\$4.25	\$4.25
Lane Hire per Hour - 25m	Non Statutory	Taxable	\$36.00	\$36.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Duty Officer Hire	Non Statutory	Taxable	\$48.50	\$48.50
Lifeguard Hire	Non Statutory	Taxable	\$43.00	\$43.00
Carnival Rate - All Outdoor Areas per hour	Non Statutory	Taxable	\$320.00	\$320.00
Warm Water Pool - per hour	Non Statutory	Taxable	\$67.00	\$67.00
Dive Pool Hire per Hour	Non Statutory	Taxable	\$67.00	\$67.00
LTS inflatable hire	Non Statutory	Taxable	\$57.00	\$57.00
Party Room Hire	Non Statutory	Taxable	\$50.00	\$50.00
Pavilion - Daily	Non Statutory	Taxable	\$220.00	\$220.00
Pavilion Meeting Room - Hourly	Non Statutory	Taxable	\$45.00	\$45.00
Crèche/Wellness room 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
Badminton Court - Off Peak	Non Statutory	Taxable	\$16.00	\$16.00
Badminton Court - Peak	Non Statutory	Taxable	\$22.00	\$22.00
Casual Basketball Shooting	Non Statutory	Taxable	\$5.50	\$5.50
Hot Streak Basketball	Non Statutory	Taxable	\$12.00	\$12.00
Full Court - Peak	Non Statutory	Taxable	\$58.00	\$58.00
Full Court- Off Peak	Non Statutory	Taxable	\$43.00	\$43.00
Half Court- Off Peak	Non Statutory	Taxable	\$23.00	\$23.00
Half Court- Peak	Non Statutory	Taxable	\$31.00	\$31.00
Social Badminton program	Non Statutory	Taxable	\$14.50	\$14.50
Table Tennis - Peak	Non Statutory	Taxable	\$19.50	\$19.50
Table Tennis - Off Peak	Non Statutory	Taxable	\$15.50	\$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
<b>AQUALINK BOX HILL HEALTH &amp; WELLNESS</b>				
Group Fitness - Adult	Non Statutory	Taxable	\$19.00	\$19.00
Group Fitness - Concession	Non Statutory	Taxable	\$15.30	\$15.30
Group Fitness - Fab Living	Non Statutory	Taxable	\$10.70	\$10.70
School Groups - Fitness Programs	Non Statutory	Taxable	\$102.00	\$102.00
Postnatal	Non Statutory	Taxable	\$91.80	\$91.80
Mindfulness Program	Non Statutory	Taxable	\$15.30	\$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	\$10.00	\$10.00
30 min class - Concession	Non Statutory	Taxable	\$8.20	\$8.20
90 min class	Non Statutory	Taxable	\$28.50	\$28.50
90 min class - Concession	Non Statutory	Taxable	\$22.95	\$22.95
Multi Pass - Group Fitness	Non Statutory	Taxable	\$171.00	\$171.00
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	\$137.70	\$137.70
Multi Pass - Fab Living	Non Statutory	Taxable	\$96.30	\$96.30
Multipass - 30 min class	Non Statutory	Taxable	\$90.00	\$90.00
Multipass - 30 min class Concession	Non Statutory	Taxable	\$73.80	\$73.80
<b>AQUALINK BOX HILL CRECHE</b>				
Crèche - Member	Non Statutory	Taxable	\$6.70	\$6.70
Crèche - Non Member	Non Statutory	Taxable	\$9.80	\$9.80
Crèche - Family	Non Statutory	Taxable	\$13.40	\$13.40
Crèche - Member 1 hr	Non Statutory	Taxable	\$5.60	\$5.60
Crèche - Casual 1 hr	Non Statutory	Taxable	\$8.50	\$8.50
Crèche - Family - 1 hr	Non Statutory	Taxable	\$11.20	\$11.20



Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Crèche - Occasional Care	Non Statutory	Taxable	\$11.50	\$11.50
Crèche - Occasional Care - Full session (9am-1pm)	Non Statutory	Taxable	\$32.90	\$32.90
Crèche - Occasional Care - Family	Non Statutory	Taxable	\$23.00	\$23.00
Crèche - Occasional Care - 1 hr	Non Statutory	Taxable	\$9.90	\$9.90
Crèche - Occasional Care - Family - 1 hr	Non Statutory	Taxable	\$19.80	\$19.80
Multi Pass - Crèche Members	Non Statutory	Taxable	\$60.30	\$60.30
Crèche - Family Multipass	Non Statutory	Taxable	\$120.60	\$120.60
Crèche - Member 1 hr Multipass	Non Statutory	Taxable	\$50.40	\$50.40
Multipass family 1 hr	Non Statutory	Taxable	\$100.80	\$100.80
Multipass - occasional care	Non Statutory	Taxable	\$103.50	\$103.50
Multipass occasional care family	Non Statutory	Taxable	\$207.00	\$207.00
Multipass occasional care 1 hr	Non Statutory	Taxable	\$89.10	\$89.10
Multipass occasional care Family 1 hr	Non Statutory	Taxable	\$178.20	\$178.20
Crèche cancellation fee	Non Statutory	Taxable	\$4.00	\$4.00
<b>AQUALINK BOX HILL RETAIL</b>				
Merchandise Sales	Non Statutory	Taxable	Various	Various
<b>AQUALINK BOX HILL MEMBERSHIPS</b>				
Swim - Adult - 12 Months	Non Statutory	Taxable	\$687.00	\$687.00
Swim - Adult - 3 Months	Non Statutory	Taxable	\$223.50	\$223.50
Swim Child Concession - 3 Months	Non Statutory	Taxable	\$193.50	\$193.50
Swim Child/Concession - 12 Months	Non Statutory	Taxable	\$567.00	\$567.00
Aquatics - 12 Months	Non Statutory	Taxable	\$789.00	\$789.00
Aquatics - 3 Months	Non Statutory	Taxable	\$249.00	\$249.00
Aquatics - Concession - 12 Months	Non Statutory	Taxable	\$711.00	\$711.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	\$229.50	\$229.50
Gym - 12 Months	Non Statutory	Taxable	\$1,122.00	\$1,122.00
Gym - 3 Months	Non Statutory	Taxable	\$384.00	\$384.00
Gym - Concession - 12 Months	Non Statutory	Taxable	\$1,044.00	\$1,044.00
Gym - Concession - 3 Months	Non Statutory	Taxable	\$364.50	\$364.50
Off Peak - 12 Months	Non Statutory	Taxable	\$879.00	\$879.00
Off Peak - 3 Months	Non Statutory	Taxable	\$271.50	\$271.50
Group Fitness - 12 Months	Non Statutory	Taxable	\$1,122.00	\$1,122.00
Group Fitness - 3 Months	Non Statutory	Taxable	\$384.00	\$384.00
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,044.00	\$1,044.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	\$364.50	\$364.50
Total Fitness - 12 Months	Non Statutory	Taxable	\$1,266.00	\$1,266.00
Total Fitness - 3 Months	Non Statutory	Taxable	\$420.00	\$420.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,116.00	\$1,116.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	\$382.50	\$382.50
Teen Fitness - 12 Months	Non Statutory	Taxable	\$723.00	\$723.00
Teen Fitness - 3 Months	Non Statutory	Taxable	\$232.50	\$232.50
Express membership	Non Statutory	Taxable	\$99.00	\$99.00
Fab Living - 12 Months	Non Statutory	Taxable	\$939.00	\$939.00
Fab Living - 3 Months	Non Statutory	Taxable	\$286.50	\$286.50
Fab Living - Monthly over counter	Non Statutory	Taxable	\$72.50	\$72.50
Direct Debit - Swim	Non Statutory	Taxable	\$51.50	\$51.50
Direct Debit - Swim Child/Concession	Non Statutory	Taxable	\$41.50	\$41.50
Direct Debit - Aquatics	Non Statutory	Taxable	\$60.00	\$60.00
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	\$53.50	\$53.50
Direct Debit - Gym	Non Statutory	Taxable	\$82.00	\$82.00
Direct Debit - Gym - Concession	Non Statutory	Taxable	\$75.50	\$75.50
Direct Debit - Off Peak	Non Statutory	Taxable	\$67.50	\$67.50
Direct Debit - Group Fitness	Non Statutory	Taxable	\$82.00	\$82.00
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	\$75.50	\$75.50
Direct Debit - Total Fitness	Non Statutory	Taxable	\$94.00	\$94.00
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	\$81.50	\$81.50
Direct Debit - Teen Fitness	Non Statutory	Taxable	\$54.50	\$54.50

