



# PROPOSED BUDGET

Whitehorse City Council



2017  
/18

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## Mayor's introduction

I am pleased to present the Whitehorse City Council Proposed Budget for the 2017/18 financial year. This Budget ensures that Council continues to meet the community's demand for high quality services and facilities while maintaining financial sustainability, both being key priorities for Council.

The Proposed Budget incorporates the Annual Plan, Operating Budget, Capital Works Program and Strategic Resource Plan and details the resources required over the next financial year to commence delivery on our new Council Plan. The *Proposed Council Plan 2017-2021* outlines Council's strategic plan for delivering our vision over the full term of Council. As this is the first year of the current Council term, the focus over the next year will be on planning and design activities to deliver the new Council Plan commitments.

### Consultation

The Proposed Budget has been carefully prepared following consultation with the community throughout the year. Council values the feedback it receives from community members to understand what services and facilities are important to the community and to determine the focus of future priorities. Consultations that have informed the development of this Budget include a significant *Your Say Whitehorse* community engagement program to develop our *Proposed Council Plan 2017-2021*, the 2016 Community Satisfaction Survey, consideration of prior year public budget submissions, and consultation on various Council strategies and plans.

Council invited the community to provide feedback to better understand their needs and expectations of Council through the *Your Say Whitehorse* campaign, which was held in late 2016 during the early stages of development of the *Proposed Council Plan 2017-2021* and *Municipal Health and Wellbeing Plan 2017-2021*. In total, 1,260 people participated in this campaign which included an extensive survey, community workshop, online discussion forum and five pop-up events at various locations across the municipality.

### Key Highlights

Council continues to prioritise funding for the renewal, upgrade and maintenance of our significant community assets. Total capital works are budgeted to be \$43.13 million in 2017/18, of which \$28.62 million will be for the renewal and upgrade of existing community assets. \$14.51 million will also be invested in new community assets. Key highlights include \$5.70 million for the redevelopment of the Harrow Street, Box Hill car park, \$4.65 million for new and upgraded community sports pavilions, \$0.52 million for the refurbishment of Box Hill Library and \$0.20 million to continue development of the new Nunawading Community Hub.

Council decided on 10 April 2017 to proceed with the proposed major redevelopment of the Whitehorse Centre. This follows a significant amount of work including consideration of a comprehensive business case and community consultation which was undertaken by an independent consultant, JWS Research. The \$78.00 million project will be completed over five years, with \$1.00 million included in the 2017/18 capital works program to commence the planning and design stages. It is anticipated that the redevelopment will be completed in 2021/22.

Council will achieve an operational surplus and maintain a strong liquidity position in 2017/18, while providing funding for legislated requirements and maintaining all our services at a level the community expects. The Budget also provides \$6.81 million in net operational funding for new strategic initiatives to deliver on our *Council Vision* and *Council Plan*, including \$1.80 million to commence implementation of the *Digital Strategy 2017* and \$0.63 million towards the implementation of the *Whitehorse Municipal Tree Study* recommendations.

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## **An operational budget that enables the delivery of services to the community including:**

- \$14.51 million Sustainability, Waste and Recycling
- \$14.33 million Home and Community Care
- \$12.34 million Leisure Facilities
- \$11.26 million Health and Family Services
- \$10.47 million ParksWide (maintenance of sports fields, parks and gardens)
- \$7.83 million City Works (depot operations, maintenance of footpaths, drains and roads)
- \$6.95 million Recycling and Waste Centre
- \$6.89 million Planning and Building Services
- \$5.61 million Arts and Cultural Services
- \$5.27 million Compliance (Community Laws, parking, school crossings, risk, insurance and emergency management)
- \$5.09 million Libraries
- \$4.69 million Engineering
- \$3.68 million Major Projects and Buildings
- \$2.08 million Community Development
- \$1.02 million Parks Planning and Recreation
- \$0.94 million Investment and Economic Development
- \$0.66 million Assets and Capital Works

## **A \$43 million Capital Works Program comprising:**

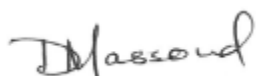
- \$19.52 million for land, building and building improvements
- \$5.77 million for roads, bridges and off street car parks
- \$5.27 million for plant and equipment
- \$3.48 million for parks, open space and streetscapes
- \$3.19 million for drainage improvements and waste management
- \$3.03 million for footpaths and cycleways
- \$2.87 million for recreational, leisure and community facilities

## **Average rate increase of 2.0%**

The Proposed Budget includes an average rate increase of 2.0% in line with the rate cap set by the Minister for Local Government under the Fair Go Rates System. This cap is based on the Victorian Department of Treasury and Finance's forecast movement in the Consumer Price Index (CPI) for the 2017/18 financial year. Future rate increases have been forecast based on Council's expectation for future increases in CPI and are reviewed annually with consideration given to the prevailing economic conditions, community needs and the rate cap ordered by the Minister for Local Government

With the proposed average rate increase of 2.0%, Whitehorse will continue to have one of the lowest levels of rates in metropolitan Victoria while maintaining high quality services, improving community infrastructure and facilities and ensuring the ongoing financial sustainability of Council into the future.

For more information about Council's Proposed Budget 2017/18 visit [www.whitehorse.vic.gov.au/Budget.html](http://www.whitehorse.vic.gov.au/Budget.html)



**Cr Denise Massoud**  
**Whitehorse Mayor**

## Chief Executive Officer's overview

Under the *Local Government Act 1989*, Council is required to prepare and adopt an annual budget for each financial year. The Budget provides detailed information about the anticipated financial performance and position of Council for the year ahead. It incorporates a range of information to help readers understand how this budget has been developed including details of rates and charges to be levied, the capital works program to be undertaken, the human resources required, and a range of external and internal influences expected to impact on Council's financial result. It also includes a description of the services, initiatives and major initiatives to be funded and how they will contribute to achieving the strategic directions specified in the Council Plan.

The annual budget process incorporates the development of both operating and capital budgets for the city. Council establishes budget parameters such as which strategic and capital projects are to be included and how they will be financed, with consideration of long-term borrowings and the end target for the total budget. This includes increases in Council fees and charges, additional charges imposed on Council by other levels of government, increases to direct costs incurred by Council, and a rigorous analysis of all Council costs for the year ahead. All new strategic initiatives and capital projects are subject to a process of justification and evaluation by Councillors before being included in the Budget.

Community consultation is an essential component of the budget process and feedback from community members helps inform the key decisions made by Council. Council consults the community in a variety of ways throughout the year to gain an understanding of what the community needs and expects Council to deliver. In late 2016, Council held a five-week *Your Say, Whitehorse* campaign and engaged community members through a variety of forums. The feedback from this campaign has informed the development of both the new *Proposed Council Plan 2017-2021* and the *Proposed Budget 2017/18*. An independently conducted community satisfaction survey was also conducted in 2016, providing Council with a reliable source of information to assist its decision making.

The Proposed Budget 2017/18 provides \$193 million of funding to enable the ongoing delivery of high quality services and the renewal and improvement of community facilities and infrastructure for the benefit of the Whitehorse community. It plans for a financially sustainable operating surplus and strengthens Council's financial position, ensuring its ongoing financial sustainability into the future.

The Proposed Budget 2017/18 has been based on the following general parameters:

- An average rate increase capped at 2.0%. This is in line with the rate cap set by the Minister for Local Government under the new Fair Go Rates System;
- High quality service delivery maintained to ensure that Council continues to meet the Whitehorse community's needs;
- The continual identification of cost savings and efficiencies to ensure ongoing financial sustainability; and
- A sustainable level of funding for the renewal of the community's infrastructure and investment in new community assets.

There are a number of key components of the Proposed Budget 2017/18 to highlight and these are outlined below.

### Capital Works Program

This Budget provides for a \$43 million Capital Works Program in 2017/18 including \$1.00 million to commence the \$78 million major redevelopment of the Whitehorse Centre and \$0.20 million to continue the \$28 million development of the Nunawading Community Hub.

The 2017/18 Capital Works Program includes:

- \$28.62 million funding for the renewal and upgrade of Council assets to ensure that community facilities and infrastructure are maintained in a sustainable manner. This includes \$8.78 million for the renewal and improvement of buildings, \$4.97 million for roads, \$3.11 million for parks, open space and streetscapes, \$2.61 million for footpaths and cycleways and \$1.91 million to renew recreational, leisure and community facilities.

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Council's asset management plans highlight the need for Council to ensure that its asset renewal funding levels adequately renew community assets as they require replacement, on a recurrent basis.

- \$14.51 million to be invested in new community assets for the ongoing benefit of the Whitehorse community. This includes \$5.70 million to redevelop the Harrow Street car park in Box Hill, \$1.68 million allocated for the strategic acquisition of new open space sites and \$0.70 million to complete the extension of the Box Hill Skate Park.

## New Operational Budget Initiatives

Council has also committed a net \$6.81 million in new operational budget initiatives in 2017/18 to deliver on the Council Vision and Council Plan. These initiatives cover a range of service areas including protection of neighbourhood character, environmental sustainability, city amenity, strategic planning and improving the efficiency and customer experience through the digitalisation of service delivery.

The major operational initiatives for 2017/18 include the following:

- \$1.80 million to commence implementation of the Whitehorse *Digital Strategy* (four years)
- \$1.15 million for a strategic land management program (three years)
- \$0.63 million for implementation of the *Municipal Wide Tree Study* recommendations (ongoing)
- \$0.44 million for implementation of Compliance recommendations responding to Council Resolution (ongoing)
- \$0.34 million for stage three of the Box Hill Affordable Housing project (one year)
- \$0.30 million to continue project ensuring compliance of privately owned buildings on Council land (three years)
- \$0.20 million for the Healesville Freeway Reserve precinct coordination (four years)
- \$0.19 million additional City Works resources for cleaning the Box Hill area (ongoing)
- \$0.18 million temporary increase in resources for Statutory Planning (two years)
- \$0.16 million to commence implementation of the Morack Golf Course Strategy (one year)
- \$0.15 million for a feasibility study/business case for the redevelopment of Morton Park Pavilion and \$0.07 million for scoping and a concept plan for the redevelopment of Walker Park Pavilion (one year)
- \$0.10 million for implementation of the Box Hill Central Activities Area Car Parking Strategy (four years)
- \$0.10 million to review the Student Accommodation Policy (one year)
- \$0.08 million for development of a Design Guidance Framework addressing the preservation of neighbourhood character (one year)
- \$0.08 million increase in Environmental Sustainable Development Advisor resources (one year)
- \$0.08 million for an Indoor Sports Study (one year)

## Average rate increase of 2.0%

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

- Ensuring the maintenance of 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
- The provision of annual funding for new operational budget initiatives to implement the *Council Vision* and *Council Plan*
- Identifying cost savings and efficiencies
- Identifying other revenue growth opportunities
- Ensuring that sustainable annual underlying surpluses are maintained; and
- 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.

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After careful consideration of these factors Council has been able to comply with the rate cap and limit the average rate rise to 2.0%. This represents a \$17 increase (\$0.33 cents per week) in the average rates per assessment from \$1,520 in 2016/17 to an average of \$1,537 per assessment for 2017/18. With the proposed average rate increase of 2.0%, Whitehorse will continue to have one of the lowest levels of rates in metropolitan Melbourne. Refer to section 14 for more rating information.

## Key pressures and challenges

In preparing this Budget, Council considered a number of external and internal influences. These include:

- The average rate will rise by 2.0% in 2017/18 in line with the order by the Minister for Local Government in December 2016 under the *Fair Go Rates System*
- Changing community needs and expectations as a result of an ageing and increasingly culturally diverse population
- 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
- 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
- A further 2.0% increase in the State Government landfill levy to an anticipated cost of \$63.27 per tonne, representing a 603% increase over the past nine years
- Increasing community expectations for Council to be a leader in environmental sustainability
- Continuing low interest rates restricting Council's ability to generate earnings on cash and investments; and
- Enterprise Agreement wage increase of 2.0% or \$26 per week, whichever is greater effective from September 2017.

## Summary

This Budget demonstrates that Council is in a strong financial position, which enables Council to continue delivery of essential services and provide a sustainable level of funding for asset renewal and investment in major infrastructure for the ongoing benefit of the Whitehorse community.

This document provides a comprehensive look at Council's planned financial performance and position over the next four years and I encourage you to read it in conjunction with the new *Proposed Council Plan 2017-2021* to gain an understanding of Council's priorities over the coming years.

For more information about Council's Proposed Budget 2017/18 visit [www.whitehorse.vic.gov.au/Budget.html](http://www.whitehorse.vic.gov.au/Budget.html)

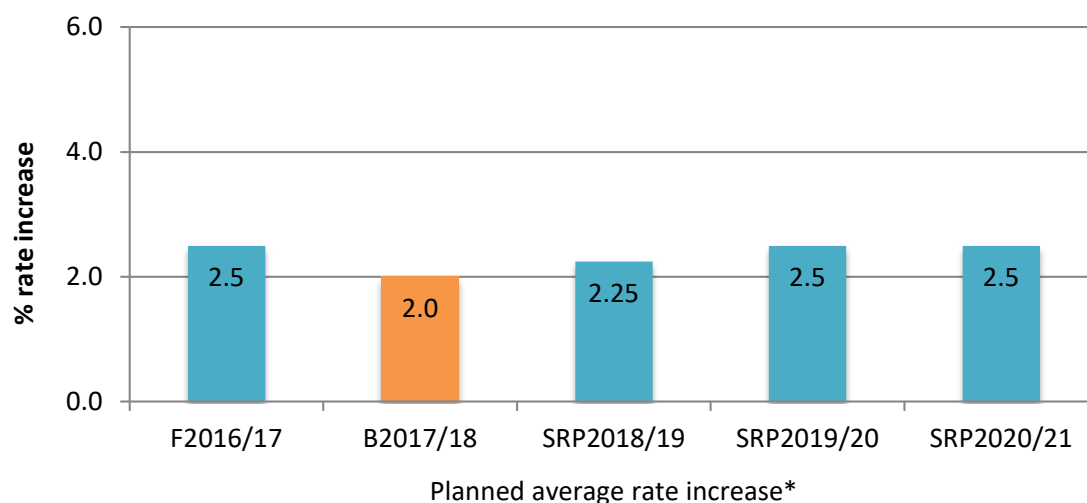


**Noelene Duff**  
**Chief Executive Officer**

## Budget summary

Council has prepared a Proposed Budget for the 2017/18 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 in Council's Proposed Budget 2017/18 and Proposed Strategic Resource Plan 2017-2021.

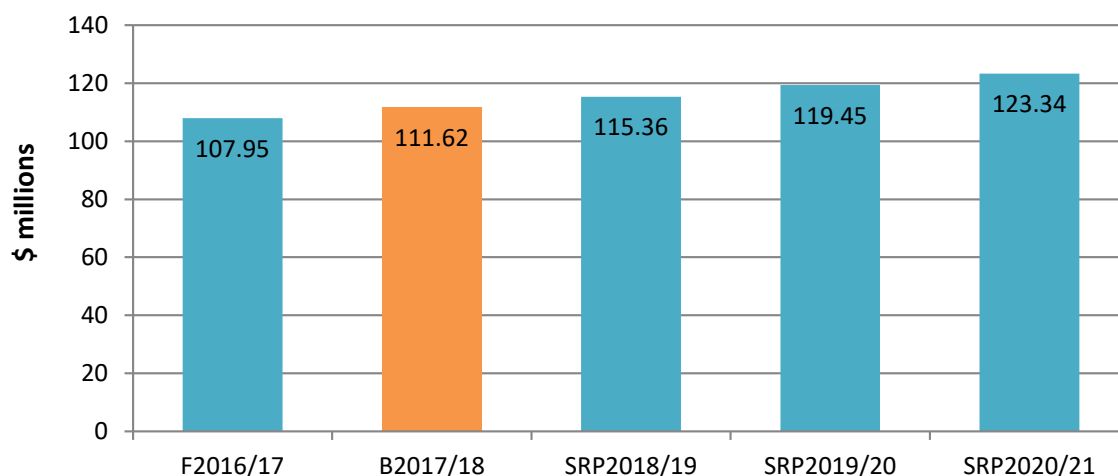
### 1. Rate income



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

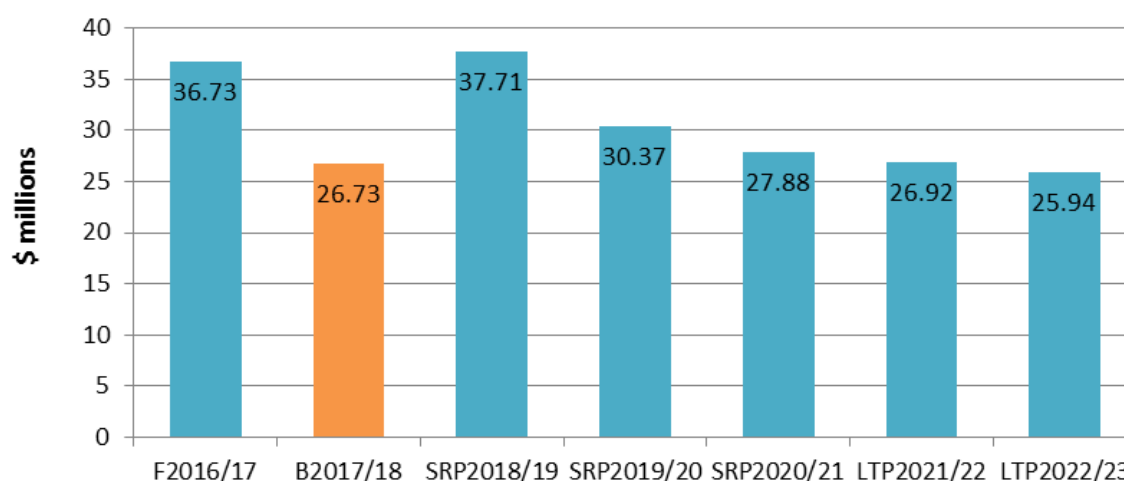
The average rate is proposed to increase by 2.0% for the 2017/18 year. Total rate income for 2017/18 is budgeted to be \$111.62 million and includes \$1.10 million supplementary rate income expected to be generated from new property developments. This average rate increase is in line with the rate cap set by the Minister for Local Government. Refer to sections 7, 9 and 14 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. The graph below shows the forecast level of rate income in accordance with Council's Proposed Strategic Resource Plan 2017-2021.





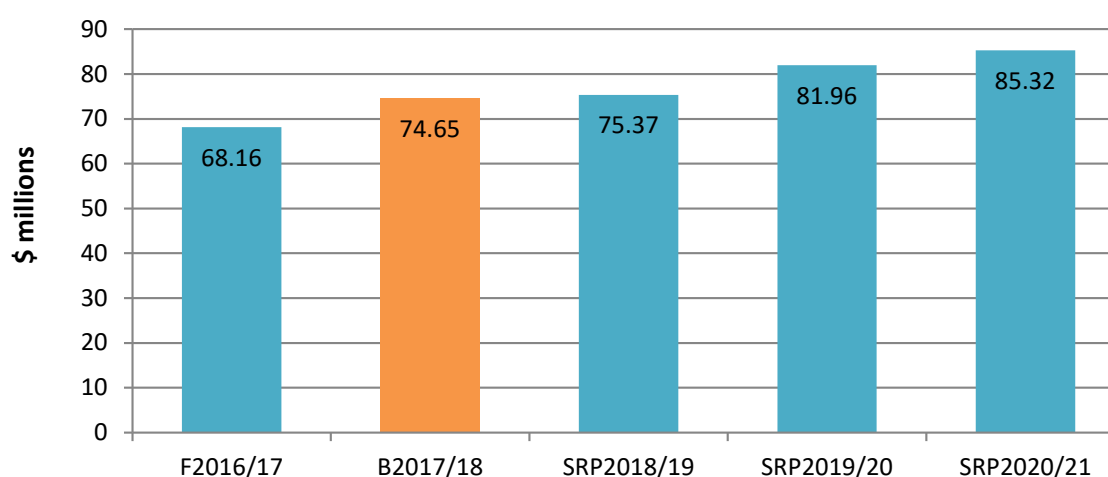
## 2. Operating result



The expected operating result for the 2017/18 year is a surplus of \$26.73 million, which is a decrease of \$10.00 million over 2016/17. The lower operating result mainly relates to \$6.81 million for the commencement of several new operational initiatives to deliver on implementing the new *Proposed Council Plan 2017-2021* and a \$4.24 million timing difference due to the early receipt of \$2.20 million (approximately half) of the 2017/18 funding allocation from the Victoria Grants Commission in June 2017. The higher surplus projected for 2018/19 includes an estimated \$5.53 million net gain from a planned property sale, which is expected to be settled in July 2018, and the proceeds from this sale will be transferred to Council reserves as a funding source for major projects.

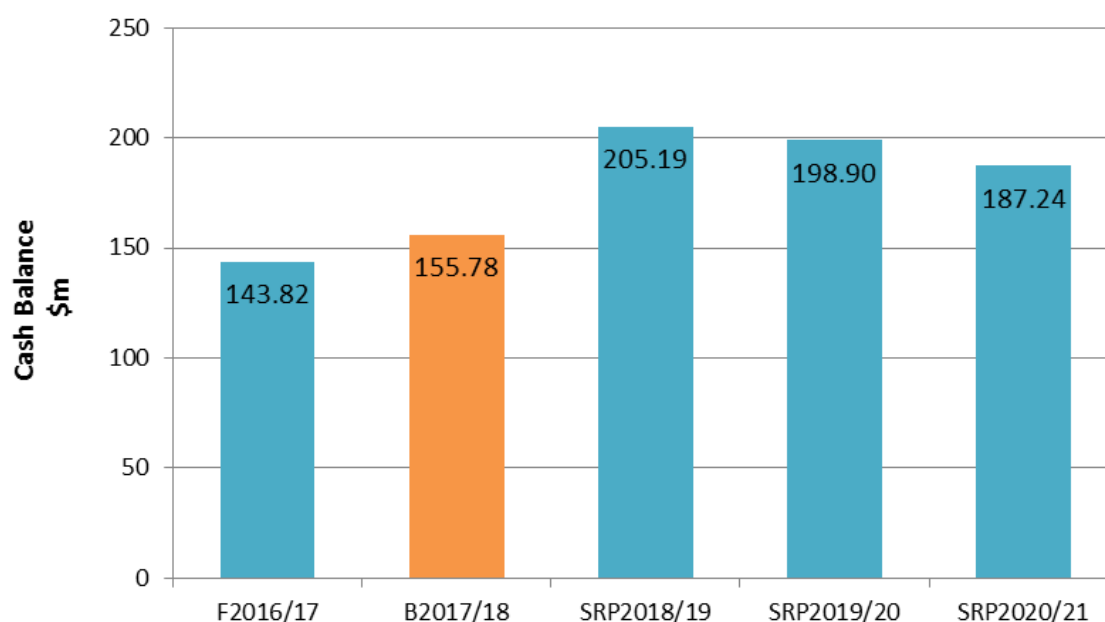
Planning for a surplus is fiscally responsible to maintain uninterrupted service delivery to our community and to provide essential funding for capital works including the redevelopment of major community facilities. Refer to section 13 for more information on this in the *Strategic Resource Plan*.

## 3. Services (net cost to Council)



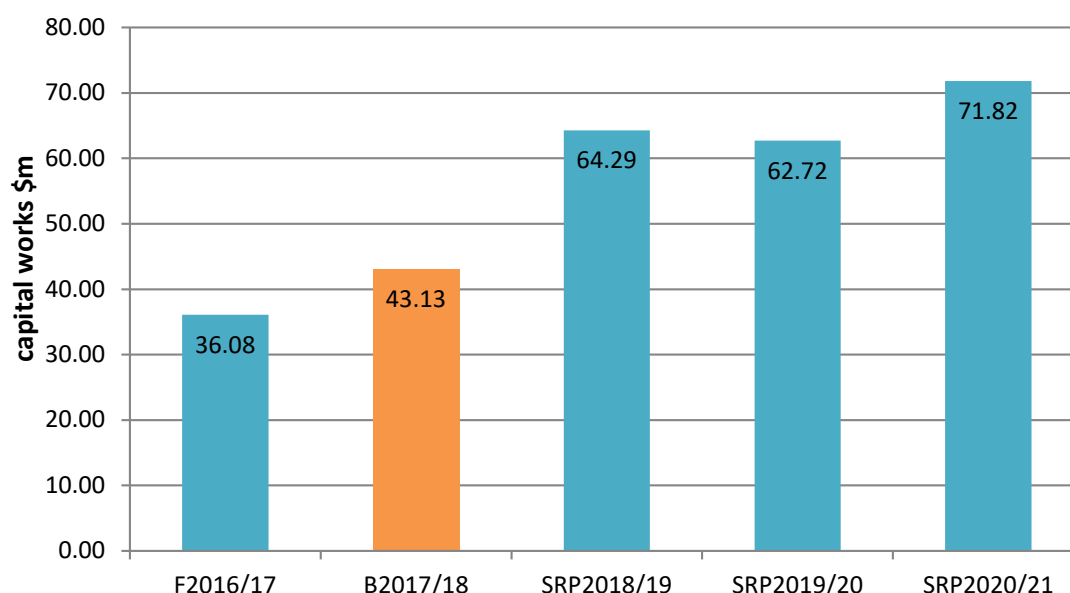
The net cost of services delivered to the community for the 2017/18 year is expected to be \$74.65 million which is an increase of \$6.49 million over 2016/17. Refer to section 2 for a list of services, major initiatives and initiatives provided by Council, aligned with its Council Plan strategic directions.

## 4. Cash and investments



Cash and investments are expected to increase by \$11.96 million during the year to \$155.78 million as at 30 June 2018. This primarily reflects the building of Council reserves as a funding source for major community infrastructure projects including the redevelopments of the Nunawading Community Hub and the Whitehorse Centre. Refer to section 3 for the Budgeted Statement of Cash Flows and section 10 for an analysis of the cash position.

## 5. Capital works

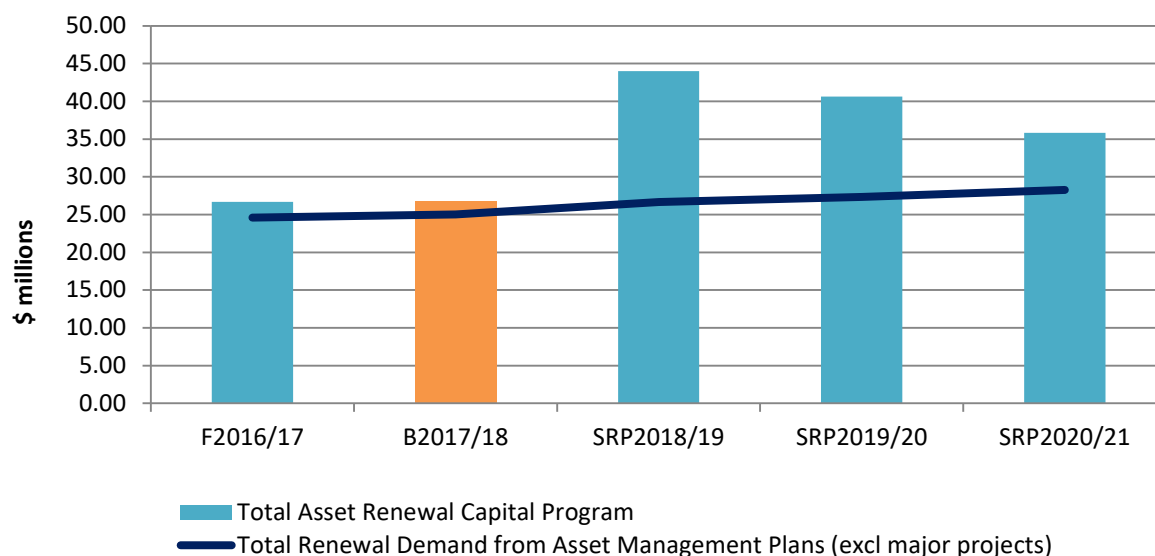


The total 2017/18 Capital Works Program is budgeted to be \$43.13 million, which includes \$28.62 million to renew and upgrade the city's existing \$2.22 billion community assets and \$14.51 million for new assets. Of this total Capital Budget, \$41.63 million will be funded from Council cash including \$10.74 million from reserves and \$1.08 million from plant and motor vehicle sales, and \$1.49 million is expected from external grants and contributions. The increase in planned expenditure from 2018/19 primarily reflects works on the major redevelopments of the Nunawading Community Hub and the Whitehorse Centre. Refer to section 3 for the Budgeted Statement of Capital Works and section 11 for an analysis of the capital budget.

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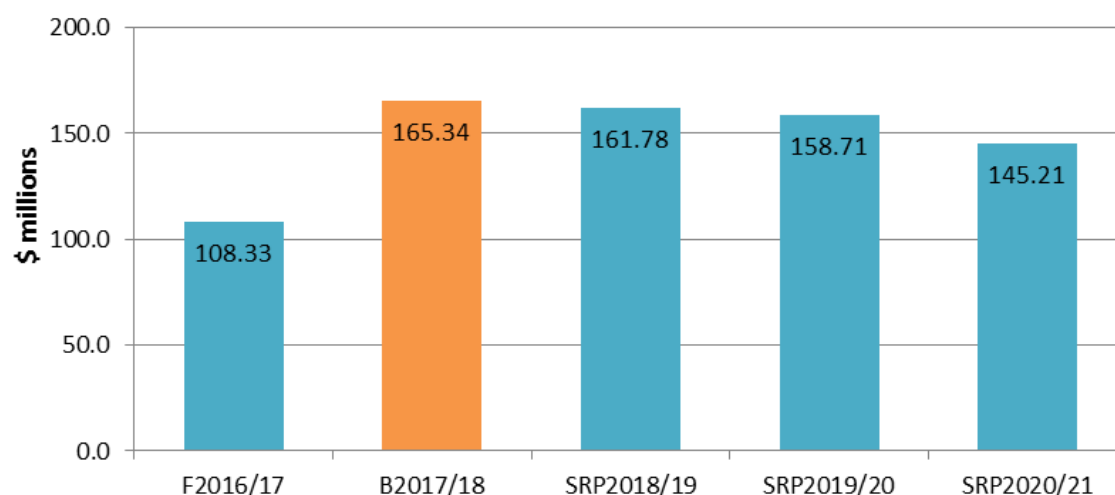
## 6. Asset Renewal

The graph below sets out the required level of asset renewal based on Council's Asset Management Plans and the forecast asset renewal funding over the life of Council's Strategic Resource Plan, excluding major projects. Council is providing for a sustainable level of asset renewal funding.



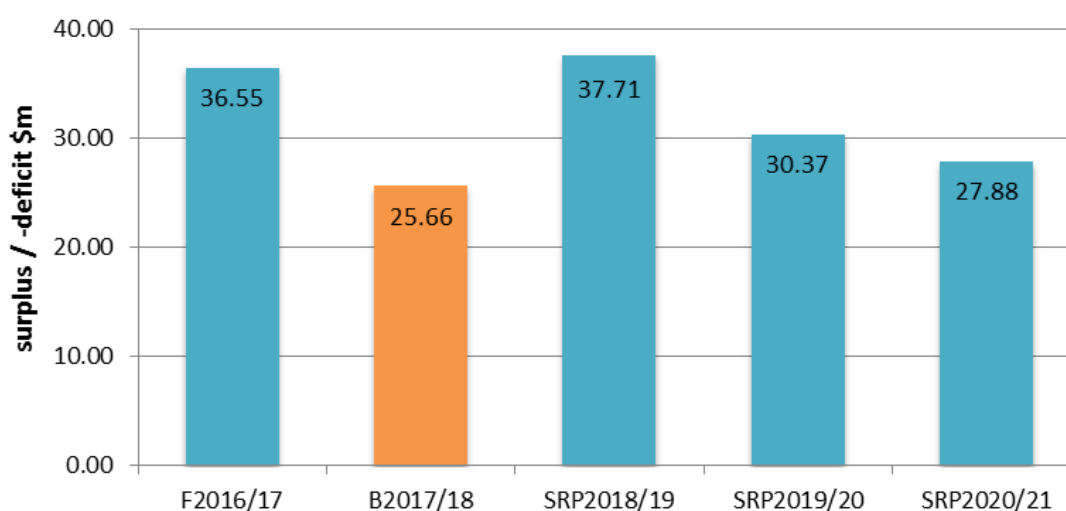
Assets renewal demand forecasts are continually reviewed and updated following asset condition assessment results and reviews of levels of service. Refer to section 16 for further information on Council's Asset Management Strategy.

## 7. Financial position (working capital)



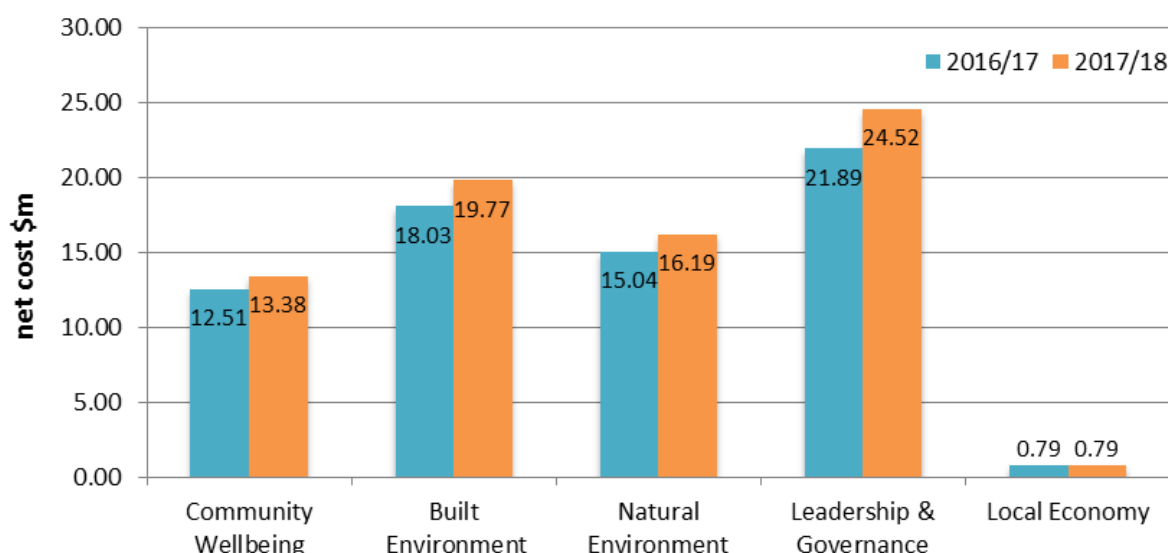
The financial position is expected to improve with net current assets to increase by \$57.01 million to \$165.34 million as at 30 June 2018. This primarily reflects the anticipated non-current assets held for sale of \$46.27 million relating to a planned property sale that is expected to settle in July 2018. Excluding this, working capital is budgeted to increase by \$10.74 million during 2017/18. Refer to section 3 for the Budgeted Balance Sheet and section 12 for an analysis of the budgeted financial position.

## 8. Financial sustainability (adjusted underlying result)



Council will achieve a surplus before non-recurrent capital items in the 2017/18 financial year while continuing to place higher priority on the renewal of capital works by increasing the renewal of existing community infrastructure assets. The lower surplus in 2017/18 mainly relates to \$6.81 million for the commencement of several new operational initiatives to deliver on implementing the new *Proposed Council Plan 2017-2021* and a \$4.24 million timing difference due to the early receipt half of the 2017/18 funding allocation from the Victoria Grants Commission in June 2017. The higher surplus projected for 2018/19 includes an estimated \$5.53 million net gain from a planned property sale, which is expected to be settled in July 2018, and the proceeds from this sale will be transferred to Council reserves as a funding source for major projects. Refer to section 13 for more information in the Strategic Resource Plan.

