



PROPOSED BUDGET

Whitehorse City Council



2018
/19

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Mayor's introduction

Whitehorse City Council has prepared a \$233 million Proposed Budget for the 2018/19 financial year, which includes the expected gain on sale of 517-521 Station Street, Box Hill. This will ensure that Council continues to meet the community's demand for high quality services and to renew and upgrade community infrastructure and facilities.

The 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 deliver year two of our *Council Plan 2017-2021*, which outlines Council's strategic plan for delivering our vision over the current Council term.

The Proposed Budget has been carefully prepared, guided by the priorities outlined in key strategic documents including the *Council Vision 2013-2023*, the current four year *Council Plan*, and other major plans and strategies. It also takes into account community feedback received through various consultations undertaken by Council. Community consultation is an essential component of the budget process and feedback from community members helps inform the key decisions made by Council. In late 2016, Council held an extensive *Your Say, Whitehorse* community consultation campaign to inform the development of the current *Council Plan 2017-2021*, which drives the focus of activities planned for the 2018/19 year. Other consultations influencing the Proposed Budget include consultations held as part of the development and review of key Council strategies and plans, and a Mayoral Budget Consultation event held in February 2018.

Average rate increase of 2.25%

The Proposed Budget includes an average rate increase of 2.25% 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 2018/19 financial year.

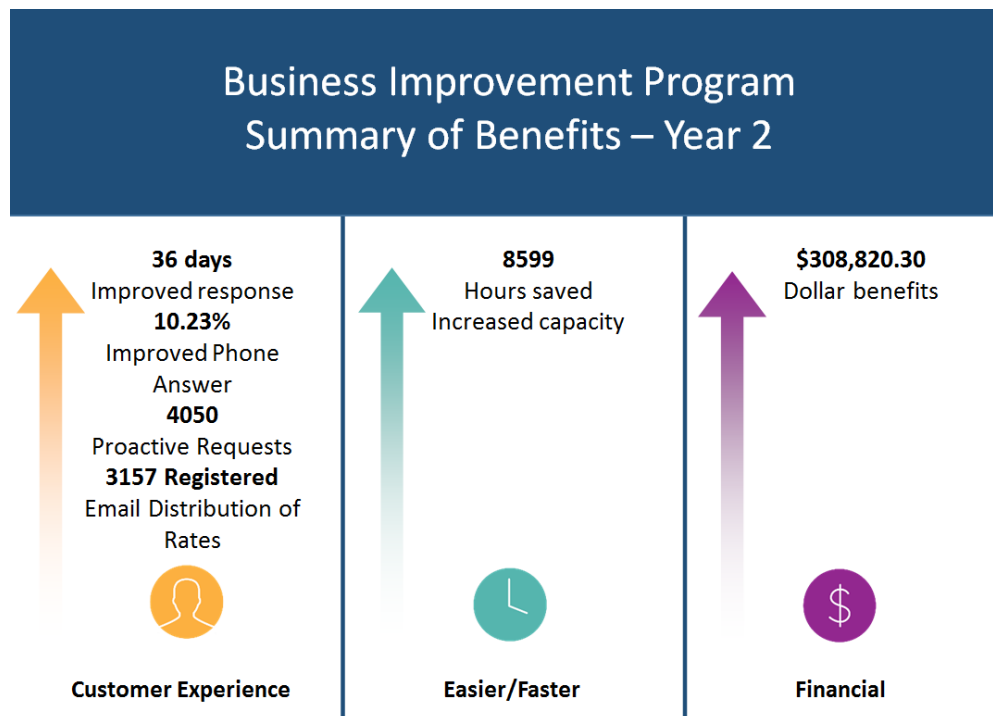
While Council proposes an average rate increase that is in line with the 2.25% cap, the change in the actual rates allocated to each individual ratepayer will vary as this is a property revaluation year. In a revaluation year, rate increases are impacted by the average rate increase (2.25%) and the property valuation movement of individual properties relative to the average across the municipality. If your property value increased by more in value relative to the average property value movement across the municipality, your rates will increase by more than 2.25%, while if your property value increased by less than the average property value movement, your rates will increase by less than 2.25% (and may reduce) from the previous year.

With an average rate increase of 2.25%, 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.

Whitehorse Business Improvement Program

Council's Business Improvement Program provides support service to departments across Council using our own Business Improvement Framework to identify and implement efficiency gains in how we undertake our work and improve service delivery for our community.

In year two of our program, significant changes and improvements have been realised which have enhanced the customer experience, increased staff capacity to meet customer needs and achieved dollar benefits in excess of \$0.30 million.



As part of our ongoing commitment to continuous improvement, in year three of our program our focus is building our organisational capacity to deliver on business improvement initiatives through the training of 12 Whitehorse Improvement Champions harnessing the efficiency opportunities within existing functions.

Key Budget Highlights

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

- \$15.30 million Sustainability, Waste and Recycling
- \$14.33 million Home and Community Services
- \$12.44 million Leisure Facilities
- \$11.13 million Health and Family Services
- \$10.67 million ParksWide (maintenance of sports fields, parks and gardens)
- \$8.46 million City Works (depot operations, maintenance of footpaths, drains and roads)
- \$7.59 million Planning and Building Services
- \$7.27 million Recycling and Waste Centre
- \$5.77 million Arts and Cultural Services
- \$5.55 million Compliance (Community Laws, parking, school crossings and emergency management)
- \$5.20 million Libraries
- \$4.04 million Engineering
- \$3.89 million Assets and Capital Works
- \$2.56 million Community Development
- \$0.94 million Investment and Economic Development
- \$0.90 million Parks Planning and Recreation
- \$0.53 million Major Projects and Buildings

A \$64 million Capital Works Program comprising:

- \$40.80 million for land, buildings and building improvements
- \$5.86 million for roads, bridges and off street car parks
- \$5.67 million for plant and equipment
- \$4.46 million for parks, open space and streetscapes
- \$3.15 million for footpaths and cycleways
- \$2.38 million for recreational, leisure and community facilities
- \$1.93 million for drainage improvements and waste management

For more information about Council's Budget 2018/19 visit www.whitehorse.vic.gov.au/Budget.html



Cr Andrew Davenport
Whitehorse Mayor

Chief Executive Officer's overview

The Proposed Budget 2018/19 provides \$233 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. The Budget plans for a financially sustainable operating surplus and continued strong financial position, and complies with the 2.25% average rate cap set by the Minister for Local Government.

Council is required to prepare and adopt an annual budget for each financial year in accordance with the *Local Government Act 1989* and *Local Government (Planning and Reporting) Regulations 2014*, providing detailed information about the anticipated financial performance and position of Council for the year ahead. 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.

The Proposed Budget includes a description of the services, major initiatives and initiatives to be funded and how they will contribute to achieving the strategic directions specified in the *Council Plan 2017-2021* (section 2). It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken, the planned human resources, and other financial information which Council requires in order to make an informed decision about the adoption of the budget.

The Proposed Budget also provides contextual information for readers including an analysis of municipality demographics, key external and internal influences on the budget, and information about relevant long-term strategies including the *Strategic Resource Plan* (section 13), *Rating Information* (section 14), *Borrowing Strategy* (section 15), *Asset Management Strategy* (section 16) and *Service delivery* (section 17).

The Budget 2018/19 has been based on the following general parameters:

- An average rate increase capped at 2.25%. This is in line with the rate cap set by the Minister for Local Government under the Fair Go Rates System;
- Management of ongoing operational expenditure growth to within the rates cap to preserve and maintain operational flexibility and the current capital program;
- The continual identification of cost savings and efficiencies to ensure ongoing financial sustainability; and
- A sustainable level of funding for the renewal of the community's infrastructure and investment in new community assets.

The Proposed Budget 2018/19 is the culmination of an extensive process by Councillors and officers that has delivered a financially sustainable budget which continues to deliver services to the community with an average rate increase of 2.25% in line with the State Government rate cap. The Budget commits a sustainable level of funding for asset renewal and an investment in major infrastructure for the ongoing benefit of the Whitehorse community.

This document provides a detailed snapshot of Council's ongoing financial position and I hope that you are able to make time to read through it.

For more information about Council's Budget 2018/19 visit www.whitehorse.vic.gov.au/Budget.html



Noelene Duff
Chief Executive Officer

Budget highlights

There are a number of key components of the Proposed Budget 2018/19 to highlight and these are outlined below.

Capital Works Program

This Budget provides for a \$64.25 million Capital Works Program in 2018/19 including \$15.62 million to complete the redevelopment of the Harrow Street Box Hill car park, \$13.00 million to continue the development of the Nunawading Community Hub, and \$3.00 million to progress the redevelopment of the Whitehorse Centre.

The 2018/19 Capital Works Program includes:

- \$40.73 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 \$19.83 million for the renewal and improvement of buildings including \$13.00 million for the Nunawading Community Hub. It also includes \$4.57 million for roads, \$3.50 million for parks, open space and streetscapes, \$2.82 million for footpaths and cycleways and \$2.11 million to renew recreational, leisure and community facilities.
- \$23.52 million to be invested in new and expanded community assets for the ongoing benefit of the Whitehorse community. This includes \$15.62 million for the Harrow Street car park in Box Hill, \$2.40 million of the planned \$3.00 million for the Whitehorse Centre redevelopment and \$1.68 million for open space and strategic land acquisitions.

New Operational Budget Initiatives

Council has committed a net \$2.40 million in new operational budget initiatives in 2018/19 to deliver on the Council Vision and Council Plan. This is in addition to some continuing major initiatives that commenced in 2018/19. 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 2018/19 include the following:

- \$2.66 million for year two of the implementing the Whitehorse *Digital Strategy* (four years)
- \$0.56 million for implementation of the *Municipal Wide Tree Study* recommendations (ongoing)
- \$0.50 million for year two of the strategic land management program (three years)
- \$0.38 million to review the vision for Box Hill Metropolitan Activity Centre
- \$0.32 million to commence preparation for the potential introduction of a Waste Services Charge (three years)
- \$0.21 million for a planned amendment to the Whitehorse Planning scheme (two years)
- \$0.20 million to commission the writing of a history of the Matsudo and Whitehorse Sister City relationship to commemorate the 50 year anniversary (one year)
- \$0.15 million to engage additional Amenity Protection officers to proactively manage growth in Construction Management Plan development sites (two years)

Further details of Council's major initiatives and initiatives for 2018/19 are provided in Section 2.

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Average rate increase of 2.25%

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.
- The need to ensure that rate and fee increases are both manageable and sustainable with consideration of the current average rates and charges per assessment.

After careful consideration of these factors Council has been able to comply with the rate cap and limit the average rate rise to 2.25%. This represents a \$34 increase (\$0.65 cents per week) in the average rates per assessment from \$1,528 in 2017/18 to an average of \$1,562 per assessment for 2018/19. With an average rate increase of 2.25%, 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

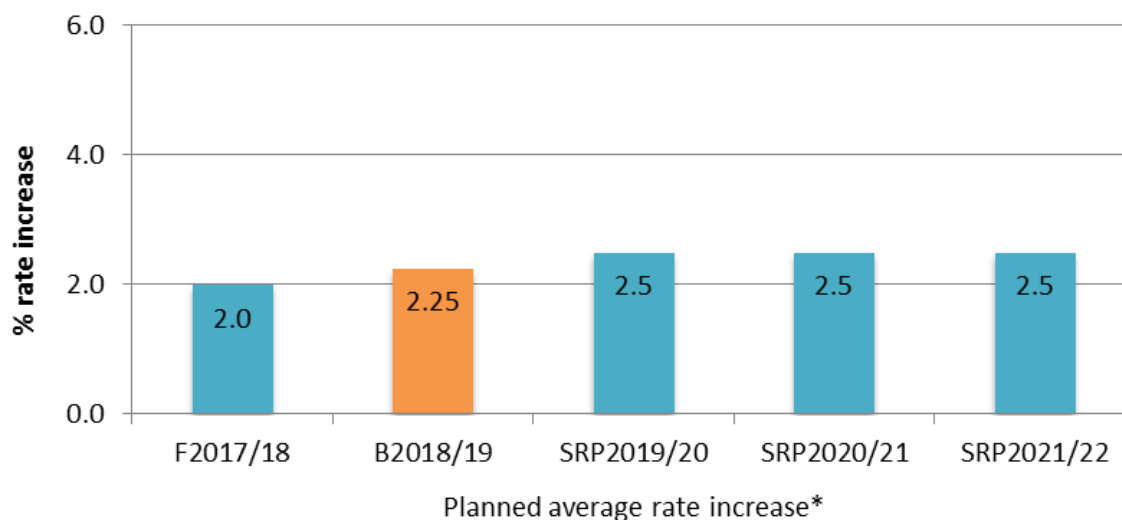
In preparing this Budget, Council considered a number of external and internal influences. These include:

- The average rate increase will rise by 2.25% in 2018/19 in line with the order by the Minister for Local Government in December 2017 under the *Fair Go Rates System*.
- Negotiations are underway with Council's recycling collection service provider resulting from the impact of China's importation ban on recyclable materials.
- Significant price increases are expected for gas and electricity consumption from July in line with current market rates.
- 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 2.25% increase in the State Government landfill levy to an anticipated cost of \$64.70 per tonne, representing a 619% increase over the past ten years.
- Increasing community expectations for Council to be a leader in environmental sustainability
- Continuing low interest rates in the short to medium term restricting Council's ability to generate earnings on cash and investments.
- Enterprise Agreement wage increase of 2.3% or \$26 per week, whichever is greater effective from September 2018.

Budget summary

Council has prepared a Budget for the 2018/19 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 2018/19.

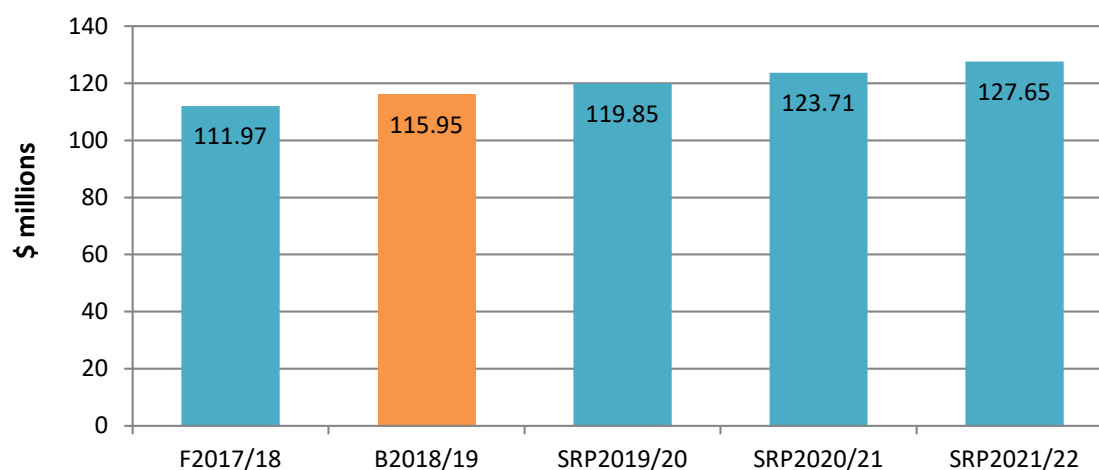
1. Rate income



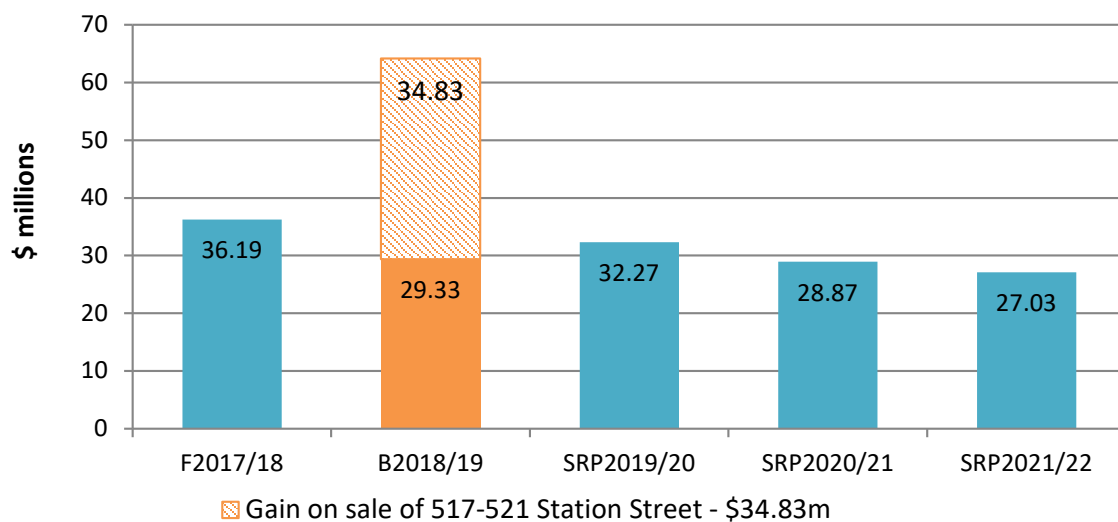
** Note – the planned general rate increase excludes supplementary rates and interest on overdue rates and is subject to future year rate cap determinations by the Minister for Local Government.*

The average rate will increase by 2.25% for the 2018/19 year. Total rate income for 2018/19 is budgeted to be \$115.95 million and includes \$1.00 million supplementary rate income expected to be generated from new property developments and \$0.26 million interest on overdue rates. 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 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 draft *Strategic Resource Plan 2018-2022*.



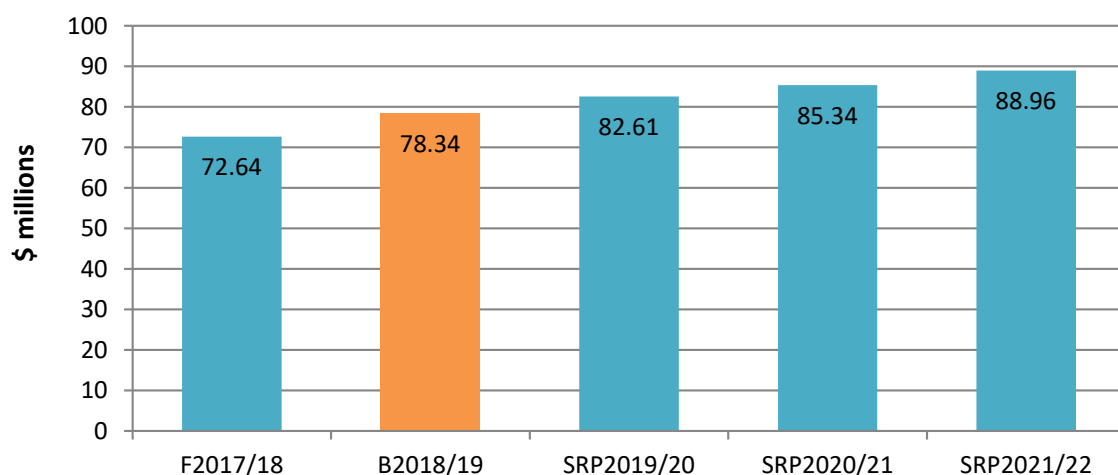
2. Operating result



The expected operating result for the 2018/19 year is a surplus of \$64.16 million, including a \$34.83m net gain from the sale of 517-521 Station Street Box Hill. Excluding this property sale, a \$29.33 million surplus is expected in 2018/19, which is \$6.86 million lower than the 2017/18 forecast.

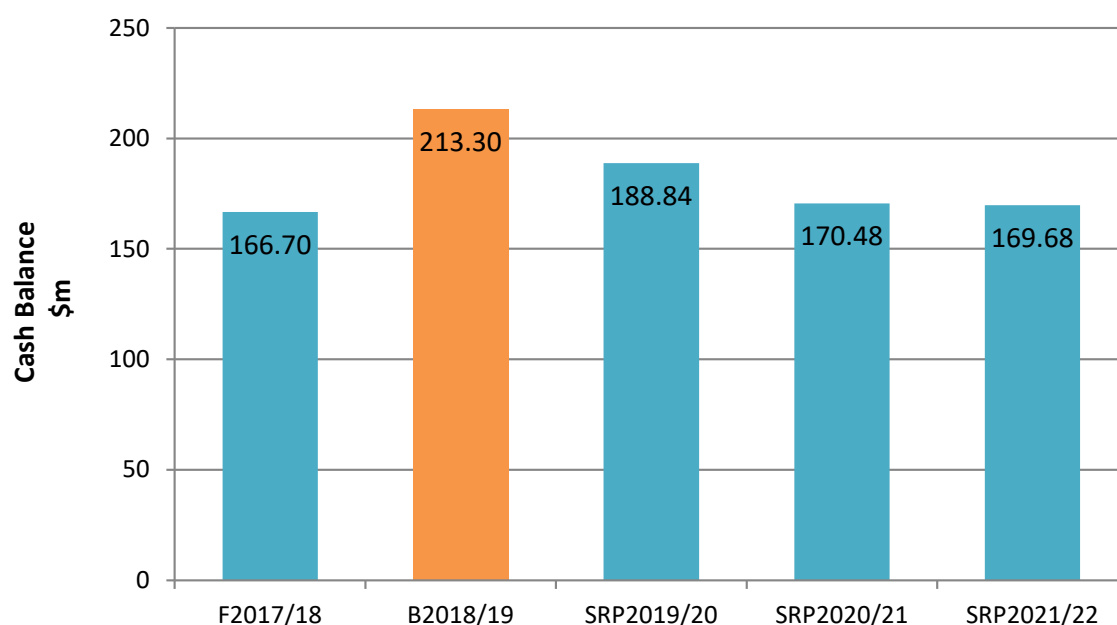
Planning for a surplus is fiscally responsible to maintain uninterrupted service delivery to our community and to provide essential funding for capital works including the redevelopment of major community facilities. Refer to section 13 for more information on this in the *Strategic Resource Plan*.

3. Services (net cost to Council)



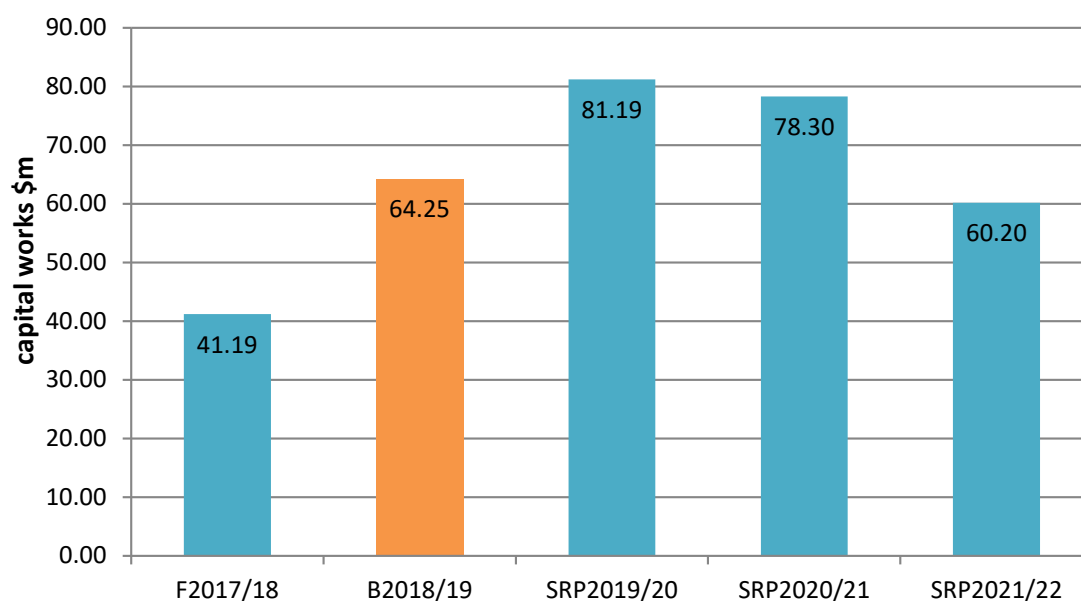
The net cost of services delivered to the community for the 2018/19 year is expected to be \$78.34 million which is an increase of \$5.70 million compared to the 2017/18 forecast. Refer to section 2 for a list of services, major initiatives and initiatives provided by Council, aligned with its Council Plan strategic directions.

4. Cash and investments



Cash and investments are expected to increase by \$46.60 million during the year to \$213.30 million as at 30 June 2019. This primarily reflects \$51.80 million of proceeds expected from the sale of 517-521 Station Street, Box Hill. Refer to section 3 for the Budgeted Statement of Cash Flows and section 10 for an analysis of the cash position.

5. Capital works

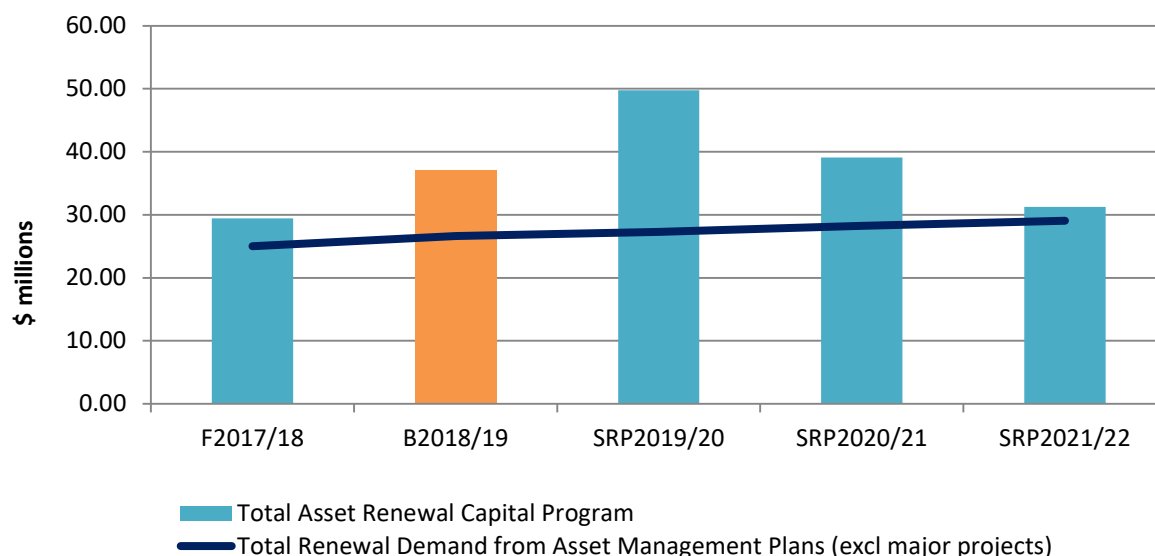


The total 2018/19 Capital Works Program is budgeted to be \$64.25 million, which includes \$40.73 million to renew and upgrade the city's existing \$2.96 billion community assets and \$23.52 million for new and expanded assets. Of this total Capital Budget, \$31.87 million will be funded from reserves and \$1.10 million from plant and motor vehicle sales. The increase in planned expenditure from 2017/18 primarily reflects works on the major redevelopments of the Harrow Street Box Hill Car Park, 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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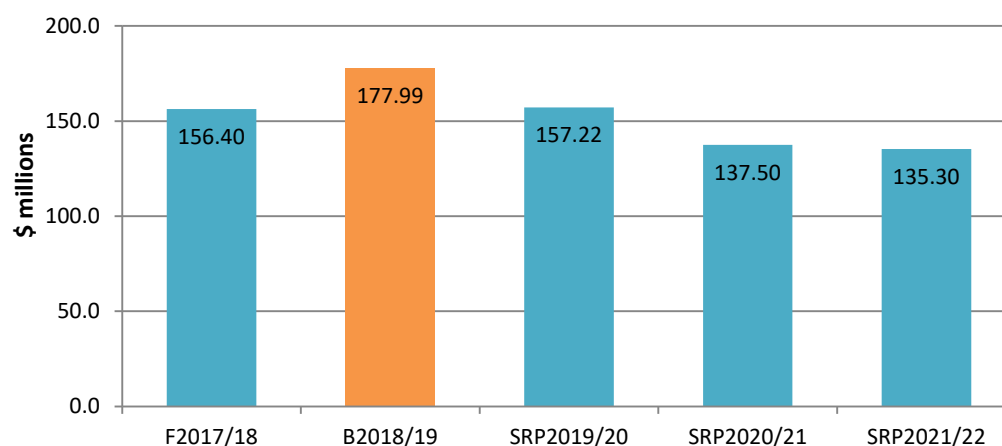
6. Asset Renewal

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.