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2020/21 Fee (incl GST) \$</b>	<b>2021/22 Fee (incl GST) \$</b>
Direct Debit - Fab Living	Non Statutory	Taxable	\$72.50	\$72.50
Direct Debit - Swim - Family	Non Statutory	Taxable	\$46.35	\$46.35
Direct Debit - Aquatics - Family	Non Statutory	Taxable	\$54.00	\$54.00
Direct Debit - Gym - Family	Non Statutory	Taxable	\$73.80	\$73.80
Direct Debit - Group Fitness - Family	Non Statutory	Taxable	\$73.80	\$73.80
Direct Debit - Total Fitness - Family	Non Statutory	Taxable	\$84.60	\$84.60
Direct Debit - Teen - Family	Non Statutory	Taxable	\$49.05	\$49.05
Direct Debit - Fab Living - Family	Non Statutory	Taxable	\$65.25	\$65.25
Direct Debit Joining Fee - Aquatics/Swim	Non Statutory	Taxable	\$59.00	\$59.00
Direct Debit Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	\$59.00	\$59.00
Direct Debit Joining Fee - Total / Gym / Group Fitness	Non Statutory	Taxable	\$99.00	\$99.00
Cancellation Fee	Non Statutory	Taxable	\$60.00	\$60.00
Card replacement	Non Statutory	Taxable	\$10.00	\$10.00
<b>INFRASTRUCTURE</b>				
<b>RECYCLING AND WASTE CENTRE</b>				
<b>ACCOUNT CUSTOMERS</b>				
Commercial Account Customers (per tonne)	Non Statutory	Taxable	\$230.00	\$255.00
Large Commercial Account Customers (per tonne)	Non Statutory	Taxable	\$220.00	\$245.00
<b>RUBBISH</b>				
External Tipping Fees - Car Boot Load	Non Statutory	Taxable	\$35.00	\$35.00
External Tipping Fees - Station Wagon/Car Load	Non Statutory	Taxable	\$50.00	\$45.00
External Tipping Fees - Utes, Vans, Trailers, or Trucks - disposal up to 300kg (minimum charge)	Non Statutory	Taxable	\$75.00	\$75.00
External Tipping Fees - Bulk (per tonne) - disposal greater than 300 kg	Non Statutory	Taxable	\$240.00	\$265.00
<b>CLEAN GREEN WASTE</b>				
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	\$125.00	\$128.00
<b>CLEAN CONCRETE</b>				
Concrete - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	\$45.00	\$46.00
Concrete - Bulk (per tonne) - disposal greater than 500kg	Non Statutory	Taxable	\$99.00	\$100.00
<b>WASTE ENGINE OIL</b>				
Oil - up to 5 litres	Non Statutory	Taxable	No charge	No charge
Oil - greater than 5 litres (per litre)	Non Statutory	Taxable	\$0.50	\$0.50
<b>OTHER RECYCLABLES</b>				
BBQ Gas Bottles (up to 9kg)	Non Statutory	Taxable	\$16.00	\$16.00
Mattresses and Bases	Non Statutory	Taxable	\$31.00	\$30.00
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
<b>PARKSWIDE - ARBOR</b>				
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 2020* (the Act) and *Local Government (Planning and Reporting) Regulations 2020* (the Regulations). Under the Act, Council is required to prepare and adopt a four year budget on a rolling basis 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 2021/2022 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 2022 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.

Council must develop the budget in accordance with its community engagement policy. For the 2021/22 budget, Council has decided to release its proposed budget for a four week consultation period, where members of the public can provide feedback by way of submission. Changes to engagement processes will be undertaken for future years' budgets once the new Community Vision 2040 and Council Plan 2021-2025 have been developed.

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 on the next page.

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

<b>Act</b>	means the <i>Local Government Act 2020</i>
<b>Annual report</b>	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
<b>Australian Accounting Standards (AAS)</b>	means the accounting standards published by the Australian Accounting Standards Board
<b>Better practice</b>	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
<b>Budget</b>	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
<b>Council Plan</b>	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
<b>Financial statements</b>	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
<b>Financial year</b>	means the period of 12 months ending on 30 June each year
<b>Forecast</b>	means the predicted outcome for the financial year based on available information as at 31 January 2021
<b>Heritage asset</b>	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
<b>Initiative</b>	means an action which is one-off in nature and/or leads to improvements in service performance or service levels.
<b>Major Initiative</b>	means a significant initiative that the Council has identified as a priority and that directly contributes to the achievement of the <i>Council Plan</i> during the current financial year and has a major focus in the budget.
<b>Minister</b>	means the Minister for Local Government
<b>Performance statement</b>	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
<b>Planning and Reporting framework</b>	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
<b>Principal accounting officer</b>	means the person designated by a council to be responsible for the financial management of the council
<b>Regulations</b>	means the <i>Local Government (Planning and Reporting) Regulations 2020</i>

<b>Report of operations</b>	means a report containing a description of the operations of the council during the financial year and included in the annual report
<b>Specialised assets</b>	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
<b>Strategic resource plan</b>	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
<b>Governance</b>	<b>Satisfaction</b>	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]
<b>Statutory planning</b>	<b>Decision making</b>	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
<b>Roads</b>	<b>Satisfaction</b>	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]
<b>Libraries</b>	<b>Participation</b>	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
<b>Waste collection</b>	<b>Waste diversion</b>	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
<b>Aquatic Facilities</b>	<b>Utilisation</b>	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	[Number of visits to aquatic facilities / Municipal population]
<b>Animal Management</b>	<b>Health and safety</b>	Animal management prosecutions. (Percentage of successful animal management prosecutions)	[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100
<b>Food safety</b>	<b>Health and safety</b>	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
<b>Maternal and Child Health</b>	<b>Participation</b>	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

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Whitehorse City Council acknowledges the Wurundjeri and all peoples of the Kulin Nation as the traditional custodians of the land. We pay our respects to their Elders past, present and emerging.

## CONTACTING COUNCIL

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Box Hill Town Hall  
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