## 9. Strategic direction

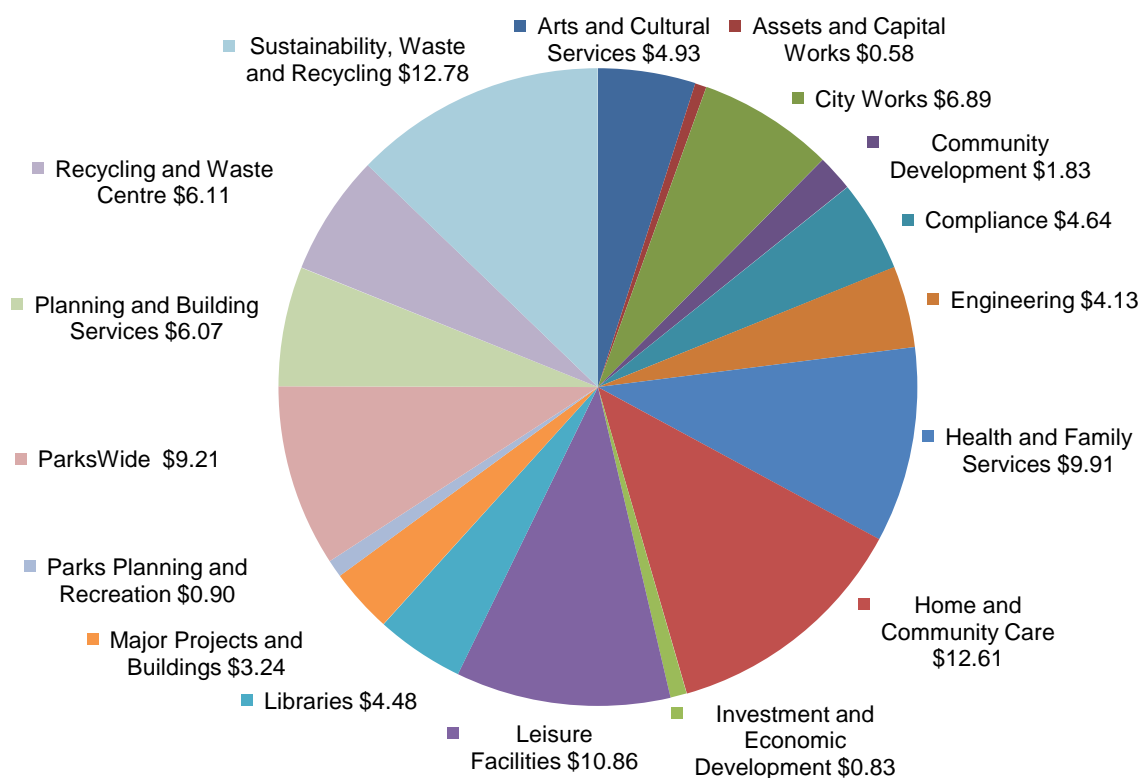


The Budget includes a range of services and initiatives that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the 2017/18 budget to achieve each strategic direction as set out in the *Proposed Council Plan 2017-2021*. The services that contribute to these directions are set out in section 2.

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## 10. Services

The chart below provides an indication of how Council allocates its expenditure across the main community services that it delivers. It shows the amount of direct costs allocated to each service area for every \$100 that Council spends.



*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

The following reports include all statutory disclosures of information and are supported by the analysis contained in sections 8 to 17 of this report.

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

1. Link to the Council Plan
2. Services and service performance indicators
3. Financial statements
4. Financial performance indicators
5. Other budget information required by the Regulations
6. Detailed list of capital works
7. Rates and charges

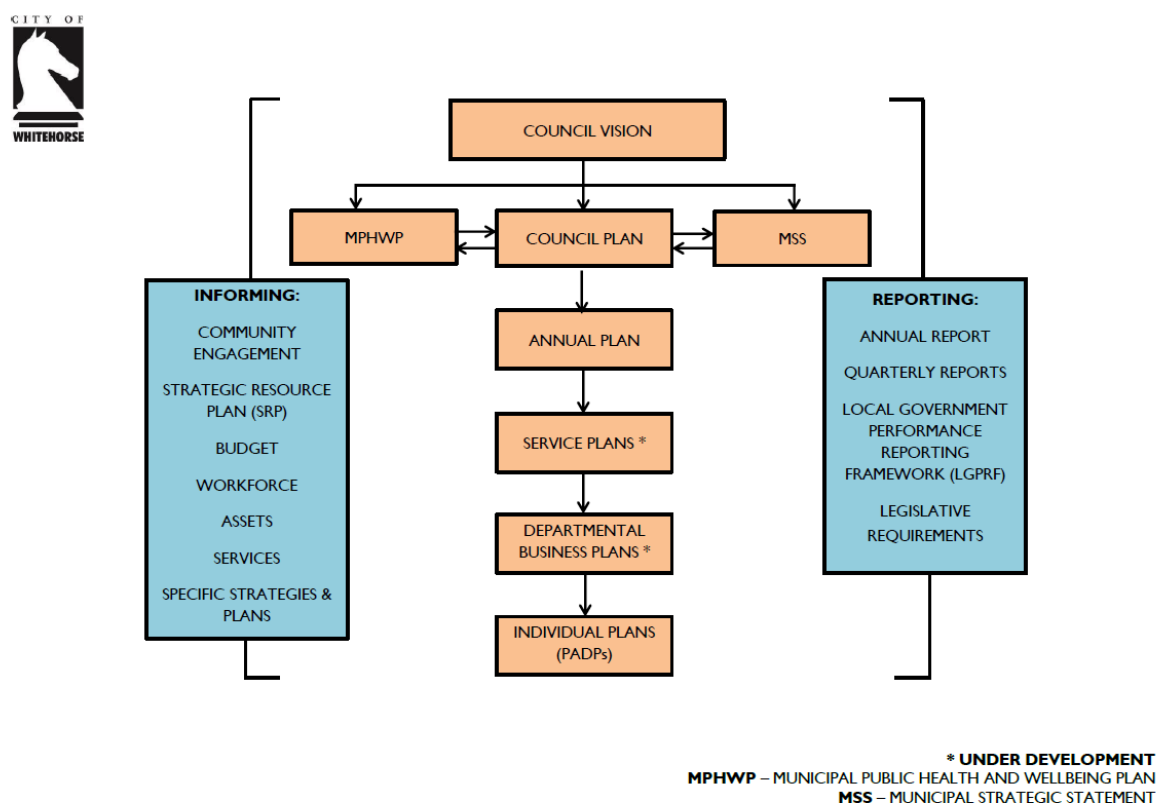
## 1 Link to the Council Plan

The following two sections (section 1 and section 2) within this Annual Budget document are referred to as the Annual Plan 2017-18. They outline what Whitehorse City Council (Council) plans to achieve during the coming twelve months and how it aligns to our *Council Vision 2013-2023* and *Proposed Council Plan 2017-2021*.

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

### 1.1 Planning and accountability framework

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



The *Council Vision* is informed by community engagement, research and consultation and holds the community's aspirations, whilst outlining the guiding principles for future action by Council. These guiding principles are underpinned by five key strategic directions.

The *Council Plan* details Council's contribution to the delivery of the Council Vision through an array of high level goals sitting beneath each Strategic Direction featured within the Council Vision. The Council Plan focuses on Council's approach to working with the community, key stakeholders, community organisations and other levels of government in order to achieve these goals over the next four years. The Council Plan also informs Council's long term financial planning and Council's ten year capital works program. Finally, the Council Plan contains the Strategic Resource Plan (SRP) which is a rolling four year plan that outlines the financial and non-financial resources that Council requires to achieve the goals and related approach, as outlined in the Council Plan.

The *Municipal Public Health and Wellbeing Plan (MPHWP)* outlines key priorities and objectives which work towards improving municipal health and wellbeing in partnership with the community, key stakeholders, community organisations and other levels of government.

The *Municipal Strategic Statement* outlines Council's key strategic visionary documents, providing the overarching strategic directions for land use and development in Whitehorse.

The *Annual Plan* is an annual action plan for Council based on the Council Vision and Council Plan and is contained within the *Annual Budget* (which outlines Council's annual commitment of resources to deliver the Annual Plan, as well as Council's services). It outlines the major initiatives, initiatives, financial statements and service performance indicators as outlined in the Local Government Performance Reporting Framework.

*Service Plans* and *Departmental Business Plans* are two levels of planning currently under development. *Service Plans* allow Council to review and set the direction for services across Council. Through service planning Council will acquire a deeper understanding of the pressures and opportunities for a service, the longer term outlook and a process for deciding on how Council will respond now and into the future. Whilst *Departmental Business Planning* is an annual plan which focuses on the actions – at a departmental level – that will help achieve the Council Plan. A departmental business plan can consist of Annual Plan actions (i.e. major initiatives and initiatives) as well as specific departmental actions, which are of a strategic or operational nature.

*Individual Plans* (or *Personal and Development Plan – PADP*) provide a clear line of sight for staff between the Vision, Council Plan, Annual Plan and their own work. Allowing them to see how their day to day tasks and projects contribute to the overarching goals and approach.

In order to monitor performance and provide transparency and accountability, Whitehorse City Council produces a number of reports to the community. One of these key reports is the *Annual Report*. This report details the activities of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement.

## 1.2 Our purpose

### Our vision – *Council Vision 2013-2023*

The *Council Vision 2013-2023* is informed by community engagement, research and consultation and holds the community's aspirations, whilst outlining the guiding principles for future action by Council under five key strategic directions:

- *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 are sufficiently flexible and adaptable to meet the needs of a diverse and changing community.
- *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 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.
- *Strategic Direction Three: Protect and enhance our open spaces and natural environments*  
The City of Whitehorse will continue to be one of the most liveable municipalities in Melbourne with a strong commitment to sustainable practices and the protection and enhancement of both the built and natural environments.
- *Strategic Direction Four: Strategic leadership and open and accessible government*  
Council recognises that it can only achieve the aspirations articulated within its Council Vision through the engagement, participation and support of the community. Consultation and collaborative arrangements to ensure that the community's involvement is very much a part of the way Council plans the services, projects-initiatives that contribute to the liveability and wellbeing of the community.



- *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.

## **Our Role**

Council has an important role to play in supporting the Whitehorse community to achieve the goals of its Council Vision and Council Plan. Council will operate as a key leader working in partnership with the community.

Council's Vision is to aspire to be healthy, vibrant, prosperous and sustainable community supported by strong leadership and community partnerships.

Council's Mission is to 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. In pursuing these 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.

## 1.3 Our goals

Council's strategic goals are drawn from the five strategic directions within the Council Vision. There is not always a one-to-one relationship between the goal in the Council Plan and the strategic direction within the Vision. Often the goals will contribute to more than one strategic direction.

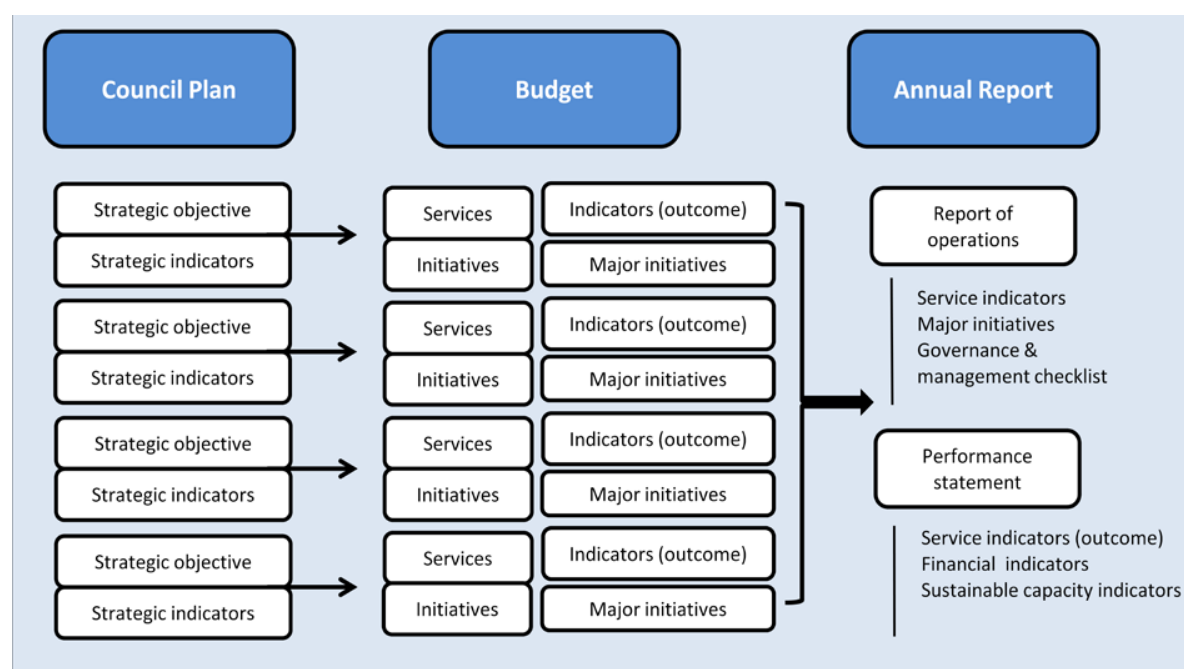
Council's goals for 2017-2021 are:

Strategic Direction	Council Plan Goal
<b>1. Support a healthy, vibrant, inclusive and diverse community</b>	<ul style="list-style-type: none"><li>• A safe, inclusive, resilient and diverse community which benefits from good health and wellbeing through the delivery of services, facilities and initiatives.</li></ul>
<b>2. Maintain and enhance our built environment to ensure a liveable and sustainable city</b>	<ul style="list-style-type: none"><li>• A well-connected City with a balanced approach to growth supported by infrastructure and development that respects our neighbourhood character.</li></ul>
<b>3. Protect and enhance our open spaces and natural environments</b>	<ul style="list-style-type: none"><li>• A place where passive and open space is highly valued, shared and enhanced.</li></ul>
<b>4. Strategic leadership and open and accessible government</b>	<ul style="list-style-type: none"><li>• Good governance and resource management.</li><li>• A high performing and engaged workforce.</li><li>• A Council that communicates effectively, engaging with our community to enable the delivery of services and facilities that meet the needs of our diverse community.</li></ul>
<b>5. Support a healthy local economy</b>	<ul style="list-style-type: none"><li>• Work in partnership to support a strong, active local economic environment that attracts investment and provides economic opportunities for businesses and employment for people.</li></ul>

## 2 Services and service performance indicators

This section provides a description of services and initiatives to be funded in the Budget for the 2017-18 year and how these will contribute to achieving the strategic directions and goals specified in the *Council Vision 2013-2023* and *Proposed Council Plan 2017-2021*. It also includes a number of service performance indicators. These indicators are sourced from the Local Government Performance Reporting Framework, which was developed in 2014 by the then Victorian Department of Transport, Planning and Local Infrastructure.

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



Source: Department of Environment, Land, Water and Planning

There is not always a one to one relationship between initiatives or services and Council's strategic direction and related Council Plan goals. One initiative/service is likely to contribute to the delivery of several strategic directions or goals. 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.

Major Initiative refers to significant initiatives that will directly contribute to the achievement of the *Proposed Council Plan 2017-2021* during the current financial year and which have a major focus in the budget. Initiatives are actions which are one-off in nature and/or lead to improvements in services.

Services for which there are prescribed performance indicators to be reported on in accordance with the *Local Government (Planning and Reporting) Regulations 2014* are shown in **bold** and underlined in the below sections.

## 2.1 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.

### Services

Services that contribute to this strategic direction are described below:

Service area	Description of services provided	(Income) Expenditure Net cost \$'000
Libraries	This service represents Council's contribution to the Whitehorse Manningham Regional Library Corporation which provides public <b>library</b> services at four locations within the municipality. It provides a customer focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered.	(68) 5,089 <b>5,021</b>
Community Development	This service focuses on the development of policies and strategies and providing support to the Whitehorse community, in particular relating to areas of social health and wellbeing, ageing population, people with disabilities, diversity, volunteering, and provides community grants to local not-for-profit groups and organisations. Council also offers support with community festivals, including Chinese New Year and Moon Festival.	(264) 2,084 <b>1,820</b>
Arts and Recreation Development Management	This program represents salary and administration costs relating to the overall management of arts and recreation services.	(8) 594 <b>586</b>
Cultural Facilities and Programs	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. Cultural facilities include the Whitehorse Centre, Box Hill Town Hall and other minor halls, Box Hill Community Arts Centre, Whitehorse Artspace, Schwerkolt Cottage and Museum Complex. A range of Council events are also offered including the Australia Day Concert, Carols Concert, Spring Festival, Heritage Week and Swing Pop, Boom! Music Series. Council also offers support with community festivals including Chinese New Year and Moon Festival.	(2,347) 5,012 <b>2,665</b>
Parks Planning and Recreation	This service manages the utilisation of community recreation facilities such as sporting grounds and pavilions, provides support to community groups and provides planning and strategy development for parks and recreation facilities and infrastructure.	(503) 1,022 <b>519</b>
Leisure Facilities	This service provides the Whitehorse community with a range of leisure facilities including Morack Golf Course, <b>aquatic facilities</b> including Aqualink Box Hill and Aqualink Nunawading, Sportlink and Nunawading Community Centre.	(12,078) 12,340 <b>262</b>
Sports Fields	This service maintains Council's network of sports fields to the required service standards allowing the community to safely participate in organised and informal community sport. It is responsible for the design, installation, maintenance and renewal of sports field infrastructure and the supervision and project management of sports field capital projects.	- 924 <b>924</b>
Home and Community Care	This service provides a range of home and community care services, supporting people who are elderly, frail or with disabilities and their carers to stay active, independent and living at home as long as possible. Services include home delivered and community based meals, personal and respite care, transport, domestic and home maintenance, planned activities and social support, and social housing at two residential housing facilities.	(11,252) 14,329 <b>3,077</b>
Family Services	This service area provides family oriented support services including centre based childcare (Whitehorse Early Learning Service), integrated kindergarten, inclusion support, <b>maternal and child health</b> and youth support services.	(8,336) 9,821 <b>1,485</b>

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Service area	Description of services provided	(Income)
		Expenditure
		Net cost \$'000
Environmental Health	This service area provides health education and protection services such as immunisations, <b>food safety</b> management, communicable disease surveillance, tobacco control and environmental protection.	(878) 1,441 <b>563</b>
Compliance	This program includes a range of Council's regulatory functions to ensure the safety and wellbeing of the community including domestic <b>animal management</b> , school crossing supervision, Council's local law framework and managing parking controls across the municipality to ensure fair and equitable access to on-street parking for the community, and to ensure that streets are safe for pedestrians and other road users.	(8,638) 5,093 <b>(3,545)</b>

## Goals

The goal for *Strategic Direction One* is:

- A safe, inclusive, resilient and diverse community which benefits from good health and wellbeing through the delivery of services, facilities and initiatives.

## Major initiatives and Initiatives for 2017/18

The following initiatives highlight Council's priority actions for 2017/18. They do not constitute all actions delivered by Council.

### Major Initiatives

The major initiatives for 2017/18 are:

- **Nunawading Community Hub Development** - Develop the Nunawading Community Hub and engage with stakeholders to develop an inviting, highly accessible place with a range of flexible internal and external spaces for active and passive activities, providing for a broad range of groups and individuals now and into the future (\$0.20 million in 2017/18 capital works program).
- **Whitehorse Centre** - Commence redevelopment of the Whitehorse Centre to upgrade and expand facilities to meet current and future community needs for performing arts, exhibitions and functions activities. This will include an increase in audience capacity and stage size, an additional smaller theatre, increase in foyer space and improved disability access while retaining the sound shell. (\$1.00 million in 2017/18 capital works program).
- **Municipal Public Health and Wellbeing Plan 2017-2021** - Commence implementation of the Municipal Public Health and Wellbeing Plan, which identifies key priorities and objectives to implement over the next four years to improve the health and wellbeing of the municipality (funded within operational budget).

### Initiatives

The initiatives for 2017/18 are:

- **Healesville Freeway Reserve Precinct** - High level planning and coordination for the precinct including preparation for the redevelopment of Strathdon House and implementation of the Morack Golf Course strategic plan commencing in 2018/19 (\$0.20 million in 2017/18).
- **CCTV Renewal and Upgrade Program** - Continue to promote community safety through enabling footage from Council-owned CCTV at Mitcham Station, Britannia Mall and Box Hill Mall to be transmitted to the new Forest Hill and Box Hill Police stations (funded within operational budget).
- **Resilient Melbourne Strategy** - Continue to participate in the Resilient Melbourne Strategy to better understand the challenges the community and wider Victoria face. Whitehorse City Council will participate through further community led activation, following from Councils involvement in the pilot Neighbourhood Project 2016/17 (funded within operational budget).

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- **Box Hill Additional Cleaning Resources** - Continue to maintain the appearance, safety and cleanliness of the municipality (\$0.19 million in 2017/18).
- **Review of Local Law Enforcement** - Undertake a review of enforcement of *Whitehorse City Council Community Local Law 2014* to improve enforcement of, and compliance with, the Law (\$0.44 million in 2017/18).

## Service performance indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in 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 the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Percentage of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (The number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities/ Municipal population
Food safety	Health and safety	Critical and major non-compliance 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
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions

## 2.2 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 these meet the needs of the community now and into the future.

### Services

Services that contribute to this strategic direction are described below:

Service area	Description of services provided	(Income) Expenditure
		Net cost \$'000
Planning	This program provides for the provision of statutory and strategic land use planning. The <b>statutory planning</b> functions include processing applications, amendments and subdivisions, together with ensuring compliance of land uses and developments with Whitehorse's planning controls. Strategic planning functions include development and implementation of structure plans and Urban Design Framework development; review and updating of the <i>Whitehorse Planning Scheme</i> , as well as local planning policy projects. The program also includes a Heritage Adviser and provides for the department's additional role of implementing Structure Plans and managing Council's <i>Place Making Program</i> in Box Hill.	(2,347) 5,853 <b>3,506</b>
Building Services	The principal focus of this program is to enhance the health, safety and amenity of the built environment through administration of Council's responsibilities under the <i>Building Act 1993</i> and <i>Building Regulations 2006</i> . The program includes the administration, education and enforcement of various public and community safety aspects, provision of a community focused building permit service, maintenance of various registers and records required by the <i>Building Act 1993</i> , provision of information and investigation of building related matters.	(699) 1,041 <b>342</b>
Engineering Services	This includes provision of transport engineering services including strategic traffic and sustainable transport planning and traffic investigations and reports; capital works project scoping, design and construction supervision; civil asset protection, and the strategic management of Council <b>roads</b> and drainage assets.	(895) 2,698 <b>1,803</b>
Public Street Lighting	This service provides street lighting throughout Whitehorse. Public street lighting costs include the purchase of 100% 'Green' power. Purchasing green power is a key measure in helping Council to reduce its net greenhouse gas emissions.	- 1,992 <b>1,992</b>
City Works	This service is responsible for ensuring the ongoing cleanliness and maintenance of Council's <b>roads</b> , footpaths, kerb & 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 afterhours emergency response service.	(51) 6,375 <b>6,324</b>
Operations Centre and Plant and Vehicle Maintenance	This service provides for the operation of Council's Operations Centre and the replacement, maintenance, insurance and registration costs of Council's plant and vehicle fleet.	- 1,458 <b>1,458</b>
Building Project Management and Strategic Asset Management	This service is responsible for the project management of capital building projects, and the planning and implementation of asset management improvement initiatives across the organisation including the continuing implementation of Council's corporate Asset Management System.	- 1,354 <b>1,354</b>
Major Projects	This service is responsible for the development, monitoring and performance reporting of Council's Capital Works Program and the facilitation of major projects.	- 14 <b>14</b>

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Service area	Description of services provided	(Income)
		Expenditure
		Net cost \$'000
Facilities Maintenance	This service provides reactive and preventative maintenance and minor capital renewal of Council's many buildings and structures. Includes scheduled inspections and maintenance to satisfy Building Code Essential Safety Measures Regulations and defined level of service standards to ensure the facilities present in a safe, secure and fully operational state for use by Council staff and the public.	- 2,978 <b>2,978</b>

## Goals

The goal for *Strategic Direction Two* is:

- A well-connected City with a balanced approach to growth supported by infrastructure and development that respects our neighbourhood character.

## Major initiatives and Initiatives for 2017/18

The following initiatives highlight Council's priority actions for 2017/18. They do not constitute all actions delivered by Council.

### Major Initiatives

The major initiatives for 2017/18 are:

- **Box Hill Affordable Housing Project and Affordable Housing Strategy** - Council along with the Department of Health and Human Services (DHHS) is exploring the potential for a vibrant and innovative housing development in Box Hill. The vision is for a building that will include a mix of affordable and private housing as well as potential commercial opportunities (\$0.34 million in 2017/18).
- **Bennettswood Reserve Pavilion Redevelopment** - Removal of the existing pavilions and construction of a new pavilion which includes female friendly change rooms and a multi-purpose space (\$1.70 million in 2017/18 capital works program).
- **Elgar Park North Sports Pavilion Redevelopment** - Redevelopment of the Elgar Park North Pavilion (\$2.60 million in 2017/18 capital works program).
- **Harrow Street Carpark Redevelopment** - Complete the design stage of a multi-deck car park (\$5.70 million in 2017/18 capital works program).
- **Protect neighbourhood character in Box Hill, Mitcham, Vermont and Vermont South** - Develop policy and principles that define and guide responsible and appropriate development. This initiative seeks to implement recommendations 2 and 35 in the *Whitehorse Housing Strategy 2014* (\$0.04 million in 2017/18).

### Initiatives

The initiatives for 2017/18 are:

- **Advocate for public transport routes and connections** - Continue to work with key stakeholders in advocating for public transport routes and connections within the City of Whitehorse, including advocating for upgrade of the Box Hill public transport interchange and the extension of Tram Route 75 from Vermont South to Knox City (funded within operational budget).
- **Morton Park Pavilion Redevelopment** - Undertake a feasibility study / develop a business case (\$0.15 million in 2017/18).
- **Walker Park Pavilion Redevelopment** - Undertake scoping and a concept plan (\$0.07 million in 2017/18).



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- **Design Guidance Framework – Intensive Development** - Undertake further strategic work on design guidelines to support implementation of a potential Design and Development Overlay (\$0.08 million in 2017/18).
- **Energy Efficient Street Lighting Changeover Program** - Street lighting lamp changeover from inefficient mercury vapours to LED lamps (\$0.90 million in 2017/18).
- **Environmentally Sustainable Development (ESD) Advisory Services** - Continue to implement actions of the draft *Whitehorse Sustainability Action Plan* (\$0.08 million additional in 2017/18).
- **Sustainability Strategy Implementation** - Continue to deliver the key actions outlined in Section A of the *Sustainability Strategy Action Plan* as well as priority new actions such as improving the management of Council's environmental data, the increased use of sustainability-focused online community engagement programs and new energy-saving initiatives (funded within operational budget).
- **Box Hill Activities Area Car Parking Strategy** - Implement the Box Hill Central Activities Car Parking Strategy (\$0.10 million in 2017/18).
- **Indoor Sports Study** - Undertake a feasibility study to better understand the demands of various indoor sports and facility provision (\$0.08 million in 2017/18).
- **Private Buildings on Council Land** - Continue compliance reviews with key stakeholders (\$0.30 million in 2017/18).
- **Student Accommodation Policy** - Review Student Accommodation Policy (\$0.10 million in 2017/18).

## Service performance indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)	[Number of VCAT decisions that upheld Council's decision in relation to a planning application / Number of decisions in relation to planning applications subject to review by VCAT] x100
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

## 2.3 Strategic Direction Three: Protect and enhance our open spaces and natural environments

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

### Services

Services that contribute to this strategic direction are described below:

Service area	Description of services provided	(Income) Expenditure
		Net cost \$'000
Sustainability, Waste and Recycling	This service facilitates the implementation of actions from the Sustainability Strategy particularly in the planning for energy and water reduction programs and waste management strategic planning. This service also includes contracts for <b>waste collection</b> including domestic garbage collection, kerbside recycling, and hard and green waste collection. Waste services are provided through external contractors.	(4,677) 14,506 <b>9,829</b>
Whitehorse Recycling and Waste Centre	This service provides Council's Recycling and Waste Centre for the disposal of general or bulky non-hazardous waste, including building and demolition materials. The centre incorporates the latest technologies and follows best practice industry guidelines to ensure safety, minimum waste contamination and efficient traffic management.	(9,811) 6,948 <b>(2,863)</b>
Open Space Maintenance	ParksWide maintains and enhances open space sites for residents to enjoy the natural environment, to contribute to the visual attractiveness of the municipality and to ensure the safety of park users and visitors. It is responsible for the management of Council's bushland, open space and parklands including developing plant stock, landscaping, pruning, grass cutting and fire management. Council also provides an education program on ecological and environmental issues largely centred on Blackburn Lake Sanctuary.	(118) 5,674 <b>5,556</b>
Tree Management	This service is responsible for the strategic and operational 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 through inspections, pruning and removals in line with Council policy.	(205) 3,872 <b>3,667</b>

### Goals

The goal for *Strategic Direction Three* is:

- A place where passive and open space is highly valued, shared and enhanced.

### Major initiatives and Initiatives for 2017/18

The following initiatives highlight Council's priority actions for 2017/18. They do not constitute all actions delivered by Council.

#### Major Initiatives

The major initiatives for 2017/18 are:

- **Municipal Wide Tree Study Recommendations** - Maintain and protect valued residential areas in Whitehorse, through implementation of the *Municipal Wide Tree Study* recommendations (\$0.63 million in 2017/18).
- **"Pipetrack" Shared Path** - Construction of shared path between Mahoneys Road and Springvale Road, Forest Hill for use by cyclists and pedestrians (\$0.24 million in 2017/18 capital works program).

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## Initiatives

The initiatives for 2017/18 are:

- **Activity Centre Streetscape Improvement Program** - Renewal and upgrade to the various streetscapes across the municipality including ongoing improvements to Box Hill Commercial Activity Area (\$1.36 million in 2017/18 capital works program).
- **Box Hill Skate Park Extension** - Construction works to extend Box Hill Skate Park and will include a separate new beginner area, introduction of street 'plaza' style skating elements, a new basketball half-court, upgrade to the main bowl, removal of the existing shade shelter and construction of two new shade shelters, installation of lighting and additional seating (\$0.70 million in 2017/18 capital works program).
- **Urban Forest Strategy Implementation** - Achieve an increase in overall tree numbers within Whitehorse through the ongoing implementation of the *Street Tree Upgrade Program* and *Indigenous Tree Planting in Parks Program* (\$0.35 million in 2017/18 capital works program).
- **Whitehorse Urban Biodiversity Strategy 2024** - Develop an inventory of Whitehorse biodiversity assets and urban habitat (funded within operational budget).

## Service performance indicators

Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

## 2.4 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.

### Services

Services that contribute to this strategic direction are described below:

Service area	Description of services provided	(Income) Expenditure
		Net cost \$'000
Executive Management	Includes the cost to Council of the offices of the Chief Executive Officer and General Managers. It includes the associated staff costs and the costs of delivery of some special projects.	- 3,170 <b>3,170</b>
Council Support	Provision of services involved with the conduct of citizenship ceremonies, legal expenses, Council receptions and functions, general office expenses, Councillor development and training and the conduct of Council elections.	(100) 878 <b>778</b>
Civic Services	Includes the provision of customer service at Council's three service centres; <b>governance</b> services including coordination of Council meeting documents, managing Freedom of Information applications and maintaining Council's statutory records; fostering international relations particularly with Council's Sister City Matsudo, and cleaning and maintaining the municipal offices.	(57) 3,046 <b>2,989</b>
Communications	This service manages Council's communications activities including the production of Council publications such as the Whitehorse News and Annual Report. The service also manages content on Council's seven websites, six Facebook pages and produces printed and electronic communication for the community, Councillors and the organisation.	- 952 <b>952</b>
Organisation Development	Provides human resource management services including staff recruitment, corporate training and development, industrial relations and volunteer advisory services.	- 1,560 <b>1,560</b>
Risk, Health and Safety	This service administers Council's occupational health and safety program, ensures compliance with occupational health and safety legislation, manages Council's insurance program and implements the risk management framework.	(12) 2,658 <b>2,646</b>
Finance and Corporate Performance	This service manages Council's corporate planning, performance and continuous improvement functions, financial management, payroll, and procurement, tendering and contract administration.	- 3,292 <b>3,292</b>
Corporate Information	This service manages and maintains Council's corporate record system and information across the organisation.	(107) 1,026 <b>919</b>
Information Technology	This service manages and maintains Council's computer systems and networks.	- 3,171 <b>3,171</b>
Property	This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	(537) 2,899 <b>2,362</b>
Rates	This service undertakes rate revenues and fire services property levy collection.	(431) 1,559 <b>1,128</b>
Watts Street Parking Service	This service provides multi-level car parking facilities in Watts Street, Box Hill.	(547) 130 <b>(417)</b>
Emergency Management and Business Continuity	This service implements Council's responsibilities as detailed in the <i>Emergency Management Act 1986</i> , the <i>Municipal Emergency Management Plan</i> and <i>Business Continuity Policy</i> .	- 177 <b>177</b>

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Service area	Description of services provided	(Income)
		Expenditure
		<b>Net cost</b>
		<b>\$'000</b>
Digital Transformation Strategy	This service provides the transition to digital platforms across the organisation aimed to deliver improved customer experience and operational benefits.	-
		1,796
		<b>1,796</b>

## Goals

The goals for *Strategic Direction Four* are:

- Good governance and resource management.
- A high performing and engaged workforce.
- A Council that communicates effectively, engaging with our community to enable the delivery of services and facilities that meet the needs of our diverse community.

## Major initiatives and Initiatives for 2017/18

The following initiatives highlight Council's priority actions for 2017/18. They do not constitute all actions delivered by Council.

### Major Initiatives

The major initiatives for 2017/18 are:

- **Digital Transformation Strategy** - Implementation of year one of the *Digital Strategy 2017* (\$1.80 million in 2017/18).
- **Strategic Land Management Program** - Complete due diligence on identified Council landholdings (\$1.15 million in 2017/18).

### Initiatives

The initiatives for 2017/18 are:

- **Implementation of requirements of the Local Government Act Review** - Implementation of requirements of the *Local Government Act Review* (funded within operational budget).
- **Business Improvement Program** - Continue to implement an organisation wide business improvement program focusing on benefits such as improving effectiveness, responsiveness, systems and reporting (funded within operational budget).

## Service performance indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community

## 2.5 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.

### Services

Services that contribute to this strategic direction are described below:

Service area	Description of services provided	(Income) Expenditure
		Net cost \$'000
Investment and Economic Development	This service is responsible for the delivery of specific activities and programs outlined in the <i>Whitehorse <b>Economic</b> Development Strategy 2014-2019</i> .	(151) 940 <b>789</b>

### Goals

The goal for *Strategic Direction Five* is:

- Work in partnership to support a strong, active local economic environment that attracts investment and provides economic opportunities for businesses and employment for people.

### Major initiatives and Initiatives for 2017/18

The following initiatives highlight Council's priority actions for 2017/18. They do not constitute all actions delivered by Council.

#### Initiatives

The initiatives for 2017/18 are:

- **Local Business and Community Events** - Encourage local businesses to work with the community in creating events which promote a sense of place (funded within operational budget).
- **Nunawading/Megamile and Mitcham Activity Centre Structure Plan** - Review the Structure Plan to provide guidance for future improvement and development in Nunawading/Megamile East and Mitcham Activity Centre (\$0.04 million in 2017/18).
- **Box Hill Metropolitan Activity Centre** - Review and action the biennial investment, development and economic update for the Box Hill Metropolitan Activity Centre (funded within operational budget).

### Service performance indicators

Service	Indicator	Performance Measure	Computation
Economic Development	Service Standard	Delivery of planned business development activities that are delivered	[Number of business development activities delivered/Number of planned business development activities] x 100

## 2.6 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by section 132 of the Act and included in Council's 2017/18 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.