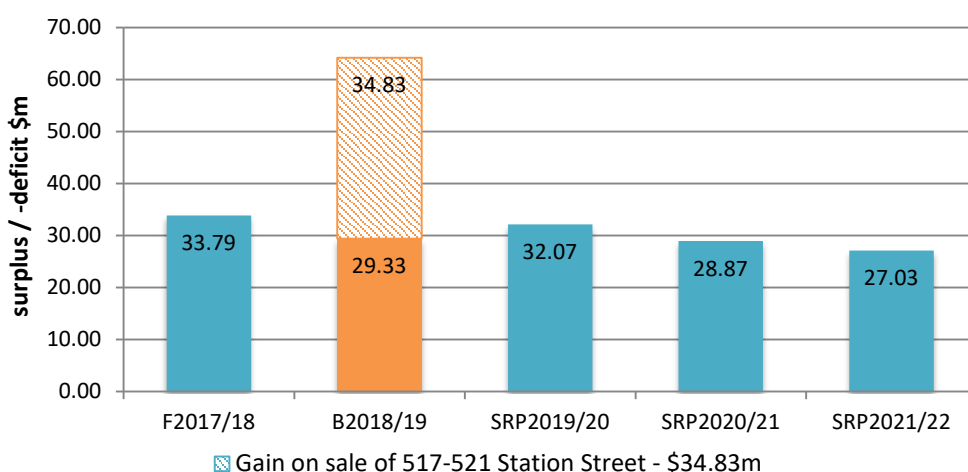
Assets renewal demand forecasts are continually reviewed and updated following asset condition assessment results and reviews of levels of service. Refer to section 16 for further information on Council's Asset Management Strategy.

7. Financial position (working capital)



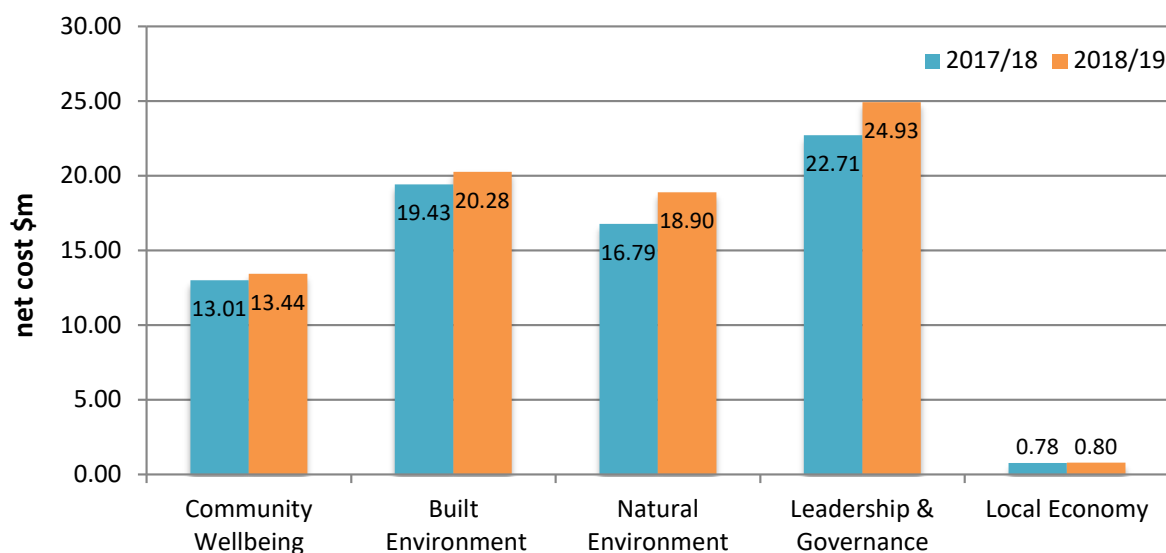
The working capital is expected to increase with net current assets to increase by \$21.59 million to \$177.99 million as at 30 June 2019, which is primarily due to the \$34.83 net gain expected from the sale of 517-521 Station Street, Box Hill, partly offset by an increase in current liabilities expected due to Council's \$5.00 million loan becoming payable within the next twelve months. 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 2018/19 financial year while continuing to place higher priority on the renewal of capital works by increasing the renewal of existing community infrastructure assets. The higher surplus in 2018/19 mainly relates to the sale of 517-521 Station Street, Box Hill which has inflated the surplus by \$34.83 million. Excluding this, the adjusted underlying result is budgeted to decrease by \$4.46 million. Refer to section 13 for more information in the Strategic Resource Plan.

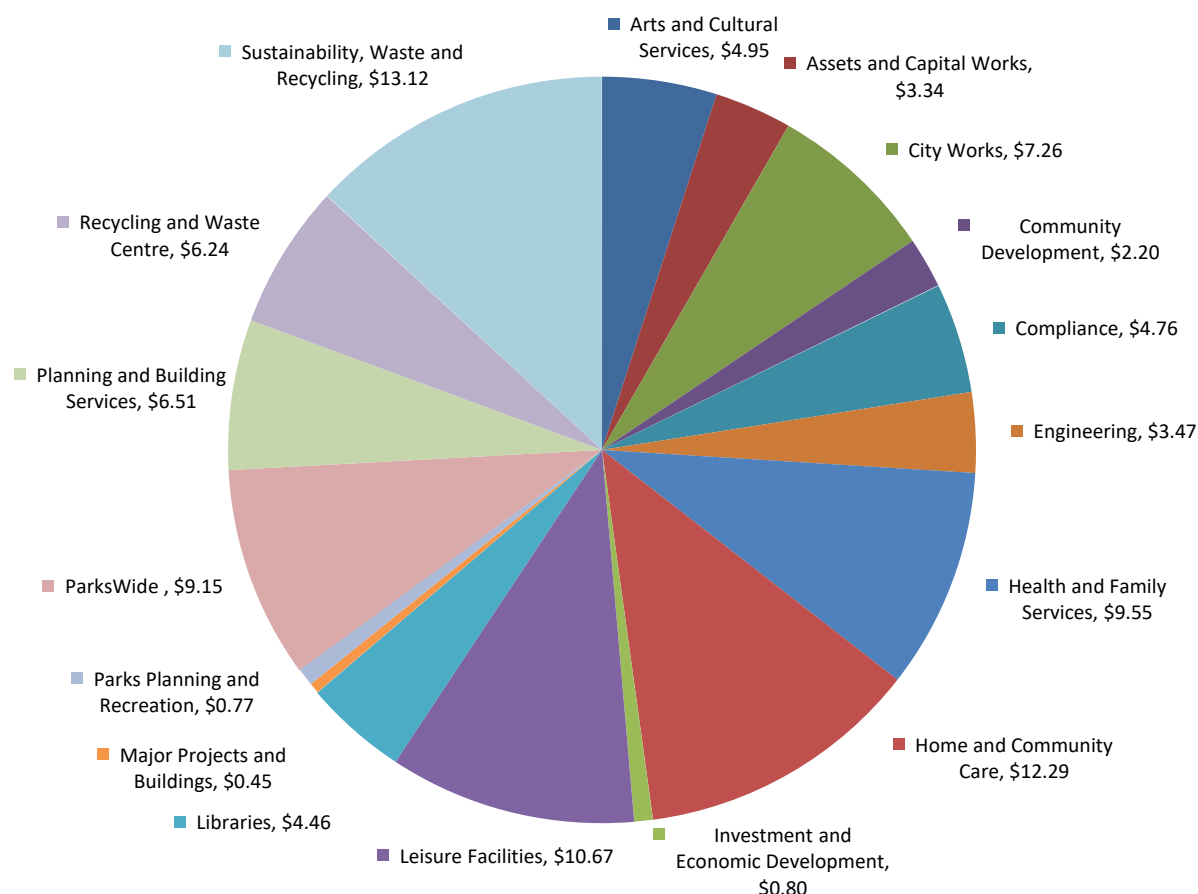
9. Strategic directions



The Budget includes a range of services and initiatives that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the 2018/19 budget to achieve each strategic direction as set out in the *Council Plan 2017-2021*. The services that contribute to these directions are set out in section 2.

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

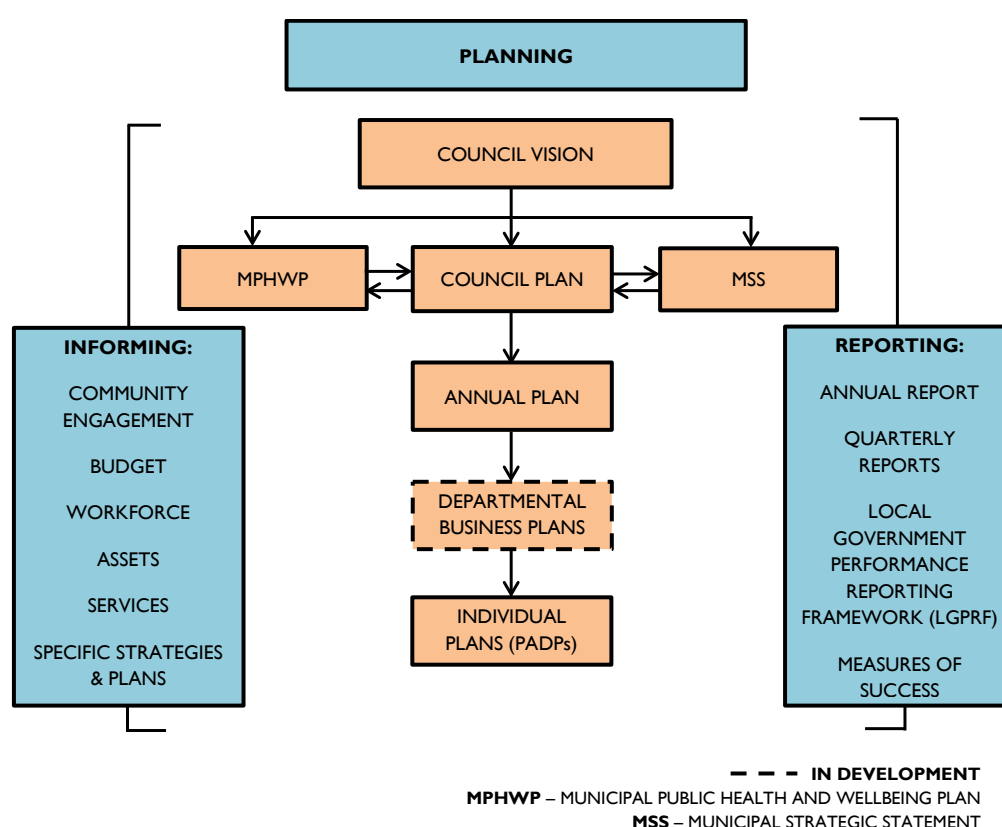
Section 1 Link to the Council Plan

Section One and Section Two within this document are referred to as the Annual Plan 2018-19. 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 *Council Plan 2017-2021*.

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

1.1 Integrated planning and reporting framework

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



The ten year **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 four year **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 four year plan. 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 four year **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.

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The ***Municipal Strategic Statement*** outlines Council's key strategic planning objectives, providing the overall direction for land use and development in Whitehorse.

The ***Annual Plan*** is a 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.

Departmental Business Plans are annual plans which focus 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 Performance Appraisal 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 identify how their day to day tasks and projects contribute to the overarching goals and approaches in the Council Plan.

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

Vision

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

Mission

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

Values

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

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

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

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

Integrity: Making decisions and acting in ways that reflect our values.

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

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

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

1.3 Our strategic directions and goals

The *Council Vision 2013-2023* represents the community's long term aspirations, whilst outlining the guiding principles for future action by Council under five key strategic directions. 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 strategic directions and goals for 2017-2021 are:

STRATEGIC DIRECTION 1:

Support a healthy, vibrant, inclusive and diverse community

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

GOAL 1.1

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

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.

GOAL 2.1

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

STRATEGIC DIRECTION THREE:

Protect and enhance our open space and natural environments

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

GOAL 3.1

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

STRATEGIC DIRECTION FOUR:

Strategic leadership and open 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.

GOAL 4.1

Good governance and resource management.

GOAL 4.2

A high performing and engaged workforce.

GOAL 4.3

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.

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.

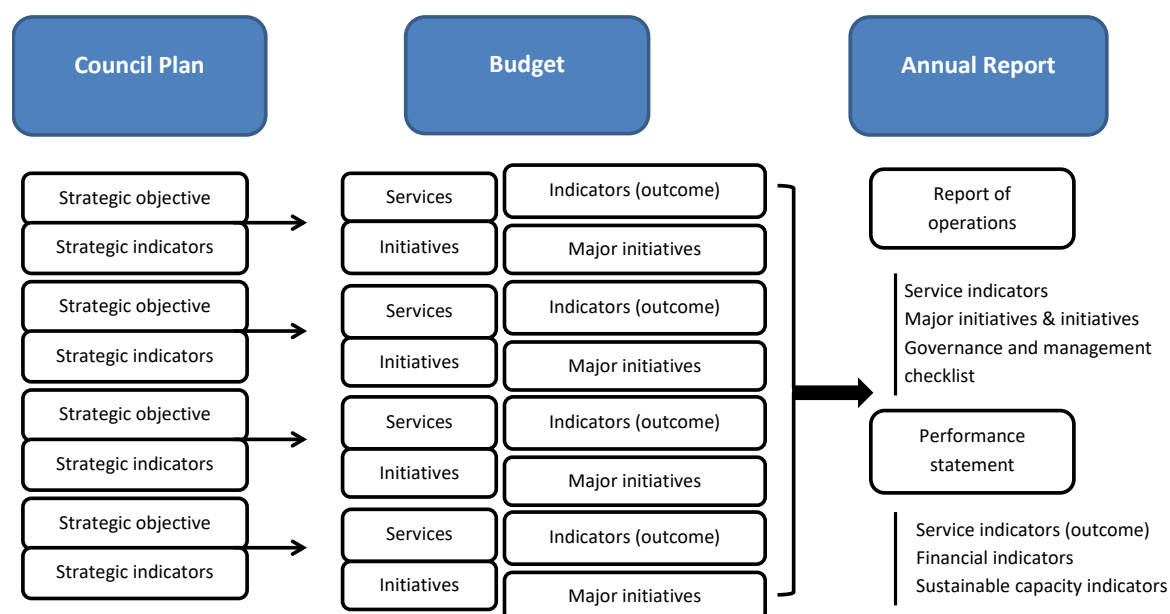
GOAL 5.1

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

Section 2 Services and service performance indicators

This section provides a description of services and initiatives to be funded in the Budget for the 2018/19 year and how these will contribute to achieving the strategic directions and goals specified in the *Council Vision 2013-2023* and *Council Plan 2017-2021*. It also describes several initiatives and service performance indicators for key areas of Council's operations. These indicators are sourced from the mandatory 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 indicators in the Budget and report against them in the Annual Report to support transparency and accountability.



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 Initiatives refer to significant initiatives that will directly contribute to the achievement of the *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 library 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) 5,203 5,135
Community Development	This service focuses on the development and implementation of policies and strategies, social research and demographic analysis as well as providing support to the Whitehorse community, in particular relating to the areas of: social health and wellbeing, healthy ageing, access and inclusion, diversity, volunteering, community participation and community safety. It also provides community grants to local not-for-profit groups and organisations, supports the Neighbourhood and Community houses and community hubs within the municipality. Council also offers support with community festivals and events, including Global Fiesta and Women's forums.	(277) 2,563 2,286
Arts and Recreation Development Management	This program represents administration costs relating to the overall management of arts and recreation services.	(10) 497 487
Cultural Facilities and Programs	This service provides art and cultural programs for the Whitehorse community. The programs comprise a range of Council produced festivals such as Spring Festival, Australia Day Concert and Whitehorse Carols. Council also supports community lead festivals including Chinese New Year and Moon Festival. Cultural facilities within Whitehorse provide access to a range programs and services for a diverse community through the Whitehorse Centre, Box Hill Town Hall, Box Hill Community Arts Centre, Whitehorse Artspace, Schwerkolt Cottage and Museum Complex and the community halls throughout the municipality.	(2,569) 5,275 2,706
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.	(518) 895 377
Leisure Facilities	This service provides the Whitehorse community with a range of leisure facilities including Morack Golf Course, aquatic facilities including Aqualink Box Hill and Aqualink Nunawading, Sportlink and Nunawading Community Centre.	(12,147) 12,444 297
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.	- 1,000 1,000
Home and Community Services	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.	(11,277) 14,332 3,055

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Service area	Description of services provided	(Income)
		Expenditure
		Net cost \$'000
Family Services	This service area provides family oriented support services including centre based childcare (Whitehorse Early Learning Service), integrated kindergarten, inclusion support, maternal and child health and youth support services.	(8,344) 9,670 1,326
Environmental Health	This service area provides health education and protection services such as immunisations, food safety management, communicable disease surveillance, tobacco control and environmental protection.	(896) 1,462 566
Compliance	This program includes a range of Council's regulatory functions to ensure the safety and wellbeing of the community including domestic animal management , 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.	(9,152) 5,361 (3,791)

Major initiatives and Initiatives for 2018/19

The following initiatives highlight Council's priority actions for 2018/19. They do not constitute all actions delivered by Council.

Major Initiatives for 2018/19

- **Nunawading Community Hub Development** – Commence construction of the Nunawading Community Hub to provide the community with an inviting, highly accessible facility with a range of flexible internal and external spaces for active and passive activities, catering for a broad range of groups and individuals now and into the future (\$13.00 million in 2018/19 capital works program).
- **Whitehorse Centre** – 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 (\$3.00 million in 2018/19 capital works program).

Initiatives for 2018/19

- **Strathdon House** – Commence redevelopment for the future of the Strathdon homestead and precinct (\$0.05 million in 2018/19 operating budget and \$0.30 million in 2018/19 capital works program).
- **Sports and Planning Development** - Manage sports club growth and demand in Whitehorse proactively with employment of a Sports Planning and Development Officer (\$0.08 million in 2018/19).

Whitehorse City Council – Proposed Budget 2018/19

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 statutory planning 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.	(2,511) 6,486 3,975
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.	(763) 1,103 340
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 roads and drainage assets.	(916) 3,027 2,111
Public Street Lighting	This service provides street lighting throughout Whitehorse.	- 1,013 1,013
City Works	This service is responsible for ensuring the ongoing cleanliness and maintenance of Council's roads , footpaths, kerb and channel, stormwater drainage pits and pipes, roadside furniture, bridges, path structures and shopping centres within the municipality including street sweeping, litter bin collection, removal of dumped rubbish and the provision of an afterhours emergency response service.	(52) 6,765 6,713
Fleet and Workshop	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.	- 1,697 1,697
Major Projects and Buildings	This service is responsible for the planning and delivery of major projects and building projects.	- 525 525
Assets and Capital Works	This service is responsible for the development, monitoring and performance reporting of Council's Capital Works Program and the planning and implementation of asset management improvement initiatives across the organisation including the continuing implementation of Council's corporate Asset Management System.	- 774 774

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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.	-
		3,124
		3,124

Major initiatives and Initiatives for 2018/19

The following initiatives highlight Council's priority actions for 2018/19. They do not constitute all actions delivered by Council.

Major Initiatives for 2018/19

- **Harrow Street Carpark Redevelopment** – Construction of the multi-deck car park for Harrow Street (\$15.62 million in 2018/19 capital works program).

Initiatives for 2018/19

- **Pavilion Redevelopment** – Commence the redevelopments of the Morton Park Reserve Pavilion, Walker Park Reserve Pavilion, Elgar Park South Pavilion and Terrara Park Pavilion (\$3.43 million in 2018/19 capital works program).
- **Morack Golf Course** – Design development for Morack Golf Course Pavilion, Driving Range and Mini Golf Facility Construction (\$0.33 million in 2018/19 capital works program to commence planned four year project).
- **Transport Strategy for Box Hill Metropolitan Activity Centre (MAC)** – Commence development of an integrated transport strategy for the Box Hill MAC and surrounds to address current and future transport and traffic issues (\$0.05 million in 2018/19).
- **Residential Corridors Study** – Implementation of guidelines from the Residential Corridors Study to address design of new development in the Residential Growth Zone along major road corridors (\$0.05 million in 2018/19).

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 waste collection including domestic garbage collection, kerbside recycling, and hard and green waste collection. Waste services are provided through external contractors.	(3,531) 15,295 11,764
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.	(9,466) 7,271 (2,195)
Open Space Maintenance	This service 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.	(121) 5,914 5,793
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.	(215) 3,751 3,536

Major initiatives and Initiatives for 2018/19

The following initiatives highlight Council's priority actions for 2018/19. They do not constitute all actions delivered by Council.

Major Initiatives for 2018/19

- **Implement Municipal Wide Tree Study** - Preparation and exhibition of an amendment to the Whitehorse Planning Scheme to implement an extension to the Significant Landscape Overlay to all residential zoned land in the municipality (\$0.77 million in 2018/19).
- **Review of Waste Management Strategy** – Development of Council's new Waste Management Strategy and commence implementation of priority actions (funded within operational budget).

Initiatives for 2018/19

- **Review of Potential Waste Services Charge** - Preparation for the potential introduction of a waste services charge that allows for the cost of all kerbside waste and recycling services to be covered by waste charges levied to those properties that use Council's kerbside waste and recycling services. Implementation will be subject to Council decision, and would result in an offsetting rates reduction in the 2019/20 financial year (\$0.32 million in 2018/19).

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- **Sustainability Strategy Implementation** – Continue to deliver the key actions outlined in the *Sustainability Strategy Action Plan* as well as priority new actions including working towards achieving net zero carbon emissions through carbon offsets (funded within operational budget).
- **Tree Education Program** - Work in an ongoing partnership with developers, residents and homeowners to increase the number of trees and to improve the health of existing trees on private properties (\$0.10 million in 2018/19).
- **Tree canopy cover assessment tool** - Progress the Urban Forest Strategy through research and implementation of a tree canopy cover assessment tool (\$0.08 million in 2018/19).

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 projects.	- 2,834 2,834
Council Support	Provision of services involved with the conduct of citizenship ceremonies, legal expenses, Council receptions and functions, general office expenses, Councillor administrative support, development, training and the conduct of Council elections.	- 891 891
Civic Services	Includes the provision of customer service at Council's three service centres; governance 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) 3,334 3,277
Communications	This service manages Council's communications activities including the production of Council publications such as the Whitehorse News and Council's Calendar and the Annual Report summary. The service also produces printed and electronic communication for the community, Councillors and the organisation. Communications also prepares media releases, responses and speeches.	- 946 946
Organisation Development	Provides organisation development and human resource management services including staff recruitment, corporate training and development, industrial relations and volunteer advisory services.	- 1,840 1,840
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, WorkCover and Return to Work obligations and implements the risk management framework.	(12) 2,620 2,608
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.	- 3,592 3,592
Corporate Information	This service manages and maintains Council's corporate record system and information across the organisation.	(100) 943 843
Information Technology	This service manages and maintains Council's computer systems, applications, networks and support.	- 3,357 3,357
Property	This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	(812) 2,154 1,342
Rates	This service undertakes rate revenues and fire services property levy collection.	(425) 1,559 1,134
Watts Street Parking Service	This service provides multi-level car parking facilities in Watts Street, Box Hill.	(681) 95 (586)

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Service area	Description of services provided	(Income)
		Expenditure
		Net cost \$'000
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> .	- 192 192
Digital Transformation Strategy	This service provides the transition to integrated digital platforms and processes across the organisation aimed to deliver improved customer experience and operational benefits.	- 2,656 2,656

Major initiatives and Initiatives for 2018/19

The following initiatives highlight Council's priority actions for 2018/19. They do not constitute all actions delivered by Council.

Major Initiatives for 2018/19

- **Digital Transformation Strategy** - Implement year two of the Digital Strategy 2017, which includes streamlining customer facing interactions and transactions with Council through the implementation of new digital platforms and improved integration with core systems (\$2.66 million in 2018/19).
- **Strategic Land Management Program** - Continue due diligence on identified Council landholdings (\$0.50 million in 2018/19).

Initiatives for 2018/19

- **Business Improvement Program** - Implementation of Phase II of the Whitehorse Business Improvement Strategy. Phase II involves training a selected group of business improvement champions (funded within operational budget).
- **Implementation of requirements of the new Local Government Act 2018** - Staged implementation in accordance with the State Government timeline (\$0.15 million in 2018/19).
- **Live streaming of Council and Committee meetings** - To implement the live streaming of Council and Committee meetings to assist the community in being informed of Council decision making, and ensuring transparency and accountability in Council proceedings and processes (\$0.02 million in 2018/19 operating budget and \$0.02 million in 2018/19 capital works program).

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 Economic Development Strategy 2014-2019</i> .	(137) 936 799

Major initiatives and Initiatives for 2018/19

The following initiatives highlight Council's priority actions for 2018/19. They do not constitute all actions delivered by Council.

Major Initiatives for 2018/19

- **Review Vision of Box Hill Metropolitan Activity Centre** – Review the Vision for the Box Hill Metropolitan Activity Centre; Stage 1 – project planning, appointment of consultant and key stakeholder consultation (\$0.38 million in 2018/19).

Initiatives for 2018/19

- **Parking meter replacement in Box Hill** - Replacement and modernisation of all parking meters in the Box Hill area, providing enhanced flexibility and availability of payment options for customers (\$0.85 million in 2018/19 capital works program).
- **Nunawading Structure Plan Review** - Progress the Nunawading Structure Plan review, which will form the basis of a future Planning Scheme Amendment for the centre (\$0.08 million in 2018/19).

Service performance indicators

Service	Indicator	Performance Measure	Computation
Economic Development	Service Standard	Delivery of planned business development activities that are delivered	$\frac{\text{[Number of business development activities delivered/Number of planned business development activities]} \times 100}{}$

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 2018/19 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
Strategic Direction One:			
Support a healthy, vibrant, inclusive and diverse community	13,444	45,258	58,702
Strategic Direction Two:			
Maintain and enhance our built environment to ensure a liveable and sustainable city	20,276	4,240	24,516
Strategic Direction Three:			
Protect and enhance our open spaces and natural environments	18,898	13,333	32,231
Strategic Direction Four:			
Strategic leadership and open and accessible government	24,926	2,087	27,013
Strategic Direction Five:			
Support a healthy local economy	799	137	936
Total services and initiatives	78,343	65,055	143,398
Other non-attributable expenses			
Depreciation	25,720		
Interest expense	212		
Deficit before funding sources	104,275		
Funding sources			
Rates	115,946		
Victoria Grants Commission	2,322		
Interest income	5,120		
Grants - capital	0		
Contributions - monetary	10,000		
Net loss on disposal of property, infrastructure, plant and equipment	35,046		
Surplus for the year	64,159		

Section 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 2018/19 to 2021/22 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

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Budgeted Comprehensive Income Statement

For the four years ending 30 June 2022

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource Plan Projections		
			2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Income					
Rates and charges	111,973	115,946	119,850	123,710	127,646
Statutory fees and fines	7,645	7,610	7,800	7,995	8,195
User fees	38,876	40,012	41,013	42,018	43,068
Grants - operating	19,627	16,822	19,553	19,971	20,400
Grants - capital	956	-	1,318	605	-
Contributions - monetary	11,589	10,000	10,200	8,000	8,000
Contributions - non-monetary	460	-	-	-	-
Interest income	3,800	5,120	5,866	5,665	5,327
Other income	3,937	2,933	3,006	3,294	3,274
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	868	35,046	110	110	111
Total income	199,731	233,489	208,716	211,368	216,021
Expenses					
Employee costs	72,727	75,503	78,367	81,042	83,738
Materials and services	57,968	60,394	63,235	64,955	67,295
Depreciation	25,205	25,720	27,069	28,622	29,879
Interest expense	232	212	88	-	-
Other expenses	7,409	7,501	7,689	7,881	8,078
Total expenses	163,541	169,330	176,448	182,500	188,990
Surplus/(deficit) for the year	36,190	64,159	32,268	28,868	27,031
Other comprehensive income					
Net asset revaluation increment/ (decrement)	-	-	-	-	-
Total comprehensive result	36,190	64,159	32,268	28,868	27,031

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Budgeted Balance Sheet

For the four years ending 30 June 2022

	Strategic Resource Plan				
	Forecast	Budget	Projections		
	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Assets					
Current assets					
Cash and cash equivalents	166,698	213,295	188,844	170,478	169,684
Trade and other receivables	10,846	10,836	10,826	10,816	10,806
Other current assets	2,350	2,350	2,350	2,350	2,350
Non-current assets held for sale	18,874	-	-	-	-
Total current assets	198,768	226,481	202,020	183,644	182,840
Non-current assets					
Trade and other receivables	44	44	44	44	44
Investment in associates	7,805	7,805	7,805	7,805	7,805
Property, infrastructure, plant and equipment	2,971,588	3,009,223	3,062,353	3,111,039	3,140,364
Total non-current assets	2,979,437	3,017,072	3,070,202	3,118,888	3,148,213
Total assets	3,178,205	3,243,553	3,272,222	3,302,532	3,331,053
Liabilities					
Current liabilities					
Trade and other payables	17,145	17,523	17,951	18,390	18,839
Trust funds and deposits	10,097	10,320	10,572	10,830	11,094
Interest bearing loans and borrowings	8	5,000	-	-	-
Provisions	15,119	15,650	16,279	16,929	17,606
Total current liabilities	42,369	48,493	44,802	46,149	47,539
Non-current liabilities					
Interest bearing loans and borrowings	5,000	-	-	-	-
Provisions	1,834	1,899	1,991	2,086	2,186
Other liabilities	1,619	1,619	1,619	1,619	1,619
Total non-current liabilities	8,453	3,518	3,610	3,705	3,805
Total liabilities	50,822	52,011	48,412	49,854	51,344
Net assets	3,127,383	3,191,542	3,223,810	3,252,678	3,279,709
Equity					
Accumulated surplus	808,653	837,124	874,257	917,820	937,303
Reserves	2,234,725	2,234,725	2,234,725	2,234,725	2,234,725
Other reserves	84,005	119,693	114,828	100,133	107,681
Total equity	3,127,383	3,191,542	3,223,810	3,252,678	3,279,709

Whitehorse City Council – Proposed Budget 2018/19

Budgeted Statement of Changes in Equity

For the four years ending 30 June 2022

	Total Equity \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2018/19				
Balance at beginning of the financial year	3,127,383	808,653	2,234,725	84,005
Surplus/(deficit) for the year	64,159	64,159	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to reserves	-	(67,556)	-	67,556
Transfer from reserves	-	31,868	-	(31,868)
Balance at end of the financial year	3,191,542	837,124	2,234,725	119,693
2019/20				
Balance at beginning of the financial year	3,191,542	837,124	2,234,725	119,693
Surplus/(deficit) for the year	32,268	32,268	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to reserves	-	(15,452)	-	15,452
Transfer from reserves	-	20,317	-	(20,317)
Balance at end of the financial year	3,223,810	874,257	2,234,725	114,828
2020/21				
Balance at beginning of the financial year	3,223,810	874,257	2,234,725	114,828
Surplus/(deficit) for the year	28,868	28,868	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to reserves	-	(13,460)	-	13,460
Transfer from reserves	-	28,155	-	(28,155)
Balance at end of the financial year	3,252,678	917,820	2,234,725	100,133
2021/22				
Balance at beginning of the financial year	3,252,678	917,820	2,234,725	100,133
Surplus/(deficit) for the year	27,031	27,031	-	-
Net asset revaluation increment(decrement)	-	-	-	-
Transfer to reserves	-	(13,318)	-	13,318
Transfer from reserves	-	5,770	-	(5,770)
Balance at end of the financial year	3,279,709	937,303	2,234,725	107,681

Whitehorse City Council – Proposed Budget 2018/19

Budgeted Statement of Cash Flows

For the four years ending 30 June 2022

	Forecast	Budget	Strategic Resource Plan		
	2017/18	2018/19	Projections		
	\$'000	\$'000	2019/20	2020/21	2021/22
			\$'000	\$'000	\$'000
Cash flows from operating activities					
Rates and charges	111,973	115,946	119,850	123,710	127,646
Statutory fees and fines	7,645	7,610	7,800	7,995	8,195
User fees	38,876	40,012	41,013	42,018	43,068
Grants - operating	19,627	16,822	19,553	19,971	20,400
Grants - capital	956	-	1,318	605	-
Contributions - monetary	11,589	10,000	10,200	8,000	8,000
Interest received	3,800	5,120	5,866	5,665	5,327
Trust funds and deposits taken	198	223	252	258	264
Other income	3,937	2,933	3,006	3,294	3,274
Employee costs	(72,233)	(74,906)	(77,646)	(80,296)	(82,961)
Materials and services	(57,632)	(60,017)	(62,808)	(64,516)	(66,847)
Other expenses	(7,409)	(7,501)	(7,689)	(7,881)	(8,078)
Net cash provided by/(used in) operating activities	61,327	56,242	60,715	58,823	58,288
Cash flows from investing activities					
Repayment of loans and advances	10	10	10	10	10
Proceeds from sale of property, infrastructure, plant and equipment	3,294	54,810	1,100	1,100	1,110
Acquisition of property, infrastructure, plant and equipment	(41,193)	(64,245)	(81,188)	(78,299)	(60,202)
Net cash provided by/(used in) investing activities	(37,889)	(9,425)	(80,078)	(77,189)	(59,082)
Cash flows from financing activities					
Repayment of interest bearing loans and borrowings	(436)	(8)	(5,000)	-	-
Interest paid	(232)	(212)	(88)	-	-
Net cash provided by/(used in) financing activities	(668)	(220)	(5,088)	-	-
Net increase/(decrease) in cash and cash equivalents	22,770	46,597	(24,451)	(18,366)	(794)
Cash and cash equivalents at beginning of year	143,928	166,698	213,295	188,844	170,478
Cash and cash equivalents at end of year	166,698	213,295	188,844	170,478	169,684

Whitehorse City Council – Proposed Budget 2018/19

Budgeted Statement of Capital Works

For the four years ending 30 June 2022

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource 2019/20 \$'000	Plan Projections 2020/21 \$'000	2021/22 \$'000
Property					
Land	1,680	1,680	1,130	1,930	4,670
Buildings	7,833	35,755	46,644	48,876	27,095
Building improvements	6,168	3,365	7,932	4,653	6,405
Total property	15,681	40,800	55,706	55,459	38,170
Plant and equipment					
Plant, machinery and equipment	3,357	4,005	3,250	3,250	3,350
Fixtures, fittings and furniture	541	577	558	977	391
Computers and telecommunications	1,724	1,084	1,600	1,392	1,702
Total plant and equipment	5,622	5,666	5,408	5,619	5,443
Infrastructure					
Roads	5,263	4,686	5,052	4,815	5,227
Bridges	123	200	100	-	-
Footpaths and cycleways	3,258	3,148	2,669	2,988	3,442
Drainage	1,678	1,855	2,075	1,895	2,195
Recreational, leisure and community facilities	2,821	2,379	3,690	2,035	1,840
Waste management	1,695	80	80	1,100	-
Parks, open space and streetscapes	4,502	4,456	4,188	3,813	3,560
Off street car parks	550	975	2,220	575	325
Total infrastructure	19,890	17,779	20,074	17,221	16,589
Total capital works	41,193	64,245	81,188	78,299	60,202
Represented by:					
Asset renewal	29,421	37,000	49,759	39,074	31,259
Asset upgrade	1,988	3,729	9,249	2,351	1,714
New assets	5,500	20,171	8,470	11,647	10,320
Asset expansion	4,284	3,345	13,710	25,227	16,909
Total capital works	41,193	64,245	81,188	78,299	60,202

Whitehorse City Council – Proposed Budget 2018/19

Budgeted Statement of Human Resources

For the four years ending 30 June 2022

	Strategic Resource Plan				
	Forecast	Budget	Projections		
	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Staff expenditure					
Employee costs - operating	72,727	75,503	78,367	81,042	83,738
Employee costs - capital	1,854	2,117	2,187	2,259	2,334
Total staff expenditure	<u>74,581</u>	<u>77,620</u>	<u>80,554</u>	<u>83,301</u>	<u>86,072</u>
	EFT	EFT	EFT	EFT	EFT
Approved staff numbers					
Employees	729	748	746	735	730
Total staff numbers	<u>729</u>	<u>748</u>	<u>746</u>	<u>735</u>	<u>730</u>

Whitehorse City Council – Proposed Budget 2018/19

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2022

	Forecast 2017/18	Budget 2018/19	Strategic Resource Plan Projections		
			2019/20	2020/21	2021/22
Staff expenditure by Division	\$'000	\$'000	\$'000	\$'000	\$'000
Executive Services					
Full time	2,383	2,466	2,570	2,658	2,746
Part time	984	1,019	1,062	1,098	1,135
Casual	329	341	355	367	379
Other	151	147	153	158	163
Total Executive Services	3,847	3,973	4,140	4,281	4,423
Corporate Services					
Full time	8,597	9,465	9,863	10,199	10,538
Part time	1,895	2,086	2,174	2,248	2,323
Casual	1,080	1,190	1,240	1,282	1,325
Other	2,189	2,425	2,527	2,613	2,700
Total Corporate Services	13,761	15,166	15,804	16,342	16,886
City Development					
Full time	6,396	7,486	7,801	8,067	8,335
Part time	1,051	1,230	1,282	1,326	1,370
Casual	-	141	147	152	157
Other	507	484	504	521	538
Capitalised	919	962	1,011	1,052	1,088
Total City Development	8,873	10,303	10,745	11,118	11,488
Human Services					
Full time	12,754	12,931	13,475	13,925	14,386
Part time	12,301	12,472	12,997	13,440	13,887
Casual	7,373	7,475	7,790	8,056	8,324
Other	2,337	2,452	2,555	2,642	2,730
Total Human Services	35,765	35,330	36,817	38,063	39,327
Infrastructure					
Full time	10,448	11,127	11,595	11,990	12,389
Part time	341	363	378	391	404
Other	610	203	212	219	226
Capitalised	936	1,155	863	897	929
Total Infrastructure	12,335	12,848	13,048	13,497	13,948
Total staff expenditure	74,581	77,620	80,554	83,301	86,072
Approved staff numbers by Division	EFT	EFT	EFT	EFT	EFT
Executive Services					
Full time	19	19	19	19	18
Part time	13	13	13	13	13
Casual	4	4	4	4	4
Total Executive Services	36	36	36	36	35
Corporate Services					
Full time	85	87	88	84	83
Part time	19	20	19	18	18
Casual	-	-	-	-	-
Total Corporate Services	104	107	107	102	101
City Development					
Full time	65	78	77	75	73
Part time	12	13	13	13	12
Casual	-	2	1	-	-
Total City Development	77	93	91	88	85
Human Services					
Full time	132	131	131	130	130
Part time	162	163	163	162	162
Casual	89	89	89	89	89
Total Human Services	383	383	383	381	381
Infrastructure					
Full time	125	125	125	124	124
Part time	4	4	4	4	4
Total Infrastructure	129	129	129	128	128
Total staff numbers	729	748	746	735	730

Whitehorse City Council – Proposed Budget 2018/19

Statement of Reserves

For the four years ending 30 June 2022

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource Plan Projections		
			2019/20	2020/21	2021/22
			\$'000	\$'000	\$'000
Statutory					
Public open space reserve	33,378	41,648	51,412	58,899	64,070
Car parking in lieu reserve	34	34	34	34	34
Total statutory reserves	33,412	41,682	51,446	58,933	64,104
Discretionary					
Council development reserve	38,666	76,601	62,207	41,074	43,257
Aged and disability reserve	10,592	-	-	-	-
Waste management reserve	1,324	1,244	1,164	64	64
Energy fund reserve	-	155	-	51	245
Art collection reserve	11	11	11	11	11
Total discretionary reserves	50,593	78,011	63,382	41,200	43,577
Total other reserves	84,005	119,693	114,828	100,133	107,681

* 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.

Whitehorse City Council – Proposed Budget 2018/19

Section 4 Financial performance indicators

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

Indicator	Measure	Notes	Forecast 2017/18	Budget 2018/19	Strategic Resource Plan Projections			Trend +/-
					2019/20	2020/21	2021/22	
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / adjusted underlying revenue	1	17.1%	27.5%	15.4%	13.7%	12.5%	-
Liquidity								
Working capital	Current assets / current liabilities	2	469.1%	467.0%	450.9%	397.9%	384.6%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	290.8%	332.6%	283.1%	218.2%	198.8%	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	4.5%	4.3%	0.0%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments / rate revenue		0.6%	0.2%	4.2%	0.0%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue	5	5.1%	1.7%	2.0%	2.0%	2.0%	+
Asset renewal	Asset renewal expenditure / depreciation	6	116.7%	143.9%	183.8%	136.5%	104.6%	o
Stability								
Rates concentration*	Rate revenue / adjusted underlying revenue	7	56.7%	49.7%	57.5%	58.5%	59.1%	-
Rates effort	Rate revenue / property values (CIV)	8	0.2%	0.1%	0.1%	0.1%	0.1%	o
Efficiency								
Expenditure level	Total expenditure / number of assessments	9	\$2,227	\$2,264	\$2,318	\$2,355	\$2,397	o
Revenue level	Residential rate revenue / number of residential assessments	10	\$1,480	\$1,504	\$1,529	\$1,556	\$1,583	o
Workforce turnover	Number of resignations and terminations / average number of staff	11	13.8%	15.0%	15.0%	15.0%	15.0%	o

*The 2018/19 Rates Concentration indicator is lower than usual due to a \$34.83 million gain on the sale of 517-521 Station Street, Box Hill. Excluding this transaction, the ratio for 2018/19 is 58.4%

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.

Section 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

Section 6 Detailed list of capital works

This appendix presents a listing of the capital works projects that will be undertaken during the 2018/19 year which are grouped by class.

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
Property													
Land													
2014-227	Open Space Strategy and Strategic Land Acquisition			1,680		1,680		1,680					1,680
Land Total				1,680		1,680		1,680					1,680
Buildings													
2014-113	Whitehorse Centre Redevelopment	600		450	1,950	3,000		3,000					3,000
2014-115	Nunawading Community Hub	13,000				13,000	2,500	10,500					13,000
2014-145	Harrow Street, Box Hill Car Park Redevelopment			15,623		15,623		15,623					15,623
2014-86	Terrara Park Pavilion Refurbishment	400				400	400						400
2014-93	Elgar Park South Pavilion Refurbishment	750			750	1,500	1,500						1,500
2016-267	Whitehorse Recycling and Waste Centre	64	8		8	80	80						80
2016-346	Weighbridge relocation and tollbooth												
2016-346	Morack Golf Course Pavilion, Driving Range and Mini Golf Facility Construction	132	7	92	99	330	330						330
2016-350	Strathdon House - Wider community use redevelopment	90		210		300	300						300
2017-399	Morton Park Reserve Pavilion Redevelopment		975			975	975						975
2017-400	Walker Park Reserve Pavilion Redevelopment		547			547	547						547
Buildings Total		15,036	1,537	16,375	2,807	35,755	6,632	29,123					35,755
Building Improvements													
2014-112	Building Fit Out Renewals	350				350	350						350
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	30	10			40	40						40
2014-125	Neighbourhood Houses - Minor infrastructure renewal across 8 sites	33				33	33						33
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	225				225	225						225

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Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
2014-128	Electrical and Plumbing Renewal Program	110				110	110						110
2014-129	Sustainable Energy Initiatives - Installation of energy saving initiatives	100				100	100						100
2014-130	Essential Services Compliance Program - Renewal of ESM devices	65				65	65						65
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	85				85	85						85
2014-134	Building Structure Renewals	200				200	200						200
2014-135	Mechanical Plant Replacement Program	340				340	340						340
2014-136	Whitehorse Early Learning Services - Renewal and risk management program for outdoor structures	50				50	50						50
2014-146	Sustainable Water Initiatives - Installation of water saving devices in Council buildings			50		50	50						50
2014-147	Safe Roof Access on Council Buildings - Provision of anchor points, ladders and railing			25		25	25						25
2014-68	Climate Change Risk Adaption - Improvement measures at various sites	50	50			100	100						100
2014-98	Building Surrounds Asset Renewals	105				105	105						105
2016-274	Eley Park Community Centre Main Kitchen Upgrade		17			17	17						17
2016-277	Sportlink - Air Handling/cooling installation			20		20	20						20
2016-310	Courtyard Room Building Stabilisation and Refurbishment	184	46			230	230						230
2016-330	Whitehorse Centre Renewal Provision	50				50	50						50
2016-337	Private Buildings Renewal Provision	450				450	450						450
2017-355	Building Access Control Systems Upgrades and Installations		150			150	150						150
2017-356	Box Hill Town Hall - Disability Access Improvements	15		15		30	30						30
2017-370	Box Hill South Neighbourhood House Accessible Access Ramp		60			60	60						60
2017-375	Youth Connexions - Upgrade to entry and kitchen area	60	60			120	120						120
2017-391	Civic Centre - Sewer Line Renewal	100				100	100						100
Building Improvements Total		2,862	393	110	2,807	3,365	3,265	100					3,365
Property Total		17,898	1,929	18,165	2,807	40,800	9,897	30,903					40,800

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Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
Infrastructure													
Bridges													
2014-14 Road Bridges Renewal Works Program		200				200	200						200
Bridges Total		200				200	200						200
Drainage													
2014-185 Funding for Development Contributions - As per Council's Stormwater Drainage Policy No. 1.				45		45	45						45
2014-61	Drainage Pit Lid Replacement Program	160				160	160						160
2014-62	Drainage Assets Field Survey	50				50	50						50
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	950				950	950						950
2014-66	Programmed Drainage Upgrades	200	200			400	400						400
2014-67	CCTV investigations for reactive drainage works	30				30	30						30
2017-394	36 Dunlavin Road, Nunawading - Drainage Pit Improvement		80			80	80						80
Drainage Total		1,530	280	45		1,855	1,855						1,855
Footpaths and Cycleways													
2014-175 Bicycle Improvements at Traffic Management Devices				132		132	132						132
2014-180	Bicycle facilities - Installation of bicycle racks, signage and line marking			65		65	65						65
2014-35	Footbridge and Path Structure in Parks Renewal Program	375				375	375						375
2014-42	General Gravel Path Renewal in Parks	16				16	16						16
2014-44	Footpath Renewal Program - Renewal of damaged and worn footpaths	2,300				2,300	2,300						2,300
2014-53	Parks Constructed Pathways - Restore/replace sealed pathways	110				110	110						110
2014-54	Walk Safe /Walk with Care Program - Implementation of pedestrian safety improvements		20			20	20						20
2017-389	Elgar Park Masterplan Implementation - Path Construction South of Ovals			80		80	80						80
2017-402	School crossing improvements at various locations			50		50	50						50
Footpaths and Cycleways Total		2,801	20	327		3,148	3,148						3,148

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Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
Off Street Car Parks													
2014-176	Morton Park Reserve East Car Park - Construction of existing eastern car park			300		300	300						300
2014-179	Sparks Reserve North Car Park Upgrade			20		20	20						20
2014-34	Minor Car Park Renewal Works	50				50	50						50
2016-285	Sealed Car Park Renewal Program	280				280	280						280
2016-348	BoxHill Car Park Signage Strategy Implementation			25		25	25						25
2017-386	Elgar Park Masterplan Implementation - Central Carpark Refurbishment	40				40	40						40
2017-387	Elgar Park Masterplan Implementation - North East Carpark Construction			20		20	20						20
2017-388	Elgar Park Masterplan Implementation - South East Carpark Access Road Construction			40		40	40						40
2017-393	Brentford Square - Car park improvements	200				200	200						200
Off Street Car Parks Total							975						975
Parks, Open Space and Streetscapes													
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
2014-160	Buckanbe Park Landscape Upgrade	85				85	85						85
2014-169	General Parks Drainage - Drainage pit reconstruction and upgrades to path drainage	31				31	31						31
2014-170	Passive Parks Upgrade - Landscape upgrades and refurbishments	50				50	50						50
2014-173	Park Boundary Fencing - Installation and replacement of Council shared cost fences	125				125	125						125
2014-177	Play Space Renewal Program - Cyclical replacement & upgrade of play spaces	945	105			1,050	1,050						1,050
2014-181	Indigenous Tree Planting in Parks - Planting of indigenous vegetation and advanced indigenous trees	100				100	100						100
2014-184	Streetscape - Megamile Precinct Renewal			480		480	480						480
2014-2	Streetscape - Station Street/Thames Street Shops	15				15	15						15
2014-262	Interpretive structures and park name signs in various parks	10				10	10						10

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Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
2014-38	Streetscape - Ferndale Street/Riversdale Road Shops	180				180	180						180
2014-45	Streetscape - Vermont Village Shops	50				50	50						50
2014-48	Streetscape - Blackburn Station Village Masterplan Implementation	160				160	160						160
2014-49	Streetscape - Box Hill Central Activities Area	204	51			255	255						255
2014-50	Streetscape - Mitcham Shopping Centre	375				375	375						375
2014-51	Streetscape Upgrades - Various high risk shopping centre locations	45	45			90	90						90
2014-52	Christmas Decorations on Main Roads	16				16	16						16
2014-55	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
2016-299	Box Hill Gardens - Station Street and Irving Avenue Entrances		450			450		450					450
2016-352	Open Space Development			250		250		250					250
2017-381	Box Hill Mall - Installation of compacting bins				66	66	66						66
2017-382	Halliday Park - Lighting, power and water tap installation				29	29		29					29
2017-383	Bluebell Hill Reserve - Concept Plan Implementation	40				40		40					40
2017-384	36 Central Rd, Blackburn - Stonewall Construction				36	36		36					36
Parks, Open Space and Streetscapes Total		2,775	721	730	230	4,456	3,651	805					4,456
Recreational, Leisure and Community Facilities													
2014-105	Sports field floodlighting - Renewal and upgrade program	480				480	480						480
2014-111	Forest Hill Reserve - Demolish and relocate 3 practice cricket nets		250			250		250					250
2014-150	Sportsfield Infrastructure Renewal Program - Minor Works	65				65		65					65
2014-151	Sportsfield Training Net Facility Renewal Program (Elgar Park 18/19)	150				150		150					150
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
2014-186	Sports Fields Safety Program - Risk mitigation works	35				35		35					35

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Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
2014-200	Morack Golf Course - Improvements to greens, tees, paths and drains			140		140	140						140
2014-207	Esplanade Reserve, Mitcham - New play space construction			80		80		80					80
2014-75	Sportsfield Lighting - Cyclic replacement of lamps and light fittings	55				55		55					55
2014-84	Sportsfield Ground Renewal Program - One site per year	480				480		480					480
2016-287	Mont Albert Reserve Resurfacing of netball courts	148				148		148					148
2017-361	Sportsfield Drainage Renewal Program - One site per year	130				130		130					130
2017-362	Manoney's Reserve shelter and drinking fountain				50	50		50					50
2017-367	Mont Albert Reserve Safety Netting	33	33			66		66					66
2017-385	Elgar Park Masterplan Implementation - Southern Ovals Improvements	50				50		50					50
2017-395	Bill Sewart - Sportsfield lighting upgrade		50			50		50					50
Recreational, Leisure and Community Facilities Total		1,776	333	220	50	2,379	2,299	80					2,379
Roads													
2014-11	Reconstruction Grace Street, Mont Albert	260				260		260					260
2014-12	Reconstruction Victoria Crescent, Mont Albert (Hotham Street to Whitehorse Road)	671				671		671					671
2014-18	Reconstruction Iris Street, Bunwood	420				420		420					420
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	1,810				1,810		1,810					1,810
2014-29	Minor Road Reconstruction Works - To address urgent requests for minor renewal works	60				60		60					60
2014-30	Transport Condition Data Collection	250				250		250					250
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 Signs	60				60		60					60
2014-43	Garden bed planting and upgrades in traffic management devices at identified locations		50			50		50					50
2014-56	Road Safety Strategy Implementation - To implement safety treatment works along local roads		30			30		30					30

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Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
2014-58	Spot Safety Improvements - Minor works in response to safety problems at selected locations		110			110	110						110
2014-8	Kerb & Channel Renewal Program	450				450	450						450
2017-379	Reconstruction Parkside Street, Blackburn	320				320	320						320
	Roads Total	4,371	195	120		4,686	4,686						4,686
Waste Management													
2014-191	Landfill Aftercare Management Plan for former landfill sites including Bennettswood Reserve North	17	34	29		80		80					80
	Waste Management Total	17	34	29		80		80					80
	Infrastructure Total	14,040	1,583	1,876	280	17,779	16,814	965					17,779
Plant, Machinery and Equipment													
Computers and Telecommunications													
2014-235	HACC Mobile Device Replacement	40		8		40	40						40
2014-239	Implementation Mobile Computing Strategy - Purchase of Mobile Devices and Platform Software					8	8						8
2014-243	Wi-Fi Networking at Remote Sites				20	20	20						20
2014-245	Telephone (VoIP) System Upgrade	10				10	10						10
2014-250	Geographic Information System - System upgrade		100			100	100						100
2014-251	Whitehorse Asset Management System (WAMS) - Systems enhancements including mobile computing	350				350	350						350
2014-252	Software Licenses - Purchase of additional computer software licenses for office-based applications				50	50	50						50
2014-254	End User Device Replacement Program (PC, Laptop and Tablet)	155				155	155						155
2014-255	Aged & Disability Services - Laptop Replacements	40				40	40						40
2014-256	Civic Centre Information Systems - Cyclical replacement of multi-function copier/fax printers		40			40	40						40
2014-258	Network and Server Infrastructure Upgrades	40	40			80	80						80
2014-260	Corporate Application Development - Ongoing development of the key corporate applications	30				30	30						30
2016-308	Replacement of Colour Copiers - Council Printroom	20				20	20						20

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Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
2017-357	Uninterrupted Power Supply (UPS) Replacement - Key Council Buildings	40	10			50	50						50
2017-396	Tree Canopy Cover Assessment Software Tool				75	75	75						75
2017-397	Live Stream Meeting Software and Hardware Implementation			17		17	17						17
Computers and Telecommunications Total		725	190	25	145	1,084	1,084						1,084
Fixtures, Fittings and Furniture													
2014-190	Aqualink Box Hill Health & Fitness Equipment Replacement Program	20				20	20						20
2014-192	Whitehorse Centre - Theatre flysystem rope and pulley renewal	7				7	7						7
2014-193	Sportlink Furniture and Equipment Replacement	12				12	12						12
2014-212	Morack Golf Course - Furniture and equipment replacement program	15				15	15						15
2014-214	Health and Family Service Facilities - Furniture replacement program	45				45	45						45
2014-215	Libraries - Furniture replacement program	20				20	20						20
2014-222	Whitehorse Centre/Civic Suite - Replacement hospitality equipment	10				10	10						10
2014-223	Whitehorse Early Learning Services - Cyclical replacement of furniture and equipment	29				29	29						29
2014-225	Minor Halls - Replacement of furniture and equipment	5				5	5						5
2014-228	Aqualink Nunawading - Health & fitness equipment replacement program	15				15	15						15
2014-229	Box Hill Community Arts Centre - Cyclical replacement of furniture	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
2017-363	Aqualink Box Hill- plant renewal program	100				100	100						100
2017-366	Aqualink Nunawading - plant renewal program	35				35	35						35
2017-377	Aqualink Box Hill- Aquatics equipment replacement program	27	27			54	54						54
Fixtures, Fittings and Furniture Total		388	27	50	113	577	577						577

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Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
Plant, Machinery and Equipment													
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	1,500				1,500	1,350		150				1,500
2014-264	Additional Light Fleet			55		55	55						55
2017-390	Parking Meter Replacement	850				850	850						850
	Plant, Machinery and Equipment Total	3,950	217	55	258	4,005	2,905		1,100				4,005
	Plant and Equipment Total	5,062	217	130	258	5,666	4,566		1,100				5,666
	Total	37,000	3,729	20,171	3,345	64,245	31,277	31,868	1,100				64,245

Section 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 57.7% 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 2018/19, the FGRS cap has been set at 2.25%. 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 2.25% in line with the rate cap in 2018/19. Total rate income for 2018/19 is budgeted to be \$115.95 million and includes \$114.69 million raised from general rates, \$1.00 million generated from supplementary rate income expected from new property developments and \$0.26 million interest on overdue rates.