## 2.7 Reconciliation with budgeted operating result

	Net Cost / (Income) \$'000	Income \$'000	Expenditure \$'000
<b>Strategic Direction One:</b>			
Support a healthy, vibrant, inclusive and diverse community	13,377	44,372	57,749
<b>Strategic Direction Two:</b>			
Maintain and enhance our built environment to ensure a liveable and sustainable city	19,774	3,992	23,766
<b>Strategic Direction Three:</b>			
Protect and enhance our open spaces and natural environments	16,189	14,811	31,000
<b>Strategic Direction Four:</b>			
Strategic leadership and open and accessible government	24,523	1,791	26,314
<b>Strategic Direction Five:</b>			
Support a healthy local economy	789	151	940
<b>Total services and initiatives</b>	<b>74,652</b>	<b>65,117</b>	<b>139,769</b>
<b>Other non-attributable expenses</b>			
Depreciation	26,106		
Interest expense	232		
<b>Deficit before funding sources</b>	<b>100,990</b>		
<b>Funding sources</b>			
Rates	111,623		
Victoria Grants Commission	2,195		
Interest income	3,781		
Grants - capital	488		
Contributions - monetary	9,406		
Net loss on disposal of property, infrastructure, plant and equipment	229		
<b>Surplus for the year</b>	<b>26,732</b>		

## 3 Financial statements

This section presents information in regard to the budgeted financial statements and Statement of Human Resources. The budget information for the years 2017/18 to 2020/21 has been extracted from the Strategic Resource Plan.

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

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



# Whitehorse City Council – Proposed Budget 2017/18

## Budgeted Comprehensive Income Statement

For the four years ending 30 June 2021

	Forecast	Budget	Strategic Resource Plan Projections		
	2016/17	2017/18	2018/19	2019/20	2020/21
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>					
Rates and charges	107,953	<b>111,623</b>	115,359	119,448	123,340
Statutory fees and fines	6,808	<b>7,164</b>	7,343	7,527	7,715
User fees	40,445	<b>40,804</b>	41,586	41,526	42,564
Grants - operating	20,372	<b>16,238</b>	18,580	18,978	19,385
Grants - capital	1,439	<b>488</b>	418	418	605
Contributions - monetary	8,521	<b>9,406</b>	10,000	10,000	8,000
Interest income	3,160	<b>3,781</b>	4,284	6,156	5,967
Other income	3,442	<b>3,105</b>	3,075	1,652	1,906
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2,282	<b>229</b>	5,651	110	110
<b>Total income</b>	<b>194,422</b>	<b>192,838</b>	<b>206,296</b>	<b>205,815</b>	<b>209,592</b>
<b>Expenses</b>					
Employee costs	69,759	<b>73,740</b>	75,502	78,051	80,862
Materials and services	55,772	<b>58,672</b>	58,501	61,399	63,600
Depreciation	24,640	<b>26,106</b>	26,846	28,195	29,351
Interest expense	266	<b>232</b>	212	88	-
Other expenses	7,253	<b>7,356</b>	7,522	7,710	7,902
<b>Total expenses</b>	<b>157,690</b>	<b>166,106</b>	<b>168,583</b>	<b>175,443</b>	<b>181,715</b>
<b>Surplus/(deficit) for the year</b>	<b>36,732</b>	<b>26,732</b>	<b>37,713</b>	<b>30,372</b>	<b>27,877</b>
<b>Other comprehensive income</b>					
Net asset revaluation increment/ (decrement)	-	-	-	-	-
<b>Total comprehensive result</b>	<b>36,732</b>	<b>26,732</b>	<b>37,713</b>	<b>30,372</b>	<b>27,877</b>

# Whitehorse City Council – Proposed Budget 2017/18

## Budgeted Balance Sheet

For the four years ending 30 June 2021

	Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Strategic Resource Plan Projections		
			2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	143,822	155,781	205,193	198,897	187,235
Trade and other receivables	9,647	9,637	9,627	9,617	9,607
Other current assets	1,216	1,216	1,216	1,216	1,216
Non-current assets held for sale	-	46,269	-	-	-
<b>Total current assets</b>	154,685	212,903	216,036	209,730	198,058
<b>Non-current assets</b>					
Trade and other receivables	46	46	46	46	46
Investment in associates	7,685	7,685	7,685	7,685	7,685
Property, infrastructure, plant and equipment	2,234,591	2,204,390	2,240,752	2,274,289	2,315,767
<b>Total non-current assets</b>	2,242,322	2,212,121	2,248,483	2,282,020	2,323,498
<b>Total assets</b>	2,397,007	2,425,024	2,464,519	2,491,750	2,521,556
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables	20,411	21,005	21,617	22,249	22,897
Trust funds and deposits	9,509	9,786	10,071	10,365	10,667
Interest bearing loans and borrowings	435	8	5,000	-	-
Provisions	16,005	16,767	17,568	18,406	19,284
<b>Total current liabilities</b>	46,360	47,566	54,256	51,020	52,848
<b>Non-current liabilities</b>					
Interest bearing loans and borrowings	5,008	5,000	-	-	-
Provisions	1,829	1,916	2,008	2,103	2,204
Other liabilities	1,720	1,720	1,720	1,720	1,720
<b>Total non-current liabilities</b>	8,557	8,636	3,728	3,823	3,924
<b>Total liabilities</b>	54,917	56,202	57,984	54,843	56,772
<b>Net assets</b>	2,342,090	2,368,822	2,406,535	2,436,907	2,464,784
<b>Equity</b>					
Accumulated surplus	779,698	804,054	799,901	834,816	876,294
Reserves	1,490,827	1,490,827	1,490,827	1,490,827	1,490,827
Other reserves	71,565	73,941	115,807	111,264	97,663
<b>Total equity</b>	2,342,090	2,368,822	2,406,535	2,436,907	2,464,784

# Whitehorse City Council – Proposed Budget 2017/18

## Budgeted Statement of Changes in Equity

For the four years ending 30 June 2021

	Total Equity \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2017/18</b>				
Balance at beginning of the financial year	2,342,090	779,698	1,490,827	71,565
Surplus/(deficit) for the year	26,732	26,732	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to reserves	-	(13,119)	-	13,119
Transfer from reserves	-	10,743	-	(10,743)
<b>Balance at end of the financial year</b>	<b>2,368,822</b>	<b>804,054</b>	<b>1,490,827</b>	<b>73,941</b>
<b>2018/19</b>				
Balance at beginning of the financial year	2,368,822	804,054	1,490,827	73,941
Surplus/(deficit) for the year	37,713	37,713	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to reserves	-	(65,497)	-	65,497
Transfer from reserves	-	23,631	-	(23,631)
<b>Balance at end of the financial year</b>	<b>2,406,535</b>	<b>799,901</b>	<b>1,490,827</b>	<b>115,807</b>
<b>2019/20</b>				
Balance at beginning of the financial year	2,406,535	799,901	1,490,827	115,807
Surplus/(deficit) for the year	30,372	30,372	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to reserves	-	(15,468)	-	15,468
Transfer from reserves	-	20,011	-	(20,011)
<b>Balance at end of the financial year</b>	<b>2,436,907</b>	<b>834,816</b>	<b>1,490,827</b>	<b>111,264</b>
<b>2020/21</b>				
Balance at beginning of the financial year	2,436,907	834,816	1,490,827	111,264
Surplus/(deficit) for the year	27,877	27,877	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to reserves	-	(13,332)	-	13,332
Transfer from reserves	-	26,933	-	(26,933)
<b>Balance at end of the financial year</b>	<b>2,464,784</b>	<b>876,294</b>	<b>1,490,827</b>	<b>97,663</b>

# Whitehorse City Council – Proposed Budget 2017/18

## Budgeted Statement of Cash Flows

For the four years ending 30 June 2021

	Forecast	Budget	Strategic Resource Plan		
	2016/17	2017/18	Projections		
	\$'000	\$'000	2018/19	2019/20	2020/21
			\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>					
Rates and charges	107,953	<b>111,623</b>	115,359	119,448	123,340
Statutory fees and fines	6,808	<b>7,164</b>	7,343	7,527	7,715
User fees	40,445	<b>40,804</b>	41,586	41,526	42,564
Grants - operating	20,373	<b>16,238</b>	18,580	18,978	19,385
Grants - capital	1,439	<b>488</b>	418	418	605
Contributions - monetary	8,520	<b>9,406</b>	10,000	10,000	8,000
Interest received	3,160	<b>3,781</b>	4,284	6,156	5,967
Trust funds and deposits taken	3,440	<b>3,105</b>	3,075	1,652	1,906
Other income	277	<b>277</b>	285	294	302
Employee costs	(68,910)	<b>(72,891)</b>	(74,611)	(77,116)	(79,884)
Materials and services	(55,175)	<b>(58,077)</b>	(57,887)	(60,770)	(62,951)
Other expenses	(7,253)	<b>(7,356)</b>	(7,522)	(7,710)	(7,902)
<b>Net cash provided by/(used in) operating activities</b>	<b>61,077</b>	<b>54,562</b>	<b>60,910</b>	<b>60,403</b>	<b>59,047</b>
<b>Cash flows from investing activities</b>					
Repayment of loans and advances	10	<b>10</b>	10	10	10
Proceeds from sale of property, infrastructure, plant and equipment	4,722	<b>1,180</b>	53,000	1,100	1,100
Acquisition of property, infrastructure, plant and equipment	(36,078)	<b>(43,125)</b>	(64,288)	(62,721)	(71,819)
<b>Net cash provided by/(used in) investing activities</b>	<b>(31,346)</b>	<b>(41,935)</b>	<b>(11,278)</b>	<b>(61,611)</b>	<b>(70,709)</b>
<b>Cash flows from financing activities</b>					
Repayment of interest bearing loans and borrowings	(402)	<b>(436)</b>	(8)	(5,000)	-
Interest paid	(266)	<b>(232)</b>	(212)	(88)	-
<b>Net cash provided by/(used in) financing activities</b>	<b>(668)</b>	<b>(668)</b>	<b>(220)</b>	<b>(5,088)</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>29,063</b>	<b>11,959</b>	<b>49,412</b>	<b>(6,296)</b>	<b>(11,662)</b>
Cash and cash equivalents at beginning of year	114,759	<b>143,822</b>	155,781	205,193	198,897
<b>Cash and cash equivalents at end of year</b>	<b>143,822</b>	<b>155,781</b>	<b>205,193</b>	<b>198,897</b>	<b>187,235</b>

# Whitehorse City Council – Proposed Budget 2017/18

## Budgeted Statement of Capital Works

For the four years ending 30 June 2021

	Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Strategic Resource Plan Projections 2018/19 \$'000	2019/20 \$'000	2020/21 \$'000
<b>Property</b>					
Land	2,850	1,680	1,680	1,130	1,930
Buildings	6,515	11,650	36,252	34,488	43,421
Building improvements	4,523	6,185	3,850	5,200	6,150
<b>Total property</b>	<b>13,888</b>	<b>19,515</b>	<b>41,782</b>	<b>40,818</b>	<b>51,501</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment	3,081	3,283	3,100	3,250	3,250
Fixtures, fittings and furniture	375	578	428	473	327
Computers and telecommunications	1,004	1,405	1,135	1,400	1,070
<b>Total plant and equipment</b>	<b>4,460</b>	<b>5,266</b>	<b>4,663</b>	<b>5,123</b>	<b>4,647</b>
<b>Infrastructure</b>					
Roads	5,377	5,090	5,058	4,992	4,755
Bridges	170	100	100	100	-
Footpaths and cycleways	3,634	3,033	3,243	3,727	2,938
Drainage	1,582	1,865	1,885	1,935	1,985
Recreational, leisure and community facilities	3,338	2,865	1,855	1,625	1,780
Waste management	284	1,330	80	80	-
Parks, open space and streetscapes	3,255	3,480	4,047	3,952	3,638
Off street car parks	90	582	1,575	370	575
<b>Total infrastructure</b>	<b>17,730</b>	<b>18,345</b>	<b>17,843</b>	<b>16,781</b>	<b>15,671</b>
<b>Total capital works</b>	<b>36,078</b>	<b>43,126</b>	<b>64,288</b>	<b>62,722</b>	<b>71,819</b>
<b>Represented by:</b>					
Asset renewal	26,677	26,796	43,997	40,612	35,815
Asset upgrade	1,869	1,818	1,939	1,824	1,236
New assets	5,181	9,830	12,940	7,042	10,016
Asset expansion	2,351	4,682	5,412	13,244	24,752
<b>Total capital works</b>	<b>36,078</b>	<b>43,126</b>	<b>64,288</b>	<b>62,722</b>	<b>71,819</b>

# Whitehorse City Council – Proposed Budget 2017/18

## Budgeted Statement of Human Resources

For the four years ending 30 June 2021

	Forecast	Budget	Strategic Resource Plan		
	2016/17	2017/18	Projections		
	\$'000	\$'000	2018/19	2019/20	2020/21
			\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	69,759	<b>73,740</b>	75,502	78,051	80,862
Employee costs - capital	1,593	<b>1,814</b>	1,874	1,949	2,017
<b>Total staff expenditure</b>	<u>71,352</u>	<u><b>75,554</b></u>	<u>77,376</u>	<u>80,000</u>	<u>82,879</u>
	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>
<b>Staff numbers</b>					
Employees	738	<b>761</b>	758	752	749
<b>Total staff numbers</b>	<u>738</u>	<u><b>761</b></u>	<u>758</u>	<u>752</u>	<u>749</u>

# Whitehorse City Council – Proposed Budget 2017/18

## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2021

	Forecast 2016/17	Budget 2017/18	Strategic Resource Plan Projections		
			2018/19	2019/20	2020/21
Staff expenditure by Division	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Executive Services</b>					
Full time	2,175	2,364	2,420	2,502	2,592
Part time	957	1,040	1,065	1,101	1,141
Casual	331	361	370	383	397
Other	151	151	155	160	166
<b>Total Executive Services</b>	<b>3,614</b>	<b>3,916</b>	<b>4,010</b>	<b>4,146</b>	<b>4,296</b>
<b>Corporate Services</b>					
Full time	8,388	9,015	9,230	9,543	9,886
Part time	1,273	1,368	1,401	1,449	1,501
Casual	1,092	1,174	1,202	1,243	1,288
Other	2,189	2,984	3,055	3,159	3,273
<b>Total Corporate Services</b>	<b>12,942</b>	<b>14,541</b>	<b>14,888</b>	<b>15,394</b>	<b>15,948</b>
<b>City Development</b>					
Full time	5,868	6,872	7,036	7,275	7,537
Part time	962	1,126	1,153	1,192	1,235
Casual	-	3	3	3	3
Other	507	409	419	433	449
Capitalised	965	979	1,011	1,052	1,088
<b>Total City Development</b>	<b>8,302</b>	<b>9,389</b>	<b>9,622</b>	<b>9,955</b>	<b>10,312</b>
<b>Human Services</b>					
Full time	13,548	13,725	14,053	14,518	15,040
Part time	11,417	11,566	11,842	12,244	12,685
Casual	7,460	7,557	7,738	8,000	8,288
Other	2,337	2,433	2,491	2,575	2,668
Capitalised	147	-	-	-	-
<b>Total Human Services</b>	<b>34,909</b>	<b>35,281</b>	<b>36,124</b>	<b>37,337</b>	<b>38,681</b>
<b>Infrastructure</b>					
Full time	10,159	10,811	11,069	11,444	11,856
Part time	336	358	367	379	393
Other	610	423	433	448	464
Capitalised	480	835	863	897	929
<b>Total Infrastructure</b>	<b>11,585</b>	<b>12,427</b>	<b>12,732</b>	<b>13,168</b>	<b>13,642</b>
<b>Total staff expenditure</b>	<b>71,352</b>	<b>75,554</b>	<b>77,376</b>	<b>80,000</b>	<b>82,879</b>
<b>Staff numbers by Division</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>	<b>EFT</b>
<b>Executive Services</b>					
Full time	17	18	18	18	18
Part time	14	14	14	14	14
Casual	4	4	4	4	4
<b>Total Executive Services</b>	<b>35</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>
<b>Corporate Services</b>					
Full time	78	88	89	85	85
Part time	13	16	16	15	14
Casual	16	16	16	16	16
<b>Total Corporate Services</b>	<b>107</b>	<b>120</b>	<b>121</b>	<b>116</b>	<b>115</b>
<b>City Development</b>					
Full time	66	72	72	71	71
Part time	12	12	12	12	12
<b>Total City Development</b>	<b>78</b>	<b>84</b>	<b>84</b>	<b>83</b>	<b>83</b>
<b>Human Services</b>					
Full time	144	146	142	142	141
Part time	156	153	153	153	153
Casual	93	93	93	93	93
<b>Total Human Services</b>	<b>393</b>	<b>392</b>	<b>388</b>	<b>388</b>	<b>387</b>
<b>Infrastructure</b>					
Full time	121	125	125	125	124
Part time	4	4	4	4	4
<b>Total Infrastructure</b>	<b>125</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>128</b>
<b>Total staff numbers</b>	<b>738</b>	<b>761</b>	<b>758</b>	<b>752</b>	<b>749</b>

# Whitehorse City Council – Proposed Budget 2017/18

## Statement of Reserves

For the four years ending 30 June 2021

	Forecast	Budget	Strategic Resource Plan		
	2016/17	2017/18	Projections		
	\$'000	\$'000	2018/19	2019/20	2020/21
			\$'000	\$'000	\$'000
<b>Statutory</b>					
Public open space reserve	23,248	<b>30,622</b>	39,093	48,935	56,466
Car parking in lieu reserve	34	<b>34</b>	34	34	34
<b>Total statutory reserves</b>	<b>23,282</b>	<b>30,656</b>	<b>39,127</b>	<b>48,969</b>	<b>56,500</b>
<b>Discretionary</b>					
Council development reserve	34,907	<b>31,079</b>	75,086	60,781	39,649
Aged and disability reserve	10,372	<b>10,532</b>	-	-	-
Waste management reserve	2,993	<b>1,663</b>	1,583	1,503	1,503
Art collection reserve	11	<b>11</b>	11	11	11
<b>Total discretionary reserves</b>	<b>48,283</b>	<b>43,285</b>	<b>76,680</b>	<b>62,295</b>	<b>41,163</b>
<b>Total other reserves</b>	<b>71,565</b>	<b>73,941</b>	<b>115,807</b>	<b>111,264</b>	<b>97,663</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. Refer to Appendix B for more information on these reserves.



## 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.

					Strategic Resource Plan			Trend
Indicator	Measure	Notes	Forecast 2016/17	Budget 2017/18	Projections			
					2018/19	2019/20	2020/21	+/-
<b>Operating position</b>								
Adjusted underlying result	Adjusted underlying surplus (deficit) / adjusted underlying revenue	1	18.8%	13.4%	18.3%	14.8%	13.3%	-
<b>Liquidity</b>								
Working capital	Current assets / current liabilities	2	333.7%	447.6%	398.2%	411.1%	374.8%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	135.3%	131.9%	132.8%	155.5%	146.2%	+
<b>Obligations</b>								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	5.0%	4.5%	4.3%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments / rate revenue		0.6%	0.6%	0.2%	4.3%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue	5	4.9%	4.9%	2.0%	2.0%	2.1%	+
Asset renewal	Asset renewal expenditure / depreciation	6	115.9%	109.6%	171.1%	150.5%	126.2%	+
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	7	55.6%	58.2%	55.9%	58.0%	58.8%	-
Rates effort	Rate revenue / property values (CIV)	8	0.2%	0.2%	0.2%	0.2%	0.1%	o
<b>Efficiency</b>								
Expenditure level	Total expenditure / no. of assessments	9	\$2,241	\$2,311	\$2,297	\$2,347	\$2,388	o
Revenue level	Residential rate revenue / no. of residential assessments	10	\$1,481	\$1,497	\$1,522	\$1,543	\$1,571	o
Workforce turnover	No. of resignations & terminations / average no. of staff	11	10.0%	15.0%	15.0%	15.0%	15.0%	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 as a result of rate capping and government grant funding not keeping pace with the increased cost of service delivery.
2. **Working capital** – Sufficient working capital is required to pay bills as and when they fall due. A high or increasing level of working capital suggests an improvement in liquidity.
3. **Unrestricted cash** – Sufficient cash which is free of restrictions is required to pay bills as and when they fall due. A high or increasing level of unrestricted cash suggests an improvement in liquidity.
4. **Loans and borrowings** – The level of debt should be appropriate to the size and nature of a council's activities. A low or decreasing level of debt suggests an improvement in the capacity to meet long term obligations.
5. **Indebtedness** – The level of long term liabilities should be appropriate to the size and nature of a council's activities. A low or decreasing level of long term liabilities suggests an improvement in the capacity to meet long term obligations.
6. **Asset renewal** - This percentage indicates the extent of Council's asset renewal against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
7. **Rates concentration** – Revenue should be generated from a range of sources. Reflects extent of reliance on rate revenues to fund all of Council's ongoing services. A high or increasing range of revenue sources suggests an improvement in stability.
8. **Rates effort** – The rating level should be set based on the community's capacity to pay. Reflects extent of reliance on rate revenues to fund all of Council's ongoing services. A low or decreasing level of rates suggests an improvement in the rating burden.
9. **Expenditure level** – Resources should be used efficiently in the delivery of services. A low or decreasing level of expenditure suggests an improvement in organisational efficiency.
10. **Revenue level** - Resources should be used efficiently in the delivery of services. A low or decreasing level of rates suggests an improvement in organisational efficiency.
11. **Workforce turnover** - Resources should be used efficiently in the delivery of services. A low or decreasing level of workforce turnover suggests an improvement in organisational efficiency.

## 5 Other budget information required by the Regulations

Other budget related information required by the Regulations is incorporated within the relevant sections of this document. Please refer to the following sections for grants and borrowings disclosures:

- Section 9.2.4 Grants – operating
- Section 9.2.5 Grants - capital
- Section 15.3 Statement of Borrowings

# Whitehorse City Council – Proposed Budget 2017/18

## 6 Detailed list of capital works

This appendix presents a listing of the capital works projects that will be undertaken during the 2017/18 year which are grouped by class.

Project Number	Project Title	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Rates \$'000	Reserves \$'000	Asset Sales \$'000	Grants \$'000	Contributions \$'000	Loans \$'000	Total \$'000
<b>Property</b>													
<b>Land</b>													
2014-227	Open Space Strategy and Strategic Land Acquisition			1,680		1,680		1,680					1,680
<b>Land Total</b>		<b>0</b>	<b>0</b>	<b>1,680</b>	<b>0</b>	<b>1,680</b>	<b>0</b>	<b>1,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,680</b>
<b>Buildings</b>													
2014-113	Whitehorse Centre Redevelopment	200		150	650	1,000		1,000					1,000
2014-115	Nunawading Community Hub	200				200	200						200
2014-138	Bennettswood Reserve Pavilion Redevelopment	1,360			340	1,700	1,700						1,700
2014-145	Harrow Street, Box Hill Car Park Redevelopment			5,700		5,700		5,700					5,700
2014-71	Elgar Park North Sports Pavilion Redevelopment	780			1,820	2,600	2,600						2,600
2014-72	Blackburn Library Redevelopment	60			40	100	100						100
2014-93	Elgar Park South Pavilion Refurbishment	175			175	350	350						350
<b>Buildings Total</b>		<b>2,775</b>	<b>0</b>	<b>5,850</b>	<b>3,025</b>	<b>11,650</b>	<b>4,950</b>	<b>6,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,650</b>
<b>Building Improvements</b>													
2014-112	Building Fit Out Renewals	325				325	325						325
2014-117	Forest Hill, Box Hill South and Burgess Family Centres - Replacement & upgrade of measuring benches	60	60			120	120						120
2014-120	Box Hill Community Arts Centre - Upgrade of disability parking area		50			50	50						50
2014-121	Various - Whitehorse Early Learning Service - Renewal outdoor play spaces	250				250	250						250
2014-123	Aged Care Facility Refurbishment - Infrastructure renewal upgrades	100				100		100					100
2014-124	Civic Centre - Office modifications for OHS ergonomics and business improvement purposes	566	189			754	754						754
2014-125	Neighbourhood Houses - Minor infrastructure renewal across 8 sites	30				30	30						30

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Project Number	Project Title	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Rates \$'000	Reserves \$'000	Asset Sales \$'000	Grants \$'000	Contributions \$'000	Loans \$'000	Total \$'000
2014-126	Whitehorse Early Learning Services - Renew sand in sandpit/s and tan bark at various centres.	35				35	35						35
2014-127	Pre School Refurbishment Program - Refurbishment works at various sites	100				100	100						100
2014-128	Electrical and Plumbing Renew al Program	80				80	80						80
2014-129	Sustainable Energy Initiatives - Installation of energy saving initiatives	60				60	60						60
2014-130	Essential Services Compliance Program - Renew al of ESM devices	60				60	60						60
2014-131	Building Roof Replacement Program	100				100	100						100
2014-132	Post Completion Building Works	25				25	25						25
2014-133	Hazardous Material Removal - Removal of hazardous material within Council buildings	80				80	80						80
2014-134	Building Structure Renew als	190				190	190						190
2014-135	Mechanical Plant Replacement Program	320				320	320						320
2014-136	Whitehorse Early Learning Services - Renew al and risk management program for outdoor structures	50				50	50						50
2014-140	Burw ood Neighbourhood House - Pergola installation				40	40	40						40
2014-147	Safe Roof Access on Council Buildings - Provision of anchor points, ladders and railing			25		25	25						25
2014-148	Renew able Energy Initiatives at Council Buildings - Implementation of renew able energy initiatives a			50		50	50						50
2014-69	Buildings and Facilities Cyclic Condition/ Data Assessment	100				100	100						100
2014-80	Exeloo Public Toilet Refurbishment	25				25	25						25
2014-98	Building Surrounds Asset Renew als	100				100	100						100
2016-279	Aqualink Nunaw ading - Grandstand Seating Replacement	120				120	120						120
2016-286	Aqualink Box Hill - pow er and netw ork upgrade		30			30	30						30
2016-294	Mitcham Bow ling Club - Disabled Toilet				60	60	50				10		60
2016-302	Livingstone Pavilion - Internal Refurbishment	400				400	400						400
2016-307	Surrey Park Pavilion Female Friendly Change Rooms	140				140	140						140

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Project Number	Project Title	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Rates \$'000	Reserves \$'000	Asset Sales \$'000	Grants \$'000	Contributions \$'000	Loans \$'000	Total \$'000
2016-309	Box Hill Town Hall Kitchen refurbishment.	720				720	720						720
2016-310	Courtyard Room Building Stabilisation and Refurbishment	72	18			90	90						90
2016-330	Whitehorse Centre Renewal Provision	300				300	300						300
2016-337	Private Buildings Renewal Provision	400				400	400						400
2016-340	Schwerkolt Museum - Kitchenette hand wash basin installation			5		5	5						5
2016-341	Mitcham Community House - Synthetic turf installation to outdoor play area		15			15	15						15
2016-343	Clota Cottage - Upgrade existing noticeboard		10			10	10						10
2016-344	Bennettswood Neighbourhood House - Air conditioner replacement	10				10	10						10
2016-345	Box Hill Library - Fit out refurbishment	258	258			516	190				326		516
2016-349	Blackburn lake Sanctuary Visitors Centre Internal Display Upgrade	150	150			300	300						300
<b>Buildings Improvement Total</b>		<b>5,226</b>	<b>780</b>	<b>80</b>	<b>100</b>	<b>6,185</b>	<b>5,749</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>336</b>	<b>0</b>	<b>6,185</b>
<b>Property Total</b>		<b>8,001</b>	<b>780</b>	<b>7,610</b>	<b>3,125</b>	<b>19,515</b>	<b>10,699</b>	<b>8,480</b>	<b>0</b>	<b>0</b>	<b>336</b>	<b>0</b>	<b>19,515</b>
<b>Plant and Equipment</b>													
<b>Plant, Machinery and Equipment</b>													
2014-259	Operations Centre - Change over passenger vehicles	1,600				1,600	650		950				1,600
2014-261	Operations Centre - Replacement of heavy & minor plant	1,300				1,300	1,170		130				1,300
2014-264	Additional Light Fleet			303		303	303						303
2016-347	Additional Heavy Plant			80		80	80						80
<b>Plant, Machinery and Equipment Total</b>		<b>2,900</b>	<b>0</b>	<b>383</b>	<b>0</b>	<b>3,283</b>	<b>2,203</b>	<b>0</b>	<b>1,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,283</b>
<b>Fixtures, Fittings and Furniture</b>													
2014-190	Aqualink Box Hill Health & Fitness Equipment Replacement Program	20				20	20						20
2014-192	Whitehorse Centre - Theatre fly system rope and pulley renewal	7				7	7						7
2014-199	Aqualink Box Hill Stadium - Renewal of 2 court dividing drop-down nets	60				60	60						60
2014-205	Parking Meter Renewal Program	32				32	32						32
2014-214	Health and Family Service Facilities - Furniture replacement program	45				45	45						45

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Project Number	Project Title	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Rates \$'000	Reserves \$'000	Asset Sales \$'000	Grants \$'000	Contributions \$'000	Loans \$'000	Total \$'000
2014-215	Libraries - Furniture replacement program	50				50	50						50
2014-219	Mountainview Cottage - Cyclical replacement/renewal of existing furniture & equipment.	15				15	15						15
2014-220	Operations Centre - Replacement of furniture and equipment	20				20	20						20
2014-223	Whitehorse Early Learning Services - Cyclical replacement of furniture and equipment.	29				29	29						29
2014-225	Various Minor Halls - Replacement of furniture and equipment	5				5	5						5
2014-226	Aqualink Nunawading - Equipment Replacement Program including pool vac, audio visual, first aid beds	20				20	20						20
2014-228	Aqualink Nunawading - Health & fitness equipment replacement program	15				15	15						15
2014-230	Civic Services - Cyclical equipment replacement	5				5	5						5
2014-232	Box Hill Town Hall - Furniture replacement program	20				20	20						20
2014-233	Aqualink Nunawading- Furniture replacement program	10				10	10						10
2014-234	Public Art Program in Open Space				25	25	25						25
2014-249	Art Acquisition Program - Purchase of arts and craft items				25	25	25						25
2016-278	CCTV Renewal and Upgrades	38			113	150	150						150
2016-283	Aqualink Box Hill Indoor Pool Clock				25	25	25						25
<b>Fixtures, Fittings and Furniture Total</b>		<b>391</b>	<b>0</b>	<b>50</b>	<b>138</b>	<b>578</b>	<b>578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>578</b>
<b>Computers and Telecommunications</b>													
2014-231	IT Disaster Recovery Hardware and Software				460	460	460						460
2014-235	HACC Mobile Device Replacement	60				60	60						60
2014-239	Implementation Mobile Computing Strategy - Purchase of Mobile Devices and Platform Software				64	64	64						64
2014-243	Wi-Fi Networking at Remote Sites				30	30	30						30
2014-248	Replacement of Corporate Information Scanners	30				30	30						30
2014-250	Geographic Information System - System upgrade		100			100	100						100

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Project Number	Project Title	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Rates \$'000	Reserves \$'000	Asset Sales \$'000	Grants \$'000	Contributions \$'000	Loans \$'000	Total \$'000
2014-251	Whitehorse Asset Management System (WAMS) - Systems enhancements including mobile computing	80				80	80						80
2014-252	Software Licenses - Purchase of additional computer software licenses for office-based applications				50	50	50						50
2014-254	PC Replacement - In line with the IT Strategy recommendations of a 3 year rolling program.	190				190	190						190
2014-255	Aged & Disability Services - Laptop Replacements	20				20	20						20
2014-256	Civic Centre Information Systems - Cyclical replacement of multi-function copier/fax printers		40			40	40						40
2014-257	Virus protection/security renewal to Councils IT network	45				45	45						45
2014-258	Network and Server Infrastructure Upgrades	40	40			80	80						80
2014-260	Corporate Application Development - Ongoing development of the key corporate applications	25				25	25						25
2016-273	Secure File Transfer Protocol Application				11	11	11						11
2016-296	Digitisation of planning and building systems - PDF file management and plan mark-up software				70	70	70						70
2016-308	Replacement of Colour Copiers - Council Printroom	50				50	50						50
<b>Computers and Telecommunications Total</b>		<b>540</b>	<b>180</b>	<b>145</b>	<b>540</b>	<b>1,405</b>	<b>1,405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,405</b>
<b>Plant and Equipment Total</b>		<b>3,831</b>	<b>180</b>	<b>578</b>	<b>678</b>	<b>5,266</b>	<b>4,186</b>	<b>0</b>	<b>1,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,266</b>
<b>Infrastructure</b>													
<b>Roads</b>													
2014-13	Reconstruction Hood Street, Mont Albert	120				120	120						120
2014-182	Traffic Management & Road Safety Program - Improvements at identified sites				120	120	120						120
2014-27	Future Local Roads Reconstructions - Survey and design works	60				60	60						60
2014-28	Local Roads Rehabilitation - Annual cyclic resurfacing of local roads	2,250				2,250	2,250						2,250



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Project Number	Project Title	Renewal \$'000	Upgrade \$'000	New Expansion \$'000	Total \$'000	Rates \$'000	Reserves \$'000	Asset Sales \$'000	Grants \$'000	Contributions \$'000	Loans \$'000	Total \$'000
2014-29	Minor Road Reconstruction Works - To address urgent requests for minor renewal works	60			60	60						60
2014-31	Safe Turning for Waste Trucks Program - Upgrade vehicle crossings in dead end streets	10	5		15	15						15
2014-32	Replace Faded Street Name Signs	10			10	10						10
2014-43	Garden bed planting and upgrades in traffic management devices at identified locations		45		45	45						45
2014-56	Road Safety Strategy Implementation - To implement safety treatment works along local roads		30		30	30						30
2014-58	Spot Safety Improvements - Minor works in response to safety problems at selected locations		110		110	110						110
2014-8	Kerb & Channel Renewal Program	400			400	400						400
2014-9	Reconstruction Laurel Grove North, Blackburn	130			130	130						130
2016-288	Reconstruction Haig Street, Box Hill South	1,070			1,070	652			418			1,070
2016-293	Linum Laurel Boongarry Road Improvements	670			670					670		670
Roads Total		4,780	190	120	5,090	4,002	0	0	418	670	0	5,090
Bridges												
2014-14	Road Bridges Renewal Works Program	100			100	100						100
Bridges Total		100	0	0	100	100	0	0	0	0	0	100
Footpaths and Cycleways												
2014-162	Pipetrack Shared Path Stage 1D - Mahoneys Road to Norma Road			240	240	240						240
2014-175	Bicycle Improvements at Traffic Management Devices			132	132	62			70			132
2014-180	Bicycle facilities - Installation of bicycle racks, signage and line marking			50	50	50						50
2014-35	Footbridge and Path Structure in Parks Renewal Program	320			320	320						320
2014-42	General Gravel Path Renewal in Parks	21			21	21						21
2014-44	Footpath Renewal Program - Renewal of damaged and worn footpaths	2,140			2,140	2,140						2,140
2014-53	Parks Constructed Pathways - Restore/replace sealed pathways	110			110	110						110