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	2017/18 cents/\$CIV	2018/19 cents/\$CIV	Change
General rate for rateable residential properties	0.171430	0.147302	(14.1%)
General rate for rateable commercial properties	0.171430	0.147302	(14.1%)
General rate for rateable industrial properties	0.171430	0.147302	(14.1%)
Rate concession for rateable recreational properties	0.051429	0.041600	(19.1%)

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	2017/18 \$	2018/19 \$	Change
Residential	100,011,870	103,772,173	3.8%
Commercial	7,945,007	8,268,519	4.1%
Industrial	2,527,548	2,607,481	3.2%
Recreational	38,967	40,107	2.9%
Total amount to be raised by general rates *	110,523,392	114,688,280	3.8%

* Total amount to be raised in the 2017/18 base above excludes \$1.64 million of annualised Supplementary Rates income expected to be raised during 2017/18. When annualised Supplementary Rates for 2017/18 are included in the base (per the legislated State Government rate cap formula), the total % change for 2018/19 is 2.25%.

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	2017/18	2018/19	Change
Residential	66,800	68,294	2.2%
Commercial	3,596	3,620	0.7%
Industrial	1,459	1,484	1.7%
Cultural and Recreational	32	33	3.1%
Total number of assessments	71,887	73,431	2.1%

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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	2017/18 \$	2018/19 \$	Change
Residential	58,339,771,500	70,448,584,000	20.8%
Commercial	4,634,549,000	5,613,311,000	21.1%
Industrial	1,474,391,000	1,770,160,000	20.1%
Cultural and Recreational	75,769,000	96,411,000	27.2%
Total value of land	64,524,480,500	77,928,466,000	20.8%

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

Type of Charge	2017/18 \$	2018/19 \$	Change
General rates *	110,523,392	114,688,280	3.8%

** Total amount to be raised in the 2017/18 base above excludes \$1.64 million of annualised Supplementary Rates income expected to be raised during 2017/18. When annualised Supplementary Rates for 2017/18 are included in the base (per the legislated State Government rate cap formula), the total % change for 2018/19 is 2.25%.*

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 (2018/19: estimated \$1,000,000, 2017/18: \$1,215,000 (*annualised \$1,642,000*)).
- 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

Section 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 2018, the City of Whitehorse has an estimated resident population of 176,554.

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

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

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

Cultural diversity

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

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

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

Housing

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

Economy

A snapshot of the City of Whitehorse economy reveals:

- A \$9.63 billion economy that is strategically integrated within the wider regional economy.
- Approximately 72,000 jobs, the largest industry sectors being health care and social assistance, education and training and retail trade.
- The Australian Bureau of Statistics Business Register (ABSBR) lists trading businesses with active Australian Business Numbers (ABN) in Whitehorse at 15,354 (2016). It is estimated that there are around 9,000 businesses based in Whitehorse related to a premise/location.

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

8.2 External influences

In preparing the Budget 2018/19, 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 2.25% in 2018/19 in line with the order by the Minister for Local Government in December 2017 under the *Fair Go Rates System*.
- Negotiations are underway with Council's recycling collection service provider resulting from the impact of China's importation ban on recyclable materials.
- Significant price increases are expected for gas and electricity consumption from July in line with current market rates.
- 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).
- An expected 2.25% increase in the State Government landfill levy has been assumed in the Budget 2018/19 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 2.25% increase will increase the state landfill levy to \$64.70 per tonne and this would represent a 619% increase over the past ten 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.
- Continuing low interest rates in the short to medium term 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 Budget for 2018/19. 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.
- Enterprise Agreement wage increase of 2.3% or \$26 per week, whichever is greater effective from September 2018.

8.4 Budget principles

The following budget principles were established to guide the 2018/19 budget process:

- Manage operational expenditure growth to within the rates cap to preserve and maintain operational flexibility and the current capital works program.
- Continued focus on business process improvement, innovation and cost saving initiatives so as to maintain and improve current service delivery standards.
- 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.
- Major community infrastructure projects require a Council approved business case that explicitly considers Council's funding capacity and funding sourcing.

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.
- 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 2018/19 to 2021/22 (section 13), *Rating Information* (section 14), *Borrowing Strategy* (section 15), *Asset Management Strategy* (section 16) and *Service Delivery* (section 17).

Section 9 Analysis of operating budget

This section analyses the operating budget including expected income and expenses of Council for the 2018/19 year.

9.1 Budgeted income statement

		Forecast 2017/18	Budget 2018/19	Variance Fav/(Unfav)	Variance Fav/(Unfav)
	Reference	\$'000	\$'000	\$'000	%
Total income	9.2	199,731	233,489	33,758	16.9%
Total expenses	9.3	(163,541)	(169,330)	5,789	(3.5%)
Surplus/(deficit) for the year		36,190	64,159	27,969	77.3%
Grants - capital (non-recurrent)	9.2.5	(350)	-	350	(100.0%)
Contributions - capital	9.2.6	(1,589)	-	1,589	(100.0%)
Contributions - non-monetary		(460)	-	460	(100.0%)
Adjusted underlying surplus (deficit)	9.1.1	33,791	64,159	30,368	89.9%

9.1.1 Adjusted underlying surplus

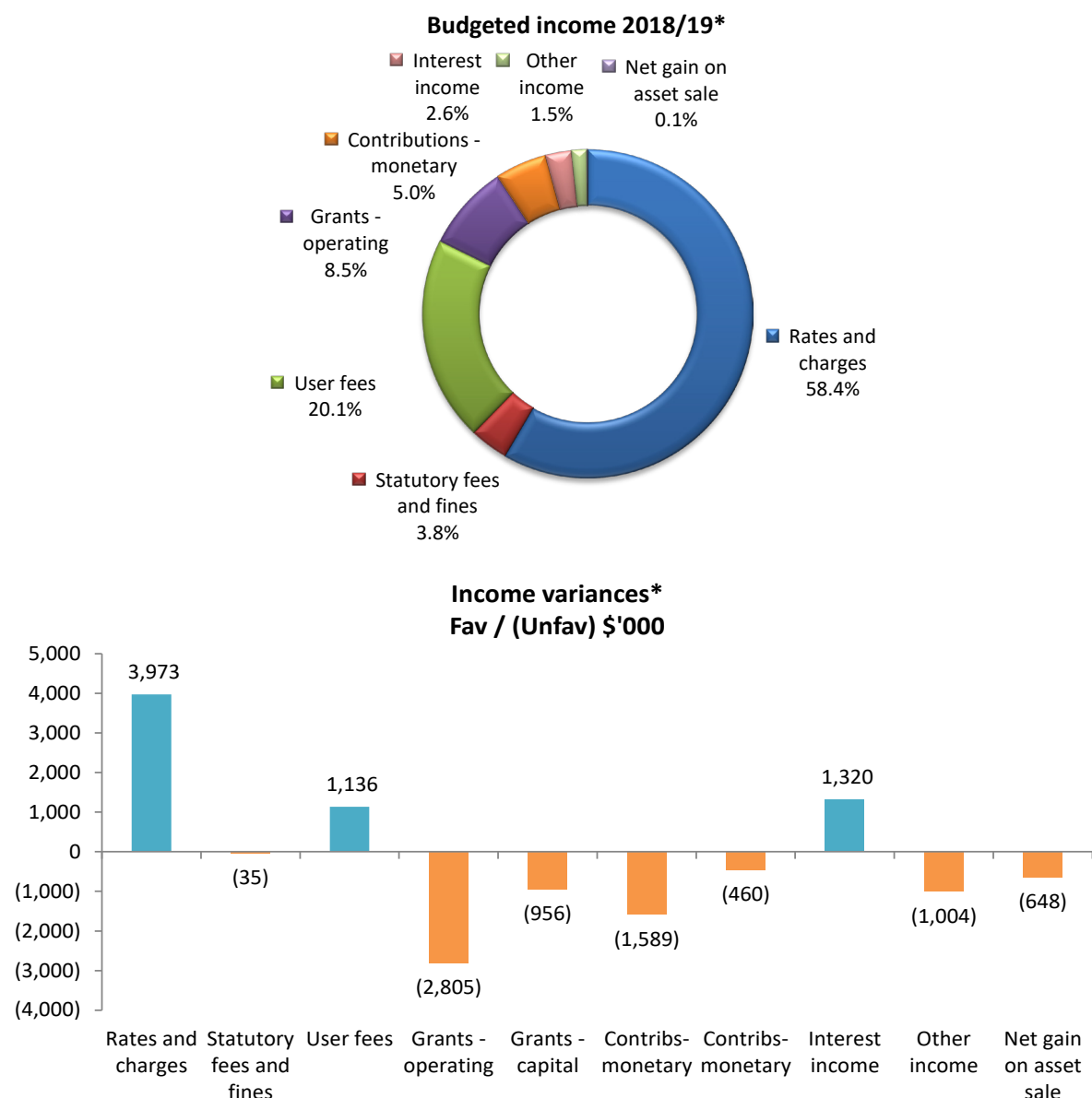
The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives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

The adjusted underlying result for the 2018/19 year is a surplus of \$64.16 million, including a \$34.83m net gain from the sale of 517-521 Station Street Box Hill. Excluding this property sale, a \$29.33 million surplus is expected in 2018/19, which is \$4.46 million lower than the 2017/18 forecast. 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 2017/18	Budget 2018/19	Variance Fav/(Unfav)	Variance Fav/(Unfav)
	Reference	\$'000	\$'000	\$'000	%
Rates and charges	9.2.1	111,973	115,946	3,973	3.6%
Statutory fees and fines	9.2.2	7,645	7,610	(35)	(0.5%)
User fees	9.2.3	38,876	40,012	1,136	2.9%
Grants - operating	9.2.4	19,627	16,822	(2,805)	(14.3%)
Grants - capital	9.2.5	956	-	(956)	(100.0%)
Contributions - monetary	9.2.6	11,589	10,000	(1,589)	(13.7%)
Contributions - non-monetary	9.2.7	460	-	(460)	(100.0%)
Interest income	9.2.8	3,800	5,120	1,320	34.7%
Other income	9.2.9	3,937	2,933	(1,004)	(25.5%)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	9.2.10	868	35,046	34,178	3937.6%
Total income		199,731	233,489	33,758	16.9%

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* The net gain on asset sale in both graphs above excludes \$34.83 million net gain expected from the sale of 517-521 Station Street, Box Hill.

9.2.1 Rates and charges

Total rate income will increase to \$115.95 million in 2018/19. There will be a 2.25% increase in the average rate in line with the State Government rate cap for 2018/19, \$1.00 million of supplementary rate income is expected from new developments and \$0.26 million interest on overdue rates. Refer to section 7 for a more detailed analysis of the rates to be levied for 2018/19 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 decrease by 0.5% or \$0.04 million compared to 2017/18. This decrease primarily relates to \$0.17 million of Council election non-voter fines in 2017/18 following the 2016 Council election and a \$0.10 million reduction in health fines, partially offset by a \$0.18 million increase in parking infringement income expected in 2018/19. A detailed listing of Council's fees and charges is included in Appendix A.

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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 2.9% or \$1.14 million over the 2017/18 year. Significant variations in the 2018/19 budgeted fees and charges are as follows:

- \$0.30 million increase in income expected by Council's leisure facilities primarily reflecting a modest increase in fees to recover rising costs
- \$0.26 million increase relating to the sale of biennial municipal revaluation data to the State Revenue due to occur in 2018/19,
- \$0.24 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; and
- \$0.20 million increase in Recycling and Waste Centre income primarily reflecting fee increases to cover rising costs,

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 operating grants is estimated to decrease by 14.3% or \$2.81 million compared to 2017/18 primarily reflecting a \$2.32 million decrease in Victoria Grants Commission funding, as shown in the table below. This decrease is due to half of the 2018/19 funding allocation being distributed by the funding body early in June 2018, resulting in half a year's funding expected during the 2018/19 year. Excluding the impact of this timing difference, operating grants is budgeted to decrease by 3.4% in 2018/19.

The table below provides a breakdown of funding expected in 2018/19:

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
Recurrent - Commonwealth Government				
Victoria Grants Commission	4,622	2,322	(2,300)	(49.8%)
Aged care	6,297	6,395	98	1.6%
General home care	1,287	1,373	86	6.7%
Family and children	2,912	2,652	(260)	(8.9%)
Other	46	46	-	0.0%
Recurrent - State Government				
Aged care	1,702	1,633	(69)	(4.1%)
Maternal and child health	1,148	1,115	(33)	(2.9%)
Family and children	683	567	(116)	(17.0%)
School crossing supervisors	462	573	111	24.0%
Community safety	158	108	(50)	(31.6%)
Other	20	21	1	5.0%
Other recurrent grants (non-government)	18	17	(1)	(5.6%)
Total recurrent grants - operating	19,355	16,822	(2,533)	(13.1%)
Non-recurrent - State Government				
Disaster relief	257	-	(257)	(100.0%)
Other	4	-	(4)	(100.0%)
Other non-recurrent grants (non-government)	11	-	(11)	(100.0%)
Total non-recurrent grants - operating	272	-	(272)	(100.0%)
Total grants - operating	19,627	16,822	(2,805)	(14.3%)

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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. No capital grants are expected as a funding source for the 2018/19 capital works program. Refer to Section 11.2 for details of funding for 2018/19 capital works projects.

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
Recurrent - Commonwealth Government				
Roads to Recovery	606	-	(606)	(100.0%)
Total recurrent grants - capital	606	-	(606)	(100.0%)
Non-recurrent - State Government				
Footpaths and cycleways	331	-	(331)	(100.0%)
Parks, open space and streetscapes	19	-	(19)	(100.0%)
Total non-recurrent grants - capital	350	-	(350)	(100.0%)
Total grants - capital	956	-	(956)	(100.0%)

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. The 2018/19 budget reflects \$10.00 million contributions expected towards the development of public open space. No capital contributions are expected as a funding source for the 2018/19 capital works program.

9.2.7 Contributions – non-monetary

Contributions- non-monetary include donations of property and infrastructure assets, which are primarily received from developers. There are no non-monetary contributions expected in 2018/19.

9.2.8 Interest income

Interest income reflects interest earned on Council's cash investments. Interest income is budgeted to increase by \$1.32 million or 34.7% compared to 2017/18, which is primarily attributed to an increase in the average cash and investments balance due to \$51.80 million proceeds expected to be received from the sale of 517-521 Station Street, Box Hill during 2018/19.

9.2.9 Other income

Other income includes legal cost recoveries and other miscellaneous external income. Other income is budgeted to decrease by \$1.00 million or 25.5% in 2018/19 mainly reflecting a reduction in recycling income (\$817k) due to the impact of China's importation ban on recyclable materials.

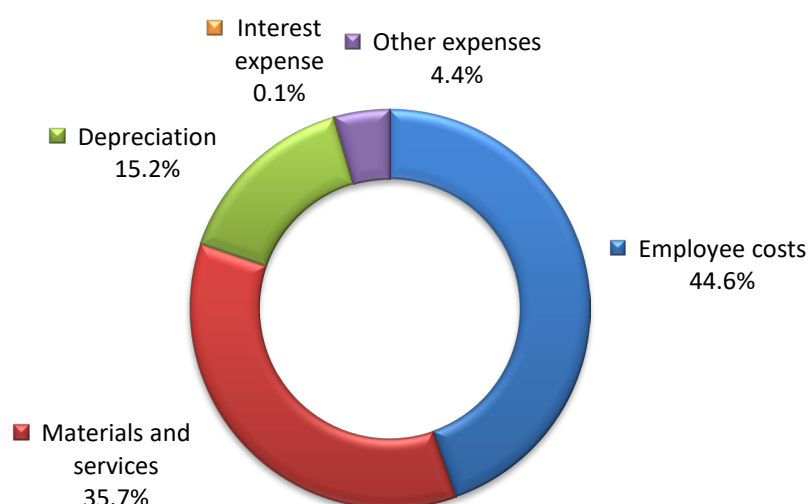
9.2.10 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Proceeds from the sale of Council assets is budgeted to be \$54.81 million for 2018/19 and primarily reflects proceeds expected from strategic land sales (\$53.60 million), \$51.80 million of which relates to the sale of 517-521 Station Street, Box Hill. It also includes proceeds for the planned cyclical replacement of part of the plant and vehicle fleet (\$1.10 million) and sale of rights-of-way throughout the municipality (\$0.11 million). The written down value of assets sold is budgeted to be \$19.76 million, \$16.97 million of which relates to the Station Street property in Box Hill.

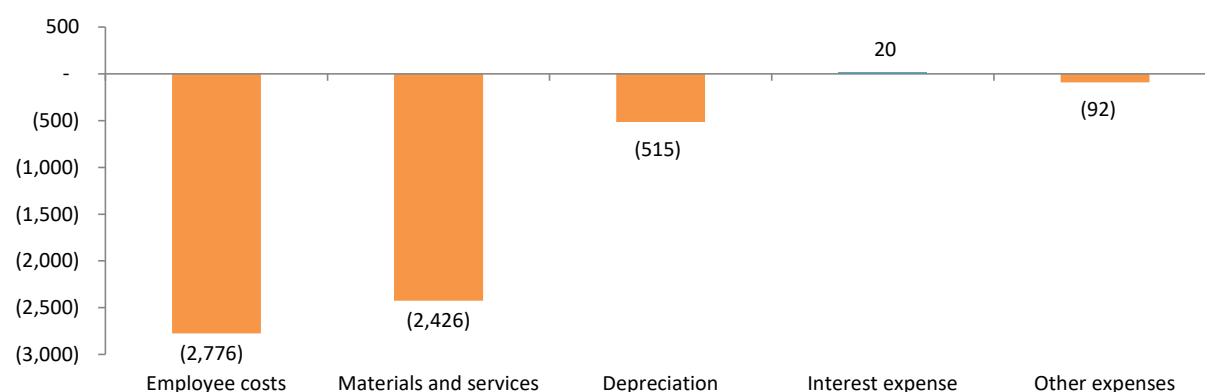
9.3 Expenses

	Reference	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
Employee costs	9.3.1	72,727	75,503	(2,776)	(3.8%)
Materials and services	9.3.2	57,968	60,394	(2,426)	(4.2%)
Depreciation	9.3.3	25,205	25,720	(515)	(2.0%)
Interest expense	9.3.4	232	212	20	8.6%
Other expenses	9.3.5	7,409	7,501	(92)	(1.2%)
Total expenses		163,541	169,330	(5,789)	(3.5%)

Budgeted expenses 2018/19



**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 \$2.78 million or 3.8% compared to 2017/18. This increase primarily reflects:

- \$1.27 million for annual Enterprise Agreement increases of 2.3% or \$26 per week (whichever is the highest) effective from September 2018

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- \$1.05 million for the implementation of Council approved strategic initiatives in 2018/19 focused on achieving Council's strategic directions as outlined in the *Council Plan 2017-2021*
- \$0.79 million increase relating to year two of implementation of the Digital Strategy, which is focused on improving the customer experience; and
- partly offset by a \$0.45 million reduction due to the closure of Central Box Hill Children's Services Centre on 31 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 2018/19 \$'000	Full Time \$'000	Comprises Part Time \$'000	Casual \$'000	Other * \$'000
Executive Services	3,973	2,466	1,019	341	147
Corporate Services	15,166	9,593	1,958	1,190	2,425
City Development	9,341	7,486	1,230	141	484
Human Services	35,330	13,153	12,250	7,475	2,452
Infrastructure	11,693	11,127	363	-	203
Total employee costs	75,503	43,825	16,820	9,147	5,711
Capitalised labour costs	2,117				
Total expenditure	77,620				

* 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 budgeted equivalent full time (EFT) Council staff in relation to the above expenditure is included below:

Division	Budget 2018/19 EFT	Full Time EFT	Comprises Part Time EFT	Casual EFT
Executive Services	36	19	13	4
Corporate Services	107	87	20	0
City Development	93	78	13	2
Human Services	383	131	163	89
Infrastructure	129	125	4	0
Total staff	748	440	213	95

9.3.2 Materials and services

Materials and services expenditure is budgeted to increase by \$2.43 million or 4.2% compared to 2017/18. Significant variations in the 2018/19 budgeted materials and services are as follows:

- \$1.49 million for the implementation of Council approved strategic initiatives in 2018/19
- \$1.70 million decrease relating to Council approved one-off strategic initiatives undertaken in the 2017/18 year
- \$0.81 million increase in Sustainability, Waste and Recycling mainly reflecting cost increases in providing kerbside waste collection services, particularly relating to garbage (\$0.31 million) and green organic bins (\$0.31 million)
- \$0.77 million increase relating to year two of implementation of the Digital Strategy, which is focused on improving the customer experience and includes redevelopment of Council's websites; and
- \$0.31 million increase in electricity and gas costs due to significant price rises expected upon contract renewal, partly offset by the replacement of green power purchasing with other energy initiatives.

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 \$0.52 million or 2.0% in 2018/19 mainly due to the completion of the 2018/19 capital works program and the full year effect of depreciation on the 2017/18 capital works program.

9.3.4 Interest expense

Interest expense relates to borrowings utilised as part of the funding strategy to construct the Sportlink multipurpose sports facility and the Aqualink Box Hill major redevelopment. Interest expense is budgeted to decrease by \$0.02 million or 8.6% in 2018/19 due to the conclusion of Council's loan for the Sportlink facility in June 2018.

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 \$0.09 million or 1.2% in 2018/19 mainly reflecting a \$0.11 million or 2.25% increase in Council's contribution to the Whitehorse Manningham Regional Library Corporation.

Section 10 Analysis of budgeted cash position

This section analyses the expected cash flows for the 2018/19 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 2017/18 \$'000	Budget 2018/19 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
	Reference				
Cash flows from operating activities					
Rates and charges		111,973	115,946	3,973	3.5%
Statutory fees and fines		7,645	7,610	(35)	(0.5%)
User fees		38,876	40,012	1,136	2.9%
Grants - operating		19,627	16,822	(2,805)	(14.3%)
Capital grants - capital		956	-	(956)	(100.0%)
Contributions - monetary		11,589	10,000	(1,589)	(13.7%)
Interest received		3,800	5,120	1,320	34.7%
Trust funds and deposits received		198	223	25	0
Other income		3,937	2,933	(1,004)	(25.5%)
Employee costs		(72,233)	(74,906)	(2,673)	(3.7%)
Materials and services		(57,632)	(60,017)	(2,385)	(4.1%)
Other expenses		(7,409)	(7,501)	(92)	(1.2%)
Net cash provided by operating activities	10.1.1	61,327	56,242	(5,085)	(8.3%)
Cash flows from investing activities					
Repayment of loans and advances		10	10	-	-
Proceeds from sale of property, infrastructure, plant and equipment		3,294	54,810	51,516	1563.9%
Acquisition of property, infrastructure, plant and equipment		(41,193)	(64,245)	(23,052)	(56.0%)
Net cash used in investing activities	10.1.2	(37,889)	(9,425)	28,464	75.1%
Cash flows from financing activities					
Repayment of loans and borrowings		(436)	(8)	428	98.2%
Interest paid		(232)	(212)	20	8.6%
Net cash used in financing activities	10.1.3	(668)	(220)	448	(67.1%)
Net increase in cash and cash equivalents		22,770	46,597	23,827	104.6%
Cash and cash equivalents at the beginning of the year		143,928	166,698	22,770	15.8%
Cash and cash equivalents at the end of the year	10.1.4	166,698	213,295	46,597	28.0%

Whitehorse City Council – Proposed Budget 2018/19

10.1.1 Operating activities

The \$3.97 million increase in rates and charges income reflects a 2.25% increase in the average general rate in line with the State Government rate cap, \$1.00 million of supplementary rate income expected from new developments in 2018/19 and \$0.26 million interest on overdue rates, and is offset by increasing costs of service delivery and a reduction in monetary contributions and capital grants.

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

	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
Surplus/(deficit) for the year	36,190	64,159	27,969	77.3%
Depreciation	25,205	25,720	(515)	(2.0%)
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	(868)	(35,046)	34,178	3937.6%
Change in assets and liabilities	800	1,409	(609)	(76.1%)
Cash flows available from operating activities	61,327	56,242	(5,085)	(8.3%)

10.1.2 Investing activities

The decrease in net cash used in investing activities is primarily due to a \$51.52 million increase in proceeds from the sale of property, infrastructure, plant and equipment, which largely relates to \$51.80 million proceeds expected from the sale of 517-521 Station Street, Box Hill. It is also impacted by a \$23.05 million increase in the capital works program when compared to the 2017/18. Significant projects included in the 2018/19 Capital Works Program include \$15.62 million to complete the Harrow Street Box Hill Car Park redevelopment, \$13.00 million for the Nunawading Community Hub and \$3.00 million to continue the redevelopment of the Whitehorse Centre.

10.1.3 Financing activities

For 2018/19 the total of principal repayments is projected to be \$8,000 and interest expenses repayment is \$0.21 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 \$46.60 million to \$213.30 million as at 30 June 2019, primarily due to \$51.80 million proceeds expected from the sale of 517-521 Station Street, Box Hill. 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 2019 it will hold cash and investments of \$213.30 million, part of which is restricted as shown in the following table:

		Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Variance \$'000
	Reference			
Total cash and investments		166,698	213,295	46,597
Restricted cash and investments				
- Statutory reserves	10.2.1	(33,412)	(41,682)	8,270
- Trust funds and deposits	10.2.2	(10,097)	(10,320)	223
Unrestricted cash and investments		123,189	161,293	38,104
- Discretionary reserves	10.2.3	(50,593)	(78,011)	27,418
Unrestricted cash and investments adjusted for discretionary reserves	10.2.4	72,596	83,282	10,686

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 2018/19 year \$10.83 million is budgeted to be transferred to and \$2.57 million from Public Open Space Reserves to fund the 2018/19 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 2019, it is budgeted that Council will hold a total \$10.32 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 2018/19 year \$56.72 million is budgeted to be transferred to and \$29.30 million from Council's discretionary reserves to fund the 2018/19 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.

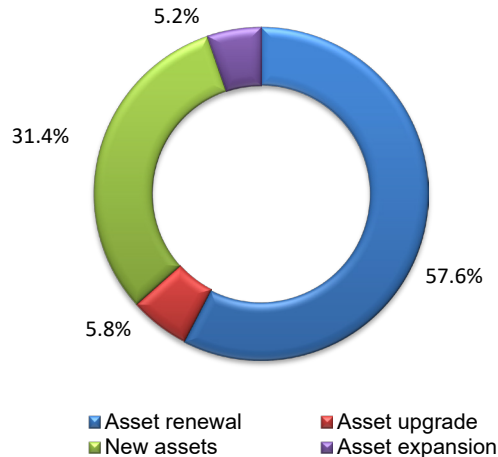
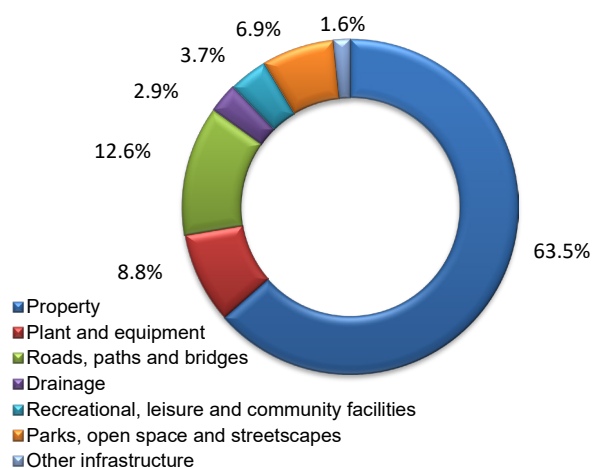
Section 11 Analysis of capital budget

This section analyses the planned capital works expenditure for the 2018/19 year and the sources of funding for the capital budget. Further detail on the 2018/19 Capital Works Program can be found in section 6.