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Project Number	Project Title	Renewal \$'000	Upgrade \$'000	New Expansion \$'000	Total \$'000	Rates \$'000	Reserves \$'000	Asset Sales \$'000	Grants \$'000	Contributions \$'000	Loans \$'000	Total \$'000
2014-54	Walk Safe /Walk with Care Program - Implementation of pedestrian safety improvements		20		20	20						20
<b>Footpaths and Cycleways Total</b>		<b>2,591</b>	<b>20</b>	<b>422</b>	<b>0</b>	<b>3,033</b>	<b>2,963</b>	<b>0</b>	<b>0</b>	<b>70</b>	<b>0</b>	<b>3,033</b>
<b>Drainage</b>												
2014-185	Funding for Development Contributions - As per Council's Stormwater Drainage Policy No. 1.			45	45	45						45
2014-187	Storm Water Management Initiatives - Installation of stormwater management improvements			120	120	120						120
2014-61	Drainage Pit Lid Replacement Program	150			150	150						150
2014-62	Drainage Assets Field Survey	80			80	80						80
2014-63	Design for Future Drainage Works	80			80	80						80
2014-64	Reactive Minor Drainage Works	60			60	60						60
2014-65	Drainage Rehabilitation Program - Rehabilitation of Council's stormwater network	900			900	900						900
2014-66	Programmed Drainage Upgrades	200	200		400	400						400
2014-67	CCTV Investigations for reactive drainage works	30			30	30						30
<b>Drainage Total</b>		<b>1,500</b>	<b>200</b>	<b>165</b>	<b>0</b>	<b>1,865</b>	<b>1,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,865</b>
<b>Recreational, Leisure and Community Facilities</b>												
2014-105	Sports field floodlighting - Renewal and upgrade program	480			480	480						480
2014-107	Hagenauer Reserve- Design of infield assets replacement and track resurfacing	540			540	540						540
2014-111	Forest Hill Reserve - Demolish and relocate 3 practice cricket nets		20		20	20						20
2014-114	Hagenauer Athletic Track Cyclone Fencing	20			20	20						20
2014-150	Sportsfield Infrastructure Renewal Program - Minor Works	60			60	60						60
2014-151	Sportsfield Training Net Facility Renewal Program	190			190	190						190
2014-152	Sportsfield Irrigation Renewal Program	100			100	100						100
2014-183	Cricket Wicket Renewals - Replacement of cricket wickets at sports reserves.	50			50	50						50

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Project Number	Project Title	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Rates \$'000	Reserves \$'000	Asset Sales \$'000	Grants \$'000	Contributions \$'000	Loans \$'000	Total \$'000
2014-186	Sports Fields Safety Program - Risk mitigation works	35				35	35						35
2014-200	Morack Golf Course - Improvements to greens, tees, paths and drains			150		150	150						150
2014-204	Box Hill Skate Park Extension. Construction				700	700		700					700
2014-75	Sportsfield Lighting - Cyclic replacement of lamps and light fittings	50				50	50						50
2014-84	Sportsfield Ground Renewal Program - One site per year	285				285	285						285
2016-281	Whitehorse Reserve Safety Netting				80	80	80						80
2016-304	Elgar Park North East Sports Field Re-Alignment		75			75	75						75
2016-351	Mahoneys Reserve - Cricket practice nets run ups upgrade			30		30	30						30
<b>Recreational, Leisure and Community Facilities Total</b>		<b>1,810</b>	<b>95</b>	<b>180</b>	<b>780</b>	<b>2,865</b>	<b>2,165</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,865</b>
<b>Waste Management</b>													
2014-191	Landfill Aftercare Management Plan for former landfill sites	17	34	29		80		80					80
2016-338	Ballyshanassy Park - Landfill Aftercare Management	1,250				1,250		1,250					1,250
<b>Waste Management Total</b>		<b>1,267</b>	<b>34</b>	<b>29</b>	<b>0</b>	<b>1,330</b>	<b>0</b>	<b>1,330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,330</b>
<b>Parks, Open Space and Streetscapes</b>													
2014-1	Streetscape - Highbury Road/Middleborough Road Shops	160				160	160						160
2014-149	Park Furniture Renewal Program	60				60	60						60
2014-153	Park Lighting Renewal Program	18				18	18						18
2014-157	Outdoor Recreation Equipment Renewal Program	5				5	5						5
2014-169	General Parks Drainage - Drainage pit reconstruction and upgrades to path drainage	30				30	30						30
2014-170	Passive Parks Upgrade - Landscape upgrades and refurbishments including Boisdale Reserve 2016/17	50				50	50						50
2014-173	Park Boundary Fencing - Installation and replacement of Council shared cost fences	120				120	120						120
2014-177	Play Space Renewal Program - Cyclical replacement & upgrade of play spaces	810	90			900	900						900

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Project Number	Project Title	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Rates \$'000	Reserves \$'000	Asset Sales \$'000	Grants \$'000	Contributions \$'000	Loans \$'000	Total \$'000
2014-178	BBQ Improvements - Ongoing BBQ renewal works	45				45	45						45
2014-181	Indigenous Tree Planting in Parks - Planting of indigenous vegetation and advanced indigenous trees	50				50	50						50
2014-184	Streetscape - Megamile Precinct Renewal			60		60	60						60
2014-262	Interpretive structures and park name signs in various parks	10				10	10						10
2014-38	Streetscape - Ferndale Street/Riversdale Road Shops	17				17	17						17
2014-4	Streetscape - Houston Shopping Centre	280				280	280						280
2014-49	Streetscape - Box Hill Central Activities Area	200	50			250	250						250
2014-50	Streetscape - Mitcham Shopping Centre	500				500	500						500
2014-51	Streetscape Upgrades - Various high risk shopping centre locations	45	45			90	90						90
2014-52	Christmas Decorations on Main Roads	15				15	15						15
2014-55	Landscape Upgrades - Street intersections landscape upgrades including planting and surfacing works		50			50	50						50
2014-59	Main and Local Roads - City wide tree planting program	201			99	300	300						300
2014-79	Parkland Path Upgrade - Storm proof works to unsealed paths in parks	60	20			80	80						80
2014-82	Nunawading Library - Courtyard refurbishment	101	34			135	135						135
2016-299	Box Hill Gardens - Station Street and Irving Avenue Entrances		30			30		30					30
2016-339	Mahoneys Reserve - Drinking Fountain Installation			10		10	10						10
2016-342	Mont Albert Reserve - Drinking Fountain Relocation	15				15	15						15
2016-352	Open Space Development			200		200		200					200
<b>Parks, Open Space and Streetscapes Total</b>		<b>2,792</b>	<b>319</b>	<b>270</b>	<b>99</b>	<b>3,480</b>	<b>3,250</b>	<b>230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,480</b>

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Project Number	Project Title	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Rates \$'000	Reserves \$'000	Asset Sales \$'000	Grants \$'000	Contributions \$'000	Loans \$'000	Total \$'000
<b>Off Street Car Parks</b>													
2014-161	36 Central Road, Blackburn - Design of verge parking upgrade and landscaping work			330		330	330						330
2014-176	Morton Park Reserve East Car Park - Construction of existing eastern car park			30		30	30						30
2014-34	Minor Car Park Renewal Works	50				50	50						50
2016-285	Sealed Car Park Renewal Program	75				75	75						75
2016-303	Bennettswood Car Park			72		72	72						72
2016-348	Box Hill Car Park Signage Strategy Implementation			25		25	25						25
<b>Off Street Car Parks Total</b>		<b>125</b>	<b>0</b>	<b>457</b>	<b>0</b>	<b>582</b>	<b>582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>582</b>
<b>Infrastructure Total</b>		<b>14,965</b>	<b>858</b>	<b>1,643</b>	<b>879</b>	<b>18,345</b>	<b>14,927</b>	<b>2,260</b>	<b>0</b>	<b>488</b>	<b>670</b>	<b>0</b>	<b>18,345</b>
<b>Total capital works program</b>		<b>26,796</b>	<b>1,818</b>	<b>9,831</b>	<b>4,682</b>	<b>43,126</b>	<b>29,812</b>	<b>10,740</b>	<b>1,080</b>	<b>488</b>	<b>1,006</b>	<b>0</b>	<b>43,126</b>

## 7 Rates and charges

This section presents information required pursuant to the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* to be disclosed in the Annual Budget.

Rates and charges are an important source of revenue, accounting for 57.9% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The State Government have introduced the Fair Go Rates System (FGRS) which sets out the maximum amount councils may increase rates in a year. For 2017/18, the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

In order to achieve Council's strategic objectives including maintaining service levels and continuing a strong capital expenditure program focusing on the renewal of community infrastructure and facilities, the average general rate will increase by 2.0% in line with the rate cap in 2017/18. Total rate income for 2017/18 is budgeted to be \$111.62 million and includes \$110.52 million raised from general rates and \$1.10 million generated from supplementary rate income expected from new property developments.

### 7.1 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	2016/17 cents/\$CIV	2017/18 cents/\$CIV	Change
General rate for rateable residential properties	0.168069	<b>0.171430</b>	<b>2.0%</b>
General rate for rateable commercial properties	0.168069	<b>0.171430</b>	<b>2.0%</b>
General rate for rateable industrial properties	0.168069	<b>0.171430</b>	<b>2.0%</b>
Rate concession for rateable recreational properties	0.050421	<b>0.051429</b>	<b>2.0%</b>

### 7.2 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	2016/17 \$	2017/18 \$	Change
Residential	96,663,914	<b>100,011,870</b>	<b>3.5%</b>
Commercial	7,736,456	<b>7,945,007</b>	<b>2.7%</b>
Industrial	2,484,266	<b>2,527,548</b>	<b>1.7%</b>
Recreational	43,445	<b>38,967</b>	<b>(10.3%)</b>
<b>Total amount to be raised by general rates *</b>	<b>106,928,081</b>	<b>110,523,392</b>	<b>3.4%*</b>

\* Total amount to be raised in the 2016/17 base above excludes \$1.43 million of annualised Supplementary Rates income expected to be raised during 2016/17. When annualised Supplementary Rates for 2016/17 are included in the base (per the legislated State Government rate cap formula), the total % change for 2017/18 is 2.0%.

### 7.3 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	2016/17	2017/18	Change
Residential	65,288	<b>66,800</b>	<b>2.3%</b>
Commercial	3,588	<b>3,596</b>	<b>0.2%</b>
Industrial	1,452	<b>1,459</b>	<b>0.5%</b>
Cultural and Recreational	33	<b>32</b>	<b>(3.0%)</b>
<b>Total number of assessments</b>	<b>70,361</b>	<b>71,887</b>	<b>2.2%</b>

## Whitehorse City Council – Proposed Budget 2017/18

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

**7.5 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	2016/17 \$	2017/18 \$	Change
Residential	57,514,422,000	58,339,771,500	1.4%
Commercial	4,603,143,000	4,634,549,000	0.7%
Industrial	1,478,122,500	1,474,391,000	(0.3%)
Cultural and Recreational	86,164,000	75,769,000	(12.1%)
<b>Total value of land</b>	<b>63,681,851,500</b>	<b>64,524,480,500</b>	<b>1.3%</b>

**7.6 The estimated total amount to be raised by all rates and charges compared with the previous financial year:**

Type of Charge	2016/17 \$	2017/18 \$	Change
General rates *	106,928,081	110,523,392	3.4%*

*\* Total amount to be raised in the 2016/17 base above excludes \$1.43 million of annualised Supplementary Rates income expected to be raised during 2016/17. When annualised Supplementary Rates for 2016/17 are included in the base (per the legislated State Government rate cap formula), the total % change for 2017/18 is 2.0%.*

**7.7 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 (2017/18: estimated \$1,100,000, 2016/17: \$1,150,000 (*annualised \$1,434,000*)).
- 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.

## Budget analysis

The following sections provide detailed analysis to support and explain the budget reports in the previous section.

This section includes the following analysis and information:

8. Budget influences
9. Analysis of operating budget
10. Analysis of budgeted cash position
11. Analysis of capital budget
12. Analysis of budgeted financial position



## 8 Budget influences

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

### 8.1 Snapshot of Whitehorse City Council

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

#### Population

In 2017, the City of Whitehorse has an estimated population of 171,794. According to 2011 Census data, there were 151,388 people living in 61,597 dwellings.

The City of Whitehorse has a lower proportion of pre-schoolers and 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 13 per cent, which is the Melbourne metropolitan average. It is predicted that the number of people aged over 65 will increase by 4,693 by 2021 and represent almost 19 per cent of the population.

Households with children make up 43 per cent of the population in Whitehorse. Most, at 34 per cent, are couples with children. Two person households make up 31 per cent, while lone person households make up 24 per cent of the population, compared to 23 per cent in the rest of Victoria. Household size in Australia has declined since the 1970's, but between 2006 and 2011 it remained stable for the nation as a whole.

Burwood and Box Hill have a high proportion of 18 to 24 year olds at 20 per cent 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 2011 census it was found that one third of residents were born overseas and one quarter came from a non-English speaking background. The top five countries of birth are: China, the United Kingdom, India, Malaysia and Vietnam. Whitehorse experienced a growth of almost double in the number of people born in China from 2006 levels (an increase of 5,260 people born there).

Our large Chinese population is a real feature of the municipality, with more than 7 per cent of residents born there. In Box Hill, this figure is 20 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 2011 census, 321 people or approximately 0.2 per cent identified themselves as Indigenous and living in Whitehorse. This is less than the average for Victoria (0.7 per cent) and Australia (2.5 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 2011, there were 45,606 separate houses (74 per cent), 14,663 medium density dwellings (24 per cent) and 1,106 high density dwellings (1.8 per cent) in the City of Whitehorse. This compares with 71 per cent, 21 per cent and 8 per cent in the Greater Melbourne respectively. The total number of dwellings in the City of Whitehorse increased by 2,128 between 2006 and the 2011 census, including 538 additional separate houses, 904 new medium density dwellings and 669 high density dwellings.

In terms of housing, 31 per cent of households have a mortgage, which is less than the Greater Melbourne average of 35 per cent, and 24 per cent of households rent.

## Education and occupation

Employers have access to a highly educated, multi-skilled and innovative workforce with above average medium and high income earners. Education levels of the labour force are varied, ranging from certificate holders to postgraduate degrees.

## Economy

A snapshot of the City of Whitehorse economy reveals:

- A \$7.20 billion economy that is strategically integrated within the wider regional economy.
- Approximately 61,000 jobs supported by a large proportion of the resident workforce.
- The Australian Bureau of Statistics Business Register (ABSBR) lists trading businesses with active Australian Business Numbers (ABN) in Whitehorse at 14,554 (2011). It is estimated that there are around 9,000 businesses based in Whitehorse related to a premise/location.

The Box Hill Metropolitan Activity Centre is the largest activity centre in the eastern region of Melbourne. Over the last 150 years, Box Hill has experienced sustained growth and development through ongoing government and private investment. Today, it is a bustling and vibrant hub with shops, offices, diverse housing, hospitals, education, transport and services.

## 8.2 External influences

In preparing the Proposed Budget 2017/18, a number of external influences have been taken into consideration because they are likely to impact significantly on the services delivered by Council in the Budget period. These include:

- The average rate increase will rise by 2.0% in 2017/18 in line with the order by the Minister for Local Government in December 2016 under the *Fair Go Rates System*
- 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
- 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 Care (HACC)
- A 2.0% increase in the State Government landfill levy has been assumed in the Proposed Budget 2017/18 as the levy cost was not known at the time of budget preparation. The landfill levy is charged by the state government to all Victorian councils 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. A 2.0% increase will increase the state landfill levy to \$63.27 per tonne and this would represent a 603% increase over the past nine years from the \$9.00 levy charged in 2009/10
- 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*
- 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 providers of leisure facilities in the local region; and
- Continuing low interest rates restricting Council's ability to generate earnings on cash and investments.

## 8.3 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 Proposed Budget for 2017/18. 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; and
- Enterprise Agreement wage increase of 2.0% or \$26 per week, whichever is greater effective from September 2017.

## 8.4 Budget principles

The following budget principles were established to guide the 2017/18 budget process:

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

Further guidelines were prepared and distributed to all Council officers with budget responsibilities setting out the key budget principles upon which the officers were to prepare their budgets. These principles included:

- Budget program development starts from zero
- Expenditure increases to be supported by evidence of contractual increase or external and unavoidable price rises
- All budgets to be supported by detailed justifications including any assumptions; and
- Continued emphasis on the identification and inclusion of savings, efficiencies or new income streams.

## 8.5 Long term strategies

The Budget includes consideration of a number of long term strategies and contextual information to assist Council to prepare the Budget in a proper financial management context. These include a *Strategic Resource Plan* for 2017/18 to 2020/21 (section 13), *Rating Information* (section 14), *Borrowing Strategy* (section 15), *Asset Management Strategy* (section 16) and *Service Delivery* (section 17).

## 9 Analysis of operating budget

This section analyses the operating budget including expected income and expenses of Council for the 2017/18 year.

### 9.1 Budgeted income statement

		Forecast 2016/17	Budget 2017/18	Variance Fav/(Unfav)	Variance Fav/(Unfav)
	Reference	\$'000	\$'000	\$'000	%
Total income	9.2	194,422	192,838	(1,584)	(0.8%)
Total expenses	9.3	(157,690)	(166,106)	8,416	(5.3%)
<b>Surplus/(deficit) for the year</b>		<b>36,732</b>	<b>26,732</b>	<b>(10,000)</b>	<b>(27.2%)</b>
Grants - capital (non-recurrent)	9.2.5	(60)	(70)	(10)	16.7%
Contributions - capital	9.2.6	(121)	(1,006)	(885)	731.4%
<b>Adjusted underlying surplus (deficit)</b>	9.1.1	<b>36,551</b>	<b>25,656</b>	<b>(10,895)</b>	<b>(29.8%)</b>

#### 9.1.1 Adjusted underlying surplus

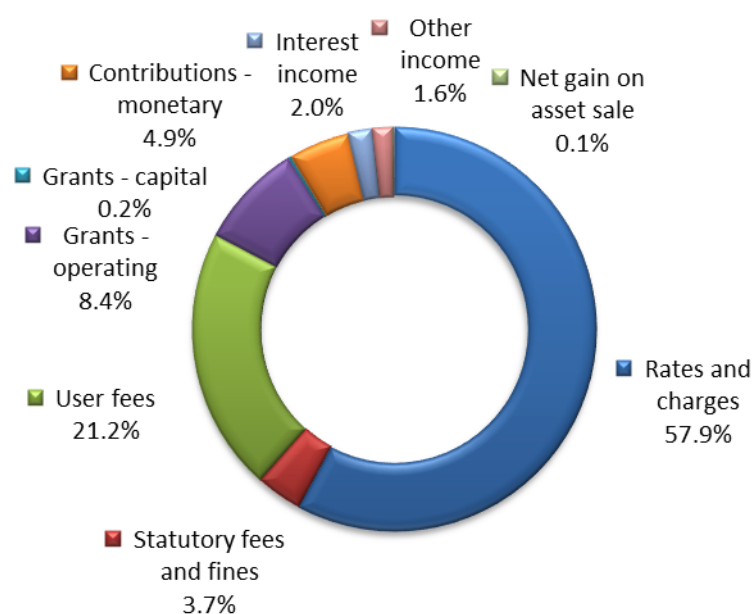
The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives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

The adjusted underlying result for the 2017/18 year is a surplus of \$25.66 million which is a decrease of \$10.90 million from the 2016/17 year. In calculating the adjusted underlying result, Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources. The surplus before capital items provides essential funding for capital works including the redevelopment and renewal of major community facilities.

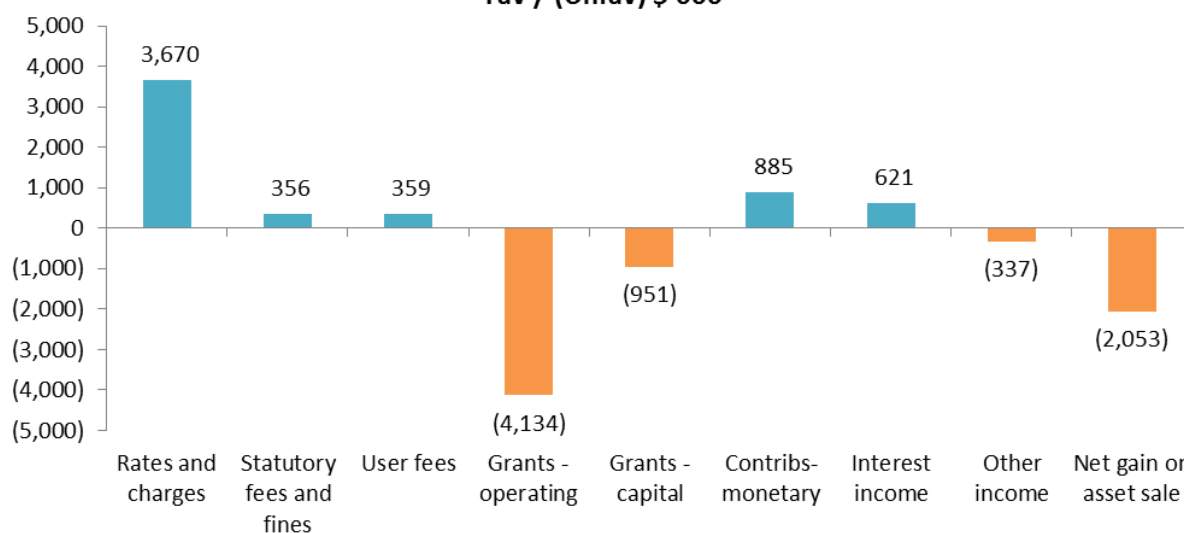
### 9.2 Income

		Forecast 2016/17	Budget 2017/18	Variance Fav/(Unfav)	Variance Fav/(Unfav)
	Reference	\$'000	\$'000	\$'000	%
Rates and charges	9.2.1	107,953	111,623	3,670	3.4%
Statutory fees and fines	9.2.2	6,808	7,164	356	5.2%
User fees	9.2.3	40,445	40,804	359	0.9%
Grants - operating	9.2.4	20,372	16,238	(4,134)	(20.3%)
Grants - capital	9.2.5	1,439	488	(951)	(66.1%)
Contributions - monetary	9.2.6	8,521	9,406	885	10.4%
Interest income	9.2.7	3,160	3,781	621	19.7%
Other income	9.2.8	3,442	3,105	(337)	(9.8%)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	9.2.9	2,282	229	(2,053)	(90.0%)
<b>Total income</b>		<b>194,422</b>	<b>192,838</b>	<b>(1,584)</b>	<b>(0.8%)</b>

## Budgeted income 2017/18



## Income variances Fav / (Unfav) \$'000



### 9.2.1 Rates and charges

Total rate income will increase to \$111.62 million in 2017/18. There will be a 2.0% increase in the average rate in line with the State Government rate cap for 2017/18, and \$1.10 million of supplementary rate income expected from new developments in 2017/18. Refer to section 7 for a more detailed analysis of the rates to be levied for 2017/18 and the rates and charges information specifically required by the Regulations. Section 14 also provides further rating information.

### 9.2.2 Statutory fees and fines

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 forecast to increase by 5.2% or \$0.36 million compared to 2016/17. This increase primarily relates to the full year impact of increases in statutory planning fees set by the State Government, which became effective from 13 October 2016.

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

# Whitehorse City Council – Proposed Budget 2017/18

## 9.2.3 User fees

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 charges, fees and fines are projected to increase by 0.9% or \$0.36 million over the 2016/17 year. Significant variations in the 2017/18 budgeted fees and charges are as follows:

- \$0.31 million increase in income expected by Council's leisure facilities primarily reflecting a modest increase in fees to recover rising costs
- \$0.24 million increase in Compliance income which mainly reflects fee increases in parking fees and permits (\$0.14 million) and animal registration fees (\$0.10 million)
- \$0.20 million increase in kerbside waste collection fee income primarily relating to increases in the garden organics bin levies to meet rising costs under a new organics processing contract
- \$0.23 million decrease resulting from the planned closure of Central Box Hill Children's Services Centre on 31 December 2017; and
- \$0.24 million decrease relating to the sale of biennial municipal revaluation data to the State Revenue which will next occur in 2018/19.

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

## 9.2.4 Grants - operating

Grants and subsidies include all operating monies received from state and federal sources, as well as some grants from other organisations, for the purposes of funding the delivery of Council's services to residents. Overall, the level of grants is estimated to decrease by 20.3% or \$4.13 million compared to 2016/17 primarily reflecting a \$4.24 million decrease in Victoria Grants Commission funding, as shown in the table below. This decrease is due to \$2.20 million (or 50.0%) of the 2017/18 funding allocation being distributed by the Federal Government early, in June 2017, resulting in one and a half year's funding being received in 2016/17 compared to half a year of funding expected to be received in 2017/18. Excluding the impact of this timing difference, the Victoria Grants Commission funding is budgeted to increase by 3.5% in 2017/18, based on advice from the funding body.

The table below provides a breakdown of funding expected in 2017/18:

	Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
<b>Recurrent - Commonwealth Government</b>				
Victoria Grants Commission	6,438	2,195	(4,243)	(65.9%)
General home care	7,386	7,485	99	1.3%
Family and children	2,832	2,716	(116)	(4.1%)
Other	48	46	(2)	(4.2%)
<b>Recurrent - State Government</b>				
Aged care	1,606	1,639	33	2.1%
Maternal and child health	1,036	1,070	34	3.3%
Family and children	452	425	(27)	(6.0%)
School crossing supervisors	319	465	146	45.8%
Community safety	143	145	2	1.4%
Other	35	35	-	0.0%
<b>Other recurrent grants (non-government)</b>	19	17	(2)	(10.5%)
<b>Total recurrent grants - operating</b>	<b>20,314</b>	<b>16,238</b>	<b>(4,076)</b>	<b>(20.1%)</b>
<b>Non-recurrent - State Government</b>				
Other	58	-	(58)	(100.0%)
<b>Total non-recurrent grants - operating</b>	<b>58</b>	<b>-</b>	<b>(58)</b>	<b>(100.0%)</b>
<b>Total grants - operating</b>	<b>20,372</b>	<b>16,238</b>	<b>(4,134)</b>	<b>(20.3%)</b>

# Whitehorse City Council – Proposed Budget 2017/18

## 9.2.5 Grants - capital

Capital grants include all monies received from the Federal and State Governments for the purposes of funding the capital works program and receipt of this income is project dependant. Overall, capital grants are expected to decrease by \$0.95 million or 66.1% compared to 2016/17 mainly reflecting a return to normal levels of Roads to Recovery funding after a two year boost from the Federal Government. Refer to Section 11.2 for details of funded projects.

	Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
<b>Recurrent - Commonwealth Government</b>				
Roads to Recovery	1,379	418	(961)	(69.7%)
<b>Total recurrent grants - capital</b>	<b>1,379</b>	<b>418</b>	<b>(961)</b>	<b>(69.7%)</b>
<b>Non-recurrent - Commonwealth Government</b>				
Infrastructure	20	-	(20)	(100.0%)
<b>Non-recurrent - State Government</b>				
Drainage	10	-	(10)	(100.0%)
Roads	30	70	40	100.0%
<b>Total non-recurrent grants - capital</b>	<b>60</b>	<b>70</b>	<b>10</b>	<b>16.7%</b>
<b>Total grants - capital</b>	<b>1,439</b>	<b>488</b>	<b>(951)</b>	<b>(66.1%)</b>

## 9.2.6 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. Contributions – monetary are expected to increase by \$0.89 million in 2017/18 primarily reflecting \$0.67 million of special charge scheme resident contributions expected towards the Linum Laurel Boongarry Road Improvements and a \$0.33 million contribution from the Whitehorse Manningham Regional Library Corporation towards the refurbishment of Box Hill Library.

## 9.2.7 Interest income

Interest income predominantly includes interest earned on Council's cash investments. Interest income is budgeted to increase by \$0.62 million or 19.7% compared to 2016/17, which is primarily attributed to an increase in the average cash and investments balance reflecting additional funds being held to fund the major redevelopment of community facilities including the Nunawading Community Hub and the Whitehorse Centre.

## 9.2.8 Other income

Other income includes legal cost recoveries and other miscellaneous external income. Other income is budgeted to decrease by \$0.34 million or 9.8% in 2017/18. The decrease mainly relates to various one-off amounts received in 2016/17, including unspent Home Care Package funds (\$0.07m), income from VicRoads for maintenance services provided by Council during the rail separation projects (\$0.06m), an increase in legal costs recovered on planning matters (\$0.06m) and the recoupment of prior year lease payments (\$0.05m).

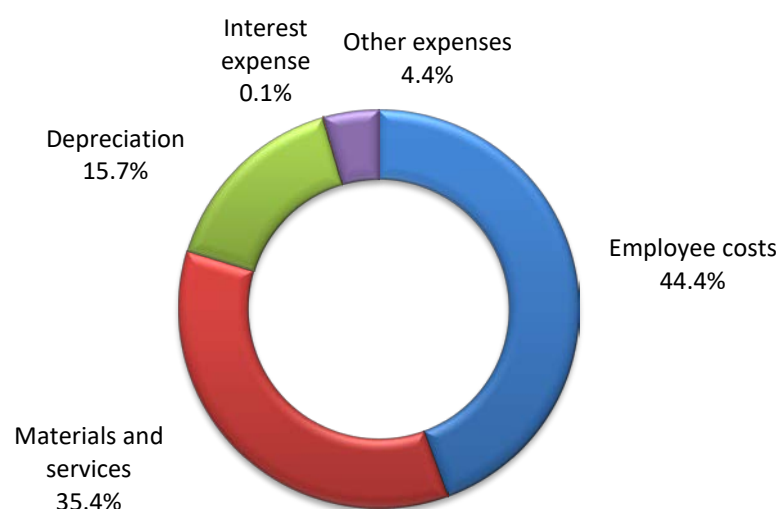
## 9.2.9 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Proceeds from the sale of Council assets is budgeted to be \$1.18 million for 2017/18 and reflects proceeds for the planned cyclical replacement of part of the plant and vehicle fleet (\$1.08 million) and sale of rights-of-way throughout the municipality (\$0.10 million). The written down value of assets sold is budgeted to be \$0.95 million.

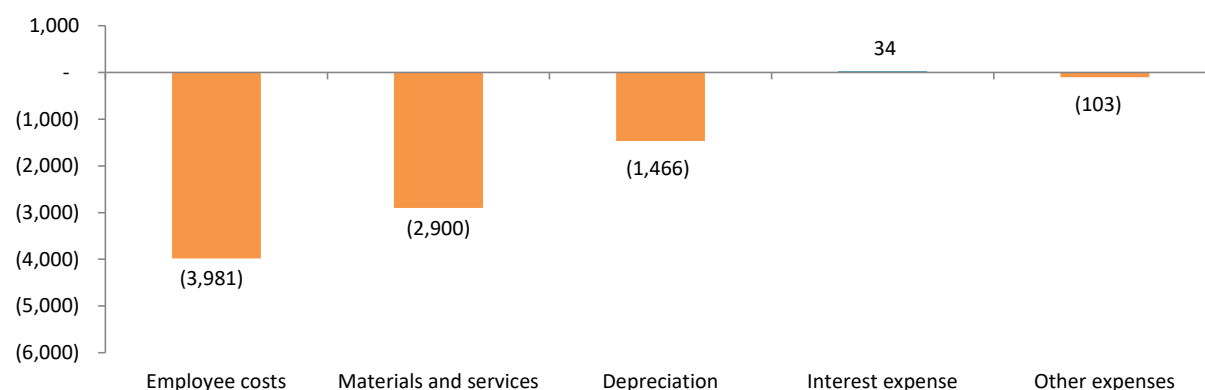
## 9.3 Expenses

	Reference	Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
Employee costs	9.3.1	69,759	73,740	(3,981)	(5.7%)
Materials and services	9.3.2	55,772	58,672	(2,900)	(5.2%)
Depreciation	9.3.3	24,640	26,106	(1,466)	(5.9%)
Interest expense	9.3.4	266	232	34	12.8%
Other expenses	9.3.5	7,253	7,356	(103)	(1.4%)
<b>Total expenses</b>		<b>157,690</b>	<b>166,106</b>	<b>(8,416)</b>	<b>(5.3%)</b>

### Budgeted expenses 2017/18



### Expenditure variances Fav / (Unfav) \$'000



### 9.3.1 Employee costs

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 \$3.98 million or 5.7% compared to 2016/17. This increase primarily reflects:

- \$3.15 million for the implementation of Council approved strategic initiatives in 2017/18 focused on achieving Council's strategic directions as outlined in the *Proposed Council Plan 2017-2021*.



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This includes \$1.11 million to commence implementation of the Whitehorse *Digital Strategy 2017*, \$0.56 million for the implementation of Council's Municipal Wide Tree Study recommendations and \$0.37 million for the implementation of recommendations to improve Local Law compliance

- \$1.06 million for annual Enterprise Agreement increases of 2.0% or \$26 per week (whichever is the highest) effective from September 2017; and
- partly offset by a \$0.43 million reduction due to the closure of Central Box Hill Children's Services Centre in December 2017 to enable redevelopment of the site on which it is situated.

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

Division	Budget 2017/18 \$'000	Full Time \$'000	Comprises Part Time \$'000	Casual \$'000	Other * \$'000
Executive Services	3,916	2,364	1,040	361	151
Corporate Services	14,541	9,115	1,368	1,174	2,884
City Development	8,410	6,872	1,126	3	409
Human Services	35,281	13,725	11,566	7,557	2,433
Infrastructure	11,592	10,811	358	-	423
<b>Total employee costs</b>	<b>73,740</b>	<b>42,887</b>	<b>15,458</b>	<b>9,095</b>	<b>6,300</b>
Capitalised labour costs	1,814				
<b>Total expenditure</b>	<b>75,554</b>				

\* Other includes Council's Workcover premium, fringe benefits tax, staff development and training and other employee related costs that cannot be directly attributed to individual staff members.

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

Division	Budget 2017/18 EFT	Full Time EFT	Comprises Part Time EFT	Casual EFT
Executive Services	36	18	14	4
Corporate Services	120	88	16	16
City Development	84	72	12	0
Human Services	392	146	153	93
Infrastructure	129	125	4	0
<b>Total staff</b>	<b>761</b>	<b>449</b>	<b>199</b>	<b>113</b>

### 9.3.2 Materials and services

Materials and services expenditure is budgeted to increase by 5.2% or \$2.90 million compared to 2016/17. Significant variations in the 2017/18 budgeted materials and services are as follows:

- \$3.70 million for the implementation of Council approved strategic initiatives in 2017/18 including \$1.07 million to conduct a strategic land management program, \$0.64 million to implement the *Digital Strategy 2017* and funds for a number of other initiatives across a range of service areas
- \$1.34 million decrease relating to Council approved one-off strategic initiatives undertaken in the 2016/17 year
- \$0.83 million increase in Sustainability, Waste and Recycling mainly reflecting cost increases in providing kerbside waste collection services including garbage (\$0.27 million), green organic bins (\$0.26 million), hard and green waste collection (\$0.19 million), and recycling (\$0.06 million)

- \$0.59 million decrease relating to election costs payable to the Victorian Electoral Commission in 2016/17 for conducting the 2016 Council election; and
- \$0.24 million increase in Arbor mainly reflecting an increase in contract tree pruning costs expected upon entering a new contract.

### **9.3.3 Depreciation**

Depreciation relates to the usage of Council's property, plant and equipment including infrastructure assets such as buildings, roads and drains. Depreciation expense is budgeted to increase by \$1.47 million or 5.9% in 2017/18 mainly due to expected increase in the value of Council buildings upon revaluation which is to take effect from 30 June 2017.

### **9.3.4 Interest expense**

Interest expense is budgeted to decrease by \$0.03 million or 12.8% in 2017/18. This relates to borrowings utilised as part of the funding strategy to construct the Sportlink multipurpose sports facility and the Aqualink Box Hill major redevelopment.

### **9.3.5 Other expenses**

Other expenses include lease payments for equipment, contributions to the Whitehorse Manningham Regional Library, audit fees, Councillor allowances, community grants and other external miscellaneous expenditure. Other expenses are budgeted to increase by \$0.10 million or 1.4% in 2017/18 mainly reflecting a \$0.04 million increase in Council's contribution to the Whitehorse Manningham Regional Library Corporation and \$0.04 million increase in Council's equipment lease and rental costs.

## 10 Analysis of budgeted cash position

This section analyses the expected cash flows for the 2017/18 year. The analysis is based on three main categories of cash flows:

- **Operating activities** – these activities refer to the cash generated or used in carrying out the normal service delivery functions of Council.
- **Investing activities** – these activities refer to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, and equipment.
- **Financing activities** – these activities refer to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of borrowings.