11.1 Capital works expenditure

Capital Works Areas		Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Variance Incr/(Decr) \$'000
	Reference			
Property				
Land		1,680	1,680	0
Buildings		7,833	35,755	27,922
Building improvements		6,168	3,365	(2,803)
Total property	11.1.1	15,681	40,800	25,119
Plant and equipment				
Plant, machinery and equipment		3,357	4,005	648
Fixtures, fittings and furniture		541	577	36
Computers and telecommunications		1,724	1,084	(640)
Total plant and equipment	11.1.2	5,622	5,666	44
Infrastructure				
Roads		5,263	4,686	(577)
Bridges		123	200	77
Footpaths and cycleways		3,258	3,148	(110)
Drainage		1,678	1,855	177
Recreational, leisure and community facilities		2,821	2,379	(442)
Waste management		1,695	80	(1,615)
Parks, open space and streetscapes		4,502	4,456	(46)
Off street car parks		550	975	425
Total infrastructure	11.1.3	19,890	17,779	(2,111)
Total capital works		41,193	64,245	23,052
Represented by:				
Asset renewal		29,421	37,000	7,579
Asset upgrade		1,988	3,729	1,741
New assets		5,500	20,171	14,671
Asset expansion		4,284	3,345	(939)
Total capital works	11.1.4	41,193	64,245	23,052

Budgeted capital works expenditure 2018/19



11.1.1 Property

The property class comprises land, buildings and building improvements. For 2018/19, \$40.80 million is planned to be spent on improvements, including the following significant projects:

- \$15.62 million to complete the redevelopment of Harrow Street, Box Hill Car Park
- \$13.00 million to continue development of the Nunawading Community Hub
- \$3.00 million to continue the major redevelopment of the Whitehorse Centre
- \$1.68 million for strategic open space land acquisitions
- \$1.50 million to continue the redevelopment of Elgar Park South Pavilion
- \$0.98 million to commence the redevelopment of Morton Park Reserve Pavilion
- \$0.55 million to commence the redevelopment of Walker Park Reserve Pavilion
- \$0.33 million to commence redevelopment of the Morack Golf Course Pavilion and Driving Range and construction of a new Mini Golf Facility
- \$0.30 million to commence the redevelopment of Strathdon House
- \$0.15 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 2018/19 year, \$5.67 million is budgeted to be spent on plant and equipment, including \$3.10 million for the cyclical replacement of Council's plant and vehicle fleet, \$1.08 million for the upgrade and replacement of computers and telecommunication equipment and \$0.85 million for the replacement of parking meters.

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 2018/19 Capital Works Program includes \$17.78 million for the improvement of Whitehorse community infrastructure including \$7.98 million for roads, paths and bridges, \$4.46 million for parks, open space and streetscapes, and \$2.38 million for recreational, leisure and community facilities. The more significant infrastructure projects planned for 2018/19 are listed below.

Roads, paths, car parks and drainage

- \$2.30 million footpath renewal program
- \$1.81 million road resurfacing program and \$0.45 million to renew kerbs and channels
- \$1.51 million for drainage upgrade, rehabilitation and pit lid replacements
- \$0.67 million reconstruction Victoria Crescent, Mont Albert (Hotham Street to Whitehorse Road)
- \$0.42 million reconstruction Iris Street, Burwood
- \$0.38 million renewal of footbridge and path structures in parks
- \$0.32 million reconstruction Parkside Street, Blackburn
- \$0.30 million construction of Morton Park Reserve East Car Park

Parks, open space and streetscapes

- \$1.05 million playground renewal and upgrade program
- \$0.48 million streetscape renewal of Megamile Precinct
- \$0.45 million renewal of Box Hill Gardens Station Street and Irving Avenue entrances
- \$0.38 million streetscape renewal of Mitcham Shopping Centre
- \$0.30 million street trees
- \$0.26 million streetscape renewal of Box Hill Central Activities Area

Recreational, leisure and community facilities

- \$0.48 million sports field ground renewal program
- \$0.48 million renewal and upgrade of sports field floodlighting
- \$0.25 million relocation of practice cricket nets at Forest Hill Reserve
- \$0.15 million resurfacing of Mont Albert Reserve netball courts

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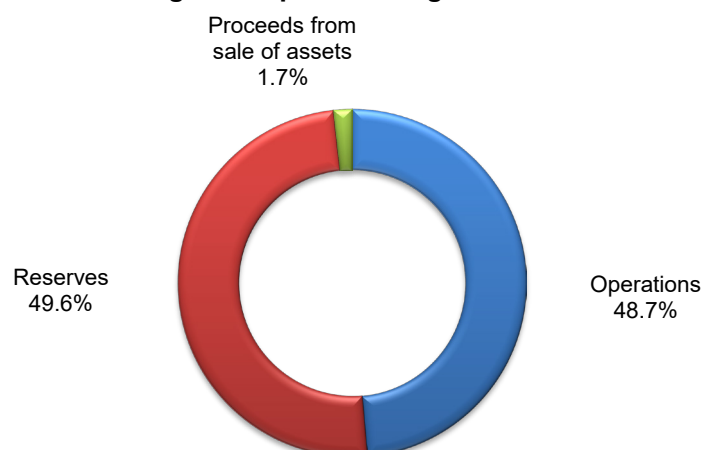
11.1.4 Asset renewal, asset upgrade, new assets and expansion

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 2017/18 \$'000	Budget 2018/19 \$'000	Variance Incr/(Decr) \$'000
Grants	11.2.1	956	-	(956)
Contributions	11.2.2	1,589	-	(1,589)
Council cash				
- operations	11.2.3	31,683	31,277	(406)
- proceeds from sale of assets	11.2.4	1,180	1,100	(80)
- reserves	11.2.5	5,785	31,868	26,083
Total funding sources		41,193	64,245	23,052

Budgeted capital funding sources 2018/19



11.2.1 Grants

Capital grants include funding received from state and federal sources for the purposes of funding the Capital Works Program. There are no confirmed capital grants for 2018/19.

11.2.2 Contributions

Capital contributions may include monies contributed by developers, community groups or residents towards specific capital works projects. There are no confirmed capital contributions for 2018/19.

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 \$31.28 million will be generated from operations to fund the 2018/19 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 2018/19, \$2.57 million of POS contributions and \$29.30 million from discretionary reserves will be used to part fund qualifying capital works project.

Section 12 Analysis of budgeted financial position

This section analyses the movements in assets, liabilities and equity between 2017/18 and 2018/19. It also considers a number of key financial performance indicators.

12.1 Budgeted Balance Sheet

	Reference	Forecast 2017/18 \$'000	Budget 2018/19 \$'000	Variance Fav/(Unfav) \$'000	Variance Fav/(Unfav) %
Assets					
Current assets					
Cash and cash equivalents		166,698	213,295	46,597	28.0%
Trade and other receivables		10,846	10,836	(10)	(0.1%)
Other current assets		2,350	2,350	-	0.0%
Non-current assets held for sale		18,874	0	(18,874)	(100.0%)
Total current assets	12.1.1	198,768	226,481	27,713	13.9%
Non-current assets					
Trade and other receivables		44	44	-	-
Investment in associates		7,805	7,805	-	-
Property, infrastructure and plant and equipment		2,971,588	3,009,223	37,635	1.3%
Total non-current assets	12.1.1	2,979,437	3,017,072	37,635	1.3%
Total assets		3,178,205	3,243,553	65,348	2.1%
Liabilities					
Current liabilities					
Trade and other payables		17,145	17,523	(378)	(2.2%)
Trust funds and deposits		10,097	10,320	(223)	(2.2%)
Interest bearing loans and borrowings		8	5,000	(4,992)	(62400.0%)
Provisions		15,119	15,650	(531)	(3.5%)
Total current liabilities	12.1.2	42,369	48,493	(6,124)	(14.5%)
Non-current liabilities					
Interest bearing loans and borrowings		5,000	0	5,000	100.0%
Provisions		1,834	1,899	(65)	(3.5%)
Other liabilities		1,619	1,619	-	-
Total non-current liabilities	12.1.2	8,453	3,518	4,935	58.4%
Total liabilities		50,822	52,011	(1,189)	(2.3%)
Net assets		3,127,383	3,191,542	64,159	2.1%
Equity					
Accumulated surplus		808,653	837,124	28,471	3.5%
Asset revaluation reserve		2,234,725	2,234,725	-	-
Other reserves		84,005	119,693	35,688	42.5%
Total equity	12.1.4	3,127,383	3,191,542	64,159	2.1%

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 \$46.60 million during the year, primarily reflecting \$51.80 million proceeds expected from the sale of 517-521 Station Street, Box Hill.

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.

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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 \$8,000 during 2018/19.

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 2017/18 \$'000	Budget 2018/19 \$'000	Variance Incr/(Decr) \$'000
Current assets	198,768	226,481	27,713
Current liabilities	42,369	48,493	6,124
Working capital	156,399	177,988	21,589
Restricted cash and investment current assets			
- Statutory reserves	(33,412)	(41,682)	(8,270)
- Trust funds and deposits	(10,097)	(10,320)	(223)
Unrestricted working capital	112,890	125,986	13,096

In addition to the restricted cash shown above, Council is also projected to hold \$78.01 million in discretionary reserves at 30 June 2019. 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 2019 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 2017/18.
- Other receivables will remain consistent with 2017/18 levels.
- Employee entitlements will increase according to Enterprise Bargaining Agreement obligations.
- Repayment of loan principal expected to be \$8,000 with Council borrowings at a rate of 4.2%.
- Total capital expenditure for 2018/19 to be \$64.25 million.
- Total of \$31.87 million to be transferred from reserves to accumulated surplus reflecting internal funding of the capital works program for the 2018/19 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

Section 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 Strategic Resource Plan (SRP) for the four years 2018/19 to 2021/22 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 2.25% - 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% - 3.1% per annum.
- An increase of 3.3% 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 2018/19 to 2021/22. 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 +/-
	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	
Surplus/(deficit) for the year	36,190	64,159	32,268	28,868	27,031	-
Adjusted underlying result	33,791	64,159	32,068	28,868	27,031	-
Cash and investments	166,698	213,295	188,844	170,478	169,684	o
Cash flow from operations	61,327	56,242	60,715	58,823	58,288	-
Capital works expenditure	41,193	64,245	81,188	78,299	60,202	+

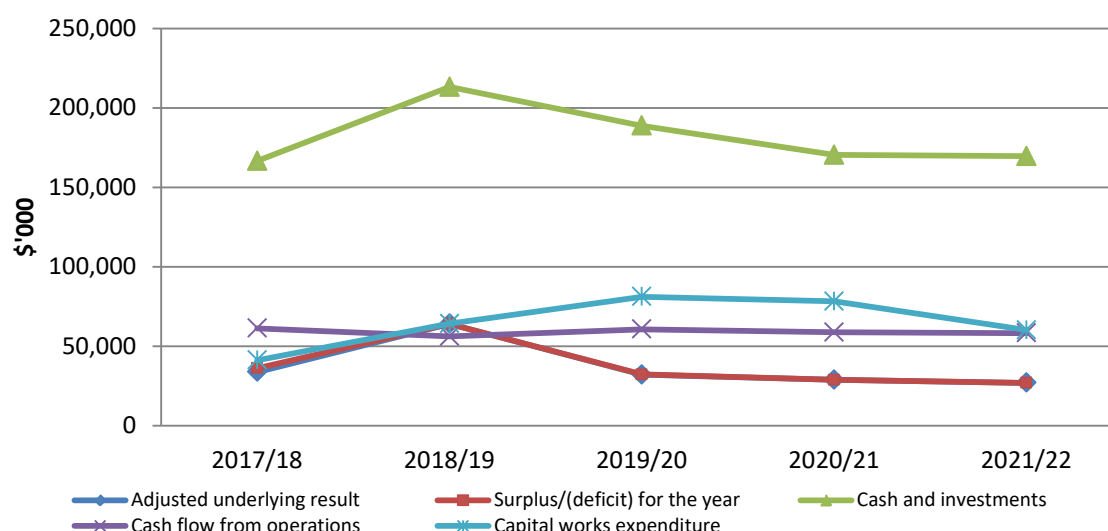
Key to Forecast Trend:

+ 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 \$213.30 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 2.25% - 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 2.25% – 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 \$5.08 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 \$283.93 million at an average of \$70.98 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.

Section 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 58.4% of all Council revenue (excluding the impact of the \$34.83 million gain expected from sale of 517-521 Station Street, Box Hill in 2018/19). 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.

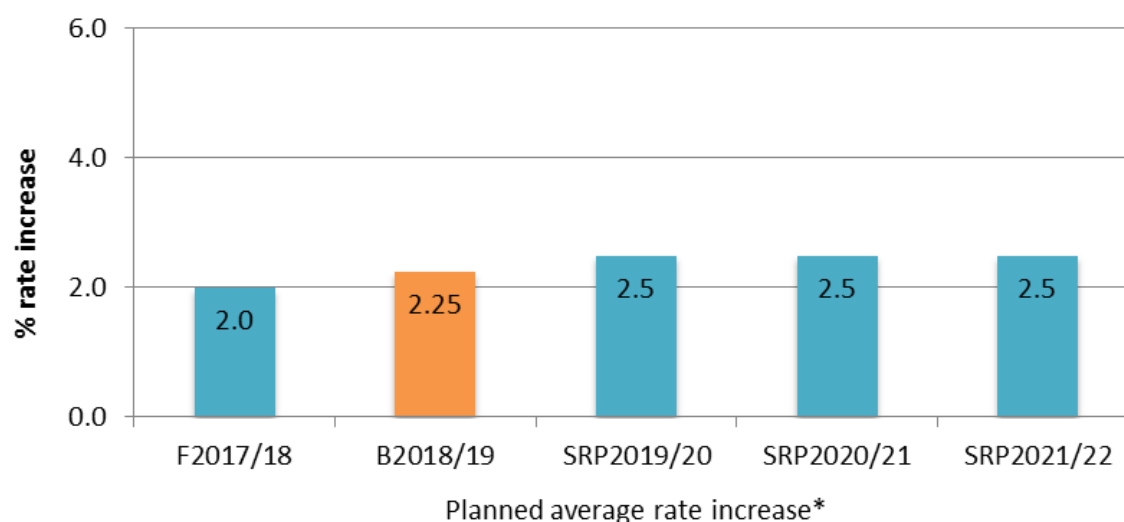
An increase in property values does not cause a rate rise. Property valuations are revenue neutral – they are used to distribute how much each ratepayer will pay, according to the value of their property compared to other properties within the municipality.

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 2018/19, the cap of 2.25% is based on the forecast movement in the Consumer Price Index (CPI) for that period.

An average rate increase of 2.25% for 2018/19 represents a \$34 increase (\$0.65 cents per week) in the average rates per assessment from \$1,528 in 2017/18 to an average of \$1,562 per assessment in 2018/19.

Forecast annual average rate increases



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

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) system on the grounds that it provides the most equitable distribution of rates across the municipality. CIV refers to the total market value of the property including land, buildings and other improvements and is relatively easy to understand for ratepayers.

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

The following table summarises the rates to be determined for the 2018/19 year. A more detailed analysis of the rates to be raised is contained in section 7 Rates and Charges.

Rate type	How applied	2017/18 Cents/\$CIV	2018/19 Cents/\$CIV	Cents in \$ Change	Total Raised \$'000
Residential rates	Cents in \$ of CIV	0.171430	0.147302	(14.1%)	103,772
Commercial rates	Cents in \$ of CIV	0.171430	0.147302	(14.1%)	8,269
Industrial rates	Cents in \$ of CIV	0.171430	0.147302	(14.1%)	2,607
Recreational rates	Cents in \$ of CIV	0.051429	0.041600	(19.1%)	40

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 a revaluation of all rateable assessments every two years. The revaluation is undertaken by independent qualified property valuers and is based on an analysis of property sales. The revaluation is undertaken in accordance with the *Valuation Best Practice Guidelines 2018* and is subject to certification by the Valuer-General Victoria.

While Council proposes an average rate increase that is in line with the 2.25% cap, the actual rate movement experienced by individual ratepayers will be different due to this being a property revaluation year. In a revaluation year, rate increases are impacted by both the average rate increase (2.25%) and the property valuation movement of individual properties relative to the average across the municipality. If your property value increased by more in value relative to the average property value movement across the municipality, your rates will increase by more than 2.25% cent while if your property value increased by less than the average property value movement, your rates will increase by less than 2.25% (and may in fact reduce from the previous year).

It is important to note that a revaluation does not provide Council with any additional rate revenue but can significantly realign how rates are distributed between ratepayers based on individual property valuations.

During the 2017/18 year, a revaluation of all properties within the municipality was carried out and will apply from 1 July 2018 for the 2018/19 year. The outcome of the general revaluation has seen a significant change in property valuations throughout the municipality. Overall, property valuations across the municipal district have increased by 19.0%. Of this increase, residential properties have increased by 18.8%, commercial properties by 20.7%, industrial properties by 20.0% and cultural and recreational properties by 26.4%.

In aggregate, average rates per assessment will increase by 2.25% compared to 2017/18 as per the rate cap set by the Minister for Local Government. This will be achieved by reducing the rate in the dollar by 14.1% to offset the 19.0% increase in property valuations across the municipal district following the general revaluation.

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The valuations are pending certification by the Valuer-General and may be subject to change in accordance with the Valuer-General's direction.

Average valuation and average rate movements by category

The table below summarises the valuation changes between the 2016 and 2018 general revaluations by category. Overall, average property values have increased by 19.0% and average rates will increase by 2.25%.

	Valuation Increase (Decrease)	Rates Increase (Decrease)
Total Average	19.0%	2.25%
Average residential	18.8%	2.1%
Average commercial	20.7%	3.7%
Average industrial	20.0%	3.1%
Average cultural and recreational	26.4%	2.3%

Average residential valuation and average residential rate movements by suburb

The table below summarises the valuation changes between the 2016 and 2018 general revaluations for residential properties by suburb, together with the rating changes between the 2017/18 and 2018/19 years based on a 2.25% average rate increase and the valuation movements listed.

Residential by Suburb	Valuation Increase (Decrease)	Rates Increase (Decrease)
Residential:		
Balwyn North	13.3%	(2.6%)
Blackburn	18.2%	1.6%
Blackburn North	20.7%	3.7%
Blackburn South	20.6%	3.6%
Box Hill	17.7%	1.1%
Box Hill North	23.7%	6.3%
Box Hill South	17.9%	1.3%
Burwood	16.3%	(0.1%)
Burwood East	21.2%	4.2%
Forest Hill	18.7%	2.0%
Mitcham	19.9%	3.1%
Mont Albert	16.5%	0.1%
Mont Albert North	15.8%	(0.4%)
Nunawading	20.4%	3.5%
Surrey Hills	16.7%	0.3%
Vermont	20.5%	3.6%
Vermont South	15.5%	(0.7%)
Average residential	18.8%	2.1%

* Note the valuation and rates income percentage movements detailed in the tables above differ slightly to those detailed in section 7 of this document. The movements above include supplementary valuations undertaken during 2017/18 in the base, whilst the valuation percentage movements detailed in section 7 of this document do not include supplementary valuations undertaken during 2017/18 in the base.

Section 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 \$5.00 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
2017/18	-	426	232	5,000
2018/19	-	-	212	5,000
2019/20	-	5,000	88	-
2020/21	-	-	-	-
2021/22	-	-	-	-

15.3 Statutory disclosures

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

	2017/18	2018/19
Total amount borrowed as at 30 June of the prior year	5,426,000	5,000,000
Total amount to be borrowed	-	-
Total amount projected to be redeemed	(426,000)	(5,000,000)
Total amount proposed to be borrowed as at 30 June	5,000,000	-

Section 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:

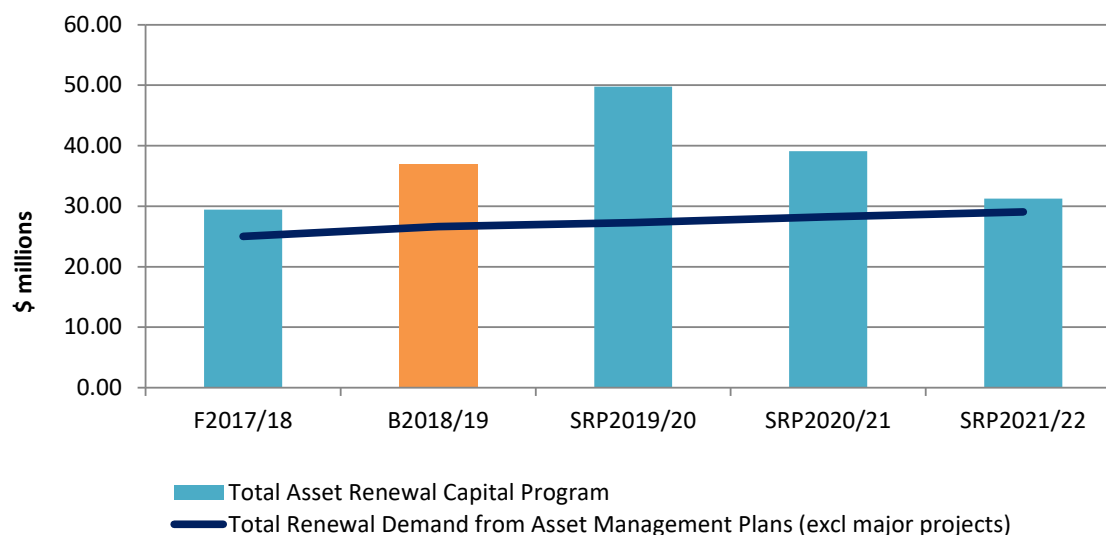
- Provide services to current and future generations
- Provide and maintain necessary community infrastructure; and
- Encourage and support the economic and social development of the area.

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
2017/18	41,193	956	1,589	-	1,180	5,785	31,683
2018/19	64,245	-	-	-	1,100	31,868	31,277
2019/20	81,188	1,318	200	-	1,000	20,161	58,509
2020/21	78,299	605	-	-	1,000	28,155	48,539
2021/22	60,202	-	-	-	1,010	5,770	53,422

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 \$10 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, over recent years Council has been building up reserve and cash balances to fund major projects once formally approved by Council to proceed.

Section 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:

	2018/19	2019/20	2020/21	2021/22
	%	%	%	%
Consumer Price Index	2.25	2.5	2.5	2.5
Average rate increase	2.25	2.5	2.5	2.5
Employee costs *	3.3	3.3	3.3	3.3
Materials and services	2.25	2.5	2.5	2.5
Government funding	2.25	2.5	2.5	2.5
Victorian Grants Commission	1.0	1.0	1.0	1.0
User fees	2.5	2.5	2.5	2.5
Investment returns	2.5	2.8	3.0	3.1

* 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.

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 2018/19 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	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
INVESTMENT AND ECONOMIC DEVELOPMENT				
Business Seminars (General)	Non Statutory	Taxable	20.00	20.00
Business Seminars (Workshops)	Non Statutory	Taxable	30.00	30.00
Business Week Registrations (Lunches)	Non Statutory	Taxable	55.00	55.00
Business Week Registrations (Women in Business)	Non Statutory	Taxable	65.00	65.00
ENGINEERING SERVICES - TRANSPORT				
Temporary Street Closure permits (full and partial closures excl street parties - max. 2 days)	Statutory	GST Free	327.60	334.20
Parking Bay Occupation Daily Fee - (per non-metred parking bay)	Non Statutory	Taxable	7.20	7.50
Parking Bay Occupation- Administration Fee	Non Statutory	Taxable	75.00	80.00
Works Zone Application Fee (per non-metred parking bay) - 6 days per week for minimum 26 weeks	Non Statutory	Taxable	\$675 signage and administration + \$1,123.20 per parking bay	\$680 signage and administration + \$1,170.00 per parking bay
Works Zone Application Fee (per non-metred parking bay) - each additional week	Non Statutory	Taxable	43.20	45.00
SUSTAINABILITY, WASTE AND RECYCLING				
80 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	No charge	No charge
120 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	46.00	48.00
240 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	250.00	258.00
Additional Garbage Bins (per 120 litre increase in capacity)	Non Statutory	GST Free	204.00	210.00
Bin change	Non Statutory	GST Free	75.00	77.00
Garden Green Waste Collection	Non Statutory	GST Free	59.00	63.00
Registration for Green Waste Collection	Non Statutory	GST Free	75.00	78.00
ENGINEERING SERVICES - ASSET APPROVAL				
After Hours Driveway Inspections	Non Statutory	GST Free	280.90	287.90
Asset protection permits	Non Statutory	GST Free	242.00	248.00
Additional inspections for various permits	Non Statutory	Taxable	150.00	200.00
Build Over Easement Applications	Statutory	GST Free	256.90	262.00
Flood Level Information	Statutory	GST Free	256.90	262.00
Legal Points of Discharge	Statutory	GST Free	64.10	65.40
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 2 and 3 Lot developments with common property	Non Statutory	GST Free	202.00	207.10
Plan checking fee for 4 - 9 Lot developments with common property	Non Statutory	GST Free	504.50	517.10

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Plan checking fee for 10+ developments with common property	Non Statutory	GST Free	755.50	774.40
Plan checking fee for apartment buildings	Non Statutory	GST Free	251.20	257.50
Plan checking fee for small commercial developments <500 m2 and single - 5 industrial/ factory/ warehouse developments	Non Statutory	GST Free	202.00	207.10
Plan checking fee for medium and large commercial developments >500 m2 and 5+ industrial/ factory/ warehouse developments	Non Statutory	GST Free	403.00	413.10
Plan checking fee for outfall drains - single dwellings and any structures that require building permits	Non Statutory	GST Free	151.70	155.50
Construction of outfall drain in road reserve - Local Roads	Statutory	GST Free	327.60	334.20
Construction of outfall drain in road reserve - Collector & Link Roads or non arterial State Road	Statutory	GST Free	600.80	612.90
Drainage (minor) works in road reserve - Local Roads	Statutory	GST Free	327.60	334.20
Drainage (minor) works in road reserve - Collector & Link Roads or non arterial State Roads	Statutory	GST Free	600.80	612.90
Drainage works in easement - not extending to road reserve	Statutory	GST Free	327.60	334.20
Drainage works in easement - extending to road reserve - Local Roads	Statutory	GST Free	327.60	334.20
Drainage works in easement - extending to road reserve - Collector & Link Roads or non arterial State Road	Statutory	GST Free	600.80	612.90
Service Connections and Service Authority - Minor works <8.5m2 - Local Collector & Link Roads	Statutory	GST Free	129.60	132.20
Service Connections and Service Authority - Major works >8.5m2 - Local Roads	Statutory	GST Free	327.60	334.20
Service Connections and Service Authority - Major works >8.5m2 - Collector & Link Roads or non arterial State Roads	Statutory	GST Free	600.80	612.90
Vehicle crossings or any other works that require permits - Local Roads	Statutory	GST Free	327.60	334.20
Vehicle crossings or any other works that require permits - Collector & Link Roads or non arterial State Roads	Statutory	GST Free	600.80	612.90
STATUTORY PLANNING				
PERMIT APPLICATION FEES				
CHANGE OF USE				
Class 1 - Use only	Statutory	GST Free	1,240.70	1,296.00
SINGLE DWELLING				
Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application including removal of trees, excluding VicSmart - \$10,000 or less	Statutory	GST Free	188.20	196.00
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	619.00
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	1,268.00