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.

### 10.1 Budgeted Statement of Cash Flows

		Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
	Reference				
<b>Cash flows from operating activities</b>					
Rates and charges		107,953	111,623	3,670	3.4%
Statutory fees and fines		6,808	7,164	356	5.2%
User fees		40,445	40,804	359	0.9%
Grants - operating		20,373	16,238	(4,135)	(20.3%)
Capital grants - capital		1,439	488	(951)	(66.1%)
Contributions - monetary		8,520	9,406	886	10.4%
Interest received		3,160	3,781	621	19.7%
Trust funds and deposits received		3,440	3,105	(335)	(0)
Other income		277	277	-	0.0%
Employee costs		(68,910)	(72,891)	(3,981)	(5.8%)
Materials and services		(55,175)	(58,077)	(2,902)	(5.3%)
Other expenses		(7,253)	(7,356)	(103)	(1.4%)
<b>Net cash provided by operating activities</b>	10.1.1	61,077	54,562	(6,515)	(10.7%)
<b>Cash flows from investing activities</b>					
Repayment of loans and advances		10	10	-	-
Proceeds from sale of property, infrastructure, plant and equipment		4,722	1,180	(3,542)	(75.0%)
Acquisition of property, infrastructure, plant and equipment		(36,078)	(43,125)	(7,047)	(19.5%)
<b>Net cash used in investing activities</b>	10.1.2	(31,346)	(41,935)	(10,589)	(33.8%)
<b>Cash flows from financing activities</b>					
Repayment of loans and borrowings		(402)	(436)	(34)	(8.5%)
Interest paid		(266)	(232)	34	12.8%
<b>Net cash used in financing activities</b>	10.1.3	(668)	(668)	-	0.0%
<b>Net increase in cash and cash equivalents</b>		29,063	11,959	(17,104)	(58.9%)
Cash and cash equivalents at the beginning of the year		114,759	143,822	29,063	25.3%
<b>Cash and cash equivalents at the end of the year</b>	10.1.4	143,822	155,781	11,959	8.3%

# Whitehorse City Council – Proposed Budget 2017/18

## 10.1.1 Operating activities

The \$3.67 million increase in rates and charges income reflects a 2.0% increase in the average general rate in line with the State Government rate cap, and \$1.10 million of supplementary rate income expected from new developments in 2017/18 and is offset by increasing costs of service delivery and a reduction in capital grants.

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

	Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
<b>Surplus/(deficit) for the year</b>	<b>36,732</b>	<b>26,732</b>	<b>(10,000)</b>	<b>(27.2%)</b>
Depreciation	24,640	26,106	(1,466)	(5.9%)
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	(2,282)	(229)	(2,053)	(90.0%)
Change in assets and liabilities	1,987	1,953	34	1.7%
<b>Cash flows available from operating activities</b>	<b>61,077</b>	<b>54,562</b>	<b>(6,515)</b>	<b>(10.7%)</b>

## 10.1.2 Investing activities

The increase in net cash used in investing activities primarily reflects an increase in the capital works program when compared to the 2016/17 program. Significant projects included in the 2017/18 Capital Works Program include \$5.70 million for the Harrow Street Box Hill Car Park Redevelopment, \$4.65 million for new and upgraded community sports pavilions, \$1.00 million to commence the redevelopment of the Whitehorse Centre and \$0.20 million to continue development of the new Nunawading Community Hub.

## 10.1.3 Financing activities

For 2017/18 the total of principal repayments is projected to be \$0.44 million and interest expenses repayment is \$0.23 million. Refer to section 15 for details regarding Council's Borrowing Strategy.

## 10.1.4 Cash and cash equivalents at end of year

Overall, total cash and investments are forecast to increase by \$11.96 million to \$155.78 million as at 30 June 2018. This is consistent with Council's Long Term Financial Plan of ongoing financial sustainability (refer to section 13).

## 10.2 Restricted and unrestricted cash and investments

Part of Council's cash and investments are restricted and not fully available for Council's operations. The Budgeted Statement of Cash Flows above (in section 10.1) shows that Council is estimating that at the 30 June 2018 it will hold cash and investments of \$155.78 million, part of which is restricted as shown in the following table:

		Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Variance \$'000
	Reference			
<b>Total cash and investments</b>		<b>143,822</b>	<b>155,781</b>	<b>11,959</b>
Restricted cash and investments				
- Statutory reserves	10.2.1	(23,282)	(30,656)	7,374
- Trust funds and deposits	10.2.2	(9,509)	(9,786)	277
<b>Unrestricted cash and investments</b>		<b>111,031</b>	<b>115,339</b>	<b>4,308</b>
- Discretionary reserves	10.2.3	(48,283)	(43,285)	(4,998)
<b>Unrestricted cash and investments adjusted for discretionary reserves</b>	10.2.4	<b>62,748</b>	<b>72,054</b>	<b>9,306</b>

### 10.2.1 Statutory reserves

These funds must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. While these funds earn interest revenue for Council, the funds are not available for other purposes. During the 2017/18 year \$9.99 million is budgeted to be transferred to and \$2.61 million from Public Open Space Reserves to fund the 2017/18 capital works program where appropriate.

### 10.2.2 Trust funds and deposits

Trust funds and deposits include a range of deposits, prepaid membership income for the Aqualink leisure centres and monies held in trust for an associate entity, the Narre Warren User Group. At 30 June 2018, it is budgeted that Council will hold a total \$9.79 million in trust funds and deposits.

### 10.2.3 Discretionary reserves

These funds are available for targeted purposes guided by the principles set by Council. During the 2017/18 year \$3.13 million is budgeted to be transferred to and \$8.13 million from Council's discretionary reserves to fund the 2017/18 Capital Works Program where appropriate. Refer to Appendix B for further information on Council's discretionary reserves.

### 10.2.4 Unrestricted cash and investments

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year such as grants, contributions or carried forward capital works. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds.

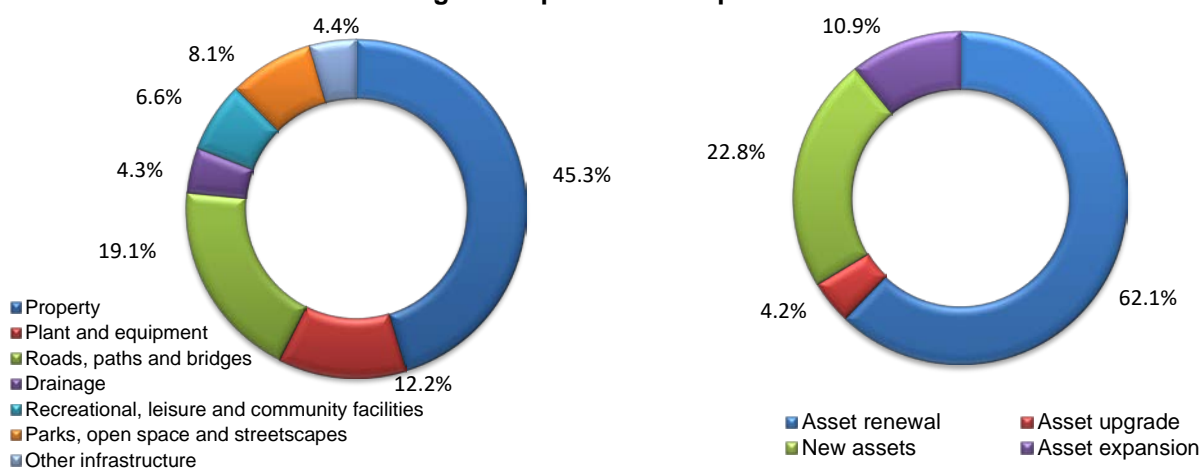
## 11 Analysis of capital budget

This section analyses the planned capital works expenditure for the 2017/18 year and the sources of funding for the capital budget. Further detail on the 2017/18 Capital Works Program can be found in section 6.

### 11.1 Capital works expenditure

Capital Works Areas		Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Variance Incr/(Decr) \$'000
Reference				
<b>Property</b>				
		2,850	1,680	(1,170)
		6,515	11,650	5,135
		4,523	6,185	1,662
<b>Total property</b>	11.1.1	13,888	19,515	5,627
<b>Plant and equipment</b>				
		3,081	3,283	202
		375	578	203
		1,004	1,405	401
<b>Total plant and equipment</b>	11.1.2	4,460	5,266	806
<b>Infrastructure</b>				
		5,377	5,090	(287)
		170	100	(70)
		3,634	3,033	(601)
		1,582	1,865	283
		3,338	2,865	(473)
		284	1,330	1,046
		3,255	3,480	225
		90	582	492
<b>Total infrastructure</b>	11.1.3	17,730	18,345	615
<b>Total capital works</b>		<b>36,078</b>	<b>43,126</b>	<b>7,048</b>
<b>Represented by:</b>				
		26,677	26,796	119
		1,869	1,818	(51)
		5,181	9,830	4,649
		2,351	4,682	2,331
<b>Total capital works</b>	11.1.4	<b>36,078</b>	<b>43,126</b>	<b>7,048</b>

**Budgeted capital works expenditure 2017/18**



## 11.1.1 Property

The property class comprises land, buildings and building improvements. For 2017/18, \$19.52 million is planned to be spent on improvements, including the following significant projects:

- \$5.70 million to continue the redevelopment of Harrow Street, Box Hill Car Park
- \$2.60 million for completion of Elgar Park North Sports Pavilion redevelopment
- \$1.68 million for strategic open space land acquisitions
- \$1.70 million for completion of Bennettswood Reserve Sports Pavilion redevelopment
- \$1.00 million to commence the major redevelopment of the Whitehorse Centre
- \$0.72 million refurbishment of Box Hill Town Hall kitchen
- \$0.52 million internal refurbishment of Box Hill Library
- \$0.40 million internal refurbishment of Livingstone Pavilion
- \$0.35 million to commence the redevelopment of Elgar Park South Pavilion
- \$0.20 million to continue development of the Nunawading Community Hub
- \$0.11 million to implement sustainability initiatives at various Council buildings

## 11.1.2 Plant and equipment

Plant and equipment comprises plant, machinery, equipment, fixtures, fittings, furniture, and computer and telecommunication assets. For the 2017/18 year, \$5.27 million is budgeted to be spent on plant and equipment, including \$2.90 million for the cyclical replacement of Council's plant and vehicle fleet and \$1.41 million for the upgrade and replacement of computers and telecommunication equipment.

## 11.1.3 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 2017/18 Capital Works Program includes \$18.35 million for the improvement of Whitehorse community infrastructure including \$8.22 million for roads, paths and bridges, \$2.87 million for recreational, leisure and community facilities, \$3.48 million for parks, open space and streetscapes, and \$1.87 million for drainage. The more significant infrastructure projects planned for 2017/18 are listed below.

### Roads, paths and drainage

- \$2.25 million road resurfacing program and \$0.40 million to renew kerbs and channels
- \$2.14 million footpath renewal program
- \$1.07 million reconstruction Haig Street, Box Hill South
- \$1.45 million for drainage upgrade, rehabilitation and pit lid replacements
- \$0.67 million improvements of Linum Laurel Boongarry Road
- \$0.33 million parking upgrade at 36 Central Road, Blackburn
- \$0.32 million renewal of footbridge and path structures in parks
- \$0.24 million for construction of Pipetrack shared paths

### Parks, open space and streetscapes

- \$0.90 million playground renewal and upgrade program
- \$0.50 million streetscape renewal of Mitcham Shopping Centre
- \$0.30 million street trees
- \$0.28 million streetscape renewal of Houston Shopping Centre
- \$0.25 million streetscape of Box Hill Central Activities Area
- \$0.20 million open space development
- \$0.16 million streetscape renewal of Highbury Road/Middleborough Road shops

### Recreational, leisure and community facilities

- \$0.70 million for completion of the Box Hill Skate Park extension
- \$0.54 million infield asset replacement and track resurfacing of Hagenauer Reserve
- \$0.48 million renewal and upgrade of sports field floodlighting
- \$0.29 million sports field ground renewal program
- \$0.15 million improvements to Morack Golf Course

# Whitehorse City Council – Proposed Budget 2017/18

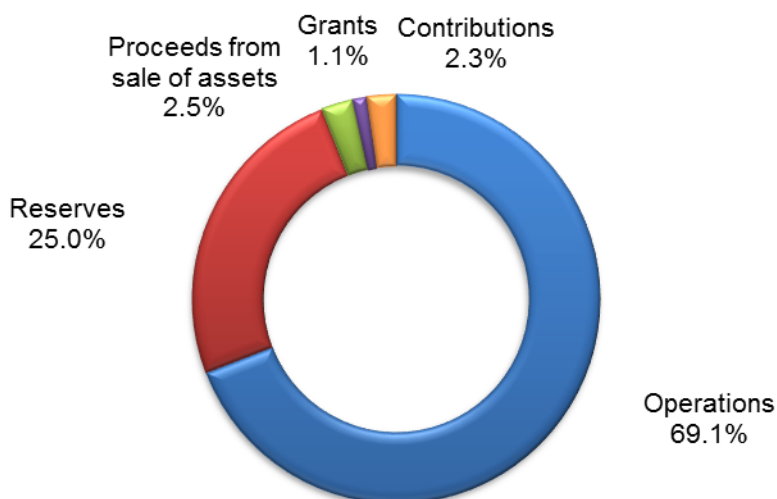
## 11.1.4 Asset renewal, asset upgrade, new assets and expansion

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 does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

## 11.2 Funding Sources

Sources of Funding	Reference	Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Variance Incr/(Decr) \$'000
Grants	11.2.1	1,439	488	(951)
Contributions	11.2.2	121	1,006	885
Council cash				
- operations	11.2.3	26,352	29,812	3,460
- proceeds from sale of assets	11.2.4	4,623	1,080	(3,543)
- reserves	11.2.5	3,543	10,740	7,197
<b>Total funding sources</b>		<b>36,078</b>	<b>43,126</b>	<b>7,048</b>

### Budgeted capital funding sources 2017/18



### 11.2.1 Grants

Capital grants include funding received from state and federal sources for the purposes of funding the Capital Works Program. Council expects to receive \$0.49 million capital grants in 2017/18. This comprises:

- \$0.42 million from the Federal Government Roads to Recovery program for the reconstruction of Haig Street, Box Hill South; and
- \$0.07 million for cyclist safety improvements from the Transport Accident Commission.

### 11.2.2 Contributions

Capital contributions may include monies contributed by developers, community groups or residents towards specific capital works projects. Council expects to receive \$1.01 million monetary contributions towards capital projects in 2017/18 including:

- \$0.67 million towards Linum Laurel Boongarry Road improvements
- \$0.33 million from the Whitehorse Manningham Regional Library Corporation towards the refurbishment of Box Hill Library; and
- \$0.01 million from Mitcham Bowling Club towards facility improvements.



### **11.2.3 Council 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 \$29.81 million will be generated from operations to fund the 2017/18 Capital Works Program. Refer Section 10 for more information on funds from operations.

### **11.2.4 Council 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.

### **11.2.5 Council 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 2017/18, \$2.61 million of POS contributions and \$8.13 million from discretionary reserves will be used to part fund qualifying capital works project.

## 12 Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2016/17 and 2017/18. It also considers a number of key financial performance indicators.

### 12.1 Budgeted Balance Sheet

	Reference	Forecast 2016/17 \$'000	Budget 2017/18 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents		143,822	155,781	11,959	8.3%
Trade and other receivables		9,647	9,637	(10)	(0.1%)
Other current assets		1,216	1,216	-	-
Non-current assets held for sale		0	46,269	46,269	100.0%
<b>Total current assets</b>	12.1.1	154,685	212,903	11,949	7.7%
<b>Non-current assets</b>					
Trade and other receivables		46	46	-	-
Investment in associates		7,685	7,685	-	-
Property, infrastructure and plant and equipment		2,234,591	2,204,390	(30,201)	(1.4%)
<b>Total non-current assets</b>	12.1.1	2,242,322	2,212,121	(30,201)	(1.3%)
<b>Total assets</b>		2,397,007	2,425,024	(18,252)	(0.8%)
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables		20,411	21,005	(594)	(2.9%)
Trust funds and deposits		9,509	9,786	(277)	(2.9%)
Interest bearing loans and borrowings		435	8	427	98.2%
Provisions		16,005	16,767	(762)	(4.8%)
<b>Total current liabilities</b>	12.1.2	46,360	47,566	(1,206)	(2.6%)
<b>Non-current liabilities</b>					
Interest bearing loans and borrowings		5,008	5,000	8	0.2%
Provisions		1,829	1,916	(87)	(4.8%)
Other liabilities		1,720	1,720	-	-
<b>Total non-current liabilities</b>	12.1.2	8,557	8,636	(79)	(0.9%)
<b>Total liabilities</b>		54,917	56,202	(1,285)	(2.3%)
<b>Net assets</b>		2,342,090	2,368,822	(19,537)	(0.8%)
<b>Equity</b>					
Accumulated surplus		779,698	804,054	24,356	3.1%
Asset revaluation reserve		1,490,827	1,490,827	-	0.0%
Other reserves		71,565	73,941	2,376	3.3%
<b>Total equity</b>	12.1.4	2,342,090	2,368,822	26,732	1.1%

#### 12.1.1 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 increase by \$11.96 million during the year.

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.

# Whitehorse City Council – Proposed Budget 2017/18

## 12.1.2 Current and non-current liabilities

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

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

Interest-bearing loans and borrowings include borrowings and finance leases held by Council. The Council is budgeting to repay loan principal of \$0.44 million during 2017/18.

## 12.1.3 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 2016/17 \$'000	Budget 2017/18 \$'000	Variance Incr/(Decr) \$'000
Current assets	154,685	212,903	58,218
Current liabilities	46,360	47,566	1,206
<b>Working capital</b>	<b>108,325</b>	<b>165,337</b>	57,012
Restricted cash and investment current assets			
- Statutory reserves	(23,282)	(30,656)	(7,374)
- Trust funds and deposits	(9,509)	(9,786)	(277)
<b>Unrestricted working capital</b>	<b>75,534</b>	<b>124,895</b>	49,361

In addition to the restricted cash shown above, Council is also projected to hold \$43.29 million in discretionary reserves at 30 June 2018. 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.

## 12.1.4 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.

## 12.1.5 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2018 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 2016/17.
- Other receivables will remain consistent with 2016/17 levels.
- Employee entitlements will increase according to Enterprise Bargaining Agreement obligations.
- Repayment of loan principal expected to be \$0.44 million with Council borrowings at rates between 4.2% and 8.5%.
- Total capital expenditure for 2017/18 to be \$43.13 million.
- Total of \$10.74 million to be transferred from reserves to accumulated surplus reflecting internal funding of the capital works program for the 2017/18 year.

## Long term strategies

This section includes the following analysis and information regarding Council's long term strategies.

13. Strategic Resource Plan
14. Rating information
15. Borrowing Strategy
16. Asset Management Strategy
17. Service delivery

## 13. Strategic Resource Plan

This section includes an extract of the *Strategic Resource Plan* to provide information on the long term financial projections of Council.

### 13.1 Plan development

Council is required under the *Local Government Act 1989* (the Act) to develop a Strategic Resource Plan that describes both the financial and non-financial resources required for at least the next four financial years to achieve the strategic objectives in the Council Plan. The Strategic Resource Plan includes a financial allocation plan based on Council's Long Term Financial Plan, Human Resource Strategy, Rating Strategy, Borrowing Strategy and Asset Management Strategy.

Council has prepared a Proposed Strategic Resource Plan (SRP) for the four years 2017/18 to 2020/21 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The key objective, which underlines the development of the SRP, is financial sustainability in the medium to long term, while still achieving Council's strategic objectives as specified in the Council Plan.

In preparing the SRP, Council has also been mindful of the need to comply with the following principles of sound financial management as contained in the Act:

- Prudently manage financial risks relating to debt, assets and liabilities
- Provide reasonable stability in the level of rate burden
- Consider the financial effects of Council decisions on future generations; and
- Provide full, accurate and timely disclosure of financial information.

### 13.2 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
- The maintenance of a strong cash position for financial sustainability
- To achieve 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 between 2.0% - 2.5% 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 2.5% per annum
- Fees and charges overall revenue increase by 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 2.5% - 3.0% per annum.
- A combined increase of between 3.0% - 4.0% per annum has been allowed to cover annual EBA increases, periodic increases that occur as staff progress through the employee banding structure provided for in Awards and associated increases in Workcover and training and development costs
- 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 \$450 million over the next ten years, including a sustainable level of funding for the renewal and maintenance of the community's assets.

## 13.3 Financial resources

The following table summarises the key financial results for the next four years as set out in the SRP for years 2017/18 to 2020/21. Section 3 includes a more detailed analysis of the financial resources to be used over the four year period.

Indicator	Forecast	Budget	Strategic Resource Plan Projections			Trend +/-
	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	
Surplus/(deficit) for the year	36,732	26,732	37,713	30,372	27,877	-
Adjusted underlying result	36,551	25,656	37,713	30,372	27,877	-
Cash and investments	143,822	155,781	205,193	198,897	187,235	+
Cash flow from operations	61,077	54,562	60,910	60,403	59,047	o
Capital works expenditure	36,078	43,126	64,288	62,722	71,819	+

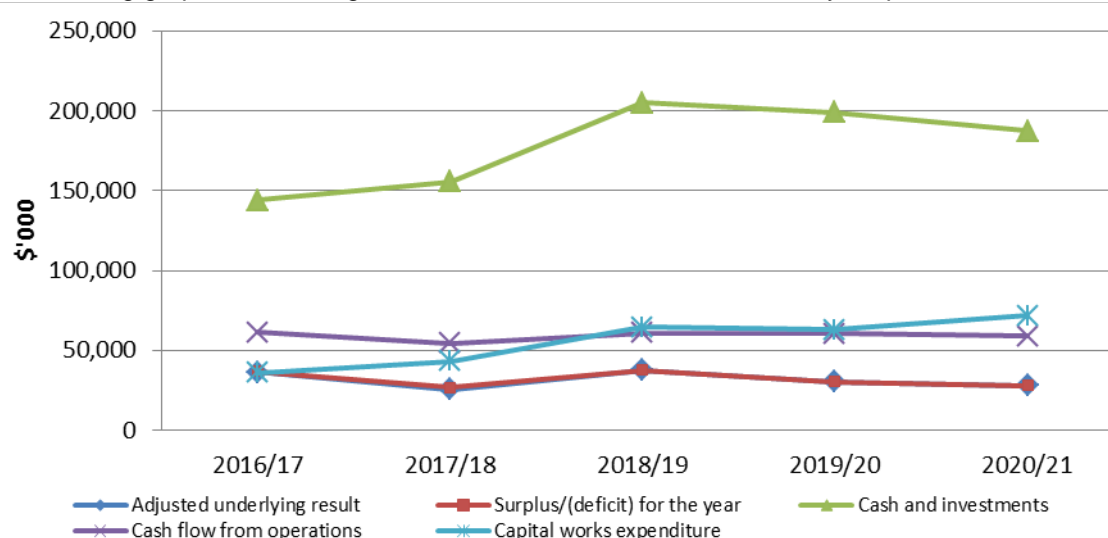
Key to Forecast Trend:

+ 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

The following graph shows the general financial indicators over the four year period.



The key outcomes of the SRP are as follows:

- **Financial sustainability (section 13)** – Cash and investments are forecast to peak at \$205.19 million in 2018/19 due to an anticipated property sale, then show a gradual decline over the subsequent three years reflecting the use of reserves for the renewal of major community facilities.
- **Rating levels (section 14)** – Modest average rate increases of between 2.0% - 2.5% are forecast over the four years in line with the predicted annual increase in CPI.
- **Service delivery (section 17)** – Service levels are planned to be maintained throughout the four year period, however Council's operating surplus and adjusted underlying surplus are expected to begin to decline as a result of average rate rises being capped at between 2.0 – 2.5% per annum. The adjusted underlying result is a measure of financial sustainability and is an important measure as once-off capital items can often mask the operating result.
- **Borrowing strategy (section 15)** – Borrowings are forecast to reduce from \$5.43 million to nil over the four year period with no new borrowings planned in that period.
- **Asset management strategy (section 16)** – Capital expenditure over the four year period will total \$241.96 million at an average of \$60.49 million per year and includes a sustainable level of funding for asset renewal and investment in major community facilities such as the Nunawading Community Hub and Whitehorse Centre.

## 14 Rating information

This section contains information on Council's past and foreshadowed rating levels along with Council's rating structure and the impact of changes in property valuations. This section should be read in conjunction with Council's Rating Strategy which is available on Council's website.

### 14.1 Rating context

In developing the Strategic Resource Plan (section 13), rates were identified as an important revenue source accounting for 57.9% of all Council revenue. Planning for future rate increases has therefore been an important component of the planning process. 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 capital works to be undertaken for the Whitehorse community.

Once Council has identified the total budgeted amount required to be collected in rates revenue, the amount of rates payable by each property owner is calculated. Council establishes a rate in the dollar by dividing the total required rate revenue by the total value of all rateable properties in the municipality. The rate in the dollar is then multiplied by the value of each individual property to establish the amount to be paid by each property owner. This amount is known as the General Rates.

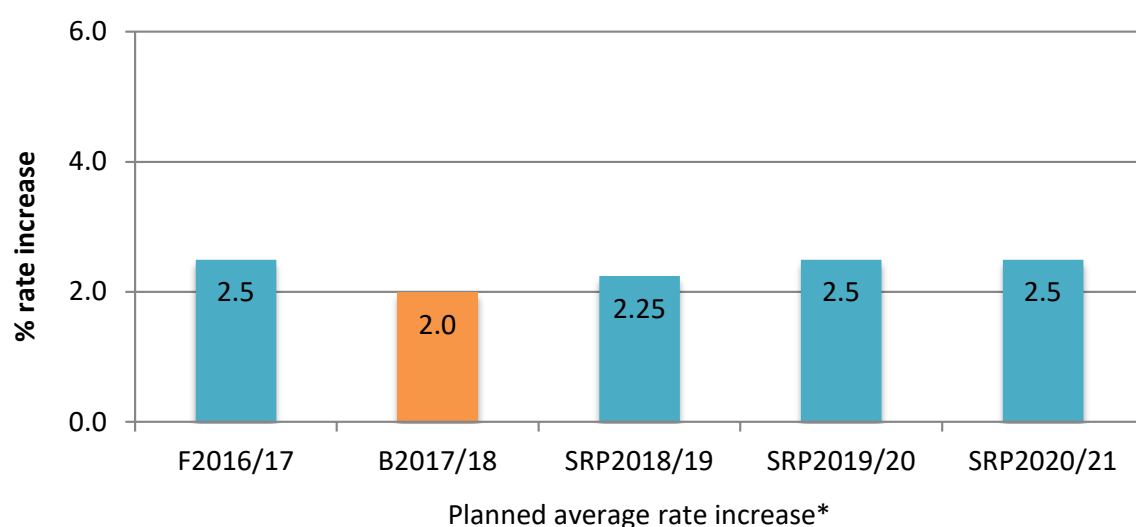
An increase in property values does not cause a rate rise. Property valuations are revenue neutral – they are used to distribute how much each ratepayer will pay, according to the value of their property compared to other properties within the municipality.

### 14.2 Current year rate

Whitehorse City Council's Strategic Resource Plan is premised on average rate increases based on predicted CPI increases over the four year outlook. This in line with the rate cap set by the Minister for Local Government under the new Fair Go Rates System (FGRS). For 2017/18, the cap of 2.0% is based on the forecast movement in the Consumer Price Index (CPI) for that period.

An average rate increase of 2.0% for 2017/18 represents a \$17 increase (\$0.33 cents per week) in the average rates per assessment from \$1,520 in 2016/17 to an average of \$1,537 per assessment in 2017/18.

#### Forecast annual average rate increases



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

## 14.3 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) basis 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”. The rate concession for recreational land is set at 30% of the general rate. Council does not levy a municipal charge or a waste service charge.

The following table summarises the rates to be determined for the 2017/18 year. A more detailed analysis of the rates to be raised is contained in section 7 Rates and Charges.

Rate type	How applied	2016/17	2017/18	Cents in \$ Change	Total Raised \$'000
Residential rates	Cents in \$ of CIV	0.168069	0.171430	2.0%	100,012
Commercial rates	Cents in \$ of CIV	0.168069	0.171430	2.0%	7,945
Industrial rates	Cents in \$ of CIV	0.168069	0.171430	2.0%	2,527
Recreational rates	Cents in \$ of CIV	0.050421	0.051429	2.0%	39

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

## 14.4 General revaluation of properties

Under the requirements of the *Local Government Act 1989* and the *Valuation of Land Act 1960* Council is required to conduct revaluations of all rateable assessments every two years. Revaluations are undertaken by independent qualified property valuers and are based on an analysis of property sales. Revaluations are undertaken in accordance with the *Valuation Best Practice Guidelines 2017* and are certified by the Valuer-General of Victoria. The last property revaluation was undertaken in 2015/16 and applies for the 2016/17 and 2017/18 financial years. The next property revaluation will be undertaken during 2017/18 and will apply for the 2018/19 financial year.



## 15 Borrowing Strategy

This section of the report considers Council's borrowing strategy including strategy development, current year borrowings and proposed borrowing levels for the future.

### 15.1 Strategy development

In developing the Strategic Resource Plan borrowings were identified as an important funding source for major community infrastructure projects.

### 15.2 Current and proposed future borrowings

Council currently holds borrowings that were used to fund the construction of the Sportlink multipurpose indoor sports facility and the major redevelopment of Aqualink Box Hill. Borrowings are forecast to reduce from \$5.43 million to nil over the four year SRP period with no new borrowings planned.

The following table sets out future proposed borrowings as per Council's Long Term Financial Plan.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2016/17	-	392	266	5,426
2017/18	-	426	232	5,000
2018/19	-	-	212	5,000
2019/20	-	5,000	88	-
2020/21	-	-	-	-

### 15.3 Statutory disclosures

The table below shows borrowings information specifically required by the Regulations:

	2016/17	2017/18
Total amount borrowed as at 30 June of the prior year	5,818,000	<b>5,426,000</b>
Total amount to be borrowed	-	-
Total amount projected to be redeemed	(392,000)	<b>(426,000)</b>
Total amount proposed to be borrowed as at 30 June	5,426,000	<b>5,000,000</b>

## 16 Asset Management Strategy

Council's infrastructure network represents a significant investment made over many generations and provides the foundation for the social, environmental and economic values of the community. This network provides necessary services and facilities to the community. Stewardship of community assets is a core Council function. Millions of dollars are spent annually managing and maintaining infrastructure and it is important that Council employs high-level management skills, practices and systems to ensure that services are delivered economically and sustainably.

Sound and sustainable asset management is necessary for Council to meet its responsibilities to:

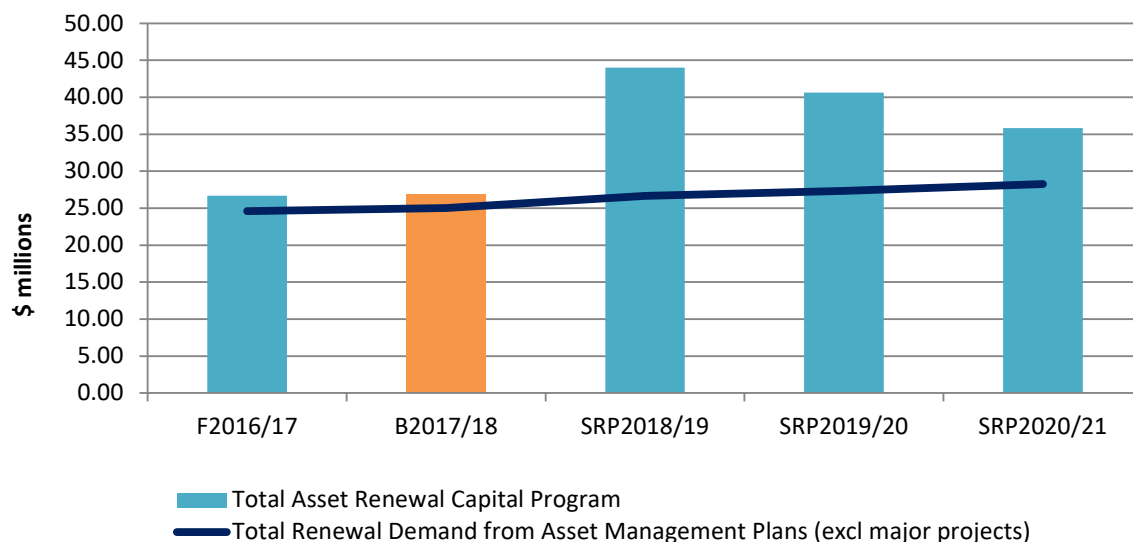
- Provide services to current and future generations
- Provide and maintain necessary community infrastructure; and
- Encourage and support the economic and social development of the area.

Council's approach to asset management includes: the application of best appropriate asset management practices; the implementation of a rolling Asset Management Strategy Improvement Program; the management of a suite of tactical Asset Management Plans which include defined levels of service; an organisational wide information system for asset data management, reporting and works planning; a planned and fully funded approach to timely asset renewal, and the consideration of lifecycle costing as a precursor to capital investment decisions for new infrastructure.

Council is a participant in the Municipal Association of Victoria's STEP Program, which includes the best practice guidelines contained in the Federal Government's National Asset Management Assessment Framework and Financial Sustainability Programs. Council will continue to respond to the MAV STEP Program obligations by continually enhancing its best practice asset management framework to maintain, as a minimum, a 'core' level of proficiency. This framework extends from Council's Asset Management Policy and Strategy to asset operations and information management systems.

As part of Council's approach to responsible asset management, Council's 10 Year Capital Works Program assigns funding priority to the renewal and upgrade of existing infrastructure over the creation of new assets. This is to ensure Council's existing infrastructure provides levels of service that are affordable and continue to meet broad community expectations. Council's Long Term Financial Plan makes provision to meet forecast renewal and upgrade asset demand funding over the next ten years. This strategy enables a fully funded long term approach to be implemented for capital expenditure on both existing assets and new infrastructure. Council acknowledges that funding for capital works must come primarily from its rate base and be supplemented by other income whenever possible.

The graph below sets out the required level of asset renewal based on Council's Asset Management Plans and the forecast asset renewal funding over the life of Council's Strategic Resource Plan, excluding major projects. Council is providing for a sustainable level of asset renewal funding.



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Asset renewal demand forecasts are regularly reviewed and updated following cyclic asset condition audits and reviews of levels of service.

The following table summarises Council's forward outlook on capital expenditure including funding sources for the next four years.

Year	Total Capital Program \$'000	External Sources			Council Cash		
		Grants \$'000	Contributions \$'000	Borrowings \$'000	Proceeds from sale of assets \$'000	Reserves \$'000	Council Operations \$'000
2016/17	36,078	1,439	121	-	4,623	3,543	26,352
2017/18	43,126	488	1,006	-	1,080	10,740	29,812
2018/19	64,288	418	-	-	1,100	23,627	39,143
2019/20	62,722	418	-	-	1,000	20,010	41,294
2020/21	71,819	605	-	-	1,000	26,930	43,284

## 16.1 Major community infrastructure funding strategy

Council's evaluation process for capital works projects involves multifaceted needs based justification considerations together with whole of life cost assessments prior to the formal consideration and adoption of project budgets by Council. Although a large proportion of capital projects fall into the low to medium cost range, Council adopts a financially responsible and much more detailed and comprehensive assessment of major projects which are defined as being of a value \$5 million or more.

Usually major projects involve the renewal or redevelopment of existing community facilities, for example Nunawading Community Hub (on the alternative former Nunawading Primary School site) and Aqualink Box Hill, but occasionally they may also involve the provision of a new facility following Council's consideration of a comprehensive business case to substantiate need and all relevant financial and budgetary implications.

While few in number, each will, at some point over time, require major redevelopment and upgrade and, in total, represent significant capital outlays. As such, it is important that they be considered and appropriate funding provision be made in Council's long term financial planning.