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
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	1,370.00
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	1,472.00
VICSMART				
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less	Statutory	GST Free	188.20	196.00
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000	Statutory	GST Free	404.30	422.00
Class 9 - VicSmart application to subdivide or consolidate land	Statutory	GST Free	188.20	196.00
OTHER DEVELOPMENT				
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	1,129.00
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	1,523.00
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	3,358.00
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	8,563.00
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	24,151.00	25,252.00
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	54,282.00	56,756.00
Class 21 - A permit not otherwise provided for in the regulation	Statutory	GST Free	1,240.70	1,296.00
SUBDIVISION				
Class 16 - To subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	1,240.70	1,296.00
Class 17 - To subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	1,240.70	1,296.00
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	1,296.00
Class 19 - Subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	1,240.70	1,296.00
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	1,296.00
SECTION 72 AMENDMENT FEES				
CHANGE OF USE				
S.72 Class 1 - An amendment for change of use or new use	Statutory	GST Free	1,240.70	1,296.00

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
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	1,296.00
<i>SINGLE DWELLING</i>				
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	196.00
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	619.00
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	1,268.00
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	1,370.00
<i>VICSMART</i>				
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	196.00
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	422.00
<i>OTHER DEVELOPMENT</i>				
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	1,129.00
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	1,523.00
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	3,359.00
S.72 Class 18 - An amendment to a permit issued not otherwise provided for in the regulation	Statutory	GST Free	1,240.70	1,296.00
<i>SUBDIVISION</i>				
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	1,296.00
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	1,296.00
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	1,296.00
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	1,296.00

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
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	1,296.00
SECONDARY CONSENT FEES				
Cost of development \$10,000 or less	Non Statutory	Taxable	188.20	196.00
Cost of development \$10,001 - \$100,000	Non Statutory	Taxable	592.50	619.00
Cost of development \$100,001 - \$500,000	Non Statutory	Taxable	1,212.80	1,268.00
Cost of development \$500,001 - \$2,000,000	Non Statutory	Taxable	1,310.40	1,370.00
Cost of development \$2,000,001 +	Non Statutory	Taxable	3,213.20	3,293.00
OTHER PLANNING FEES				
AMEND AN APPLICATION (PRIOR TO DECISION)				
Amend a current application for permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	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
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 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
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.				
ADVERTISING FEES				
Advertising (includes up to 10 letters - additional letters \$7.00 each)	Non Statutory	GST Free	170.00	175.00
Advertising by applicant	Non Statutory	Taxable	N/A	50.00
Additional letters	Non Statutory	GST Free	N/A	7.00
ENDORSEMENT FEES				
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
SUBDIVISIONS				
Subdivision Certification and Statement of Compliance	Statutory	GST Free	164.50	171.00
Alter a Plan	Statutory	GST Free	104.60	109.00
Amendment of a Certified Plan	Statutory	GST Free	132.40	138.00
SECTION 173 AGREEMENTS				
Section 173 - amending or ending an agreement under Section 178A	Statutory	GST Free	620.30	648.00
Section 173 agreement - amendment or ending of agreement with Council consent	Statutory	GST Free	320.00	320.00

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
OTHER FEES				
Certificates of compliance (Under section 97N of the Planning and Environment Act (Regulation 10))	Statutory	GST Free	306.70	320.00
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	320.00
Provide a copy of planning permit and endorsed plans (hard copy)	Non Statutory	GST Free	200.00	200.00
Copying plans while planning permit application is on notice - Per sheet for A1 to A0	Non Statutory	GST Free	33.00	33.00
Electronic copy of planning permit and endorsed plans	Non Statutory	Taxable	N/A	150.00
Advice regarding need for permit, planning scheme requirements or approval details	Non Statutory	Taxable	180.00	180.00
Extension of time request for a planning permit	Non Statutory	GST Free	330.00	330.00
On site compliance checks (each additional inspection)	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	500.00	500.00
Liquor licensing requests	Statutory	GST Free	65.00	65.00
INFRINGEMENTS				
Planning infringement notice - corporation	Statutory	GST Free	1,554.60	1,620.00
Planning infringement notice - individual	Statutory	GST Free	777.30	810.00
STRATEGIC PLANNING				
Advice to Building Surveyors on Heritage Status of Buildings	Statutory	GST Free	64.10	67.00
To consider an amendment request: To refer and give notice of the amendment as required by the Act - To consider any submissions which do not seek to change the amendment - To (if applicable) abandon the amendment.	Statutory	GST Free	2,871.60	3,000.00
To consider submissions which seek to change the amendment: To refer submissions to a Panel - To prepare and make a submission to a Panel - To consider the Panel report - To (if applicable) abandon the amendment.	Statutory	GST Free	14,232.70	14,900.00
To adopt an amendment (In whole or part) - To submit the adopted amendment to the Minister (Paid before Council adopts the amendment)	Statutory	GST Free	453.10	473.00
BUILDING SERVICES				
RESIDENTIAL DWELLING AND OUT BUILDINGS				
LODGEMENT FEES				
Value \$5,000 and greater	Statutory	GST Free	38.35	40.00
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	431.00	440.00
BUILDING PERMIT FEES				
Minor works up to \$10,000- small timber front fence or deck	Non Statutory	Taxable	431.00	440.00
Demolition- Reblocks, Decks, Pergolas NOTE: Levy payable if works over \$10K	Non Statutory	Taxable	723.00	740.00
Demolish - Commercial building	Non Statutory	Taxable	\$1,159 pm /min or per \$773 per floor	QUOTATION
Garages/Carports, swimming pools - NOTE: Levy Payable if over 10K	Non Statutory	Taxable	810.00	830.00
Change of class from 1a to 1b (residential to student accommodation 1-3 bedrooms) NOTE: Levy payable if works over \$10K	Non Statutory	Taxable	824.00	845.00

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
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	2,040.00	2,090.00
Change of use/combined allotment Statements	Non Statutory	Taxable	1,374.00	1,400.00
Additional Mandatory inspections	Non Statutory	Taxable	180.00	180.00
Works up to an estimated cost of \$50,000 - Plus levy cost x .0016	Non Statutory	Taxable	1,210.00	1,240.00
Works estimated between \$50,000 - \$100,000 - Plus levy cost x .0016	Non Statutory	Taxable	1,590.00	1,600.00
Works estimated between \$100,000 - \$200,000 - Plus levy cost x .0016	Non Statutory	Taxable	2,000.00	2,000.00
Works estimated between \$200,000 - \$400,000 - Plus levy cost x .0016	Non Statutory	Taxable	2,401.00	2,400.00
Multi Unit Developments (per unit)	Non Statutory	Taxable	1,497.00	1,500.00
COMMERCIAL BUILDINGS- PERMIT FEES				
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
OTHER CHARGES				
Application for Council Report and Consent/Delegate Dispensations	Statutory	GST Free	256.90	268.00
Amended Plans/Building Permits	Non Statutory	Taxable	287.00	290.00
Hoarding Permits - Statutory fee plus Land Lease Rate (\$2 per m2 per day) - min. \$300 and max \$750 per week	Non Statutory	GST Free	\$265.90 plus land lease at \$2 per square metre per day maximum \$500 per week	\$268 plus land lease at \$2 per square metre per day min \$300 per week
Special Inspection (house removals) and report/consultancy - To be quoted and invoiced - hourly rate	Non Statutory	Taxable	180.00	180.00
Lapsed/Expired building permits	Non Statutory	Taxable	359.00	360.00
Building inspections for Private Building Surveyors	Non Statutory	Taxable	179.00	180.00
Solicitors Requests- Building Certificates - Per Reg. 326 (1)	Statutory	GST Free	51.00	53.00
Property Information - per Reg. 326(2)	Statutory	GST Free	51.00	53.00
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	160.00	200.00
Electronic copy of plans and other building approval documents first 5 sheets - additional sheets \$10 per sheet	Non Statutory	Taxable	N/A	150.00
Swimming Pool Recertification of existing - WITHIN MUNICIPALITY ONLY	Non Statutory	Taxable	256.00	268.00
Application to Retain Building works constructed without a Building Permit	Non Statutory	Taxable	666.00	670.00
Building Property Information Request (PIR) - for advice on Building Permits for sites	Non Statutory	GST Free	132.00	135.00
Report only - Where a Report and Consent has not been issued	Non Statutory	GST Free	518.00	520.00
Fast Track Dispensation Response	Non Statutory	GST Free	40.00	40.00
Cancellation of building notice	Non Statutory	Taxable	N/A	600.00
PUBLIC ENTERTAINMENT PERMITS - TEMPORARY OCCUPANCY				
1 Structure	Non Statutory	GST Free	397.00	406.00
2-5 Structures	Non Statutory	GST Free	589.00	603.00
6-9 Structures	Non Statutory	GST Free	794.00	813.00
10 + Structures	Non Statutory	GST Free	1,128.00	1,156.00

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Additional Inspections	Non Statutory	GST Free	170.00	170.00
Additional Fees - may be applicable	Non Statutory	GST Free	QUOTATION	QUOTATION
PERMIT APPLICATIONS OUTSIDE MUNICIPALITY				
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
CORPORATE INFORMATION				
Building Permits Externally Certified	Statutory	GST Free	38.30	39.10
COUNCIL PROPERTIES				
SRO Objection Fees - Commercial	Non Statutory	GST Free	474.95	474.95
SRO Objection Fees - Residential	Non Statutory	GST Free	295.53	295.53
SRO Revaluation Fees	Non Statutory	GST Free	N/A	256,696.00
SRO Valuation Fees	Non Statutory	GST Free	14.25	14.25
YVW Valuation Fees	Non Statutory	GST Free	31.50	31.50
WATTS STREET CAR PARK				
Watts Street Parking Fees – Hourly Rate	Non Statutory	Taxable	2.70	3.00
Watts Street Parking Fees – Daily Rate	Non Statutory	Taxable	7.50	8.00
Watts Street Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	6.00	7.00
Watts Street Parking Fees - Validated Student Rate	Non Statutory	Taxable	6.00	7.00
Watts Street Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	4.00	3.00
Watts Street Parking Fees – Entry after 1pm	Non Statutory	Taxable	4.50	5.00
Watts Street Parking Fees – Overnight	Non Statutory	Taxable	15.00	16.00
Watts Street Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	140.00	145.00
RATING				
Land Information Certificates	Statutory	GST Free	26.00	25.90
Land Information Certificates - urgent (24 hour turnaround)	Statutory/ Non Statutory	GST Free	51.00	51.80
PARKING SERVICES				
Meter Money Collections- Daily Rate	Non Statutory	Taxable	7.30	7.50
Meter Money Collections- Hourly Rate	Non Statutory	Taxable	2.70	2.70
Parking Bay Hire - Metered Area - per day	Non Statutory	Taxable	23.00	26.00
Parking Bay Hire - Non Metered Area - per day	Non Statutory	Taxable	7.20	7.50
Parking Bay Hire Administration Fee	Non Statutory	Taxable	75.00	80.00
Parking Agreement Fees	Non Statutory	Taxable	745.00	755.00
Monthly Prepaid Parking Permits	Non Statutory	Taxable	135.00	145.00
Trader Parking Permits - Blackburn	Non Statutory	GST Free	290.00	300.00
Parking Permits - first permit (per dwelling) * Note - Pensioners receive first permit for free	Non Statutory	GST Free	12.30	12.50
Parking Permits - second permit (per dwelling) *	Non Statutory	GST Free	58.00	60.00
Parking Permits - third permit (per dwelling) *	Non Statutory	GST Free	112.00	115.00
* Note. The maximum number of parking permits depends on the number of residential dwellings per lot.				
Residential Dwellings per Lot (incl. class 1A and 1B properties)	Maximum Number of Permits			
One dwelling per lot	Three			
Two or three dwellings per lot	Two per dwelling			
Four to fifteen dwellings per lot	One per dwelling			
More than fifteen dwellings per lot	Permits not available			

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Parking Infringements - Category 1	Statutory	GST Free	78.00	80.00
Parking Infringements - Category 2	Statutory	GST Free	93.00	95.00
Parking Infringements - Category 3	Statutory	GST Free	155.00	160.00
ANIMAL MANAGEMENT				
Domestic Animals Infringements - Category 1	Statutory	GST Free	78.00	80.00
Domestic Animals Infringements - Category 2	Statutory	GST Free	155.00	160.00
Domestic Animals Infringements - Category 3	Statutory	GST Free	230.00	240.00
Domestic Animals Infringements - Category 4	Statutory	GST Free	310.00	320.00
1 – Cat Registration – Entire Cat	Non Statutory	GST Free	100.00	106.00
2 – Cat Registration – Reduced Fee	Non Statutory	GST Free	35.00	36.00
3 – Cat Registration – Pensioner - Entire Cat	Non Statutory	GST Free	40.00	53.00
4 – Cat Registration – Pensioner - Reduced Fee	Non Statutory	GST Free	10.00	10.50
D – Declared Breeds	Non Statutory	GST Free	270.00	280.00
G – Dog Registration – Guide Dog - Exempt	Non Statutory	GST Free	EXEMPT	EXEMPT
N – Dog Registration – Entire Dog	Non Statutory	GST Free	180.00	188.00
P - Dog Registration – Pensioner - Entire Dog	Non Statutory	GST Free	70.00	94.00
Q - Dog Registration – Reduced fee	Non Statutory	GST Free	55.00	58.00
Z - Dog Registration – Pensioner - Reduced fee	Non Statutory	GST Free	16.00	17.00
Animal Business Registration	Non Statutory	GST Free	240.00	250.00
Multiple Animal Permits - more than number allowed	Non Statutory	GST Free	100.00	105.00
Multiple Animal Permits - more than number allowed (Pensioners Rate)	Non Statutory	GST Free	42.00	44.00
Animal Pound Fees - Cats	Non Statutory	GST Free	30.00	35.00
Animal Pound Fees - Dogs	Non Statutory	GST Free	150.00	160.00
COMMUNITY LAWS				
Box Hill Mall Permits (per square metre)	Non Statutory	GST Free	500.00	525.00
Busking Permit	Non Statutory	GST Free	100.00	105.00
Fire Hazard Clearance Charges	Non Statutory	GST Free	Cost recovery + \$110	Cost recovery + \$200
Impounded Aboard Release Fees	Non Statutory	GST Free	150.00	155.00
Impounded Vehicle Release Fee	Non Statutory	GST Free	450.00	465.00
Real Estate Agent Advertising Permit	Non Statutory	GST Free	470.00	500.00
Shopping Trolley Release Fees	Non Statutory	GST Free	270.00	100.00
Skip Bins/ Hopper Permits	Non Statutory	GST Free	92.00	95.00
Unightly Property Clearance Fees	Non Statutory	GST Free	Cost recovery + \$110	Cost recovery + \$200
TEMPORARY USE OF COUNCIL LAND PERMITS				
Aboard	Non Statutory	GST Free	140.00	144.00
Barriers	Non Statutory	GST Free	140.00	144.00
Goods on Display	Non Statutory	GST Free	140.00	144.00
Plants	Non Statutory	GST Free	140.00	144.00
Tables, chairs & umbrellas	Non Statutory	GST Free	140.00	144.00
Combination of any 2 Categories	Non Statutory	GST Free	255.00	260.00
Combination of any 3 Categories	Non Statutory	GST Free	360.00	370.00
Combination of any 4 Categories	Non Statutory	GST Free	472.00	480.00
Combination of any 5 Categories	Non Statutory	GST Free	565.00	580.00

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Local Law Infringement Notices - Local Law Category 1	Non Statutory	GST Free	275.00	285.00
Local Law Infringement Notices - Local Law Category 2	Non Statutory	GST Free	1,350.00	1,380.00
Local Law Infringement Notices - Local Law Category 3	Non Statutory	GST Free	540.00	550.00
Local Law Infringements - MFB (statutory)	Statutory	GST Free	1,550.00	1,600.00
COUNCIL ELECTION				
Non-voter fines	Statutory	GST Free	78.00	N/A
GOVERNANCE				
Freedom of Information Inspection Fee	Statutory	GST Free	20.90	21.33
Freedom of Information Lodgement Fee	Statutory	GST Free	27.90	28.40
Freedom of Information Photocopy Fee	Statutory	GST Free	0.20	0.20
Freedom of Information Search Fee	Statutory	GST Free	20.90	21.33
WHITEHORSE HOME AND COMMUNITY SERVICES				
All Home and Community Care fees are set in line with Government policy and service agreements.				
HOME SUPPORT SERVICES				
GENERAL HOME CARE				
Low Income Range	Non Statutory	GST Free	9.95	10.20
Medium Income Range	Non Statutory	GST Free	20.20	20.70
High Income Range	Non Statutory	GST Free	34.90	40.00
Home Care Package	Non Statutory	GST Free	47.00	48.20
Linkages	Non Statutory	GST Free	10.90	10.20
Mileage	Non Statutory	GST Free	0.80	0.85
PERSONAL CARE				
Low Income Range	Non Statutory	GST Free	6.15	6.30
Medium Income Range	Non Statutory	GST Free	10.20	10.40
High Income Range	Non Statutory	GST Free	37.35	40.00
Home Care Package	Non Statutory	GST Free	47.00	48.20
Linkages	Non Statutory	GST Free	6.75	6.30
Mileage	Non Statutory	GST Free	0.80	0.85
RESPIRE CARE				
Low Income Range	Non Statutory	GST Free	6.35	6.50
Medium Income Range	Non Statutory	GST Free	10.35	10.60
High Income Range	Non Statutory	GST Free	36.60	40.00
Home Care Package	Non Statutory	GST Free	47.00	48.20
Linkages	Non Statutory	GST Free	7.00	6.50
Mileage	Non Statutory	GST Free	0.80	0.85
ALLIED HEALTH				
Standard Fee	Non Statutory	GST Free	11.50	11.80
Linkages	Non Statutory	GST Free	12.65	11.80
ACTIVE LIVING SERVICES				
CENTRE BASED SOCIAL SUPPORT				
Low Income Range	Non Statutory	GST Free	6.20	6.40
Medium Income Range	Non Statutory	GST Free	8.70	8.90
High Income Range	Non Statutory	GST Free	11.10	11.40
Linkages	Non Statutory	GST Free	6.80	6.40
Low Income Range - Home Care Package	Non Statutory	GST Free	29.10	29.90
Medium Income Range - Home Care Package	Non Statutory	GST Free	31.55	32.40
High Income Range - Home Care Package	Non Statutory	GST Free	33.95	34.90

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
COMMUNITY BASED SOCIAL SUPPORT				
Low Income Range - Home Care Package	Non Statutory	GST Free	6.20	9.90
Medium Income Range - Home Care Package	Non Statutory	GST Free	8.70	12.40
High Income Range - Home Care Package	Non Statutory	GST Free	11.10	14.90
HOME MAINTENANCE				
Low Income Range	Non Statutory	GST Free	16.30	16.70
Medium Income Range	Non Statutory	GST Free	22.25	22.80
High Income Range	Non Statutory	GST Free	58.50	60.00
Home Care Package	Non Statutory	GST Free	82.00	84.00
Linkages	Non Statutory	GST Free	17.95	16.70
Material Billings	Non Statutory	GST Free	VARIOUS	VARIOUS
FOOD SERVICES				
Centre based meals for Silver Grove and Carrington Dining rooms	Non Statutory	GST Free	8.70	8.90
Low Income Range	Non Statutory	GST Free	8.70	8.90
Medium Income Range	Non Statutory	GST Free	12.40	12.70
High Income Range	Non Statutory	GST Free	16.55	17.00
Home Care Package	Non Statutory	GST Free	19.50	20.00
Home Care Package - Main only	Non Statutory	GST Free	16.25	16.70
Home Care Package - No dessert	Non Statutory	GST Free	17.50	18.00
Home Care Package - No juice	Non Statutory	GST Free	19.20	19.70
Home Care Package - No juice, no soup	Non Statutory	GST Free	18.40	18.90
Home Care Package - No soup	Non Statutory	GST Free	18.70	19.20
Home Care Package - No soup, no dessert	Non Statutory	GST Free	16.70	17.10
Linkages	Non Statutory	GST Free	9.55	8.90
HOME CARE PACKAGES				
Home Care Packages - Client Income Tested Contribution	Non Statutory	GST Free	INCOME TESTED	INCOME TESTED
COMMUNITY TRANSPORT				
Low Income Range	Non Statutory	GST Free	3.40	3.50
Medium Income Range	Non Statutory	GST Free	5.60	5.80
High Income Range	Non Statutory	GST Free	7.90	8.10
Home Care Package	Non Statutory	GST Free	7.90	8.10
Social Support Group and Planned Activity Group	Non Statutory	GST Free	3.40	3.50
Linkages	Non Statutory	GST Free	3.75	3.50
ASSISTED TRANSPORT				
Low Income Range	Non Statutory	GST Free	6.25	6.40
Medium Income Range	Non Statutory	GST Free	10.15	10.40
High Income Range	Non Statutory	GST Free	36.00	36.90
Home Care Package	Non Statutory	GST Free	29.75	30.50
Linkages	Non Statutory	GST Free	6.70	6.40
Mileage - CHSP and HACC clients	Non Statutory	GST Free	0.80	0.85
Mileage - Home Care Package clients	Non Statutory	GST Free	0.80	0.85
Mileage - Linkages clients	Non Statutory	GST Free	0.80	0.85
GOWANLEA				
Single Unit Fee weekly	Non Statutory	GST Free	98.00	N/A
Double Unit Fee weekly	Non Statutory	GST Free	145.80	N/A

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
COMBARTON STREET				
Residents Weekly Fees	Non Statutory	GST Free	196.35	N/A
HEALTH & FAMILY SERVICES				
FAMILY CENTRE MANAGEMENT				
Room Hire – Box Hill South	Non Statutory	Taxable	24.10	24.80
Room Hire – Burgess Centre	Non Statutory	Taxable	24.10	24.80
BLACKBURN CHILDREN'S SERVICES CENTRES – BLACKBURN, VERMONT SOUTH, LUCKNOW STREET AND WATTLE PARK				
Full Time per week	Non Statutory	GST Free	525.00	565.00
Part Time per day	Non Statutory	GST Free	120.00	124.00
Kindergarten Bond	Non Statutory	GST Free	N/A	300.00
Late fee	Non Statutory	Taxable	N/A	20.00
ENVIRONMENTAL HEALTH IMMUNISATIONS				
Chickenpox	Non Statutory	GST Free	71.00	62.00
Diphtheria, tetanus and Pertussis (Boostrix)	Non Statutory	GST Free	52.00	53.00
Flu Vaccine (GST Free)	Non Statutory	GST Free	23.00	25.00
Hepatitis A	Non Statutory	GST Free	55.00	60.00
Hepatitis B	Non Statutory	GST Free	37.00	31.00
Human Papillomavirus (HPV)	Non Statutory	GST Free	162.00	N/A
Measles, Mumps, Rubella	Non Statutory	GST Free	51.00	55.00
Meningococcal C Vaccine	Non Statutory	GST Free	101.00	102.00
ENVIRONMENTAL HEALTH OPERATIONS				
Environmental Health infringements	Non Statutory	GST Free	VARIOUS	VARIOUS
Prosecution Fines - determined and imposed by the courts	Non Statutory	GST Free	VARIOUS	VARIOUS
Pre-Registration Application - New- Food Premises- Class 1 & 2	Non Statutory	GST Free	312.00	320.00
Pre-Registration Application - New- Food Premises- Class 3	Non Statutory	GST Free	234.00	240.00
Pre-Registration Application - Alterations- Food Premises- Class 1 & 2	Non Statutory	GST Free	156.00	160.00
Pre-Registration Application - Alterations- Food Premises- Class 3	Non Statutory	GST Free	156.00	160.00
Pre-Registration Application -New- PHW Act- Registered Premises	Non Statutory	GST Free	195.00	200.00
Pre-Registration Application - Alterations- PHW Act- Registered Premises	Non Statutory	GST Free	77.00	79.00
Application/Permit Approval – New- Septic Tank	Non Statutory	GST Free	372.00	382.00
Application/Permit Approval – Alterations - Septic Tank	Non Statutory	GST Free	208.00	214.00
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	424.00	434.00
Food Act- New/ Renewal of registration- Class 1 & 2- Medium	Non Statutory	GST Free	580.00	594.00
Food Act- New/ Renewal of registration- Class 1 & 2- Large	Non Statutory	GST Free	888.00	910.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2	Non Statutory	GST Free	290.00	298.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2 (6 months)	Non Statutory	GST Free	146.00	150.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 1 & 2	Non Statutory	GST Free	146.00	150.00
Food Act- Temporary Food Premises Registration- Community Group- Class 1 & 2	Non Statutory	GST Free	73.00	75.00

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Food Act- New/ Renewal of registration- Class 3- Small	Non Statutory	GST Free	366.00	376.00
Food Act- New/ Renewal of registration- Class 3- Medium	Non Statutory	GST Free	474.00	486.00
Food Act- New/ Renewal of registration- Class 3- Large	Non Statutory	GST Free	700.00	718.00
Food Act- New/ Renewal of registration- Community Group- Class 3	Non Statutory	GST Free	236.00	242.00
Food Act- New/ Renewal of registration- Community Group- Class 3 (6 months)	Non Statutory	GST Free	118.00	121.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 3	Non Statutory	GST Free	118.00	120.00
Food Act- Temporary Food Premises Registration- Community Group- Class 3	Non Statutory	GST Free	59.00	60.00
Food Act- Renewal of registration- Class 1 & 2- Small- 1 Star	Non Statutory	GST Free	636.00	651.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 1 Star	Non Statutory	GST Free	870.00	891.00
Food Act- Renewal of registration- Class 1 & 2- Large - 1 Star	Non Statutory	GST Free	1,332.00	1,365.00
Food Act - Renewal of Registration-Class 1 & 2 - Community Group - 1 Star	Non Statutory	GST Free	435.00	446.00
Food Act- Renewal of registration- Class 1 & 2- Small- 2 Star	Non Statutory	GST Free	551.00	564.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 2 Star	Non Statutory	GST Free	754.00	772.00
Food Act- Renewal of registration- Class 1 & 2- Large - 2 Star	Non Statutory	GST Free	1,154.00	1,183.00
Food Act - Renewal of Registration-Class 1 & 2 - Community Group - 2 Star	Non Statutory	GST Free	377.00	386.00
Food Act- Renewal of registration- Class 1 & 2- Small- 5 Star	Non Statutory	GST Free	382.00	391.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 5 Star	Non Statutory	GST Free	522.00	535.00
Food Act- Renewal of registration- Class 1 & 2- Large - 5 Star	Non Statutory	GST Free	799.00	819.00
Food Act - Renewal of Registration-Class 1 & 2 - Community Group - 5 Star	Non Statutory	GST Free	261.00	268.00
Food Act- Transfer of registration- Class 1 & 2- small	Non Statutory	GST Free	212.00	217.00
Food Act- Transfer of registration- Class 1 & 2- Medium	Non Statutory	GST Free	290.00	297.00
Food Act- Transfer of registration- Class 1 & 2- Large	Non Statutory	GST Free	444.00	455.00
Food Act- Transfer of registration- Community group- Class 1 & 2	Non Statutory	GST Free	145.00	149.00
Food Act- Transfer of registration- Class 3- Small	Non Statutory	GST Free	183.00	188.00
Food Act- Transfer of registration- Class 3- Medium	Non Statutory	GST Free	237.00	243.00
Food Act- Transfer of registration- Class 3- Large	Non Statutory	GST Free	350.00	359.00
Food Act- Transfer of registration- Community group- Class 3	Non Statutory	GST Free	118.00	121.00
Food Act- Additional Follow Inspection- Performance	Non Statutory	GST Free	172.00	176.00
PHW Act - New/ Renewal of registration– Accommodation 1- 12 Persons	Non Statutory	GST Free	264.00	270.00
PHW Act - New/ Renewal of registration– Accommodation 13-40 Persons	Non Statutory	GST Free	394.00	404.00
PHW Act - New/ Renewal of registration– Accommodation 41+ Persons	Non Statutory	GST Free	520.00	534.00
PHW Act- New/ Renewal of Registration – Beauty Therapy	Non Statutory	GST Free	130.00	134.00
PHW Act- New/ Renewal of Registration – Colonic Irrigation	Non Statutory	GST Free	158.00	162.00
PHW Act- New/ Renewal of Registration – Hair and Beauty	Non Statutory	GST Free	130.00	134.00
PHW Act- New/ Renewal of Registration – Hair/ Beauty/ Skin Penetration	Non Statutory	GST Free	182.00	186.00
PHW Act- New/ Renewal of Registration – Hairdressing	Non Statutory	GST Free	144.00	148.00
PHW Act- New/ Renewal of Registration – Skin Penetration	Non Statutory	GST Free	158.00	162.00

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
PHW Act - Transfer of Registration– Accommodation 1- 12 Persons	Non Statutory	GST Free	132.00	135.00
PHW Act - Transfer of Registration– Accommodation 13- 40 Persons	Non Statutory	GST Free	197.00	202.00
PHW Act - Transfer of Registration– Accommodation 41+ Persons	Non Statutory	GST Free	260.00	267.00
PHW Act- Transfer of Registration – Beauty Therapy	Non Statutory	GST Free	65.00	67.00
PHW Act- Transfer of Registration – Colonic Irrigation	Non Statutory	GST Free	79.00	81.00
PHW Act- Transfer of Registration – Hair/ Beauty/ Skin Penetration	Non Statutory	GST Free	91.00	93.00
PHW Act- Transfer of Registration– Hair and Beauty	Non Statutory	GST Free	65.00	67.00
PHW Act- Transfer of Registration– Skin Penetration	Non Statutory	GST Free	79.00	81.00
Food Act – Presale Inspection & Report	Non Statutory	GST Free	262.00	268.00
Food Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	524.00	536.00
PHW Act – Presale Inspection & Report	Non Statutory	GST Free	236.00	242.00
PHW Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	472.00	484.00
ARTS & RECREATION DEVELOPMENT				
FILMING PERMITS				
COMMERCIAL STILLS PHOTOGRAPHY				
First Day	Non Statutory	GST Free	285.00	300.00
Half Day (4 hours)	Non Statutory	GST Free	170.00	175.00
Subsequent days to a full day	Non Statutory	GST Free	115.00	120.00
MOTION PICTURE PHOTOGRAPHY				
Low Impact Filming	Non Statutory	GST Free	N/A	110.00
Fremantle Media Regular Filming Block	Non Statutory	GST Free	170.00	185.00
First Day	Non Statutory	GST Free	560.00	580.00
Half Day (4 hours)	Non Statutory	GST Free	370.00	385.00
Subsequent days to a full day	Non Statutory	GST Free	140.00	145.00
Unit Base on Council Land (Filming on private property)	Non Statutory	GST Free	180.00	185.00
BOX HILL COMMUNITY ARTS CENTRE				
			Effective 1 Jul to 31 Dec 2017	Effective 1 Jul to 31 Dec 2018
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 (old)	Non Statutory	Taxable	809.00	N/A
Ad Hoc Bookings - Category 3 (new)	Non Statutory	Taxable	N/A	500.00
Ad Hoc Bookings - Category 4 (old)	Non Statutory	Taxable	2,160.00	N/A
Ad Hoc Bookings - Category 4 (new)	Non Statutory	Taxable	N/A	1,102.00
Fees & Charges - Public Liability	Non Statutory	Taxable	15.00	15.00
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

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Arty Party - Category 1	Non Statutory	Taxable	156.00	170.00
Arty Party - Category 2	Non Statutory	Taxable	208.00	220.00
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	22.00	24.00
Equipment Hire - Clay - Category 4	Non Statutory	Taxable	22.00	24.00
Equipment Hire - Clay - Category 5	Non Statutory	Taxable	22.00	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 - Light/Sound Equipment Hire	Non Statutory	Taxable	102.00	108.00
Equipment Hire - Portable Microphone	Non Statutory	Taxable	33.00	35.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	13.00	15.00
Equipment Hire -TV & Video	Non Statutory	Taxable	21.00	23.00
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	5.20	5.50
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
Drycraft East or West Party Function Rate	Non Statutory	Taxable	295.00	300.00
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 Studio (East & West) Party Function Rate	Non Statutory	Taxable	468.00	485.00
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	82.00	85.00
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	53.00	55.00
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

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
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 Arbour – Regular	Non Statutory	Taxable	46.80	48.70
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
The Lounge/Kitchen – Casual	Non Statutory	Taxable	68.00	70.00
The Lounge/Kitchen – Regular	Non Statutory	Taxable	39.00	40.00
Wetcraft Studio – Casual	Non Statutory	Taxable	59.00	62.00
Wetcraft Studio – Regular	Non Statutory	Taxable	46.80	48.70
			Effective 1 Jan to 30 Jun 2018	Effective 1 Jan to 30 Jun 2019
Lease	Non Statutory	Taxable	1,295.00	1,314.25
Ad Hoc Bookings - Category 1	Non Statutory	Taxable	150.00	156.00
Ad Hoc Bookings - Category 2	Non Statutory	Taxable	220.00	228.80
Ad Hoc Bookings - Category 3 (old)	Non Statutory	Taxable	835.00	N/A
Ad Hoc Bookings - Category 3 (new)	Non Statutory	Taxable	500.00	517.50
Ad Hoc Bookings - Category 4 (old)	Non Statutory	Taxable	2,245.00	N/A
Ad Hoc Bookings - Category 4 (new)	Non Statutory	Taxable	1,102.00	1,140.00
Fees & Charges - Public Liability	Non Statutory	Taxable	15.00	15.00
Fees & Charges - Security Guard	Non Statutory	Taxable	57.00	59.00
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	2.70	2.80
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	5.70	5.90
Adult Course Fees - Full Course - Category 1	Non Statutory	Taxable	100.00	104.00
Adult Course Fees - Full Course - Category 2	Non Statutory	Taxable	180.00	187.20
Adult Course Fees - Full Course - Category 3	Non Statutory	Taxable	190.00	197.60
Adult Course Fees - Full Course - Category 4	Non Statutory	Taxable	265.00	275.60
Adult Course Fees - Workshops - Category 1	Non Statutory	Taxable	45.00	46.80
Adult Course Fees - Workshops - Category 2	Non Statutory	Taxable	62.00	64.50
Adult Course Fees - Workshops - Category 3	Non Statutory	Taxable	98.00	101.90
Adult Course Fees - Workshops - Category 4	Non Statutory	Taxable	145.00	150.80
Adult Course Fees - Workshops - Category 5	Non Statutory	Taxable	182.00	189.20
Adult Course Fees - Workshops - Category 6	Non Statutory	Taxable	7.00	7.30
Arty Party - Category 1	Non Statutory	Taxable	162.00	177.00
Arty Party - Category 2	Non Statutory	Taxable	215.00	230.00
Arty Party - Category 3	Non Statutory	Taxable	260.00	270.00
Arty Party - Category 4	Non Statutory	Taxable	300.00	320.00
Children's Course Fee - Category 1	Non Statutory	Taxable	112.00	116.80
Children's Course Fee - Category 2	Non Statutory	Taxable	132.00	137.60
Children's Course Fee - Category 3	Non Statutory	Taxable	145.00	150.80
Children's Course Fee - Category 4	Non Statutory	Taxable	8.50	8.80
School Holiday Program - Category 1	Non Statutory	Taxable	20.00	20.80
School Holiday Program - Category 2	Non Statutory	Taxable	25.00	26.00
School Holiday Program - Category 3	Non Statutory	Taxable	30.00	32.00

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
School Holiday Program - Category 4	Non Statutory	Taxable	42.00	43.00
School Holiday Program - Category 5	Non Statutory	Taxable	65.00	67.00
School Holiday Program - Category 6	Non Statutory	Taxable	8.50	8.80
Youth Course Fee - School Holiday Category 1	Non Statutory	Taxable	30.00	31.00
Youth Course Fee - School Holiday Category 2	Non Statutory	Taxable	42.00	43.00
Youth Course Fee - Term - Category 1	Non Statutory	Taxable	178.00	185.00
Youth Course Fee - Term - Category 2	Non Statutory	Taxable	8.50	8.80
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	10.00	11.00
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	35.00	36.00
Equipment Hire - BBQ	Non Statutory	Taxable	35.00	36.00
Equipment Hire - Clay - Category 1	Non Statutory	Taxable	20.00	21.00
Equipment Hire - Clay - Category 2	Non Statutory	Taxable	20.00	21.00
Equipment Hire - Clay - Category 3	Non Statutory	Taxable	24.00	25.00
Equipment Hire - Clay - Category 4	Non Statutory	Taxable	24.00	25.00
Equipment Hire - Clay - Category 5	Non Statutory	Taxable	24.00	25.00
Equipment Hire - Electric Kiln	Non Statutory	Taxable	115.00	120.00
Equipment Hire - Gas Kiln Fire	Non Statutory	Taxable	105.00	110.00
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	108.00	112.00
Equipment Hire - Portable Microphone	Non Statutory	Taxable	35.00	36.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	15.00	16.00
Equipment Hire -TV & Video	Non Statutory	Taxable	23.00	24.00
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	6.00	6.50
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	0.30	0.30
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	1.50	1.50
Drycraft East or West Party Function Rate	Non Statutory	Taxable	300.00	310.00
Drycraft East or West – Casual	Non Statutory	Taxable	59.50	61.80
Drycraft East or West – Regular	Non Statutory	Taxable	27.50	28.60
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	485.00	500.00
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	85.00	88.40
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	55.00	57.20
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	110.00	110.00
Exhibition Foyer Hire	Non Statutory	Taxable	375.00	390.00
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	58.00	60.00
Public liability - Exhibitors	Non Statutory	Taxable	25.00	25.00
Meeting Room – Casual	Non Statutory	Taxable	36.50	38.00
Meeting Room – Regular	Non Statutory	Taxable	28.50	30.00
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	73.00	76.00
The Arbour Casual Function/Corporate	Non Statutory	Taxable	90.00	93.00
The Arbour Party Function Rate	Non Statutory	Taxable	585.00	610.00
The Arbour – Regular	Non Statutory	Taxable	48.70	50.00
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	165.00	170.00
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	405.00	420.00
The Lounge/Kitchen – Casual	Non Statutory	Taxable	70.00	72.80
The Lounge/Kitchen – Regular	Non Statutory	Taxable	40.00	41.60
Wetcraft Studio – Casual	Non Statutory	Taxable	62.00	64.50
Wetcraft Studio – Regular	Non Statutory	Taxable	48.70	50.65

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
EVENTS				
Fast Food Stalls	Non Statutory	GST Free	260.00	270.00
Sweets and Drinks Stalls	Non Statutory	GST Free	160.00	166.00
3 x 3m Marquee Hire	Non Statutory	Taxable	160.00	166.00
Trestle Table Hire	Non Statutory	Taxable	12.00	12.50
Chair Hire	Non Statutory	Taxable	6.00	6.20
Fire Extinguisher Hire - On event day	Non Statutory	Taxable	50.00	52.00
Fire Extinguisher Hire - Pre-ordered	Non Statutory	Taxable	35.00	36.00
HERITAGE				
Adult Group Booking Fees	Non Statutory	Taxable	5.00	5.50
Student Group Booking Fees	Non Statutory	Taxable	3.00	3.50
ART COLLECTION				
Cards - Single	Non Statutory	Taxable	0.55	0.55
On the Sheeps Back Catalogue	Non Statutory	Taxable	10.00	10.00
Prelude to Heidelberg	Non Statutory	Taxable	20.00	20.00
Suburban Heartland Book - Hard	Non Statutory	Taxable	45.00	45.00
Suburban Heartland Book - Soft	Non Statutory	Taxable	30.00	30.00
Art Space Foyer Hire	Non Statutory	Taxable	770.00	500.00
Exhibition Hire (OTSB)	Non Statutory	Taxable	1,000.00	1,000.00
BOX HILL TOWN HALL				
			Effective 1 Jan to 31 Dec 2018	Effective 1 Jan to 31 Dec 2019
Catering	Non Statutory	Taxable	63,000.00	63,500.00
Booking Fee Main Hall	Non Statutory	Taxable	468.00	475.00
Booking Fee Main Hall weekend	Non Statutory	Taxable	880.00	890.00
Hourly Rate Main Hall	Non Statutory	Taxable	242.00	255.00
Booking Fee Lower Hall	Non Statutory	Taxable	468.00	475.00
Booking Fee Lower Hall weekend	Non Statutory	Taxable	880.00	890.00
Hourly Rate Lower Hall	Non Statutory	Taxable	242.00	255.00
Set up Fee	Non Statutory	Taxable	92.00	112.00
Town Hall Exclusive Use	Non Statutory	Taxable	5,612.00	5,725.00
Booking Fee Matsudo Room, Whitehorse Room (Day)	Non Statutory	Taxable	132.00	137.00
Booking Fee Matsudo Room, Whitehorse Room (Evening)	Non Statutory	Taxable	237.00	245.00
Booking Fee Matsudo Room, Whitehorse Room (Weekend)	Non Statutory	Taxable	443.00	448.00
Booking Fee Minor Rooms	Non Statutory	Taxable	125.00	130.00
Matsudo Room, Whitehorse Room Hourly Rate (Evening)	Non Statutory	Taxable	117.00	125.00
Meeting Rooms Hourly Rate	Non Statutory	Taxable	49.00	50.00
Friday, Sat, & Sun Hourly Rate	Non Statutory	Taxable	109.00	115.00
Kitchen Hourly Rate	Non Statutory	Taxable	39.00	40.00
Computer / training room hire (hourly rate) - Commercial	Non Statutory	Taxable	86.00	90.00
Computer / training room hire (hourly rate) - Community	Non Statutory	Taxable	49.00	50.00
Bar Staff Hourly Rate	Non Statutory	Taxable	42.00	45.00
Kitchen Staff Hourly Rate	Non Statutory	Taxable	42.00	45.00
Crockery	Non Statutory	Taxable	6.30	6.50
Cups & Saucers	Non Statutory	Taxable	1.60	1.60
Cutlery	Non Statutory	Taxable	3.80	4.00

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Data Projector per hire	Non Statutory	Taxable	187.00	190.00
Full Table Service	Non Statutory	Taxable	11.00	11.00
Hire Per Table Cloth	Non Statutory	Taxable	13.00	13.00
Hire per Glass	Non Statutory	Taxable	1.40	1.50
Table Skirting per Metre	Non Statutory	Taxable	12.80	13.00
Photo copying per copy	Non Statutory	Taxable	0.30	0.30
Category 1 per square metre	Non Statutory	Taxable	20.00	20.50
Category 2 per square metre	Non Statutory	Taxable	50.00	51.50
Category 3 per square metre	Non Statutory	Taxable	71.00	73.00
Category 4 per square metre	Non Statutory	Taxable	225.00	230.00
Category 5 per square metre	Non Statutory	Taxable	318.30	326.00
Category 5 per month	Non Statutory	Taxable	342.10	350.00
Service Fee per square metre	Non Statutory	Taxable	28.00	29.00
MINOR HALLS				
			Effective 1 Jan to 30 Jun 2018	Effective 1 Jan to 30 Jun 2019
East Burwood Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	87.00	90.00
East Burwood Hall (Hourly Rate) - Community	Non Statutory	Taxable	48.00	49.00
Eley Park (Hourly Rate) - Commercial	Non Statutory	Taxable	87.00	90.00
Eley Park (Hourly Rate) - Community	Non Statutory	Taxable	48.00	49.00
Forest Hill Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	87.00	90.00
Forest Hill Hall (Hourly Rate) - Community	Non Statutory	Taxable	48.00	49.00
Horticultural Centre Hire (Hourly Rate) - Commercial	Non Statutory	Taxable	87.00	90.00
Horticultural Centre Hire (Hourly Rate) - Community	Non Statutory	Taxable	48.00	49.00
Key Replacements	Non Statutory	Taxable	30.00	30.00
North Blackburn Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	87.00	90.00
North Blackburn Hall (Hourly Rate) - Community	Non Statutory	Taxable	48.00	49.00
Rentoul Hall Rental (Hourly Rate) - Commercial	Non Statutory	Taxable	87.00	90.00
Rentoul Hall Rental (Hourly Rate) - Community	Non Statutory	Taxable	48.00	49.00
Senior Citizens Centre Room Hire	Non Statutory	Taxable	4.00	4.10
South Blackburn Hall (Hourly Rate)	Non Statutory	Taxable	48.00	49.00
Strabane Ave Chapel Rental (Hourly Rate)	Non Statutory	Taxable	48.00	49.00
WHITEHORSE CENTRE				
			Effective 1 Jan to 31 Dec 2018	Effective 1 Jan to 31 Dec 2019
THEATRE TICKET SALES				
Full - Main Theatre Show Price	Non Statutory	Taxable	85.00	90.00
Full - Midweek Theatre Show Price	Non Statutory	Taxable	19.00	20.00
Gold Package - Full - maximum charge	Non Statutory	Taxable	340.00	350.00
6 Play Package - Full - maximum charge	Non Statutory	Taxable	270.00	280.00
5 Play Package - Full - maximum charge	Non Statutory	Taxable	222.00	230.00
4 Play Package - Full - maximum charge	Non Statutory	Taxable	202.00	210.00

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Concession - Main Theatre Show Price	Non Statutory	Taxable	80.00	85.00
Gold Package - Concession - maximum charge	Non Statutory	Taxable	320.00	330.00
6 Play Package - Concession - maximum charge	Non Statutory	Taxable	250.00	260.00
5 Play Package - Concession - maximum charge	Non Statutory	Taxable	215.00	225.00
4 Play Package - Concession - maximum charge	Non Statutory	Taxable	192.00	197.00
TICKET SALES COMMISSION				
Booking Fee per Ticket Print - Category 1	Non Statutory	Taxable	0.90	0.95
Booking Fee per Ticket Print - Category 2	Non Statutory	Taxable	0.70	0.75
Booking Fee per Ticket Sold - Category 1	Non Statutory	Taxable	4.50	5.00
Booking Fee per Ticket Sold - Category 2	Non Statutory	Taxable	1.90	2.00
Booking Fee per Ticket Sold - Category 2A	Non Statutory	Taxable	1.30	1.40
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	3.50
Midweek Season fee per Ticket	Non Statutory	Taxable	1.60	1.70
ROOM HIRE				
Courtyard Room - Category 1 - 4 Hours	Non Statutory	Taxable	220.00	N/A
Courtyard Room - Category 1 - 9 Hours	Non Statutory	Taxable	331.00	N/A
Courtyard Room - Category 1 - Day/Night	Non Statutory	Taxable	455.00	N/A
Courtyard Room - Category 2 - 4 Hours	Non Statutory	Taxable	176.00	N/A
Courtyard Room - Category 2 - 9 Hours	Non Statutory	Taxable	270.00	N/A
Courtyard Room - Category 2 - Day/Night	Non Statutory	Taxable	365.00	N/A
Willis Room - Category 1 - 4 Hours	Non Statutory	Taxable	365.00	375.00
Willis Room - Category 1 - 9 Hours	Non Statutory	Taxable	569.00	584.00
Willis Room - Category 1 - Day/Night	Non Statutory	Taxable	683.00	700.00
Willis Room - Category 2 - 4 Hours	Non Statutory	Taxable	291.00	298.00
Willis Room - Category 2 - 9 Hours	Non Statutory	Taxable	450.00	460.00
FUNCTION ROOM HIRE				
Category 1 Full Room - 4 Hours	Non Statutory	Taxable	949.00	949.00
Category 1 Full Room - 8 Hours	Non Statutory	Taxable	1,140.00	1,140.00
Category 1 Full Room - Day/Night	Non Statutory	Taxable	1,333.00	1,333.00
Category 2 Full Room - 4 Hours	Non Statutory	Taxable	756.00	756.00
Category 2 Full Room - 8 Hours	Non Statutory	Taxable	911.00	911.00
Category 2 Full Room - Day/Night	Non Statutory	Taxable	1,066.00	1,066.00
Category 1 Half Room - 4 Hours	Non Statutory	Taxable	563.00	563.00
Category 1 Half Room - 8 Hours	Non Statutory	Taxable	756.00	756.00
Category 1 Half Room - Day/Night	Non Statutory	Taxable	948.00	948.00
Category 2 Half Room - 4 Hours	Non Statutory	Taxable	450.00	450.00
Category 2 Half Room - 8 Hours	Non Statutory	Taxable	605.00	605.00
Category 2 Half Room - Day/Night	Non Statutory	Taxable	756.00	756.00
Category 1 Theatre - 4 Hours	Non Statutory	Taxable	1,407.00	1,407.00
Category 1 Theatre - 8 Hours	Non Statutory	Taxable	330.00	330.00
Category 1 Theatre - Day/Night	Non Statutory	Taxable	367.00	367.00
Category 2 Theatre - 4 Hours	Non Statutory	Taxable	1,173.00	1,173.00
Category 2 Theatre - 8 Hours	Non Statutory	Taxable	2,639.00	2,639.00
Category 2 Theatre - Day/Night	Non Statutory	Taxable	293.00	293.00

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
PERFORMING ARTS HIRE				
Performing Arts - Category 1 - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	1,600.00	1,670.00
Performing Arts - Category 1 - 5 Hours - All other times	Non Statutory	Taxable	1,405.00	1,465.00
Performing Arts - Category 2 - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	1,265.00	1,320.00
Performing Arts - Category 2 - 5 Hours - All other times	Non Statutory	Taxable	1,060.00	1,100.00
Bump in/out & Rehearsal	Non Statutory	Taxable	160.00	166.00
Dressing Room - Soundshell	Non Statutory	Taxable	180.00	187.00
Dressing Room - Waratah - half room	Non Statutory	Taxable	299.00	310.00
Hold out Fee	Non Statutory	Taxable	252.00	262.00
Orchestral Rehearsal	Non Statutory	Taxable	170.00	177.00
THEATRE STAFF RECOVERY				
Duty Officer	Non Statutory	Taxable	48.70	50.00
Missed Meal break - technician	Non Statutory	Taxable	36.00	36.90
Supervising technician - per hour (4 hr minimum)	Non Statutory	Taxable	48.70	49.90
Technician - Second Technician on duty	Non Statutory	Taxable	38.70	39.70
Usher per Hour - (4 hour minimum)	Non Statutory	Taxable	38.70	39.70
CATERING				
Bar Sales	Non Statutory	Taxable	VARIOUS	VARIOUS
Baguettes/wraps/pita	Non Statutory	Taxable	18.80	19.30
Baguettes/wraps/pita, fruit platter	Non Statutory	Taxable	23.00	23.60
Beverage package	Non Statutory	Taxable	12.80	13.10
Cocktail Reception - Food Only - 6 pieces per person	Non Statutory	Taxable	33.00	N/A
Cocktail Reception - Food Only - 4 pieces per person	Non Statutory	Taxable	N/A	20.75
Coffee Break - Arnotts Biscuits	Non Statutory	Taxable	4.90	4.90
Coffee Break - Cheese & Fruit Platter	Non Statutory	Taxable	14.30	14.70
Coffee Break - Danish	Non Statutory	Taxable	9.25	9.50
Coffee Break - Muffins (Sweet)	Non Statutory	Taxable	9.25	9.50
Coffee Break - Savoury minis, pies, sausage rolls, quiche	Non Statutory	Taxable	14.35	14.75
Coffee Break - Scones	Non Statutory	Taxable	9.25	9.50
Coffee Break - Selection of sweet tarts	Non Statutory	Taxable	9.25	9.50
Coffee Break - Sliced Fresh fruit platter	Non Statutory	Taxable	10.90	11.20
Conference Packages Category 1 - 25 - 49 guests	Non Statutory	Taxable	65.00	66.75
Conference Packages Category 1 - 50 - 99 guests	Non Statutory	Taxable	62.00	63.60
Conference Packages Category 1 - 100+ guests	Non Statutory	Taxable	53.00	54.50
Conference Packages Category 2 - 25 - 49 guests	Non Statutory	Taxable	61.00	62.55
Conference Packages Category 2 - 50 - 99 guests	Non Statutory	Taxable	59.00	60.50
Conference Packages Category 2 - 100+ guests	Non Statutory	Taxable	49.00	50.25
Continental Breakfasts From:	Non Statutory	Taxable	24.40	25.00
Cooked Breakfasts - maximum charge	Non Statutory	Taxable	40.50	41.50
Main & Dessert - From:	Non Statutory	Taxable	55.00	56.50
Point Sandwiches	Non Statutory	Taxable	15.00	15.40
Point Sandwiches & Fruit Platter	Non Statutory	Taxable	19.90	20.40
Point Sandwiches, 3 pieces hot finger food & fruit	Non Statutory	Taxable	29.75	30.50
Point Sandwiches, fruit platter & cakes	Non Statutory	Taxable	25.00	25.70
Ribbon Sandwiches	Non Statutory	Taxable	17.80	18.25
Ribbon Sandwiches, Fruit platter	Non Statutory	Taxable	21.00	21.50
Ribbon Sandwiches, Fruit platter & Cakes	Non Statutory	Taxable	25.00	25.70
EQUIPMENT HIRE				
Lapel Radio - Day Hire	Non Statutory	Taxable	135.00	138.00
Lapel Radio - Week Hire	Non Statutory	Taxable	405.00	415.00

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
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	340.00	340.00
Piano Tuning	Non Statutory	Taxable	226.00	235.00
COMMUNITY RECREATION FACILITIES				
			Effective 1 Jul 2017 to 31 Mar 2018	Effective 1 Jul 2018 to 31 Mar 2019
Finals – Sportsfield bookings	Non Statutory	Taxable	204.00	209.00
Turf Wicket maintenance	Non Statutory	Taxable	9,014.00	13,950.00
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
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
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

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
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
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	618.00	633.00
Pavilion Hire (includes Bennettswood, Elgar Park North, Kalang Park, Livingstone, Mont Albert Reserve, Springfield Reserve and Wembley Park)				
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	2.00	3.00
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	48.00	49.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	53.00	54.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	48.00	49.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	53.00	54.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	132.00	135.50
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	149.50	153.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	132.00	135.50
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	149.50	153.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	26.50	27.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	30.00	31.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	26.50	27.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	30.00	31.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	238.00	244.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	269.50	276.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	238.00	244.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	269.50	276.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	21.50	22.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	26.50	27.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	19.50	20.00
			Effective 1 Apr to 30 Jun 2018	Effective 1 Apr to 30 Jun 2019
Finals – Sportsfield bookings	Non Statutory	Taxable	209.00	215.00
Turf Wicket maintenance	Non Statutory	Taxable	9,239.00	14,299.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	213.00	218.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	23.00	23.50
Lost Pavilion Keys	Non Statutory	Taxable	21.50	26.20
Gentle exercise activities in Open Space	Non Statutory	Taxable	106.00	109.00
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	210.00	215.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	424.00	435.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	317.00	325.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	210.00	215.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	168.00	172.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	148.00	152.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	126.00	129.00

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	168.00	172.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	148.00	152.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	126.00	129.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	2,115.00	2,168.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	1,689.00	1,731.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	1,268.00	1,300.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	949.00	973.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	633.00	649.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	6,338.00	6,496.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	5,069.00	5,196.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	3,802.00	3,897.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	2,852.00	2,923.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	1,900.00	1,948.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	4,223.00	4,329.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	3,377.00	3,461.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	2,535.00	2,598.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	1,899.00	1,946.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	1,269.00	1,301.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	371.00	380.00
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	317.00	325.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	264.00	271.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	212.00	217.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	1,481.00	1,518.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	1,269.00	1,301.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	1,058.00	1,084.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	843.00	864.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	1,109.00	1,137.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	949.00	973.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	792.00	812.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	633.00	649.00
Pavilion Hire (includes Bennettswood, Elgar Park North, Kalang Park, Livingstone, Mont Albert Reserve, Springfield Reserve and Wembley Park)				
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	3.00	3.30
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	48.00	49.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	53.00	54.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	48.00	49.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	53.00	54.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	132.00	135.50
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	149.50	153.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	132.00	135.50
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	149.50	153.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	26.50	27.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	30.00	31.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	26.50	27.00