In 2014, Council adopted a major project business case assessment methodology together with a funding model following a development and testing process. This funding model has, as its core, a premise that major projects are funded by a mix of funding sources and not rates alone.

Key features of the funding strategy include:

- Prioritising facilities in order of need with project delivery mapped to an affordable funding solution
- Use of many funding sources without over-reliance on rates income
- A funding mix of responsible debt levels, draw down of reserves (and then rebuild by interest reinvestment back into the reserve), strategic asset sales, all available grant sources and rates income
- Explore opportunities for developer and private sector funding participation on a project by project basis
- A minimum of a 15 year planning horizon
- Maintain Councils financial sustainability rating of "low risk" as measured by the Victorian Auditor-General's Office; and
- On Council approval of a completed business case, the project becomes formally funded and is added to Councils capital works program, budget, and strategic resource plan documents.

As a consequence of this last dot point, the Proposed Budget 2017/18 and Strategic Resource Plan detail a gradual building up of reserve and cash balances to fund future major projects once formally approved by Council to proceed.

## 17 Service delivery

The key objectives in Council's Strategic Resource Plan (referred to in section 13) which directly impact the future service delivery strategy are to maintain existing service levels and maintain financially sustainable ongoing annual underlying surpluses to enable the delivery of Council's capital works program. The Rating Information (see section 14) also refers to modest average rate increases into the future planned in line with expected CPI increases. With these key objectives as a basis, a number of internal and external influences have been identified which influence the scope and level of services to be provided over the next four years.

The general influences and assumptions for all operating revenue and expenditure over the life of Council's Strategic Resource Plan include the following:

	2017/18	2018/19	2019/20	2020/21
	%	%	%	%
Consumer Price Index	2.0	2.25	2.5	2.5
Average rate increase	2.0	2.25	2.5	2.5
Employee costs *	3.0	3.3	4.0	3.5
Materials and services	2.0	2.25	2.5	2.5
Government funding	2.0	2.25	2.5	2.5
Victoria Grants Commission **	3.5	1.0	1.0	1.0
User fees	2.5	2.5	2.5	2.5
Investment returns	2.5	2.75	3.0	3.0

\* Employee cost increases include a combination of annual EBA increments and periodic increases that occur as staff progress through the employee banding structure provided for in Awards and associated increases in Workcover and training and development costs (1.0%).

\*\* Indexation on funding provided by the Victoria Grants Commission will resume in 2017/18 after a three year indexation freeze and the 2017/18 funding allocation is budgeted, based on recent advice, to increase by 3.5%. Half of this allocation will be brought forward and paid in June 2017. Future funding increases are forecast to increase at a more conservative level.

As well as the general influences, there are also a number of specific influences which relate directly to service areas or activities. The most significant changes are related to service growth and legislative changes in areas such as Home and Community Care and in Family Services.

## 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 2017/18 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.

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
<b>COUNCIL EXPENSES</b>				
Non-voter fines	Statutory	GST Free	78.00	78.00
<b>GOVERNANCE</b>				
Freedom of Information Inspection Fee	Statutory	GST Free	20.40	20.90
Freedom of Information Lodgement Fee	Statutory	GST Free	27.20	27.90
Freedom of Information Photocopy Fee	Statutory	GST Free	0.20	0.20
Freedom of Information Search Fee	Statutory	GST Free	20.40	20.90
<b>PARKING SERVICES</b>				
Meter Money Collections- Daily Rate	Non Statutory	Taxable	7.00	7.30
Meter Money Collections- Hourly Rate	Non Statutory	Taxable	2.60	2.70
Parking Bay Hire - Metered Area - per day	Non Statutory	Taxable	22.00	23.00
Parking Bay Hire - Non Metered Area - per day	Non Statutory	Taxable	7.00	7.20
Parking Bay Hire Administration Fee	Non Statutory	Taxable	70.00	75.00
Parking Agreement Fees	Non Statutory	Taxable	725.00	745.00
Monthly Prepaid Parking Permits	Non Statutory	Taxable	125.00	135.00
Trader Parking Permits - Blackburn	Non Statutory	GST Free	275.00	290.00
Parking Permits - first permit (per dwelling) * Note - Pensioners receive first permit for free	Non Statutory	GST Free	12.00	12.30
Parking Permits - second permit (per dwelling) *	Non Statutory	GST Free	55.00	58.00
Parking Permits - third permit (per dwelling) *	Non Statutory	GST Free	110.00	112.00
* 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	78.00	78.00
Parking Infringements - Category 2	Statutory	GST Free	93.00	93.00
Parking Infringements - Category 3	Statutory	GST Free	155.00	155.00
<b>ANIMAL MANAGEMENT</b>				
Domestic Animals Infringements - Category 1	Statutory	GST Free	76.00	78.00
Domestic Animals Infringements - Category 2	Statutory	GST Free	152.00	155.00
Domestic Animals Infringements - Category 3	Statutory	GST Free	206.00	230.00
Domestic Animals Infringements - Category 4	Statutory	GST Free	304.00	310.00
1 – Cat Registration – Entire Cat	Non Statutory	GST Free	100.00	100.00
2 – Cat Registration – Reduced Fee	Non Statutory	GST Free	35.00	35.00
3 – Cat Registration – Pensioner - Entire Cat	Non Statutory	GST Free	40.00	40.00
4 – Cat Registration – Pensioner - Reduced Fee	Non Statutory	GST Free	10.00	10.00

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User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
D – Declared Breeds	Non Statutory	GST Free	250.00	270.00
G – Dog Registration – Guide Dog - Exempt	Non Statutory	GST Free	Exempt	Exempt
N – Dog Registration – Entire Dog	Non Statutory	GST Free	165.00	180.00
P - Dog Registration – Pensioner - Entire Dog	Non Statutory	GST Free	65.00	70.00
Q - Dog Registration – Subsidised reduced fee	Non Statutory	GST Free	50.00	55.00
Z - Dog Registration – Pensioner - Reduced fee	Non Statutory	GST Free	16.00	16.00
Animal Business Registration	Non Statutory	GST Free	215.00	240.00
Multiple Animal Permits - more than number allowed	Non Statutory	GST Free	90.00	100.00
Multiple Animal Permits - more than number allowed (Pensioners Rate)	Non Statutory	GST Free	40.00	42.00
Animal Trap Hire	Non Statutory	Taxable	45.00	N/A
RSPCA Fees - Cats	Non Statutory	GST Free	55.00	30.00
RSPCA Fees - Dogs	Non Statutory	GST Free	125.00	150.00
<b>COMMUNITY LAWS</b>				
Fire Hazard Clearance Charges	Non Statutory	GST Free	Cost recovery + \$110	Cost recovery + \$110
Impounded Aboard Release Fees	Non Statutory	GST Free	120.00	150.00
Impounded Vehicle Release Fee	Non Statutory	GST Free	400.00	450.00
Shopping Trolley Release Fees	Non Statutory	GST Free	250.00	270.00
Unightly Property Clearance Fees	Non Statutory	GST Free	Cost recovery + \$110	Cost recovery + \$110
Box Hill Mall Permits (per square metre)	Non Statutory	GST Free	410.00	500.00
Busking Permit	Non Statutory	GST Free	90.00	100.00
Real Estate Agent Advertising Permit	Non Statutory	GST Free	450.00	470.00
Skip Bins/ Hopper Permits	Non Statutory	GST Free	90.00	92.00
Local Law Infringement Notices	Non Statutory	GST Free	260.00	275.00
Local Law Infringement Notices - Building	Non Statutory	GST Free	1,300.00	1,350.00
Local Law Infringement Notices - Notice to Comply	Non Statutory	GST Free	525.00	540.00
Local Law Infringements - MFB	Statutory	GST Free	1,520.00	1,550.00
<b>TEMPORARY USE OF COUNCIL LAND PERMITS</b>				
Aboard	Non Statutory	GST Free	132.00	140.00
Barriers	Non Statutory	GST Free	132.00	140.00
Goods on Display	Non Statutory	GST Free	132.00	140.00
Plants	Non Statutory	GST Free	132.00	140.00
Tables, chairs & umbrellas	Non Statutory	GST Free	132.00	140.00
Combination of any 2 Categories	Non Statutory	GST Free	245.00	255.00
Combination of any 3 Categories	Non Statutory	GST Free	350.00	360.00
Combination of any 4 Categories	Non Statutory	GST Free	460.00	472.00
Combination of any 5 Categories	Non Statutory	GST Free	550.00	565.00
<b>RATING</b>				
Land Information Certificates	Statutory	GST Free	24.80	26.00
Land Information Certificates - urgent (24 hour turnaround)	Statutory/ Non Statutory	GST Free	50.00	51.00
<b>COUNCIL PROPERTIES</b>				
SRO Objection Fees - Commercial	Non Statutory	GST Free	440.80	474.95
SRO Objection Fees - Residential	Non Statutory	GST Free	274.27	295.53
SRO Revaluation Fees	Non Statutory	GST Free	237,568.00	0.00
SRO Valuation Fees	Non Statutory	GST Free	13.22	14.25
YVW Valuation Fees	Non Statutory	GST Free	31.00	31.50

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User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
<b>WATTS STREET PARKING</b>				
Watts Street Parking Fees – Hourly Rate	Non Statutory	Taxable	2.60	2.70
Watts Street Parking Fees – Daily Rate	Non Statutory	Taxable	7.00	7.50
Watts Street Parking Fees – Entry after 1pm	Non Statutory	Taxable	4.50	4.50
Watts Street Parking Fees – Overnight	Non Statutory	Taxable	14.00	15.00
Watts Street Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	130.00	140.00
Watts Street Parking Fees – Weekends/Public Holidays	Non Statutory	Taxable	N/A	4.00
Watts Street Parking Fees – Pre-Booking Discount Rate	Non Statutory	Taxable	N/A	6.00
Watts Street Parking Fees – Validated Student Rate	Non Statutory	Taxable	N/A	6.00
<b>CORPORATE INFORMATION</b>				
Building Permits Externally Certified	Statutory	GST Free	37.40	38.30
<b>HOME AND COMMUNITY CARE</b>				
<b>DIRECT CARE SERVICES</b>				
<b>GENERAL HOME CARE</b>				
Low Income Range	Non Statutory	GST Free	9.55	9.95
Medium Income Range	Non Statutory	GST Free	19.45	20.20
High Income Range	Non Statutory	GST Free	33.55	34.90
Home Care Package	Non Statutory	GST Free	64.00	47.00
Linkages	Non Statutory	Taxable	10.50	10.90
Mileage	Non Statutory	GST Free	0.80	0.80
<b>PERSONAL CARE</b>				
Low Income Range	Non Statutory	GST Free	5.90	6.15
Medium Income Range	Non Statutory	GST Free	9.80	10.20
High Income Range	Non Statutory	GST Free	34.65	37.35
Home Care Package	Non Statutory	GST Free	63.00	47.00
Linkages	Non Statutory	Taxable	6.50	6.75
Mileage	Non Statutory	GST Free	0.80	0.80
<b>RESPIRE CARE</b>				
Low Income Range	Non Statutory	GST Free	6.10	6.35
Medium Income Range	Non Statutory	GST Free	9.95	10.35
High Income Range	Non Statutory	GST Free	35.25	36.60
Home Care Package	Non Statutory	GST Free	63.05	47.00
Linkages	Non Statutory	Taxable	6.70	7.00
Mileage	Non Statutory	GST Free	0.80	0.80
<b>OCCUPATIONAL THERAPY</b>				
Low/Medium/High Income Range	Non Statutory	GST Free	11.00	11.50
Linkages	Non Statutory	Taxable	12.10	12.65
Material billings	Non Statutory	GST Free	1.00	N/A
<b>PLANNED ACTIVITY GROUP</b>				
<b>CENTRE BASED</b>				
Low Income Range - Centre Based Activity	Non Statutory	GST Free	14.15	6.20
Medium Income Range - Centre Based Activity	Non Statutory	GST Free	20.05	8.70
High Income Range - Centre Based Activity	Non Statutory	GST Free	26.25	11.10
Low Income Range - Home Care Package - Centre Based	Non Statutory	GST Free	24.35	29.10
Medium Income Range - Home Care Package - Centre Based	Non Statutory	GST Free	26.75	31.55
High Income Range - Home Care Package - Centre Based	Non Statutory	GST Free	30.65	37.35

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Low Income Range - Home Care Package - External Clients - Centre Based	Non Statutory	Taxable	26.80	31.95
Medium Income Range - Home Care Package - External Clients - Centre Based	Non Statutory	Taxable	29.45	34.70
High Income Range - Home Care Package - External Clients - Centre Based	Non Statutory	Taxable	33.60	33.95
Linkages - Centre Based Activity	Non Statutory	Taxable	15.60	6.80
<b>COMMUNITY BASED</b>				
Low Income Range - Community Based	Non Statutory	GST Free	5.95	N/A
Medium Income Range - Community Based	Non Statutory	GST Free	8.35	N/A
High Income Range - Community Based	Non Statutory	GST Free	10.65	N/A
Low Income Range - Home Care Package - Community Based	Non Statutory	GST Free	5.95	6.20
Medium Income Range - Home Care Package - Community Based	Non Statutory	GST Free	8.35	8.70
High Income Range - Home Care Package - Community Based	Non Statutory	GST Free	10.65	11.10
Low Income Range - Home Care Package - External Clients - Community Based	Non Statutory	Taxable	6.55	6.80
Medium Income Range - Home Care Package - External Clients - Community Based	Non Statutory	Taxable	9.20	9.55
High Income Range - Home Care Package - External Clients - Community Based	Non Statutory	Taxable	11.70	12.20
Linkages - Community Based	Non Statutory	Taxable	6.55	N/A
<b>HOME MAINTENANCE</b>				
Low Income Range	Non Statutory	GST Free	15.70	16.30
Medium Income Range	Non Statutory	GST Free	21.40	22.25
High Income Range	Non Statutory	GST Free	56.25	58.50
Home Care Package	Non Statutory	GST Free	79.50	82.00
Linkages	Non Statutory	Taxable	17.25	17.95
Material Billings	Non Statutory	GST Free	various	various
<b>FOOD SERVICES</b>				
Low Income Range	Non Statutory	GST Free	8.20	8.70
Medium Income Range	Non Statutory	GST Free	11.70	12.40
High Income Range	Non Statutory	GST Free	15.60	16.55
Home Care Package	Non Statutory	GST Free	18.40	19.50
Home Care Package - Main only	Non Statutory	GST Free	15.30	16.25
Home Care Package - No dessert	Non Statutory	GST Free	16.40	17.50
Home Care Package - No juice	Non Statutory	GST Free	18.10	19.20
Home Care Package - No juice, no soup	Non Statutory	GST Free	17.30	18.40
Home Care Package - No soup	Non Statutory	GST Free	17.60	18.70
Home Care Package - No soup, no dessert	Non Statutory	GST Free	15.60	16.70
Linkages	Non Statutory	Taxable	9.00	9.55
<b>HOME CARE PACKAGES</b>				
Home Care Packages	Non Statutory	GST Free	various	various
<b>COMMUNITY TRANSPORT</b>				
Low Income Range	Non Statutory	GST Free	3.25	3.40
Medium Income Range	Non Statutory	GST Free	5.40	5.60
High Income Range	Non Statutory	GST Free	7.60	7.90
Home Care Package	Non Statutory	GST Free	7.60	7.90



# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Home Care Package - External Clients	Non Statutory	Taxable	8.40	8.70
Social Support Group and Planned Activity Group	Non Statutory	GST Free	N/A	3.40
Linkages	Non Statutory	Taxable	3.60	3.75
<b>ASSISTED TRANSPORT</b>				
Low Income Range	Non Statutory	GST Free	6.00	6.25
Medium Income Range	Non Statutory	GST Free	9.75	10.15
High Income Range	Non Statutory	GST Free	34.60	36.00
Home Care Package	Non Statutory	GST Free	28.60	29.75
Linkages	Non Statutory	Taxable	6.60	6.70
Mileage	Non Statutory	GST Free	0.80	0.80
<b>GOWANLEA</b>				
Single Unit Fee weekly	Non Statutory	GST Free	90.75	98.00
Double Unit Fee weekly	Non Statutory	GST Free	135.00	145.80
<b>COMBARTON STREET</b>				
Residents Weekly Fees	Non Statutory	GST Free	181.80	196.35
<b>HEALTH AND FAMILY SERVICES</b>				
<b>FAMILY CENTRE MANAGEMENT</b>				
Room Hire – Box Hill South	Non Statutory	Taxable	23.40	24.10
Room Hire – Burgess Centre	Non Statutory	Taxable	23.40	24.10
<b>CHILDREN'S SERVICES CENTRES – BLACKBURN, VERMONT SOUTH, LUCKNOW STREET, BOX HILL CENTRAL AND WATTLE PARK</b>				
Full Time per week	Non Statutory	GST Free	500.00	525.00
Part Time per day	Non Statutory	GST Free	116.00	120.00
<b>ENVIRONMENTAL HEALTH</b>				
Environmental Health infringements		GST Free	various	various
Pre-Registration Application - New- Food Premises- Class 1 & 2	Non Statutory	GST Free	304.00	312.00
Pre-Registration Application - New- Food Premises- Class 3	Non Statutory	GST Free	227.00	234.00
Pre-Registration Application - Alterations- Food Premises- Class 1 & 2	Non Statutory	GST Free	151.00	156.00
Pre-Registration Application - Alterations- Food Premises- Class 3	Non Statutory	GST Free	151.00	156.00
Pre-Registration Application -New- PHW Act- Registered Premises	Non Statutory	GST Free	190.00	195.00
Pre-Registration Application - Alterations- PHW Act- Registered Premises	Non Statutory	GST Free	75.00	77.00
Application/Permit Approval – New- Septic Tank	Non Statutory	GST Free	362.00	372.00
Application/Permit Approval – Alterations - Septic Tank	Non Statutory	GST Free	203.00	208.00
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	412.00	424.00
Food Act- New/ Renewal of registration- Class 1 & 2- Medium	Non Statutory	GST Free	564.00	580.00
Food Act- New/ Renewal of registration- Class 1 & 2- Large	Non Statutory	GST Free	866.00	888.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2	Non Statutory	GST Free	282.00	290.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2 (6 months)	Non Statutory	GST Free	141.00	146.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 1 & 2	Non Statutory	GST Free	142.00	146.00
Food Act- Temporary Food Premises Registration- Community Group- Class 1 & 2	Non Statutory	GST Free	71.00	73.00
Food Act- New/ Renewal of registration- Class 3- Small	Non Statutory	GST Free	356.00	366.00
Food Act- New/ Renewal of registration- Class 3- Medium	Non Statutory	GST Free	462.00	474.00
Food Act- New/ Renewal of registration- Class 3- Large	Non Statutory	GST Free	682.00	700.00
Food Act- New/ Renewal of registration- Community Group- Class 3	Non Statutory	GST Free	230.00	236.00
Food Act- New/ Renewal of registration- Community Group- Class 3 (6 months)	Non Statutory	GST Free	115.00	118.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 3	Non Statutory	GST Free	115.00	118.00
Food Act- Temporary Food Premises Registration- Community Group- Class 3	Non Statutory	GST Free	58.00	59.00
Food Act- Renewal of registration- Class 1 & 2- Small- 1 Star	Non Statutory	GST Free	618.00	636.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 1 Star	Non Statutory	GST Free	846.00	870.00
Food Act- Renewal of registration- Class 1 & 2- Large - 1 Star	Non Statutory	GST Free	1,299.00	1,332.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 1 Star	Non Statutory	GST Free	423.00	435.00
Food Act- Renewal of registration- Class 1 & 2- Small- 2 Star	Non Statutory	GST Free	535.00	551.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 2 Star	Non Statutory	GST Free	732.00	754.00
Food Act- Renewal of registration- Class 1 & 2- Large - 2 Star	Non Statutory	GST Free	1,125.00	1,154.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 2 Star	Non Statutory	GST Free	366.00	377.00
Food Act- Renewal of registration- Class 1 & 2- Small- 5 Star	Non Statutory	GST Free	370.00	382.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 5 Star	Non Statutory	GST Free	506.00	522.00
Food Act- Renewal of registration- Class 1 & 2- Large - 5 Star	Non Statutory	GST Free	779.00	799.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 5 Star	Non Statutory	GST Free	254.00	261.00
Food Act- Transfer of registration- Class 1 & 2- small	Non Statutory	GST Free	206.00	212.00
Food Act- Transfer of registration- Class 1 & 2- Medium	Non Statutory	GST Free	282.00	290.00
Food Act- Transfer of registration- Class 1 & 2- Large	Non Statutory	GST Free	433.00	444.00
Food Act- Transfer of registration- Community group- Class 1 & 2	Non Statutory	GST Free	141.00	145.00
Food Act- Transfer of registration- Class 3- Small	Non Statutory	GST Free	178.00	183.00
Food Act- Transfer of registration- Class 3- Medium	Non Statutory	GST Free	231.00	237.00
Food Act- Transfer of registration- Class 3- Large	Non Statutory	GST Free	341.00	350.00
Food Act- Transfer of registration- Community group- Class 3	Non Statutory	GST Free	115.00	118.00
Food Act- Additional Follow Inspection- Performance	Non Statutory	GST Free	168.00	172.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
PHW Act - New/ Renewal of registration– Accommodation 1-12 Persons	Non Statutory	GST Free	256.00	264.00
PHW Act - New/ Renewal of registration– Accommodation 13-40 Persons	Non Statutory	GST Free	384.00	394.00
PHW Act - New/ Renewal of registration– Accommodation 41+ Persons	Non Statutory	GST Free	506.00	520.00
PHW Act- New/ Renewal of Registration – Beauty Therapy	Non Statutory	GST Free	126.00	130.00
PHW Act- New/ Renewal of Registration – Colonic Irrigation	Non Statutory	GST Free	154.00	158.00
PHW Act- New/ Renewal of Registration – Hair and Beauty	Non Statutory	GST Free	154.00	130.00
PHW Act- New/ Renewal of Registration – Hair/ Beauty/ Skin Penetration	Non Statutory	GST Free	178.00	182.00
PHW Act- New Registration – Hairdressing	Non Statutory	GST Free	140.00	144.00
PHW Act- New/ Renewal of Registration – Skin Penetration	Non Statutory	GST Free	154.00	158.00
PHW Act - Transfer of Registration– Accommodation 1- 12 Persons	Non Statutory	GST Free	128.00	132.00
PHW Act - Transfer of Registration– Accommodation 13-40 Persons	Non Statutory	GST Free	192.00	197.00
PHW Act - Transfer of Registration– Accommodation 41+ Persons	Non Statutory	GST Free	253.00	260.00
PHW Act- Transfer of Registration – Beauty Therapy	Non Statutory	GST Free	63.00	65.00
PHW Act- Transfer of Registration – Colonic Irrigation	Non Statutory	GST Free	77.00	79.00
PHW Act- Transfer of Registration – Hair/ Beauty/ Skin Penetration	Non Statutory	GST Free	89.00	91.00
PHW Act- Transfer of Registration– Hair and Beauty	Non Statutory	GST Free	77.00	65.00
PHW Act- Transfer of Registration– Skin Penetration	Non Statutory	GST Free	77.00	79.00
Food Act – Presale Inspection & Report	Non Statutory	GST Free	254.00	262.00
Food Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	508.00	524.00
PHW Act – Presale Inspection & Report	Non Statutory	GST Free	230.00	236.00
PHW Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	460.00	472.00
<b>VACCINATIONS</b>				
Chickenpox	Non Statutory	GST Free	63.00	71.00
Diphtheria, tetanus and Pertussis (Boostrix)	Non Statutory	GST Free	54.00	52.00
Flu Vaccine (GST Free)	Non Statutory	GST Free	23.00	23.00
Hepatitis A	Non Statutory	GST Free	66.00	55.00
Hepatitis B	Non Statutory	GST Free	36.00	37.00
Human Papillomavirus ( HPV)	Non Statutory	GST Free	157.00	162.00
Measles, Mumps, Rubella	Non Statutory	GST Free	57.00	51.00
Meningococcal C Vaccine	Non Statutory	GST Free	100.00	101.00
<b>ARTS AND RECREATION DEVELOPMENT</b>				
<b>FILMING PERMITS</b>				
<b>MOTION PICTURE PHOTOGRAPHY</b>				
Fremantle Media (Neighbours) Regular Filming Block	Non Statutory	GST Free	140.00	170.00
First Day	Non Statutory	GST Free	545.00	560.00
Half Day (4 hours)	Non Statutory	GST Free	356.00	370.00
Subsequent days to a full day	Non Statutory	GST Free	133.00	140.00
Unit Base on Council Land (Filming on private property)	Non Statutory	GST Free	166.00	180.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
<b>COMMERCIAL STILLS PHOTOGRAPHY</b>				
First Day	Non Statutory	GST Free	276.00	285.00
Half Day (4 hours)	Non Statutory	GST Free	166.00	170.00
Subsequent days to a full day	Non Statutory	GST Free	111.00	115.00
<b>BOX HILL COMMUNITY ARTS CENTRE</b>				
			Effective 1 Jul to 31 Dec 2016	Effective 1 Jul to 31 Dec 2017
Ad Hoc Bookings - Category 1	Non Statutory	Taxable	140.00	145.00
Ad Hoc Bookings - Category 2	Non Statutory	Taxable	200.00	210.00
Ad Hoc Bookings - Category 3	Non Statutory	Taxable	790.00	809.00
Ad Hoc Bookings - Category 4	Non Statutory	Taxable	2,080.00	2,160.00
Fees & Charges - Public Liability	Non Statutory	Taxable	15.00	15.00
Fees & Charges - Security Guard	Non Statutory	Taxable	51.00	53.00
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	2.50	2.60
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	5.40	5.50
Adult Course Fees - Full Course - Category 1	Non Statutory	Taxable	92.50	96.20
Adult Course Fees - Full Course - Category 2	Non Statutory	Taxable	164.00	170.50
Adult Course Fees - Full Course - Category 3	Non Statutory	Taxable	180.00	187.50
Adult Course Fees - Full Course - Category 4	Non Statutory	Taxable	245.00	255.00
Adult Course Fees - Workshops - Category 1	Non Statutory	Taxable	40.00	41.50
Adult Course Fees - Workshops - Category 2	Non Statutory	Taxable	55.00	57.50
Adult Course Fees - Workshops - Category 3	Non Statutory	Taxable	90.00	93.50
Adult Course Fees - Workshops - Category 4	Non Statutory	Taxable	132.00	138.00
Adult Course Fees - Workshops - Category 5	Non Statutory	Taxable	170.00	175.50
Adult Course Fees - Workshops - Category 6	Non Statutory	Taxable	6.50	6.80
Arty Party - Category 1	Non Statutory	Taxable	150.00	156.00
Arty Party - Category 2	Non Statutory	Taxable	200.00	208.00
Arty Party - Category 3	Non Statutory	Taxable	240.00	250.00
Arty Party - Category 4	Non Statutory	Taxable	280.00	290.00
Children's Course Fee - Category 1	Non Statutory	Taxable	102.00	107.00
Children's Course Fee - Category 2	Non Statutory	Taxable	122.00	127.00
Children's Course Fee - Category 3	Non Statutory	Taxable	135.00	140.00
Children's Course Fee - Category 4	Non Statutory	Taxable	7.50	7.80
School Holiday Program - Category 1	Non Statutory	Taxable	18.50	19.50
School Holiday Program - Category 2	Non Statutory	Taxable	23.00	24.00
School Holiday Program - Category 3	Non Statutory	Taxable	27.00	28.00
School Holiday Program - Category 4	Non Statutory	Taxable	38.50	40.00
School Holiday Program - Category 5	Non Statutory	Taxable	60.00	62.50
School Holiday Program - Category 6	Non Statutory	Taxable	7.50	7.80
Youth Course Fee - School Holiday Category 1	Non Statutory	Taxable	28.00	29.00
Youth Course Fee - School Holiday Category 2	Non Statutory	Taxable	38.50	40.00
Youth Course Fee - Term - Category 1	Non Statutory	Taxable	165.00	172.00
Youth Course Fee - Term - Category 2	Non Statutory	Taxable	7.50	7.80

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	8.80	9.20
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	31.50	33.00
Equipment Hire - BBQ	Non Statutory	Taxable	31.50	33.00
Equipment Hire - Clay - Category 1	Non Statutory	Taxable	17.20	18.00
Equipment Hire - Clay - Category 2	Non Statutory	Taxable	18.70	19.50
Equipment Hire - Clay - Category 3	Non Statutory	Taxable	21.80	22.00
Equipment Hire - Clay - Category 4	Non Statutory	Taxable	21.30	22.00
Equipment Hire - Clay - Category 5	Non Statutory	Taxable	22.00	22.00
Equipment Hire - Electric Kiln	Non Statutory	Taxable	105.00	110.00
Equipment Hire - Gas Kiln Fire	Non Statutory	Taxable	95.00	100.00
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	5.00	5.20
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	98.00	102.00
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	0.25	0.30
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	1.25	1.30
Equipment Hire - Portable Microphone	Non Statutory	Taxable	31.00	33.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	12.50	13.00
Equipment Hire -TV & Video	Non Statutory	Taxable	20.00	21.00
Drycraft East or West – Casual	Non Statutory	Taxable	55.00	57.20
Drycraft East or West – Regular	Non Statutory	Taxable	25.50	26.50
Drycraft East or West Party Function Rate	Non Statutory	Taxable	281.00	295.00
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	78.00	82.00
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	51.00	53.00
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	450.00	468.00
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	100.00	104.00
Exhibition Foyer Hire	Non Statutory	Taxable	350.00	364.00
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	45.00	56.00
Public liability - Exhibitors	Non Statutory	Taxable	25.00	25.00
Meeting Room – Casual	Non Statutory	Taxable	32.00	35.00
Meeting Room – Regular	Non Statutory	Taxable	26.00	27.10
The Arbour – Regular	Non Statutory	Taxable	45.00	46.80
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	66.50	70.00
The Arbour Casual Function/Corporate	Non Statutory	Taxable	83.00	87.00
The Arbour Party Function Rate	Non Statutory	Taxable	520.00	550.00
The Lounge/Kitchen – Casual	Non Statutory	Taxable	65.00	68.00
The Lounge/Kitchen – Regular	Non Statutory	Taxable	37.50	39.00
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	150.00	160.00
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	380.00	400.00
Wetcraft Studio – Casual	Non Statutory	Taxable	56.00	59.00
Wetcraft Studio – Regular	Non Statutory	Taxable	45.00	46.80
			<b>Effective 1 Jan to 30 June 2017</b>	<b>Effective 1 Jan to 30 June 2018</b>
Ad Hoc Bookings - Category 1	Non Statutory	Taxable	145.00	150.00
Ad Hoc Bookings - Category 2	Non Statutory	Taxable	210.00	220.00
Ad Hoc Bookings - Category 3	Non Statutory	Taxable	800.00	835.00
Ad Hoc Bookings - Category 4	Non Statutory	Taxable	2,160.00	2,245.00
Fees & Charges - Public Liability	Non Statutory	Taxable	15.00	15.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Fees & Charges - Security Guard	Non Statutory	Taxable	53.00	57.00
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	2.60	2.70
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	5.50	5.70
Adult Course Fees - Full Course - Category 1	Non Statutory	Taxable	96.20	100.00
Adult Course Fees - Full Course - Category 2	Non Statutory	Taxable	170.50	180.00
Adult Course Fees - Full Course - Category 3	Non Statutory	Taxable	187.50	190.00
Adult Course Fees - Full Course - Category 4	Non Statutory	Taxable	255.00	265.00
Adult Course Fees - Workshops - Category 1	Non Statutory	Taxable	41.50	45.00
Adult Course Fees - Workshops - Category 2	Non Statutory	Taxable	57.50	62.00
Adult Course Fees - Workshops - Category 3	Non Statutory	Taxable	93.50	98.00
Adult Course Fees - Workshops - Category 4	Non Statutory	Taxable	138.00	145.00
Adult Course Fees - Workshops - Category 5	Non Statutory	Taxable	175.50	182.00
Adult Course Fees - Workshops - Category 6	Non Statutory	Taxable	6.80	7.00
Arty Party - Category 1	Non Statutory	Taxable	156.00	162.00
Arty Party - Category 2	Non Statutory	Taxable	208.00	215.00
Arty Party - Category 3	Non Statutory	Taxable	250.00	260.00
Arty Party - Category 4	Non Statutory	Taxable	290.00	300.00
Children's Course Fee - Category 1	Non Statutory	Taxable	107.00	112.00
Children's Course Fee - Category 2	Non Statutory	Taxable	127.00	132.00
Children's Course Fee - Category 3	Non Statutory	Taxable	140.00	145.00
Children's Course Fee - Category 4	Non Statutory	Taxable	7.80	8.50
School Holiday Program - Category 1	Non Statutory	Taxable	19.50	20.00
School Holiday Program - Category 2	Non Statutory	Taxable	24.00	25.00
School Holiday Program - Category 3	Non Statutory	Taxable	28.00	30.00
School Holiday Program - Category 4	Non Statutory	Taxable	40.00	42.00
School Holiday Program - Category 5	Non Statutory	Taxable	62.50	65.00
School Holiday Program - Category 6	Non Statutory	Taxable	7.80	8.50
Youth Course Fee - School Holiday Category 1	Non Statutory	Taxable	29.00	30.00
Youth Course Fee - School Holiday Category 2	Non Statutory	Taxable	40.00	42.00
Youth Course Fee - Term - Category 1	Non Statutory	Taxable	172.00	178.00
Youth Course Fee - Term - Category 2	Non Statutory	Taxable	7.80	8.50
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	9.20	10.00
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	33.00	35.00
Equipment Hire - BBQ	Non Statutory	Taxable	33.00	35.00
Equipment Hire - Clay - Category 1	Non Statutory	Taxable	18.00	20.00
Equipment Hire - Clay - Category 2	Non Statutory	Taxable	19.50	20.00
Equipment Hire - Clay - Category 3	Non Statutory	Taxable	22.50	24.00
Equipment Hire - Clay - Category 4	Non Statutory	Taxable	22.50	24.00
Equipment Hire - Clay - Category 5	Non Statutory	Taxable	22.50	24.00
Equipment Hire - Electric Kiln	Non Statutory	Taxable	110.00	115.00
Equipment Hire - Gas Kiln Fire	Non Statutory	Taxable	100.00	105.00
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	5.20	6.00
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	102.00	108.00
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	0.30	0.30
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	1.30	1.50
Equipment Hire - Portable Microphone	Non Statutory	Taxable	33.00	35.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	13.00	15.00



# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Equipment Hire -TV & Video	Non Statutory	Taxable	21.00	23.00
Drycraft East or West – Casual	Non Statutory	Taxable	57.20	59.50
Drycraft East or West – Regular	Non Statutory	Taxable	26.50	27.50
Drycraft East or West Party Function Rate	Non Statutory	Taxable	295.00	300.00
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	82.00	85.00
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	53.00	55.00
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	468.00	485.00
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	104.00	110.00
Exhibition Foyer Hire	Non Statutory	Taxable	364.00	375.00
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	56.00	58.00
Public liability - Exhibitors	Non Statutory	Taxable	25.00	25.00
Meeting Room – Casual	Non Statutory	Taxable	35.00	36.50
Meeting Room – Regular	Non Statutory	Taxable	27.10	28.50
The Arbour – Regular	Non Statutory	Taxable	46.80	48.70
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	70.00	73.00
The Arbour Casual Function/Corporate	Non Statutory	Taxable	87.00	90.00
The Arbour Party Function Rate	Non Statutory	Taxable	550.00	585.00
The Lounge/Kitchen – Casual	Non Statutory	Taxable	68.00	70.00
The Lounge/Kitchen – Regular	Non Statutory	Taxable	39.00	40.00
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	160.00	165.00
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	400.00	405.00
Wetcraft Studio – Casual	Non Statutory	Taxable	59.00	62.00
Wetcraft Studio – Regular	Non Statutory	Taxable	46.80	48.70
<b>EVENTS</b>				
Craft and Global Stalls	Non Statutory	GST Free	55.00	60.00
Food Stalls	Non Statutory	GST Free	225.00	260.00
International Food Stalls	Non Statutory	GST Free	160.00	N/A
Sweets and Drinks Stalls	Non Statutory	GST Free	110.00	160.00
3 x 3m Marquee Hire	Non Statutory	Taxable	155.00	160.00
Trestle Table Hire	Non Statutory	Taxable	12.00	12.00
Chair Hire	Non Statutory	Taxable	6.00	6.00
Fire Extinguisher Hire - On event day	Non Statutory	Taxable	50.00	50.00
Fire Extinguisher Hire - Pre-ordered	Non Statutory	Taxable	35.00	35.00
<b>HERITAGE</b>				
Adult Group Booking Fees	Non Statutory	Taxable	3.20	5.00
Student Group Booking Fees	Non Statutory	Taxable	2.10	3.00
<b>ART COLLECTION</b>				
On the Sheeps Back Catalogue	Non Statutory	Taxable	12.00	10.00
Cards - Pack	Non Statutory	Taxable	4.50	N/A
Cards - Single	Non Statutory	Taxable	0.55	0.55
Prelude to Heidelberg	Non Statutory	Taxable	29.00	20.00
Suburban Heartland Book - Hard	Non Statutory	Taxable	59.00	45.00
Suburban Heartland Book - Soft	Non Statutory	Taxable	39.00	30.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Art Space Foyer Hire	Non Statutory	Taxable	750.00	770.00
Exhibition Hire (OTSB)	Non Statutory	Taxable	1,250.00	1,000.00
<b>BOX HILL TOWN HALL</b>				
			<b>Effective 1 Jan to 31 Dec 2017</b>	<b>Effective 1 Jan to 31 Dec 2018</b>
Catering	Non Statutory	Taxable	various	various
Booking Fee Main Hall	Non Statutory	Taxable	450.00	468.00
Booking Fee Main Hall weekend	Non Statutory	Taxable	847.00	880.00
Hourly Rate Main Hall	Non Statutory	Taxable	225.00	242.00
Booking Fee Lower Hall	Non Statutory	Taxable	450.00	468.00
Booking Fee Lower Hall weekend	Non Statutory	Taxable	847.00	880.00
Hourly Rate Lower Hall	Non Statutory	Taxable	225.00	242.00
Set up Fee	Non Statutory	Taxable	89.00	92.00
Town Hall Exclusive Use	Non Statutory	Taxable	5,475.00	5,612.00
Booking Fee Matsudo Room, Whitehorse Room (Day)	Non Statutory	Taxable	127.00	132.00
Booking Fee Matsudo Room, Whitehorse Room (Evening)	Non Statutory	Taxable	231.00	237.00
Booking Fee Matsudo Room, Whitehorse Room (Weekend)	Non Statutory	Taxable	432.00	443.00
Matsudo Room, Whitehorse Room Hourly Rate (Evening)	Non Statutory	Taxable	114.00	117.00
Booking Fee Minor Rooms	Non Statutory	Taxable	122.00	125.00
Meeting Rooms Hourly Rate	Non Statutory	Taxable	48.00	49.00
Friday, Sat, & Sun Hourly Rate	Non Statutory	Taxable	106.00	109.00
Kitchen Hourly Rate	Non Statutory	Taxable	38.00	39.00
Computer / training room hire (hourly rate) - Commercial	Non Statutory	Taxable	84.00	86.00
Computer / training room hire (hourly rate) - Community	Non Statutory	Taxable	48.00	49.00
Computer Training Room U3A Hourly Rate	Non Statutory	Taxable	9.00	9.20
Bar Staff Hourly Rate	Non Statutory	Taxable	42.10	42.00
Kitchen Staff Hourly Rate	Non Statutory	Taxable	42.10	42.00
Crockery	Non Statutory	Taxable	6.55	6.30
Cups & Saucers	Non Statutory	Taxable	1.65	1.60
Cutlery	Non Statutory	Taxable	3.95	3.80
Full Table Service	Non Statutory	Taxable	10.70	11.00
Hire per Glass	Non Statutory	Taxable	1.45	1.40
Hire Per Table Cloth	Non Statutory	Taxable	12.00	13.00
Table Skirting per Metre	Non Statutory	Taxable	12.50	12.80
Data Projector per hire	Non Statutory	Taxable	182.00	187.00
Photo copying per copy	Non Statutory	Taxable	0.30	0.30
Category 1 per square metre	Non Statutory	Taxable	19.50	20.00
Category 2 per square metre	Non Statutory	Taxable	48.70	50.00
Category 3 per square metre	Non Statutory	Taxable	69.20	71.00
Category 4 per square metre	Non Statutory	Taxable	219.50	225.00
Category 5 per month	Non Statutory	Taxable	333.80	342.10
Category 5 per square metre	Non Statutory	Taxable	310.50	318.30
Service Fee per square metre	Non Statutory	Taxable	27.05	28.00



# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
<b>MINOR HALLS</b>				
			<b>Effective 1 Jan to 31 Dec 2017</b>	<b>Effective 1 Jan to 31 Dec 2018</b>
Senior Citizens Centre Room Hire	Non Statutory	Taxable	3.90	4.00
Eley Park (Hourly Rate) - Commercial	Non Statutory	Taxable	145.00	149.00
Eley Park (Hourly Rate) - Community	Non Statutory	Taxable	24.00	24.60
Eley Park (Hourly Rate) - Casual use	Non Statutory	Taxable	65.00	66.60
East Burwood Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	85.00	87.00
East Burwood Hall (Hourly Rate) - Community	Non Statutory	Taxable	46.80	48.00
Key Replacements	Non Statutory	Taxable	29.00	30.00
Forest Hill Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	85.00	87.00
Forest Hill Hall (Hourly Rate) - Community	Non Statutory	Taxable	46.80	48.00
Horticultural Centre Hire (Hourly Rate) - Commercial	Non Statutory	Taxable	85.00	87.00
Horticultural Centre Hire (Hourly Rate) - Community	Non Statutory	Taxable	46.80	48.00
North Blackburn Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	85.00	87.00
North Blackburn Hall (Hourly Rate) - Community	Non Statutory	Taxable	46.80	48.00
Rentoul Hall Rental (Hourly Rate) - Commercial	Non Statutory	Taxable	85.00	87.00
Rentoul Hall Rental (Hourly Rate) - Community	Non Statutory	Taxable	46.80	48.00
South Blackburn Hall (Hourly Rate)	Non Statutory	Taxable	46.80	48.00
Strabane Ave Chapel Rental (Hourly Rate)	Non Statutory	Taxable	46.80	48.00
<b>WHITEHORSE CENTRE</b>				
			<b>Effective 1 Jan to 31 Dec 2017</b>	<b>Effective 1 Jan to 31 Dec 2018</b>
<b>THEATRE TICKET SALES</b>				
Full - Main Theatre Show Price	Non Statutory	Taxable	80.00	85.00
Full - Midweek Theatre Show Price	Non Statutory	Taxable	18.00	19.00
Gold Package - Full - maximum charge	Non Statutory	Taxable	330.00	340.00
6 Play Package - Full - maximum charge	Non Statutory	Taxable	255.00	270.00
5 Play Package - Full - maximum charge	Non Statutory	Taxable	216.00	222.00
4 Play Package - Full - maximum charge	Non Statutory	Taxable	197.00	202.00
Group - Midweek Theatre Show Price	Non Statutory	Taxable	16.00	17.00
Concession - Main Theatre Show Price	Non Statutory	Taxable	77.00	80.00
Gold Package - Concession - maximum charge	Non Statutory	Taxable	305.00	320.00
6 Play Package - Concession - maximum charge	Non Statutory	Taxable	234.00	250.00
5 Play Package - Concession - maximum charge	Non Statutory	Taxable	208.00	215.00
4 Play Package - Concession - maximum charge	Non Statutory	Taxable	187.00	192.00
<b>TICKET SALES COMMISSION</b>				
Booking Fee per Ticket Print - Category 1	Non Statutory	Taxable	0.85	0.90
Booking Fee per Ticket Print - Category 2	Non Statutory	Taxable	0.60	0.70
Booking Fee per Ticket Sold - Category 1	Non Statutory	Taxable	4.00	4.50
Booking Fee per Ticket Sold - Category 2	Non Statutory	Taxable	1.80	1.90
Booking Fee per Ticket Sold - Category 2A	Non Statutory	Taxable	1.20	1.30
Administration Fee	Non Statutory	Taxable	3.3% of value	3.3% of value
Administration Fee - Category 2A	Non Statutory	Taxable	2.0% of value	2.0% of value
Main Stage Season Fee per Ticket	Non Statutory	Taxable	3.00	3.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Midweek Season fee per Ticket	Non Statutory	Taxable	1.60	1.60
<b>ROOM HIRE</b>				
Courtyard Room - Category 1 - 4 Hours	Non Statutory	Taxable	214.00	220.00
Courtyard Room - Category 1 - 9 Hours	Non Statutory	Taxable	328.00	331.00
Courtyard Room - Category 1 - Day/Night	Non Statutory	Taxable	444.00	455.00
Courtyard Room - Category 2 - 4 Hours	Non Statutory	Taxable	172.00	176.00
Courtyard Room - Category 2 - 9 Hours	Non Statutory	Taxable	263.00	270.00
Courtyard Room - Category 2 - Day/Night	Non Statutory	Taxable	356.00	365.00
Willis Room - Category 1 - 4 Hours	Non Statutory	Taxable	356.00	365.00
Willis Room - Category 1 - 9 Hours	Non Statutory	Taxable	556.00	569.00
Willis Room - Category 1 - Day/Night	Non Statutory	Taxable	666.00	683.00
Willis Room - Category 2 - 4 Hours	Non Statutory	Taxable	284.00	291.00
Willis Room - Category 2 - 9 Hours	Non Statutory	Taxable	439.00	450.00
<b>FUNCTION ROOM HIRE</b>				
Category 1 Full Room - 4 Hours	Non Statutory	Taxable	926.00	949.00
Category 1 Full Room - 8 Hours	Non Statutory	Taxable	1,112.00	1,140.00
Category 1 Full Room - Day/Night	Non Statutory	Taxable	1,300.00	1,333.00
Category 2 Full Room - 4 Hours	Non Statutory	Taxable	738.00	756.00
Category 2 Full Room - 8 Hours	Non Statutory	Taxable	889.20	911.00
Category 2 Full Room - Day/Night	Non Statutory	Taxable	1,040.00	1,066.00
Category 1 Half Room - 4 Hours	Non Statutory	Taxable	549.00	563.00
Category 1 Half Room - 8 Hours	Non Statutory	Taxable	738.00	756.00
Category 1 Half Room - Day/Night	Non Statutory	Taxable	925.00	948.00
Category 2 Half Room - 4 Hours	Non Statutory	Taxable	439.00	450.00
Category 2 Half Room - 8 Hours	Non Statutory	Taxable	590.00	605.00
Category 2 Half Room - Day/Night	Non Statutory	Taxable	738.00	756.00
Category 1 Theatre - 4 Hours	Non Statutory	Taxable	1,373.00	1,407.00
Category 1 Theatre - 8 Hours	Non Statutory	Taxable	322.00	330.00
Category 1 Theatre - Day/Night	Non Statutory	Taxable	358.00	367.00
Category 2 Theatre - 4 Hours	Non Statutory	Taxable	1,144.00	1,173.00
Category 2 Theatre - 8 Hours	Non Statutory	Taxable	2,574.00	2,639.00
Category 2 Theatre - Day/Night	Non Statutory	Taxable	286.00	293.00
<b>PERFORMING ARTS HIRE</b>				
Performing Arts - Category 1 - 5 Hours - All other times	Non Statutory	Taxable	1,367.60	1,405.00
Performing Arts - Category 1 - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	1,560.00	1,600.00
Performing Arts - Category 2 - 5 Hours - All other times	Non Statutory	Taxable	1,034.80	1,060.00
Performing Arts - Category 2 - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	1,232.40	1,265.00
Bump in/out & Rehearsal	Non Statutory	Taxable	156.00	160.00
Dressing Room - Soundshell	Non Statutory	Taxable	166.40	180.00
Dressing Room - Waratah - half room	Non Statutory	Taxable	291.20	299.00
Hold out Fee	Non Statutory	Taxable	246.50	252.00
Orchestral Rehearsal	Non Statutory	Taxable	164.30	170.00
<b>THEATRE STAFF RECOVERY</b>				
Duty Officer	Non Statutory	Taxable	47.70	48.70
Missed Meal break - technician	Non Statutory	Taxable	35.60	36.00
Supervising technician - per hour (4 hr minimum)	Non Statutory	Taxable	47.70	48.70
Technician - Second Technician on duty	Non Statutory	Taxable	37.90	38.70
Usher per Hour - (4 hour minimum)	Non Statutory	Taxable	37.90	38.70

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
<b>CATERING</b>				
Bar Sales * based on cost price of beverages & confectionary advised by Supplier	Non Statutory	Taxable	various	various
Baguettes/wraps/pita	Non Statutory	Taxable	18.40	18.80
Baguettes/wraps/pita, fruit platter	Non Statutory	Taxable	22.80	23.00
Beverage Packages - 1 Hour	Non Statutory	Taxable	12.50	12.80
Cocktail Reception - Food Only - 6 pieces per person	Non Statutory	Taxable	32.15	33.00
Coffee Break - Arnotts Biscuits	Non Statutory	Taxable	4.40	4.90
Coffee Break - Cheese & Fruit Platter	Non Statutory	Taxable	14.00	14.30
Coffee Break - Danish	Non Statutory	Taxable	8.75	9.25
Coffee Break - Mini Muffins	Non Statutory	Taxable	7.10	N/A
Coffee Break - Muffins (Sweet)	Non Statutory	Taxable	9.20	9.25
Coffee Break - Savoury minis, pies, sausage rolls, quiche	Non Statutory	Taxable	14.00	14.35
Coffee Break - Scones	Non Statutory	Taxable	9.25	9.25
Coffee Break - Selection of sweet tarts	Non Statutory	Taxable	9.25	9.25
Coffee Break - Sliced Fresh fruit platter	Non Statutory	Taxable	10.90	10.90
Conference Packages Category 1 - 25 - 49 guests	Non Statutory	Taxable	64.00	65.00
Conference Packages Category 1 - 50 - 99 guests	Non Statutory	Taxable	61.00	62.00
Conference Packages Category 1 - 100+ guests	Non Statutory	Taxable	52.00	53.00
Conference Packages Category 2 - 25 - 49 guests	Non Statutory	Taxable	60.00	61.00
Conference Packages Category 2 - 50 - 99 guests	Non Statutory	Taxable	58.00	59.00
Conference Packages Category 2 - 100+ guests	Non Statutory	Taxable	48.00	49.00
Continental Breakfasts From:	Non Statutory	Taxable	23.80	24.40
Cooked Breakfasts - maximum charge	Non Statutory	Taxable	39.50	40.50
Main & Dessert - From:	Non Statutory	Taxable	54.00	55.00
Point Sandwiches	Non Statutory	Taxable	15.20	15.00
Point Sandwiches & Fruit Platter	Non Statutory	Taxable	20.50	19.90
Point Sandwiches, 3 pieces hot finger food & fruit	Non Statutory	Taxable	29.00	29.75
Point Sandwiches, fruit platter & cakes	Non Statutory	Taxable	24.95	25.00
Ribbon Sandwiches	Non Statutory	Taxable	17.40	17.80
Ribbon Sandwiches, Fruit platter	Non Statutory	Taxable	20.60	21.00
Ribbon Sandwiches, Fruit platter & Cakes	Non Statutory	Taxable	25.00	25.00
<b>EQUIPMENT HIRE</b>				
Lapel Radio - Day Hire	Non Statutory	Taxable	132.00	135.00
Lapel Radio - Week Hire	Non Statutory	Taxable	395.00	405.00
Moving lights 4 x Coemar 300 spot - Day Hire	Non Statutory	Taxable	150.00	150.00
Moving lights 4 x Coemar 300 spot - Week Hire	Non Statutory	Taxable	450.00	340.00
Piano Tuning	Non Statutory	Taxable	220.00	226.00
<b>COMMUNITY RECREATION FACILITIES</b>				
			<b>Effective 1 Jul 2016 to 31 Mar 2017</b>	<b>Effective 1 Jul 2017 to 31 Mar 2018</b>
Finals – Sportsfield bookings	Non Statutory	Taxable	196.00	204.00
Turf Wicket maintenance	Non Statutory	Taxable	8,667.00	9,014.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	200.00	208.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	21.50	22.50
Lost Pavilion Keys	Non Statutory	Taxable	20.00	21.00
Gentle exercise activities in Open Space	Non Statutory	Taxable	99.00	103.00
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	197.00	205.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	398.00	414.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	297.00	309.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	197.00	205.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	158.00	164.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	138.00	144.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	118.00	123.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	158.00	164.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	138.00	144.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	118.00	123.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	348.00	362.00
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	297.00	309.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	248.00	258.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	199.00	207.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	1,389.00	1,445.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	1,190.00	1,238.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	992.00	1,032.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	790.00	822.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	1,040.00	1,082.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	890.00	926.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	743.00	773.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	594.00	618.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	1,984.00	2,063.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	1,585.00	1,648.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	1,189.00	1,237.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	890.00	926.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	594.00	618.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	5,945.00	6,183.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	4,755.00	4,945.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	3,566.00	3,709.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	2,675.00	2,782.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	1,783.00	1,854.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	3,962.00	4,120.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	3,168.00	3,295.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	2,378.00	2,473.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	1,782.00	1,853.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	1,190.00	1,238.00
<b>Pavilion Hire (includes Springfield Park, Kalang Park, Mont Albert Reserve and Wembley Park)</b>				
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	2.00	2.00
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	45.00	47.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	50.00	52.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	45.00	47.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	50.00	52.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	124.00	129.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	140.00	146.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	124.00	129.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	140.00	146.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	25.00	26.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	28.00	29.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	25.00	26.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	28.00	29.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	223.00	232.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	253.00	263.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	223.00	232.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	253.00	263.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	20.00	21.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	25.00	26.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	18.00	19.00
			<b>Effective 1 Apr 2017 to 30 Jun 2017</b>	<b>Effective 1 Apr 2018 to 30 Jun 2018</b>
Finals – Sportsfield bookings	Non Statutory	Taxable	204.00	209.00
Turf Wicket maintenance	Non Statutory	Taxable	9,014.00	9,239.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	208.00	213.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	22.50	23.00
Lost Pavilion Keys	Non Statutory	Taxable	21.00	21.50
Gentle exercise activities in Open Space	Non Statutory	Taxable	103.00	106.00
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	205.00	210.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	414.00	424.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	309.00	317.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	205.00	210.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	164.00	168.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	144.00	148.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	123.00	126.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	164.00	168.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	144.00	148.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	123.00	126.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	362.00	371.00
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	309.00	317.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	258.00	264.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	207.00	212.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	1,445.00	1,481.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	1,238.00	1,269.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	1,032.00	1,058.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	822.00	843.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	1,082.00	1,109.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	926.00	949.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	773.00	792.00



# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	618.00	633.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	2,063.00	2,115.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	1,648.00	1,689.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	1,237.00	1,268.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	926.00	949.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	618.00	633.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	6,183.00	6,338.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	4,945.00	5,069.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	3,709.00	3,802.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	2,782.00	2,852.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	1,854.00	1,900.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	4,120.00	4,223.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	3,295.00	3,377.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	2,473.00	2,535.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	1,853.00	1,899.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	1,238.00	1,269.00
<b><i>Pavilion Hire (includes Springfield Park, Kalang Park, Mont Albert Reserve and Wembley Park)</i></b>				
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	3.00	3.00
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	47.00	48.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	52.00	53.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	47.00	48.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	52.00	53.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	129.00	132.00
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	146.00	149.50
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	129.00	132.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	146.00	149.50
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	26.00	26.50
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	29.00	30.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	26.00	26.50
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	29.00	30.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	232.00	238.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	263.00	269.50
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	232.00	238.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	263.00	269.50
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	21.00	21.50
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	26.00	26.50
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	19.00	19.50

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
<b>LEISURE FACILITIES</b>				
<b>NUNAWADING COMMUNITY CENTRE</b>				
Stadium Hire (per hour) - Non Peak - Up to 5pm weekdays	Non Statutory	Taxable	33.00	35.00
Stadium Hire (per hour) - Peak - After 5pm Weeknights, weekends and public holidays	Non Statutory	Taxable	40.00	42.00
Stadium Hire (per hour) - Casual Badminton	Non Statutory	Taxable	16.00	16.00
Room Hire - Community (per hour)	Non Statutory	Taxable	25.00	26.00
Small Room Hire -Community (per hour)	Non Statutory	Taxable	12.50	13.00
<b>SPORTLINK</b>				
Merchandise	Non Statutory	Taxable	various	various
Casual Entry	Non Statutory	Taxable	4.80	5.00
Casual Entry - 1 Hour	Non Statutory	Taxable	2.80	3.00
Casual Entry - 10 visit pass	Non Statutory	Taxable	43.20	45.00
<b>STADIUM/COURT HIRE (per 30 minute session)</b>				
Badminton Court - Off Peak	Non Statutory	Taxable	7.30	7.60
Badminton Court - Peak	Non Statutory	Taxable	9.20	9.60
Full Court - Off Peak	Non Statutory	Taxable	19.50	20.25
Full Court - Peak	Non Statutory	Taxable	26.00	27.00
Half Court - Off Peak	Non Statutory	Taxable	9.75	10.15
Half Court - Peak	Non Statutory	Taxable	13.00	13.50
Outdoor Court	Non Statutory	Taxable	6.50	7.00
Equipment Hire	Non Statutory	Taxable	N/A	3.00
<b>PROGRAMS (per session)</b>				
Badminton Social Competition	Non Statutory	Taxable	13.00	14.00
Badminton Term Program (per term)	Non Statutory	Taxable	135.00	N/A
Badminton Term Program (per session)	Non Statutory	Taxable	N/A	14.00
Table Tennis Social Competition	Non Statutory	Taxable	13.00	N/A
Table Tennis Term Program (per term)	Non Statutory	Taxable	135.00	N/A
Table Tennis Term Program (per session)	Non Statutory	Taxable	N/A	14.00
Social Basketball Program	Non Statutory	Taxable	N/A	11.00
Futsal Term Program (per term)	Non Statutory	Taxable	135.00	N/A
Futsal Term Program (per session)	Non Statutory	Taxable	N/A	14.00
Holiday Sports Camps	Non Statutory	Taxable	6.60	7.90
Sports Carnivals	Non Statutory	Taxable	9.00	N/A
<b>ROOM HIRE (per 30 minute session)</b>				
Community Room - Commercial Rate	Non Statutory	Taxable	19.50	20.25
Community Room - Community Rate	Non Statutory	Taxable	13.00	13.50
Multi Purpose Room - Commercial Rate	Non Statutory	Taxable	19.50	20.25
Multi Purpose Room - Community Rate	Non Statutory	Taxable	13.00	13.50
Table Tennis - Off Peak	Non Statutory	Taxable	6.75	7.00
Table Tennis - Peak	Non Statutory	Taxable	8.60	8.90
<b>MORACK GOLF COURSE</b>				
Adult 9 holes – Weekdays	Non Statutory	Taxable	20.00	21.00
Adult 18 holes - Weekdays	Non Statutory	Taxable	27.00	28.00
Concession 9 holes – Weekdays	Non Statutory	Taxable	14.50	14.90
Concession 18 holes – Weekdays	Non Statutory	Taxable	19.00	19.70

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Junior 9 holes - Weekdays	Non Statutory	Taxable	14.50	14.90
Junior 18 holes – Weekdays	Non Statutory	Taxable	19.00	19.70
Late Tee Off 9 holes – Weekdays	Non Statutory	Taxable	14.50	14.90
Late Tee Off 18 holes – Weekdays	Non Statutory	Taxable	20.00	21.00
Late Tee Off 18 holes Concession – Weekdays	Non Statutory	Taxable	14.50	14.90
Adult 9 hole – Weekend	Non Statutory	Taxable	23.00	23.70
Adult 18 hole – Weekend	Non Statutory	Taxable	30.50	31.50
Junior 9 holes – Weekend	Non Statutory	Taxable	14.50	14.90
Junior 18 holes – Weekend	Non Statutory	Taxable	19.00	19.70
Early Bird 9 Hole - Weekend	Non Statutory	Taxable	21.00	21.00
Late Tee Off 9 holes – Weekend	Non Statutory	Taxable	17.00	17.00
Late Tee Off 18 holes – Weekend	Non Statutory	Taxable	23.00	23.70
Morack Plus – 18 holes Adult Weekday 10 pass card	Non Statutory	Taxable	225.00	233.00
Morack Plus – 18 holes Adult Weekend 10 pass card	Non Statutory	Taxable	255.00	264.00
Morack Plus – 18 holes Concession 10 pass card	Non Statutory	Taxable	165.00	171.00
3 Month Unlimited Golf Pass	Non Statutory	Taxable	410.00	N/A
3 Month Unlimited Golf Pass - Concession	Non Statutory	Taxable	255.00	N/A
3 Month Unlimited Golf Pass - Late Tee Off	Non Statutory	Taxable	250.00	N/A
Anytime Annual Pass	Non Statutory	Taxable	1,410.00	N/A
Concession Anytime Annual Pass	Non Statutory	Taxable	900.00	N/A
Unlimited Pass Direct Debit Joining Fee	Non Statutory	Taxable	N/A	55.00
Unlimited Pass Fortnightly Debit - Anytime	Non Statutory	Taxable	N/A	56.00
Unlimited Pass Fortnightly Debit - Concession	Non Statutory	Taxable	N/A	40.00
Unlimited Pass Fortnightly Debit - Late Tee Off	Non Statutory	Taxable	N/A	45.00
Driving Range - 35 Balls	Non Statutory	Taxable	7.00	7.25
Driving Range - 75 Balls	Non Statutory	Taxable	11.00	11.40
Driving Range - 150 Balls	Non Statutory	Taxable	17.00	17.60
Driving Range - \$90 Credit	Non Statutory	Taxable	75.00	75.00
Driving Range - \$200 Credit	Non Statutory	Taxable	150.00	150.00
Driving Range - \$440 Credit	Non Statutory	Taxable	300.00	300.00
Pro Shop	Non Statutory	Taxable	various	Various
<b>AQUALINK NUNAWADING AQUATICS</b>				
Adult	Non Statutory	Taxable	7.00	7.30
Child/Concession	Non Statutory	Taxable	5.30	5.50
Family	Non Statutory	Taxable	20.00	20.50
Scholars - until 31 Dec	Non Statutory	Taxable	3.60	3.80
Scholars - from 1 Jan	Non Statutory	Taxable	3.80	3.90
Squad	Non Statutory	Taxable	4.75	4.95
Aquatics - Adult	Non Statutory	Taxable	12.50	12.80
Aquatics - Concession	Non Statutory	Taxable	9.20	9.40
Aquatics - Upgrade	Non Statutory	Taxable	5.60	5.80
Multi Pass - Swim Adult	Non Statutory	Taxable	63.00	65.70
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	47.70	49.50
Multi Pass - Family	Non Statutory	Taxable	180.00	184.50
Multi Pass - Aquatics	Non Statutory	Taxable	112.50	115.20
Multi Pass - Aquatics Concession	Non Statutory	Taxable	82.80	84.60



# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
<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
Lifestyle Consultation/Program Show	Non Statutory	Taxable	70.00	70.00
Strong Body Strong Mind/ All fit	Non Statutory	Taxable	8.00	8.30
Outfit - Member	Non Statutory	Taxable	159.00	165.00
Outfit - Non Member	Non Statutory	Taxable	189.00	196.00
9 week challenge - member	Non Statutory	Taxable	297.00	305.00
9 week challenge - non member	Non Statutory	Taxable	N/A	440.00
PT - 1 Hour	Non Statutory	Taxable	67.00	69.00
PT - 1 Hour Non Member	Non Statutory	Taxable	84.00	86.00
PT - 1/2 Hour	Non Statutory	Taxable	43.00	44.00
PT - 1/2 Hour Non Member	Non Statutory	Taxable	54.00	55.00
PT start up pack	Non Statutory	Taxable	N/A	99.00
Small Group Training - 1 Hour	Non Statutory	Taxable	96.00	98.00
Small Group Training - 1/2 Hour	Non Statutory	Taxable	64.00	65.00
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	72.00	74.70
Multi Pass PT 1 Hour	Non Statutory	Taxable	636.50	655.50
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	408.50	418.00
Multi Pass - Small Group Training 1/2 Hour	Non Statutory	Taxable	608.00	617.50
Multi Pass - Small Group Training 1 Hour	Non Statutory	Taxable	798.00	931.00
<b>AQUALINK NUNAWADING PROGRAMS</b>				
Pool Parties	Non Statutory	Taxable	17.00	17.50
Pool Parties - Cake	Non Statutory	Taxable	19.00	20.00
Pool Parties - Catering	Non Statutory	Taxable	10.00	10.50
Pool Parties - Inflatable	Non Statutory	Taxable	81.00	83.00
Pool Parties - Table Hire	Non Statutory	Taxable	40.00	42.00
Lane Hire per Hour - 50m Pool	Non Statutory	Taxable	47.50	49.00
Duty Officer Hire	Non Statutory	Taxable	45.00	46.50
Lifeguard Hire	Non Statutory	Taxable	38.50	39.50
Carnival Hire - Day	Non Statutory	Taxable	468.00	468.00
Carnival Hire - Leisure Pool	Non Statutory	Taxable	180.00	180.00
Carnival Hire - Night	Non Statutory	Taxable	468.00	468.00
NSC - Carnival Hire	Non Statutory	Taxable	397.80	397.80
NSC - Club Pool Hire	Non Statutory	Taxable	155.00	160.00
NSC - Inflatable Hire	Non Statutory	Taxable	50.00	52.00
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 AND WELLNESS</b>				

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Group Fitness - Adult	Non Statutory	Taxable	17.20	17.60
Group Fitness - Concession	Non Statutory	Taxable	14.00	14.30
Group Fitness - Fab Living	Non Statutory	Taxable	9.80	10.00
Aquability	Non Statutory	Taxable	9.80	10.00
School Groups - Fitness Programs (per student)	Non Statutory	Taxable	9.00	N/A
School Groups - Fitness Programs (per class)	Non Statutory	Taxable	N/A	94.00
30 min class	Non Statutory	Taxable	9.00	9.20
30 min class - Concession	Non Statutory	Taxable	7.40	7.60
90 min class	Non Statutory	Taxable	25.80	26.40
90 min class - Concession	Non Statutory	Taxable	21.00	21.45
Multi Pass - Group Fitness	Non Statutory	Taxable	154.80	158.40
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	126.00	128.70
Multi Pass - Fab Living	Non Statutory	Taxable	88.20	90.00
Multi Pass - Aquability	Non Statutory	Taxable	88.20	90.00
Multipass - 30 min class	Non Statutory	Taxable	81.00	82.80
Multipass - 30 min class - Concession	Non Statutory	Taxable	66.60	68.40
Multipass - 90 min class	Non Statutory	Taxable	232.20	237.60
Multipass - 90 min class - Concession	Non Statutory	Taxable	220.50	193.05
<b>AQUALINK NUNAWADING CRECHE</b>				
Crèche - Member	Non Statutory	Taxable	6.20	6.30
Crèche - Casual	Non Statutory	Taxable	8.80	9.00
Crèche - Family	Non Statutory	Taxable	12.40	12.60
Crèche - Member - 12pm - 1pm	Non Statutory	Taxable	5.20	5.30
Crèche - Casual - 12pm - 1pm	Non Statutory	Taxable	7.70	7.90
Crèche - Family - 12pm - 1pm	Non Statutory	Taxable	10.40	10.60
Crèche - Occasional Care	Non Statutory	Taxable	10.00	10.40
Crèche - Occasional Care-full day	Non Statutory	Taxable	30.00	40.50
Crèche - Occasional Care - Family	Non Statutory	Taxable	20.00	20.80
Crèche - Occasional Care - 12pm - 1pm	Non Statutory	Taxable	9.00	9.30
Crèche - Occasional Care - Family - 12pm - 1pm	Non Statutory	Taxable	18.00	18.60
Crèche - Member Multi Pass	Non Statutory	Taxable	55.80	56.70
Crèche - Family Multi Pass	Non Statutory	Taxable	111.60	113.40
Crèche - Member Multi Pass - 12pm - 1pm	Non Statutory	Taxable	46.80	47.70
Crèche - Multipass - Family 1hr	Non Statutory	Taxable	93.60	95.40
Crèche - Multipass - Occasional care	Non Statutory	Taxable	90.00	93.60
Crèche - Multipass - Occasional care family	Non Statutory	Taxable	180.00	187.20
Crèche - Multipass - Occasional care 1 hr	Non Statutory	Taxable	81.00	83.70
Crèche - Multipass - Occasional care family 1hr	Non Statutory	Taxable	162.00	167.40
Crèche Cancellation Fee	Non Statutory	Taxable	4.00	4.00
<b>AQUALINK NUNAWADING RETAIL</b>				
Merchandise Sales	Non Statutory	Taxable	various	various
<b>AQUALINK NUNAWADING MEMBERSHIPS</b>				
Swim - Adult - 12 Months	Non Statutory	Taxable	627.25	645.25
Swim - Adult - 3 Months	Non Statutory	Taxable	204.25	208.75
Swim - Concession/Child - 12 Months	Non Statutory	Taxable	515.65	525.25
Swim - Concession/Child - 3 Months	Non Statutory	Taxable	176.35	178.75
Family Swim - 12 Months	Non Statutory	Taxable	1,869.85	N/A

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Aquatics - 12 Months	Non Statutory	Taxable	723.25	741.25
Aquatics - 3 Months	Non Statutory	Taxable	228.25	232.75
Aquatics - Concession - 12 Months	Non Statutory	Taxable	657.25	669.25
Aquatics - Concession - 3 Months	Non Statutory	Taxable	211.75	214.75
Gym - 12 Months	Non Statutory	Taxable	1,026.50	1,050.50
Gym - 3 Months	Non Statutory	Taxable	351.50	357.50
Gym - Concession - 12 Months	Non Statutory	Taxable	960.50	978.50
Gym - Concession - 3 Months	Non Statutory	Taxable	335.00	339.50
Gym - Off Peak - 12 Months	Non Statutory	Taxable	807.25	825.25
Gym - Off Peak - 3 Months	Non Statutory	Taxable	249.25	253.75
Group Fitness - 12 Months	Non Statutory	Taxable	1,026.50	1,050.50
Group Fitness - 3 Months	Non Statutory	Taxable	351.50	357.50
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	960.50	978.50
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	335.00	339.50
Total Fitness - 12 Months	Non Statutory	Taxable	1,158.50	1,182.50
Total Fitness - 3 Months	Non Statutory	Taxable	384.50	390.50
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	1,020.50	1,038.50
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	350.00	354.50
Total Fitness - Off Peak - 12 Months	Non Statutory	Taxable	933.25	951.25
Total Fitness - Off Peak - 3 Months	Non Statutory	Taxable	280.75	285.25
Family Total Fit - 12 Months	Non Statutory	Taxable	3,099.50	N/A
Teen - 12 Months	Non Statutory	Taxable	669.25	681.25
Teen - 3 Months	Non Statutory	Taxable	214.75	217.75
Fab Living - 12 Months	Non Statutory	Taxable	879.25	897.25
Fab Living - 3 Months	Non Statutory	Taxable	267.25	271.75
Fab Living - 1 Month	Non Statutory	Taxable	68.00	69.50
Direct Debit - Swim	Non Statutory	Taxable	47.00	48.50
Direct Debit - Swim - Concession/Child	Non Statutory	Taxable	37.70	38.50
Direct Debit - Family Swim	Non Statutory	Taxable	150.55	N/A
Direct Debit - Aquatics	Non Statutory	Taxable	55.00	56.50
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	49.50	50.50
Direct Debit - Gym	Non Statutory	Taxable	75.00	77.00
Direct Debit - Gym - Concession	Non Statutory	Taxable	69.50	71.00
Direct Debit - Gym - Off Peak	Non Statutory	Taxable	62.00	63.50
Direct Debit - Group Fitness	Non Statutory	Taxable	75.00	77.00
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	69.50	71.00
Direct Debit - Total Fitness	Non Statutory	Taxable	86.00	88.00
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	74.50	76.00
Direct Debit - Total Fitness- Off Peak	Non Statutory	Taxable	72.50	74.00
Direct Debit - Family Total Fit	Non Statutory	Taxable	247.75	N/A
Direct Debit - Teen Fit	Non Statutory	Taxable	50.50	51.50
Direct Debit - Fab Living	Non Statutory	Taxable	68.00	69.50
Direct Debit Family - Swim	Non Statutory	Taxable	N/A	44.10
Direct Debit Family - Aquatics	Non Statutory	Taxable	N/A	53.35
Direct Debit Family - Gym	Non Statutory	Taxable	N/A	70.00
Direct Debit Family - Group Fitness	Non Statutory	Taxable	N/A	70.00
Direct Debit Family - Total Fitness	Non Statutory	Taxable	N/A	80.00
Direct Debit Family - Teen	Non Statutory	Taxable	N/A	46.80
Direct Debit Family - Fab Living	Non Statutory	Taxable	N/A	63.20
Card Replacement	Non Statutory	Taxable	10.00	10.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
DD Joining Fee - Aquatics/Swim	Non Statutory	Taxable	60.00	60.00
DD Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	60.00	60.00
DD Joining Fee - Total / Gym / GF	Non Statutory	Taxable	120.00	120.00
Suspension Fee	Non Statutory	Taxable	11.00	11.00
Cancellation Fee	Non Statutory	Taxable	60.00	60.00
<b>AQUALINK BOX HILL AQUATICS</b>				
Adult	Non Statutory	Taxable	7.00	7.30
Child/Concession	Non Statutory	Taxable	5.30	5.50
Family	Non Statutory	Taxable	20.00	20.50
Scholars - til 31 Dec	Non Statutory	Taxable	3.60	3.80
Scholars - post 1 Jan	Non Statutory	Taxable	3.80	3.90
Squad	Non Statutory	Taxable	4.75	4.95
Aquatics - Adult	Non Statutory	Taxable	12.50	12.80
Aquatics - Concession	Non Statutory	Taxable	9.20	9.40
Aquatics - Upgrade	Non Statutory	Taxable	5.60	5.80
Multi Pass - Swim Adult	Non Statutory	Taxable	63.00	65.70
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	47.70	49.50
Multi Pass - Family	Non Statutory	Taxable	180.00	184.50
Multi Pass - Aquatics	Non Statutory	Taxable	112.50	115.20
Multi Pass - Aquatics Concession	Non Statutory	Taxable	82.80	84.60
<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
Lifestyle Consultation/ Program Show	Non Statutory	Taxable	70.00	70.00
ALL FIT	Non Statutory	Taxable	8.00	8.30
Outfit - Member	Non Statutory	Taxable	159.00	165.00
Outfit - Non Member	Non Statutory	Taxable	189.00	196.00
9 week challenge - member	Non Statutory	Taxable	297.00	305.00
9 week challenge - non member	Non Statutory	Taxable	N/A	440.00
PT - 1 Hour	Non Statutory	Taxable	67.00	69.00
PT - 1 Hour Non Member	Non Statutory	Taxable	84.00	86.00
PT - 1/2 Hour	Non Statutory	Taxable	43.00	44.00
PT - 1/2 Hour Non Member	Non Statutory	Taxable	54.00	55.00
PT Start up Pack	Non Statutory	Taxable	N/A	99.00
Small Group Training - 1 hour	Non Statutory	Taxable	96.00	98.00
Small Group Training - 1/2 hour	Non Statutory	Taxable	64.00	65.00
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	72.00	74.70
Multi Pass - Small Group Training 1 Hour	Non Statutory	Taxable	798.00	931.00
Multi Pass - Small Group Training 1/2 Hour	Non Statutory	Taxable	608.00	617.50
Multi Pass PT 1 Hour	Non Statutory	Taxable	636.50	655.50
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	408.50	418.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
<b>AQUALINK BOX HILL PROGRAMS</b>				
Pool Parties	Non Statutory	Taxable	17.00	17.50
Pool Parties - Cake	Non Statutory	Taxable	25.00	25.00
Pool Parties - Catering	Non Statutory	Taxable	10.00	10.50
Birthday Inflatable Hire	Non Statutory	Taxable	81.00	83.00
Birthday Party - Best of Both Worlds	Non Statutory	Taxable	26.00	27.00
Lane Hire per Hour - 25m	Non Statutory	Taxable	32.00	33.00
Lane Hire extra fee per person	Non Statutory	Taxable	3.80	3.90
Duty Officer Hire	Non Statutory	Taxable	45.00	46.50
Lifeguard Hire	Non Statutory	Taxable	38.50	39.50
Carnival Rate - All Outdoor Areas per hour	Non Statutory	Taxable	315.00	315.00
Warm Water Pool - per hour	Non Statutory	Taxable	62.00	64.00
Dive Pool Hire per Hour	Non Statutory	Taxable	62.00	64.00
LTS inflatable hire	Non Statutory	Taxable	N/A	52.00
Pavilion - Daily	Non Statutory	Taxable	220.00	220.00
Pavilion Meeting Room - Hourly	Non Statutory	Taxable	45.00	45.00
Party Room Hire	Non Statutory	Taxable	50.00	50.00
Crèche 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	3.00	3.00
Stadium Seating	Non Statutory	Taxable	150.00	150.00
Badminton Court - Off Peak	Non Statutory	Taxable	14.60	15.20
Badminton Court - Peak	Non Statutory	Taxable	18.40	19.20
Casual Basketball Shooting	Non Statutory	Taxable	4.80	5.00
Full Court- Off Peak	Non Statutory	Taxable	39.00	40.50
Full Court - Peak	Non Statutory	Taxable	52.00	54.00
Half Court- Off Peak	Non Statutory	Taxable	19.50	20.30
Half Court- Peak	Non Statutory	Taxable	26.00	27.00
Table Tennis - Off Peak	Non Statutory	Taxable	13.50	14.00
Table Tennis - Peak	Non Statutory	Taxable	17.20	17.80
Tennis/Soccer Court - Day - Off Peak	Non Statutory	Taxable	28.00	28.50
Tennis/Soccer Court - Day - Peak	Non Statutory	Taxable	34.00	34.50
Tennis Workout - member	Non Statutory	Taxable	N/A	13.50
Tennis Workout - non member	Non Statutory	Taxable	N/A	15.00
Multipass - Tennis workout member	Non Statutory	Taxable	N/A	121.50
Multi pass - tennis workout non member	Non Statutory	Taxable	N/A	135.00
<b>AQUALINK BOX HILL HEALTH AND WELLNESS</b>				
Group Fitness - Adult	Non Statutory	Taxable	17.20	17.60
Group Fitness - Concession	Non Statutory	Taxable	14.00	14.30
Group Fitness - Fab Living	Non Statutory	Taxable	9.80	10.00
School Groups - Fitness Programs (per class)	Non Statutory	Taxable	90.00	94.00
Postnatal	Non Statutory	Taxable	N/A	14.30

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
30 min class	Non Statutory	Taxable	9.00	9.20
30 min class - Concession	Non Statutory	Taxable	7.40	7.60
90 min class	Non Statutory	Taxable	25.80	26.40
90 min class - Concession	Non Statutory	Taxable	21.00	21.45
Multi Pass - Group Fitness	Non Statutory	Taxable	154.80	158.40
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	126.00	128.70
Multipass - 30 min class	Non Statutory	Taxable	81.00	82.80
Multipass - 30 min class Concession	Non Statutory	Taxable	66.60	68.40
Multipass - 90 min	Non Statutory	Taxable	232.20	237.60
Multipass - 90 min class Concession	Non Statutory	Taxable	189.00	193.05
Multi Pass - Fab Living	Non Statutory	Taxable	88.20	94.00
<b>AQUALINK BOX HILL CRECHE</b>				
Crèche - Member	Non Statutory	Taxable	6.20	6.30
Crèche - Non Member	Non Statutory	Taxable	8.80	9.00
Crèche - Family	Non Statutory	Taxable	12.40	12.60
Crèche - Member 1 hr	Non Statutory	Taxable	5.20	5.30
Crèche - Casual 1 hr	Non Statutory	Taxable	7.70	7.90
Crèche - Family - 1 hr	Non Statutory	Taxable	10.40	10.60
Crèche - Occasional Care	Non Statutory	Taxable	10.00	10.40
Crèche - Occasional Care - Family	Non Statutory	Taxable	20.00	20.80
Crèche - Occasional Care - 1 hr	Non Statutory	Taxable	9.00	9.30
Crèche - Occasional Care - Family - 1 hr	Non Statutory	Taxable	18.00	18.60
Multi Pass - Crèche Members	Non Statutory	Taxable	55.80	56.70
Crèche - Family Multipass	Non Statutory	Taxable	111.60	113.40
Crèche - Member 1 hr Multipass	Non Statutory	Taxable	46.80	47.70
Multipass family 1 hr	Non Statutory	Taxable	93.60	95.40
Multipass - Occasional care	Non Statutory	Taxable	90.00	93.60
Multipass - Occasional care family	Non Statutory	Taxable	180.00	187.20
Multipass - Occasional care 1 hr	Non Statutory	Taxable	81.00	83.70
Multipass - Occasional care Family 1 hr	Non Statutory	Taxable	162.00	167.40
Crèche cancellation fee	Non Statutory	Taxable	4.00	4.00
<b>AQUALINK BOX HILL RETAIL</b>				
Merchandise Sales	Non Statutory	Taxable	286,000.00	335,500.00
<b>AQUALINK BOX HILL MEMBERSHIPS</b>				
Swim - Adult - 12 Months	Non Statutory	Taxable	627.25	645.25
Swim - Adult - 3 Months	Non Statutory	Taxable	204.25	208.75
Swim Child/Concession - 12 Months	Non Statutory	Taxable	515.65	525.25
Swim Child Concession - 3 Months	Non Statutory	Taxable	176.35	178.75
Family Swim - 12 Months	Non Statutory	Taxable	1,869.85	N/A
Aquatics - 12 Months	Non Statutory	Taxable	723.25	741.25
Aquatics - 3 Months	Non Statutory	Taxable	228.25	232.75
Aquatics - Concession - 12 Months	Non Statutory	Taxable	657.25	669.25
Aquatics - Concession - 3 Months	Non Statutory	Taxable	211.75	214.75
Gym - 12 Months	Non Statutory	Taxable	1,026.50	1,050.50
Gym - 3 Months	Non Statutory	Taxable	351.50	357.50
Gym - Concession - 12 Months	Non Statutory	Taxable	960.50	978.50
Gym - Concession - 3 Months	Non Statutory	Taxable	335.00	339.50
Gym - Off Peak - 12 Months	Non Statutory	Taxable	807.25	825.25



# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Gym - Off Peak - 3 Months	Non Statutory	Taxable	249.25	253.75
Group Fitness - 12 Months	Non Statutory	Taxable	1,026.50	1,050.50
Group Fitness - 3 Months	Non Statutory	Taxable	351.50	357.50
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	960.50	978.50
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	335.00	339.50
Total Fitness - 12 Months	Non Statutory	Taxable	1,158.50	1,182.50
Total Fitness - 3 Months	Non Statutory	Taxable	384.50	390.50
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	1,020.50	1,038.50
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	350.00	354.50
Total Fitness - Off Peak - 12 Months	Non Statutory	Taxable	933.25	951.25
Total Fitness - Off Peak - 3 Months	Non Statutory	Taxable	280.75	285.25
Family Total Fitness - 12 Months	Non Statutory	Taxable	3,099.50	N/A
Teen Fitness - 12 Months	Non Statutory	Taxable	669.25	681.25
Teen Fitness - 3 Months	Non Statutory	Taxable	214.75	217.75
Fab Living - 12 Months	Non Statutory	Taxable	879.25	897.25
Fab Living - 3 Months	Non Statutory	Taxable	267.25	271.75
Fab Living - Monthly over counter	Non Statutory	Taxable	68.00	69.50
Direct Debit - Swim	Non Statutory	Taxable	47.00	48.50
Direct Debit - Swim Child/Concession	Non Statutory	Taxable	37.70	38.50
Direct Debit - Family Swim	Non Statutory	Taxable	150.55	N/A
Direct Debit - Aquatics	Non Statutory	Taxable	55.00	56.50
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	49.50	50.50
Direct Debit - Gym	Non Statutory	Taxable	75.00	77.00
Direct Debit - Gym - Concession	Non Statutory	Taxable	69.50	71.00
Direct Debit - Gym - Off Peak	Non Statutory	Taxable	62.00	63.50
Direct Debit - Group Fitness	Non Statutory	Taxable	75.00	77.00
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	69.50	71.00
Direct Debit - Total Fitness	Non Statutory	Taxable	86.00	88.00
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	74.50	76.00
Direct Debit - Total Fitness- Off Peak	Non Statutory	Taxable	72.50	74.00
Direct Debit - Family Total Fitness	Non Statutory	Taxable	247.75	N/A
Direct Debit - Teen Fitness	Non Statutory	Taxable	50.50	51.50
Direct Debit - Fab Living	Non Statutory	Taxable	68.00	69.50
Direct Debit - Swim - Family	Non Statutory	Taxable	N/A	44.10
Direct Debit - Aquatics - Family	Non Statutory	Taxable	N/A	51.35
Direct Debit - Gym - Family	Non Statutory	Taxable	N/A	70.00
Direct Debit - Group Fitness - Family	Non Statutory	Taxable	N/A	70.00
Direct Debit - Total Fitness - Family	Non Statutory	Taxable	N/A	80.00
Direct Debit - Teen - Family	Non Statutory	Taxable	N/A	46.80
Direct Debit - Fab Living - Family	Non Statutory	Taxable	N/A	63.20
Card replacement	Non Statutory	Taxable	10.00	10.00
Direct Debit Joining Fee - Aquatics/Swim	Non Statutory	Taxable	60.00	60.00
Direct Debit Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	60.00	60.00
Direct Debit Joining Fee - Total / Gym / Group Fitness	Non Statutory	Taxable	120.00	120.00
Suspension Fee	Non Statutory	Taxable	11.00	11.00
Cancellation Fee	Non Statutory	Taxable	60.00	60.00
<b>INVESTMENT AND ECONOMIC DEVELOPMENT</b>				
Business Seminars (General)	Non Statutory	Taxable	20.00	20.00
Business Seminars (Workshops)	Non Statutory	Taxable	30.00	30.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
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>STATUTORY PLANNING</b>				
<b>PERMIT APPLICATION FEES</b>				
<b>CHANGE OF USE</b>				
Class 1 - Use only	Statutory	GST Free	1,240.70	1,240.70
<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 including removal of trees, excluding VicSmart - \$10,000 or less	Statutory	GST Free	188.20	188.20
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 including removal of trees, excluding VicSmart - \$10,001 - \$100,000	Statutory	GST Free	592.50	592.50
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 including removal of trees, excluding VicSmart - \$100,001 - \$500,000	Statutory	GST Free	1,212.80	1,212.80
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 including removal of trees, excluding VicSmart - \$500,001 - \$1,000,000	Statutory	GST Free	1,310.40	1,310.40
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 including removal of trees, excluding VicSmart - \$1,000,001 - \$2,000,000	Statutory	GST Free	1,407.90	1,407.90
<b>VICSMART</b>				
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less	Statutory	GST Free	188.20	188.20
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000	Statutory	GST Free	404.30	404.30
Class 9 - VicSmart application to subdivide or consolidate land	Statutory	GST Free	188.20	188.20
<b>OTHER DEVELOPMENT</b>				
Class 10 - 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	1,080.40	1,080.40
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 - \$100,001 - \$1,000,000	Statutory	GST Free	1,456.70	1,456.70
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 - \$1,000,001 - \$5,000,000	Statutory	GST Free	3,213.20	3,213.20



# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
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 - \$5,000,001 - \$15,000,000	Statutory	GST Free	8,189.80	8,189.80
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 - \$15,000,001 - \$50,000,000	Statutory	GST Free	24,151.10	24,151.00
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 - \$50,000,001 or more	Statutory	GST Free	54,282.40	54,282.00
Class 21 - A permit not otherwise provided for in the regulation	Statutory	GST Free	1,240.70	1,240.70
<b>SUBDIVISION</b>				
Class 16 - To subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	1,240.70	1,240.70
Class 17 - To subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	1,240.70	1,240.70
Class 18 - 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	1,240.70	1,240.70
Class 19 - Subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	1,240.70	1,240.70
Class 20 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, - create or remove a right of way, - create, vary or remove an easement other than a right of way, or - vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant	Statutory	GST Free	1,240.70	1,240.70
<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	1,240.70	1,240.70
S.72 Class 2 - An amendment resulting in change of permit condition(s) and/or description (other than single dwelling)	Statutory	GST Free	1,240.70	1,240.70
<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 including removal of trees, excluding VicSmart - \$10,000 or less	Statutory	GST Free	188.20	188.20
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 application including removal of trees, excluding VicSmart - \$10,001 - \$100,000	Statutory	GST Free	592.50	592.50
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 application including removal of trees, excluding VicSmart - \$100,001 - \$500,000	Statutory	GST Free	1,212.80	1,212.80

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
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 application including removal of trees, excluding VicSmart-\$500,001 - \$2,000,000	Statutory	GST Free	1,310.40	1,310.40
<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	188.20	188.20
S.72 Class 8 - An amendment to a VicSmart permit if the estimated cost of development is more than \$10,000	Statutory	GST Free	404.30	404.30
S.72 Class 9 - An amendment to a VicSmart permit to subdivide or consolidate land	Statutory	GST Free	188.20	188.20
<b>OTHER DEVELOPMENT</b>				
S.72 Class 10 - 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	1,080.40	1,080.40
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 - \$100,001 - \$1,000,000	Statutory	GST Free	1,456.70	1,456.70
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 - \$1,000,001 or more	Statutory	GST Free	3,213.20	3,213.20
S.72 Class 18 - An amendment to a permit issued not otherwise provided for in the regulation	Statutory	GST Free	1,240.70	1,240.70
<b>SUBDIVISION</b>				
S.72 Class 13 - An amendment to a permit issued to subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	1,240.70	1,240.70
S.72 Class 14 - An amendment to a permit issued to subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	1,240.70	1,240.70
S.72 Class 15 - 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	1,240.70	1,240.70
S.72 Class 16 - 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	1,240.70	1,240.70
S.72 Class 17 - 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, - create, vary or remove an easement other than a right of way, or - vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Statutory	GST Free	1,240.70	1,240.70
<b>SECONDARY CONSENT FEES</b>				
Cost of development \$10,000 or less	Non Statutory	GST Free	188.20	188.20
Cost of development \$10,001 - \$100,000	Non Statutory	GST Free	592.50	592.50
Cost of development \$100,001 - \$500,000	Non Statutory	GST Free	1,212.80	1,212.80
Cost of development \$500,001 - \$2,000,000	Non Statutory	GST Free	1,310.40	1,310.40

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Cost of development \$2,000,001 +	Non Statutory	GST Free	3,213.20	3,213.20
<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	40% of the application fee for the new class of permit application and any additional fee as required by Note 1	40% of the application fee for the new class of permit application and any additional fee as required by Note 1
Amend a current application to amend a permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	40% of the application fee for the new class of permit application under S.72 and any additional fee as required by Note 1	40% of the application fee for the new class of permit application under S.72 and any additional fee as required by Note 1
Note 1 - If a request to amend an application for a permit has the effect of changing the class of that permit to a new class, having a higher application fee, the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit.				
<b>ADVERTISING FEES</b>				
Advertising (includes up to 10 letters - additional letters \$7.00 each)	Non Statutory	GST Free	160.00	170.00
Additional letters	Non Statutory	GST Free	95.00	N/A
<b>ENDORSEMENT FEES</b>				
Condition 1 Plan - each additional review	Non Statutory	GST Free	150.00	150.00
Construction Management Plan	Non Statutory	GST Free	220.00	220.00
<b>SUBDIVISIONS</b>				
Subdivision Certification and Statement of Compliance	Statutory	GST Free	164.50	164.50
Alter a Plan	Statutory	GST Free	104.60	104.60
Amendment of a Certified Plan	Statutory	GST Free	132.40	132.40
<b>SECTION 173 AGREEMENTS</b>				
Section 173 agreement - standard (refer Maddocks)	Non Statutory	GST Free	890.00	N/A
Section 173 agreement - amendment or ending of agreement with Council consent	Statutory	GST Free	320.00	320.00
Section 173 - amending or ending an agreement under Section 178A	Statutory	GST Free	620.30	620.30
<b>OTHER FEES</b>				
Certificates of compliance (Under section 97N of the Planning and Environment Act (Regulation 10))	Statutory	GST Free	306.70	306.70
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	306.70	306.70
Provide a copy of planning permit and endorsed plans	Non Statutory	GST Free	195.00	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
Advice regarding need for permit, planning scheme requirements or approval details	Non Statutory	Taxable	175.00	180.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Extension of time request for a planning permit	Non Statutory	GST Free	320.00	330.00
On site compliance checks	Non Statutory	GST Free	250.00	250.00
Pre application advice	Non Statutory	GST Free	250.00	250.00
Retrospective planning fee	Non Statutory	GST Free	485.00	500.00
Liquor licensing requests	Statutory	GST Free	65.00	65.00
Checking of plans for compliance with Significant Landscape Overlay (SLO)	Non Statutory	Taxable	117.00	117.00
<b>INFRINGEMENTS</b>				
Planning infringement notice - individual	Statutory	GST Free	738.00	777.30
Planning infringement notice - corporation	Statutory	GST Free	1,476.00	1,554.60
<b>STRATEGIC PLANNING</b>				
Advice to Building Surveyors on Heritage Status of Buildings	Statutory	GST Free	58.00	64.10
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	798.00	2,871.60
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	798.00	14,232.70
To meet all direct fees and costs charged by the Panel in relation to its hearing of submissions. Must agree to pay before the Council requests appointment of Panel. Payment to be made after panel hearing.	Statutory	GST Free	As required	As required
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	524.00	453.10
The Minister considering a request to approve an amendment. Giving Notice of approval of an amendment. Paid by the proponent to the Minister, when the amendment is submitted to the Minister for approval.	Statutory	GST Free	798.00	N/A
<b>BUILDING SERVICES</b>				
<b>RESIDENTIAL DWELLING AND OUT BUILDINGS</b>				
<i>Lodgement Fees</i>				
Value \$5,000 and greater	Statutory	GST Free	37.40	38.35
Building permit levy for a building greater than \$10,000	Statutory	GST Free	Cost x .00128	Cost x .00128
Minor residential building permits	Non Statutory	Taxable	420.00	431.00
<i>Building Permit Fees</i>				
Minor works up to \$10,000- small timber front fence or deck	Non Statutory	Taxable	420.00	431.00
Demolition- Reblocks, Decks, Pergolas NOTE: Levy payable if works over \$10K	Non Statutory	Taxable	705.00	723.00
Demolish - Commercial building	Non Statutory	Taxable	\$1,159 pm /min or per \$773 per floor	\$1,159 pm /min or per \$773 per floor
Garages/Carports, swimming pools - NOTE: Levy Payable if over 10K	Non Statutory	Taxable	790.00	810.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Change of class from 1a to 1b (residential to student accommodation 1-3 bedrooms) NOTE: Levy payable if works over \$10K	Non Statutory	Taxable	804.00	824.00
Change of class from 1a to 1b (residential to student accommodation 4 or more bedrooms) NOTE: Levy payable if works over \$10K	Non Statutory	Taxable	1,990.00	2,040.00
Change of use/combined allotment Statements	Non Statutory	Taxable	1,340.00	1,374.00
Additional Mandatory inspections	Non Statutory	Taxable	176.00	180.00
Works up to an estimated cost of \$50,000 - Plus levy cost x .0016	Non Statutory	Taxable	1,180.00	1,210.00
Works estimated between \$50,000 - \$100,000 - Plus levy cost x .0016	Non Statutory	Taxable	1,551.00	1,590.00
Works estimated between \$100,000 - \$200,000 - Plus levy cost x .0016	Non Statutory	Taxable	1,951.00	2,000.00
Works estimated between \$200,000 - \$400,000 - Plus levy cost x .0016	Non Statutory	Taxable	2,342.00	2,401.00
Multi Unit Developments (per unit)	Non Statutory	Taxable	1,460.00	1,497.00
<b>COMMERCIAL BUILDINGS- PERMIT FEES</b>				
Value up to \$50,000 - (additional @ \$150 each)	Non Statutory	Taxable	QUOTATION	QUOTATION
\$50,000 - \$100,000 - (additional @ \$150 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
<b>OTHER CHARGES</b>				
Application for Council Report and Consent/Delegate Dispensations	Statutory	GST Free	250.60	256.90
Amended Plans/Building Permits	Non Statutory	Taxable	280.00	287.00
Hoarding Permits - Statutory fee plus Land Lease Rate (\$2 per m2 per day) - max. \$500 per week	Statutory	GST Free	250.60	257.00
Special Inspection (house removals) and report/consultancy - To be quoted and invoiced - hourly rate	Non Statutory	Taxable	175.00	180.00
Lapsed/Expired building permits	Non Statutory	Taxable	350.00	359.00
Building inspections for Private Building Surveyors	Non Statutory	Taxable	175.00	179.00
Solicitors Requests- Building Certificates - Per Reg. 326 (1)	Statutory	GST Free	49.90	51.00
Property Information - per Reg. 326(2)	Statutory	GST Free	49.90	51.00
Copies of Plans & Other building approval documents First 5 sheets - additional sheets, A1-A0 \$32.50 each, A4-A3 \$32.50 full set	Non Statutory	GST Free	156.00	160.00
Swimming Pool Recertification of existing - WITHIN MUNICIPALITY ONLY	Non Statutory	Taxable	250.00	256.00
Application to Retain Building works constructed without a Building Permit	Non Statutory	GST Free	650.00	666.00
Building Property Information Request (PIR) - for advice on Building Permits for sites	Non Statutory	GST Free	129.00	132.00
Report only - Where a Report and Consent has not been issued	Non Statutory	GST Free	505.00	518.00
Fast Track Dispensation Response	Non Statutory	GST Free	N/A	40.00
<b>Public Entertainment Permits - Temporary Occupancy Permit</b>				
1 Structure	Non Statutory	GST Free	387.00	397.00
2-5 Structures	Non Statutory	GST Free	575.00	589.00
6-9 Structures	Non Statutory	GST Free	775.00	794.00
10 + Structures	Non Statutory	GST Free	1,100.00	1,128.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Additional Inspections	Non Statutory	GST Free	166.00	170.00
Additional Fees – may be applicable	Non Statutory	GST Free	QUOTATION	QUOTATION
<b>PERMIT APPLICATIONS OUTSIDE MUNICIPALITY</b>				
MBS Approval and quote for permit fee required prior to application being submitted. Note: levy payable if work over \$10k Domestic = 0.0016% of cost of works Commercial = 0.00128% of cost of works	Non Statutory	Taxable	QUOTATION	QUOTATION
<b>ENGINEERING SERVICES - TRANSPORT</b>				
Temporary Street Closure permits (full and partial closures excl street parties)	Statutory	GST Free	319.60	327.60
Work Zone Applications (daily rate per parking bay)	Non Statutory	GST Free	N/A	7.20
<b>SUSTAINABILITY, WASTE AND 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	45.00	46.00
240 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	245.00	250.00
Additional Garbage Bins (per 120 litre increase in capacity)	Non Statutory	GST Free	200.00	204.00
Bin change	Non Statutory	GST Free	50.00	75.00
Garden Green Waste Collection	Non Statutory	GST Free	55.00	59.00
Registration for Green Waste Collection	Non Statutory	GST Free	72.00	75.00
<b>ENGINEERING SERVICES - ASSET APPROVAL</b>				
After Hours Driveway Inspections	Non Statutory	GST Free	274.00	280.90
Asset protection permits	Non Statutory	GST Free	236.00	242.00
Build Over Easement Applications	Statutory	GST Free	250.60	256.90
Additional Inspections for Various Permits	Non Statutory	Taxable	N/A	150.00
Flood Level Information	Statutory	GST Free	250.60	256.90
Legal Points of Discharge	Statutory	GST Free	62.60	64.10
Plan and subdivision checking fee	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 outfall drains - single dwellings and any structures that require building permits	Non Statutory	GST Free	148.00	151.70
Plan checking fee for 2 and 3 lot developments with common property	Non Statutory	GST Free	197.00	202.00
Plan checking fee for 4 - 9 lot developments with common property	Non Statutory	GST Free	492.00	504.50
Plan checking fee for 10+ developments with common property	Non Statutory	GST Free	737.00	755.50
Plan checking fee for apartment buildings	Non Statutory	GST Free	245.00	251.20
Plan checking fee for small commercial developments <500 m2 and single - 5 industrial/ factory/ warehouse developments	Non Statutory	GST Free	197.00	202.00
Plan checking fee for medium and large commercial developments >500 m2 and 5+ industrial/ factory/ warehouse developments	Non Statutory	GST Free	393.00	403.00
<b>ROAD OPENING PERMITS</b>				
Service Connections and Service Authority - Minor works <8.5m2 - Local Collector & Link Roads	Statutory	GST Free	126.40	129.60
Service Connections and Service Authority - Minor works <8.5m2 - Arterial Roads	Statutory	GST Free	217.60	223.00



# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
Service Connections and Service Authority - Major works >8.5m2 - Local Roads	Statutory	GST Free	319.60	327.60
Service Connections and Service Authority - Major works >8.5m2 - Collector & Link Roads or non arterial State Roads	Statutory	GST Free	586.10	600.80
Service Connections and Service Authority - Major works >8.5m2 - Arterial Road	Statutory	GST Free	587.50	602.20
Drainage (minor) works in road reserve - Local Roads	Statutory	GST Free	319.60	327.60
Drainage (minor) works in road reserve - Collector & Link Roads or non arterial State Roads	Statutory	GST Free	586.10	600.80
Drainage (minor) works in road reserve - Arterial Roads	Statutory	GST Free	587.50	602.20
Construction of outfall drain in road reserve - Local Roads	Statutory	GST Free	319.60	327.60
Construction of outfall drain in road reserve - Collector & Link Roads or non arterial State Road	Statutory	GST Free	586.10	600.80
Construction of outfall drain in road reserve - Arterial Roads	Statutory	GST Free	587.50	602.20
Drainage works in easement - not extending to road reserve	Statutory	GST Free	319.60	327.60
Drainage works in easement - extending to road reserve - Local Roads	Statutory	GST Free	319.60	327.60
Drainage works in easement - extending to road reserve - Collector & Link Roads or non arterial State Road	Statutory	GST Free	586.10	600.80
Drainage works in easement - extending to road reserve - Arterial Roads	Statutory	GST Free	587.50	602.20
Vehicle crossings or any other works that require permits - Local Roads	Statutory	GST Free	319.60	327.60
Vehicle crossings or any other works that require permits - Collector & Link Roads or non arterial State Roads	Statutory	GST Free	586.10	600.80
Vehicle crossings or any other works that require permits - Arterial Roads	Statutory	GST Free	587.50	602.20
<b>RECYCLING AND WASTE CENTRE</b>				
<b>ACCOUNT CUSTOMERS</b>				
Commercial Account Customers (per tonne)	Non Statutory	Taxable	190.00	195.00
Large Commercial Account Customers (per tonne)	Non Statutory	Taxable	180.00	185.00
<b>RUBBISH</b>				
External Tipping Fees - Car Boot Load	Non Statutory	Taxable	22.00	23.00
External Tipping Fees - Station Wagon/Car Load	Non Statutory	Taxable	32.00	33.00
External Tipping Fees - Utes, Vans, Trailers, or Trucks - disposal up to 300kg (minimum charge)	Non Statutory	Taxable	62.00	64.00
External Tipping Fees - Bulk (per tonne) - disposal greater than 300kg	Non Statutory	Taxable	200.00	205.00
<b>CLEAN GREEN WASTE</b>				
Clean Green - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	50.00	50.00
Clean Green - Bulk (per tonne) - disposal greater than 500kg	Non Statutory	Taxable	115.00	117.00

# Whitehorse City Council – Proposed Budget 2017/18

User Fee or Charges	Fee Type	GST Status	2016/17 Fee (incl GST) \$	2017/18 Fee (incl GST) \$
<b>CLEAN CONCRETE</b>				
Concrete - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	45.00	45.00
Concrete - Bulk (per tonne) - disposal greater than 500kg	Non Statutory	Taxable	90.00	92.00
<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	0.35	0.35
<b>OTHER RECYCLABLES</b>				
Tyres - Passenger Vehicles	Non Statutory	Taxable	12.00	12.00
Tyres - Four Wheel Drives	Non Statutory	Taxable	14.00	15.00
Tyre and Rim - Passenger Vehicles	Non Statutory	Taxable	17.00	17.00
BBQ Gas Bottles (up to 9kg)	Non Statutory	Taxable	12.00	13.00
Mattresses and Bases	Non Statutory	Taxable	27.00	28.00
<b>PARKSWIDE - ABORICULTURE</b>				
Tree Amenity Valuation	Non Statutory	GST Free	QUOTATION	QUOTATION
<b>PARKSWIDE - NURSERY</b>				
50mm Tube	Non Statutory	Taxable	2.75	2.80
140mm Pot	Non Statutory	Taxable	6.00	6.15
200mm Pot	Non Statutory	Taxable	22.00	22.55



## Appendix B

### Council Reserve governing principles

#### a) 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.

#### b) Aged and Disability Reserve

This Reserve holds in trust the net proceeds secured from the sale as a "going concern" of Council's residential aged care facilities.

Principles for access to the Aged and Disability Infrastructure Capital Reserve monies:

1. Access to this reserve must have legitimate relevance to the Aged and Disability related client groups and must incorporate and be consistent with the *Healthy Positive Ageing Strategy* adopted by Council in 2013.
2. Use of this Reserve will support the target groups identified under the Commonwealth and state funded Aged and Disability Community Care programs provided by Council. The key target groups include frail aged, people with a disability (identified as eligible to receive Community Care services) and their carers.
3. The funds in this Reserve have been specifically dedicated for use in building infrastructure only and cannot be used to support recurrent funding activities of a routine operational nature e.g. building maintenance.
4. Interest generated by the Reserve should be compounded.

### c) 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.

## Appendix C

### Budget process

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 1989* (the Act) and *Local Government (Planning and Reporting) Regulations 2014* (the Regulations). Under the Act, Council is required to prepare and adopt an Annual Budget for each financial year. The Budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations, which support the Act.

The Proposed Budget 2017/18 (the Budget) 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 2018 in accordance with the Act and Regulations, and are consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and other mandatory professional reporting requirements. The Budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the Budget.

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

With the introduction of the State Government's rate capping legislation in 2015, Councils are now unable to determine the level of rate increase and instead must use 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 key dates for the budget process are summarised below:

The key dates 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. Council to advise ESC if it intends to make a rate variation submission	Jan/Feb
4. Council submits formal rate variation submission to ESC	Mar
5. Proposed Budget submitted to Council for approval	April
6. Public notice advising intention to adopt budget	April
7. ESC advises whether rate variation submission is successful	May
8. Proposed Budget available for public inspection and comment	April/May
9. Submissions period closes (28 days)	May
10. Consideration of submissions by Special Committee	June
11. Submissions together with Budget referred to Council	June
12. Budget and submissions presented to Council for adoption	June
13. Copy of adopted Budget submitted to the Minister	July