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	30.00	31.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	238.00	244.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	269.50	276.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	238.00	244.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	269.50	276.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	21.50	22.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	26.50	27.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	19.50	20.00
LEISURE SERVICES				
NUNAWADING COMMUNITY CENTRE				
Stadium Hire (per hour) - Peak - After 5pm Weeknights, weekends and public holidays	Non Statutory	Taxable	42.00	44.00
Stadium Hire (per hour) - Non Peak - Up to 5pm weekdays	Non Statutory	Taxable	35.00	37.00
Stadium Hire (per hour) - Casual Badminton	Non Statutory	Taxable	16.00	16.00
Room Hire - Community (per hour)	Non Statutory	Taxable	26.00	27.00
Small Room Hire -Community (per hour)	Non Statutory	Taxable	13.00	13.50
SPORTLINK				
Merchandise	Non Statutory	Taxable	VARIOUS	VARIOUS
Casual Entry	Non Statutory	Taxable	5.00	5.20
Casual Entry - 1 Hour	Non Statutory	Taxable	3.00	3.10
Casual Entry - 10 visit pass	Non Statutory	Taxable	45.00	46.80
Badminton Social Competition	Non Statutory	Taxable	14.00	14.50
Badminton Term Program	Non Statutory	Taxable	14.00	14.50
Basketball Term Program	Non Statutory	Taxable	N/A	14.50
Futsal Term Program	Non Statutory	Taxable	14.00	14.50
Holiday Sports Camps	Non Statutory	Taxable	7.90	8.40
Social Basketball Program	Non Statutory	Taxable	11.00	12.00
Table Tennis Term Program	Non Statutory	Taxable	14.00	14.50
Badminton Court - Off Peak	Non Statutory	Taxable	7.60	7.80
Badminton Court - Peak	Non Statutory	Taxable	9.60	9.90
Full Court - Off Peak	Non Statutory	Taxable	20.25	20.75
Full Court - Peak	Non Statutory	Taxable	27.00	27.75
Half Court - Off Peak	Non Statutory	Taxable	10.15	10.40
Half Court - Peak	Non Statutory	Taxable	13.50	13.90
Outdoor Court	Non Statutory	Taxable	7.00	7.25
Equipment Hire	Non Statutory	Taxable	3.00	3.00
Community Room - Commercial Rate	Non Statutory	Taxable	20.25	20.75
Community Room - Community Rate	Non Statutory	Taxable	13.50	13.75
Multi Purpose Room - Commercial Rate	Non Statutory	Taxable	20.25	20.75
Multi Purpose Room - Community Rate	Non Statutory	Taxable	13.50	13.75
Table Tennis - Off Peak	Non Statutory	Taxable	7.00	7.25
Table Tennis - Peak	Non Statutory	Taxable	8.90	9.15

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
MORACK GOLF COURSE				
Adult 18 holes - Weekdays	Non Statutory	Taxable	28.00	28.70
Adult 9 holes – Weekdays	Non Statutory	Taxable	21.00	21.50
Concession 18 holes – Weekdays	Non Statutory	Taxable	19.70	20.50
Concession 9 holes – Weekdays	Non Statutory	Taxable	14.90	15.40
Junior 18 holes – Weekdays	Non Statutory	Taxable	19.70	20.50
Junior 9 holes - Weekdays	Non Statutory	Taxable	14.90	15.40
Late Tee Off 18 holes – Weekdays	Non Statutory	Taxable	21.00	21.50
Late Tee Off 18 holes Concession – Weekdays	Non Statutory	Taxable	14.90	15.40
Late Tee Off 9 holes – Weekdays	Non Statutory	Taxable	14.90	15.40
Adult 18 hole – Weekend	Non Statutory	Taxable	31.50	32.30
Adult 9 hole – Weekend	Non Statutory	Taxable	23.70	24.30
Early Bird 9 Hole - Weekend	Non Statutory	Taxable	21.00	21.50
Junior 18 holes – Weekend	Non Statutory	Taxable	19.70	20.50
Junior 9 holes – Weekend	Non Statutory	Taxable	14.90	15.40
Late Tee Off 18 holes – Weekend	Non Statutory	Taxable	23.70	24.30
Late Tee Off 9 holes – Weekend	Non Statutory	Taxable	17.00	17.50
Morack Plus – 18 holes Adult Weekday 10 pass card	Non Statutory	Taxable	233.00	245.00
Morack Plus – 18 holes Adult Weekend 10 pass card	Non Statutory	Taxable	264.00	275.00
Morack Plus – 18 holes Concession 10 pass card	Non Statutory	Taxable	171.00	178.00
Unlimited Pass Direct Debit Joining Fee	Non Statutory	Taxable	55.00	55.00
Unlimited Pass Fortnightly Debit - Anytime	Non Statutory	Taxable	56.00	57.40
Unlimited Pass Fortnightly Debit - Concession	Non Statutory	Taxable	40.00	41.00
Unlimited Pass Fortnightly Debit - Late Tee Off	Non Statutory	Taxable	45.00	46.00
Driving Range - 35 Balls	Non Statutory	Taxable	7.25	7.50
Driving Range - 75 Balls	Non Statutory	Taxable	11.40	11.80
Driving Range - 150 Balls	Non Statutory	Taxable	17.60	18.30
Driving Range - \$90 Credit	Non Statutory	Taxable	75.00	75.00
Driving Range - \$200 Credit	Non Statutory	Taxable	150.00	150.00
Driving Range - \$440 Credit	Non Statutory	Taxable	300.00	300.00
Pro Shop	Non Statutory	Taxable	VARIOUS	VARIOUS
AQUALINK NUNAWADING AQUATICS				
Adult	Non Statutory	Taxable	7.30	7.50
Child/Concession	Non Statutory	Taxable	5.50	5.70
Family	Non Statutory	Taxable	20.50	21.00
Scholars - until 31 Dec	Non Statutory	Taxable	3.80	3.90
Scholars - from 1 Jan	Non Statutory	Taxable	3.90	4.00
Squad	Non Statutory	Taxable	4.95	5.15
Aquatics - Adult	Non Statutory	Taxable	12.80	13.00
Aquatics - Concession	Non Statutory	Taxable	9.40	9.60
Aquatics - Upgrade	Non Statutory	Taxable	5.80	6.00
Multi Pass - Swim Adult	Non Statutory	Taxable	65.70	67.50
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	49.50	51.30
Multi Pass - Family	Non Statutory	Taxable	184.50	189.00
Multi Pass - Aquatics	Non Statutory	Taxable	115.20	117.00
Multi Pass - Aquatics Concession	Non Statutory	Taxable	84.60	86.40

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
AQUALINK NUNAWADING GYM				
Gymnasium Peak - Adult	Non Statutory	Taxable	28.00	28.00
Gymnasium Peak - Concession	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Adult	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Concession	Non Statutory	Taxable	18.00	18.00
9 week challenge	Non Statutory	Taxable	305.00	340.00
9 week challenge - non member	Non Statutory	Taxable	440.00	500.00
AQ30	Non Statutory	Taxable	N/A	26.00
Strong Body Strong Mind/ All fit	Non Statutory	Taxable	8.30	8.50
Lifestyle Consultation/Program Show	Non Statutory	Taxable	70.00	70.00
Outfit - Member	Non Statutory	Taxable	165.00	N/A
Outfit - Non Member	Non Statutory	Taxable	196.00	N/A
PT - 1 Hour	Non Statutory	Taxable	69.00	71.00
PT - 1 Hour Non Member	Non Statutory	Taxable	86.00	88.00
PT - 1/2 Hour	Non Statutory	Taxable	44.00	45.00
PT - 1/2 Hour Non Member	Non Statutory	Taxable	55.00	57.00
PT start up pack	Non Statutory	Taxable	99.00	99.00
Small Group Training - 1 Hour	Non Statutory	Taxable	98.00	99.00
Small Group Training - 1/2 Hour	Non Statutory	Taxable	65.00	66.00
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	74.70	76.50
Multi Pass - Small Group Training 1/2 Hour	Non Statutory	Taxable	617.50	627.00
Multi Pass - Small Group Training 1 Hour	Non Statutory	Taxable	931.00	940.50
Multi Pass PT 1 Hour	Non Statutory	Taxable	655.50	674.50
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	418.00	427.50
AQUALINK NUNAWADING PROGRAMS				
Pool Parties	Non Statutory	Taxable	17.50	18.00
Pool Parties - Cake	Non Statutory	Taxable	20.00	21.00
Pool Parties - Catering	Non Statutory	Taxable	10.50	11.00
Pool Parties - Inflatable	Non Statutory	Taxable	83.00	85.00
Pool Parties - Table Hire	Non Statutory	Taxable	42.00	43.00
Lane Hire per Hour - 50m Pool	Non Statutory	Taxable	49.00	50.00
Duty Officer Hire	Non Statutory	Taxable	46.50	47.50
Lifeguard Hire	Non Statutory	Taxable	39.50	40.50
Carnival Hire - Day	Non Statutory	Taxable	468.00	480.00
Carnival Hire - Leisure Pool	Non Statutory	Taxable	180.00	185.00
Carnival Hire - Night	Non Statutory	Taxable	468.00	480.00
NSC - Carnival Hire	Non Statutory	Taxable	397.80	408.00
NSC - Club Pool Hire	Non Statutory	Taxable	160.00	165.00
NSC - Inflatable Hire	Non Statutory	Taxable	52.00	54.00
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

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
AQUALINK NUNAWADING HEALTH AND WELLNESS				
Group Fitness - Adult	Non Statutory	Taxable	17.60	18.00
Group Fitness - Concession	Non Statutory	Taxable	14.30	14.60
Group Fitness - Fab Living	Non Statutory	Taxable	10.00	10.20
Aquability	Non Statutory	Taxable	10.00	10.20
Post natal program (per 6 week block)	Non Statutory	Taxable	N/A	90.00
School Groups - Fitness Programs	Non Statutory	Taxable	94.00	96.00
30 min class	Non Statutory	Taxable	9.20	9.50
30 min class - Concession	Non Statutory	Taxable	7.60	7.80
90 min class	Non Statutory	Taxable	26.40	27.00
90 min class - Concession	Non Statutory	Taxable	21.45	21.90
Multi Pass - Group Fitness	Non Statutory	Taxable	158.40	162.00
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	128.70	131.40
Multi Pass - Fab Living	Non Statutory	Taxable	90.00	91.80
Multi Pass - Aquability	Non Statutory	Taxable	90.00	91.80
Multipass - 30 min class	Non Statutory	Taxable	82.80	85.50
Multipass - 30 min class - Concession	Non Statutory	Taxable	68.40	70.20
Multipass - 90 min class	Non Statutory	Taxable	237.60	243.00
Multipass - 90 min class - Concession	Non Statutory	Taxable	193.05	197.10
AQUALINK NUNAWADING CRECHE				
Crèche - Member	Non Statutory	Taxable	6.30	6.40
Crèche - Casual	Non Statutory	Taxable	9.00	9.20
Crèche - Family	Non Statutory	Taxable	12.60	12.80
Crèche - Member - 12pm - 1pm	Non Statutory	Taxable	5.30	5.40
Crèche - Casual - 12pm - 1pm	Non Statutory	Taxable	7.90	8.10
Crèche - Family - 12pm - 1pm	Non Statutory	Taxable	10.60	10.80
Crèche - Occasional Care	Non Statutory	Taxable	10.40	10.60
Crèche - Occasional Care-full day	Non Statutory	Taxable	30.10	30.70
Crèche - Occasional Care - Family	Non Statutory	Taxable	20.80	21.20
Crèche - Occasional Care - 12pm - 1pm	Non Statutory	Taxable	9.30	9.50
Crèche - Occasional Care - Family - 12pm - 1pm	Non Statutory	Taxable	18.60	19.00
Crèche - Member Multi Pass	Non Statutory	Taxable	56.70	57.60
Crèche - Family Multi Pass	Non Statutory	Taxable	113.40	115.20
Crèche - Member Multi Pass - 12pm - 1pm	Non Statutory	Taxable	47.70	48.60
Crèche - Multipass - Family 1hr	Non Statutory	Taxable	95.40	97.20
Crèche - Multipass - Occasional care	Non Statutory	Taxable	93.60	95.40
Crèche - Multipass - Occasional care family	Non Statutory	Taxable	187.20	190.80
Crèche - Multipass - Occasional care 1 hr	Non Statutory	Taxable	83.70	85.50
Crèche - Multipass - Occasional care family 1hr	Non Statutory	Taxable	167.40	171.00
Crèche Cancellation Fee	Non Statutory	Taxable	4.00	4.00
AQUALINK NUNAWADING RETAIL				
Merchandise Sales	Non Statutory	Taxable	VARIOUS	VARIOUS
AQUALINK NUNAWADING MEMBERSHIPS				
Swim - Adult - 12 Months	Non Statutory	Taxable	645.25	663.00
Swim - Adult - 3 Months	Non Statutory	Taxable	208.75	217.50
Swim - Concession/Child - 12 Months	Non Statutory	Taxable	525.25	543.00
Swim - Concession/Child - 3 Months	Non Statutory	Taxable	178.75	187.00

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Aquatics - 12 Months	Non Statutory	Taxable	741.25	759.00
Aquatics - 3 Months	Non Statutory	Taxable	232.75	241.50
Aquatics - Concession - 12 Months	Non Statutory	Taxable	669.25	687.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	214.75	223.50
Gym - 12 Months	Non Statutory	Taxable	1,050.50	1,086.00
Gym - 3 Months	Non Statutory	Taxable	357.50	375.00
Gym - Concession - 12 Months	Non Statutory	Taxable	978.50	1,014.00
Gym - Concession - 3 Months	Non Statutory	Taxable	339.50	357.00
Gym - Off Peak - 12 Months	Non Statutory	Taxable	825.25	855.00
Gym - Off Peak - 3 Months	Non Statutory	Taxable	253.75	265.50
Group Fitness - 12 Months	Non Statutory	Taxable	1,050.50	1,086.00
Group Fitness - 3 Months	Non Statutory	Taxable	357.50	375.00
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	978.50	1,014.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	339.50	357.00
Total Fitness - 12 Months	Non Statutory	Taxable	1,182.50	1,218.00
Total Fitness - 3 Months	Non Statutory	Taxable	390.50	408.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	1,038.50	1,074.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	354.50	372.00
Total Fitness - Off Peak - 12 Months	Non Statutory	Taxable	951.25	N/A
Total Fitness - Off Peak - 3 Months	Non Statutory	Taxable	285.25	N/A
Express Membership	Non Statutory	Taxable	N/A	99.00
Teen - 12 Months	Non Statutory	Taxable	681.25	699.00
Teen - 3 Months	Non Statutory	Taxable	217.75	226.50
Fab Living - 12 Months	Non Statutory	Taxable	897.25	915.00
Fab Living - 3 Months	Non Statutory	Taxable	271.75	280.50
Fab Living - 1 Month	Non Statutory	Taxable	69.50	70.50
Direct Debit - Swim	Non Statutory	Taxable	48.50	49.50
Direct Debit - Swim - Concession/Child	Non Statutory	Taxable	38.50	39.50
Direct Debit - Aquatics	Non Statutory	Taxable	56.50	57.50
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	50.50	51.50
Direct Debit - Gym	Non Statutory	Taxable	77.00	79.00
Direct Debit - Gym - Concession	Non Statutory	Taxable	71.00	73.00
Direct Debit - Gym - Off Peak	Non Statutory	Taxable	63.50	65.50
Direct Debit - Group Fitness	Non Statutory	Taxable	77.00	79.00
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	71.00	73.00
Direct Debit - Teen Fit	Non Statutory	Taxable	51.50	52.50
Direct Debit - Total Fitness	Non Statutory	Taxable	88.00	90.00
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	76.00	78.00
Direct Debit - Total Fitness- Off Peak	Non Statutory	Taxable	74.00	N/A
Direct Debit - Fab Living	Non Statutory	Taxable	69.50	70.50
Direct Debit Family - Swim	Non Statutory	Taxable	44.10	45.00
Direct Debit Family - Aquatics	Non Statutory	Taxable	51.35	52.30
Direct Debit Family - Gym	Non Statutory	Taxable	70.00	71.80
Direct Debit Family - Group Fitness	Non Statutory	Taxable	70.00	71.80
Direct Debit Family - Total Fitness	Non Statutory	Taxable	80.00	81.80
Direct Debit Family - Teen	Non Statutory	Taxable	46.80	47.80
Direct Debit Family - Fab Living	Non Statutory	Taxable	63.20	64.10
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

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Cancellation Fee	Non Statutory	Taxable	60.00	60.00
Card Replacement	Non Statutory	Taxable	10.00	10.00
AQUALINK BOX HILL AQUATICS				
Adult	Non Statutory	Taxable	7.30	7.50
Child/Concession	Non Statutory	Taxable	5.50	5.70
Family	Non Statutory	Taxable	20.50	21.00
Scholars - til 31 Dec	Non Statutory	Taxable	3.80	3.90
Scholars - post 1 Jan	Non Statutory	Taxable	3.90	4.00
Squad	Non Statutory	Taxable	4.95	5.15
Aquatics - Adult	Non Statutory	Taxable	12.80	13.00
Aquatics - Concession	Non Statutory	Taxable	9.40	9.60
Aquatics - Upgrade	Non Statutory	Taxable	5.80	6.00
Multi Pass - Swim Adult	Non Statutory	Taxable	65.70	67.50
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	49.50	51.30
Multi Pass - Family	Non Statutory	Taxable	184.50	189.00
Multi Pass - Aquatics	Non Statutory	Taxable	115.20	117.00
Multi Pass - Aquatics Concession	Non Statutory	Taxable	84.60	86.40
AQUALINK BOX HILL GYM				
Gymnasium Peak - Adult	Non Statutory	Taxable	28.00	28.00
Gymnasium Peak - Concession	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Adult	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Concession	Non Statutory	Taxable	18.00	18.00
9 week challenge - member	Non Statutory	Taxable	305.00	340.00
9 week challenge - non member	Non Statutory	Taxable	440.00	500.00
ALL FIT	Non Statutory	Taxable	8.30	8.50
AQ30	Non Statutory	Taxable	N/A	26.00
Lifestyle Consultation/ Program Show	Non Statutory	Taxable	70.00	70.00
Outfit - Member	Non Statutory	Taxable	165.00	N/A
Outfit - Non Member	Non Statutory	Taxable	196.00	N/A
PT - 1 Hour	Non Statutory	Taxable	69.00	71.00
PT - 1 Hour Non Member	Non Statutory	Taxable	86.00	88.00
PT - 1/2 Hour	Non Statutory	Taxable	44.00	45.00
PT - 1/2 Hour Non Member	Non Statutory	Taxable	55.00	57.00
PT Start up Pack	Non Statutory	Taxable	99.00	99.00
Small Group Training - 1 hour	Non Statutory	Taxable	98.00	99.00
Small Group Training - 1/2 hour	Non Statutory	Taxable	65.00	66.00
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	74.70	76.50
Multi Pass - Small Group Training 1 Hour	Non Statutory	Taxable	617.50	N/A
Multi Pass - Small Group Training 1/2 Hour	Non Statutory	Taxable	931.00	N/A
Multi Pass PT 1 Hour	Non Statutory	Taxable	655.50	674.50
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	418.00	427.50

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
AQUALINK BOX HILL PROGRAMS				
Pool Parties	Non Statutory	Taxable	17.50	18.00
Pool Parties - Cake	Non Statutory	Taxable	25.00	25.00
Pool Parties - Catering	Non Statutory	Taxable	10.50	11.00
Birthday Inflatable Hire	Non Statutory	Taxable	83.00	85.00
Birthday Party - Best of Both Worlds	Non Statutory	Taxable	27.00	28.00
Lane Hire extra fee per person	Non Statutory	Taxable	3.90	4.00
Lane Hire per Hour - 25m	Non Statutory	Taxable	33.00	34.00
Duty Officer Hire	Non Statutory	Taxable	46.50	47.50
Lifeguard Hire	Non Statutory	Taxable	39.50	40.50
Carnival Rate - All Outdoor Areas per hour	Non Statutory	Taxable	315.00	320.00
Warm Water Pool - per hour	Non Statutory	Taxable	64.00	65.50
Dive Pool Hire per Hour	Non Statutory	Taxable	64.00	65.50
LTS inflatable hire	Non Statutory	Taxable	52.00	54.00
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 - Peak	Non Statutory	Taxable	19.20	19.80
Badminton Court - Off Peak	Non Statutory	Taxable	15.20	15.60
Casual Basketball Shooting	Non Statutory	Taxable	5.00	5.20
Full Court - Peak	Non Statutory	Taxable	54.00	55.50
Full Court- Off Peak	Non Statutory	Taxable	40.50	41.50
Half Court- Peak	Non Statutory	Taxable	27.00	27.80
Half Court- Off Peak	Non Statutory	Taxable	20.30	20.80
Social Badminton program	Non Statutory	Taxable	N/A	14.50
Table Tennis - Peak	Non Statutory	Taxable	17.80	18.30
Table Tennis - Off Peak	Non Statutory	Taxable	14.00	14.50
Tennis/Soccer Court - Day - Off Peak	Non Statutory	Taxable	28.50	28.50
Tennis/Soccer Court - Day - Peak	Non Statutory	Taxable	34.50	34.50
Tennis Workout - member	Non Statutory	Taxable	13.50	13.50
Tennis Workout - non member	Non Statutory	Taxable	15.00	15.00
Multipass - Tennis workout member	Non Statutory	Taxable	121.50	121.50
Multi pass - tennis workout non member	Non Statutory	Taxable	135.00	135.00
AQUALINK BOX HILL HEALTH AND WELLNESS				
Group Fitness - Adult	Non Statutory	Taxable	17.60	18.00
Group Fitness - Concession	Non Statutory	Taxable	14.30	14.60
Group Fitness - Fab Living	Non Statutory	Taxable	10.00	10.20
School Groups - Fitness Programs	Non Statutory	Taxable	94.00	96.00

Whitehorse City Council – Proposed Budget 2018/19

User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Postnatal (per session)	Non Statutory	Taxable	14.30	N/A
Postnatal (per 6 week block)	Non Statutory	Taxable	N/A	90.00
30 min class	Non Statutory	Taxable	9.20	9.50
30 min class - Concession	Non Statutory	Taxable	7.60	7.80
90 min class	Non Statutory	Taxable	26.40	27.00
90 min class - Concession	Non Statutory	Taxable	21.45	21.90
Multi Pass - Group Fitness	Non Statutory	Taxable	158.40	162.00
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	128.70	131.40
Multi Pass - Fab Living	Non Statutory	Taxable	94.00	91.80
Multipass - 30 min class	Non Statutory	Taxable	82.80	85.50
Multipass - 30 min class Concession	Non Statutory	Taxable	68.40	70.20
Multipass - 90 min	Non Statutory	Taxable	237.60	243.00
Multipass - 90 min class Concession	Non Statutory	Taxable	193.05	197.10
AQUALINK BOX HILL CRECHE				
Crèche - Member	Non Statutory	Taxable	6.30	6.40
Crèche - Non Member	Non Statutory	Taxable	9.00	9.20
Crèche - Family	Non Statutory	Taxable	12.60	12.80
Crèche - Member 1 hr	Non Statutory	Taxable	5.30	5.40
Crèche - Casual 1 hr	Non Statutory	Taxable	7.90	8.10
Crèche - Family - 1 hr	Non Statutory	Taxable	10.60	10.80
Crèche - Occasional Care	Non Statutory	Taxable	10.40	10.60
Crèche - Occasional Care - Full day	Non Statutory	Taxable	30.10	30.70
Crèche - Occasional Care - Family	Non Statutory	Taxable	20.80	21.20
Crèche - Occasional Care - 1 hr	Non Statutory	Taxable	9.30	9.50
Crèche - Occasional Care - Family - 1 hr	Non Statutory	Taxable	18.60	19.00
Multi Pass - Crèche Members	Non Statutory	Taxable	56.70	57.60
Crèche - Family Multipass	Non Statutory	Taxable	113.40	115.20
Crèche - Member 1 hr Multipass	Non Statutory	Taxable	47.70	48.60
Multipass family 1 hr	Non Statutory	Taxable	95.40	97.20
Multipass - occasional care	Non Statutory	Taxable	93.60	95.40
Multipass occasional care family	Non Statutory	Taxable	187.20	190.80
Multipass occasional care 1 hr	Non Statutory	Taxable	83.70	85.50
Multipass occasional care Family 1 hr	Non Statutory	Taxable	167.40	171.00
Crèche cancellation fee	Non Statutory	Taxable	4.00	4.00
AQUALINK BOX HILL RETAIL				
Merchandise Sales	Non Statutory	Taxable	VARIOUS	VARIOUS
AQUALINK BOX HILL MEMBERSHIPS				
Swim - Adult - 12 Months	Non Statutory	Taxable	645.25	663.00
Swim - Adult - 3 Months	Non Statutory	Taxable	208.75	217.50
Swim Child/Concession - 12 Months	Non Statutory	Taxable	525.25	543.00
Swim Child Concession - 3 Months	Non Statutory	Taxable	178.75	187.00
Aquatics - 12 Months	Non Statutory	Taxable	741.25	759.00
Aquatics - 3 Months	Non Statutory	Taxable	232.75	241.50

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
Aquatics - Concession - 12 Months	Non Statutory	Taxable	669.25	687.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	214.75	223.50
Gym - 12 Months	Non Statutory	Taxable	1,050.50	1,086.00
Gym - 3 Months	Non Statutory	Taxable	357.50	375.00
Gym - Concession - 12 Months	Non Statutory	Taxable	978.50	1,014.00
Gym - Concession - 3 Months	Non Statutory	Taxable	339.50	357.00
Gym - Off Peak - 12 Months	Non Statutory	Taxable	825.25	855.00
Gym - Off Peak - 3 Months	Non Statutory	Taxable	253.75	265.50
Group Fitness - 12 Months	Non Statutory	Taxable	1,050.50	1,086.00
Group Fitness - 3 Months	Non Statutory	Taxable	357.50	375.00
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	978.50	1,014.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	339.50	357.00
Total Fitness - 12 Months	Non Statutory	Taxable	1,182.50	1,218.00
Total Fitness - 3 Months	Non Statutory	Taxable	390.50	408.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	1,038.50	1,074.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	354.50	372.00
Total Fitness - Off Peak - 12 Months	Non Statutory	Taxable	951.25	N/A
Total Fitness - Off Peak - 3 Months	Non Statutory	Taxable	285.25	N/A
Teen Fitness - 12 Months	Non Statutory	Taxable	681.25	699.00
Teen Fitness - 3 Months	Non Statutory	Taxable	217.75	226.50
Express membership	Non Statutory	Taxable	N/A	99.00
Fab Living - 12 Months	Non Statutory	Taxable	897.25	915.00
Fab Living - 3 Months	Non Statutory	Taxable	271.75	280.50
Fab Living - Monthly over counter	Non Statutory	Taxable	69.50	70.50
Direct Debit - Swim	Non Statutory	Taxable	48.50	49.50
Direct Debit - Swim Child/Concession	Non Statutory	Taxable	38.50	39.50
Direct Debit - Aquatics	Non Statutory	Taxable	56.50	57.50
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	50.50	51.50
Direct Debit - Gym	Non Statutory	Taxable	77.00	79.00
Direct Debit - Gym - Concession	Non Statutory	Taxable	71.00	73.00
Direct Debit - Off Peak	Non Statutory	Taxable	63.50	65.50
Direct Debit - Group Fitness	Non Statutory	Taxable	77.00	79.00
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	71.00	73.00
Direct Debit - Total Fitness	Non Statutory	Taxable	88.00	90.00
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	76.00	78.00
Direct Debit - Total Fitness- Off Peak	Non Statutory	Taxable	74.00	N/A
Direct Debit - Teen Fitness	Non Statutory	Taxable	51.50	52.50
Direct Debit - Fab Living	Non Statutory	Taxable	69.50	70.50
Direct Debit - Swim - Family	Non Statutory	Taxable	44.10	45.00
Direct Debit - Aquatics - Family	Non Statutory	Taxable	51.35	52.30
Direct Debit - Gym - Family	Non Statutory	Taxable	70.00	71.80
Direct Debit - Group Fitness - Family	Non Statutory	Taxable	70.00	71.80
Direct Debit - Total Fitness - Family	Non Statutory	Taxable	80.00	81.80
Direct Debit - Teen - Family	Non Statutory	Taxable	46.80	47.80
Direct Debit - Fab Living - Family	Non Statutory	Taxable	63.20	64.10
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
Card replacement	Non Statutory	Taxable	10.00	10.00

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User Fee or Charges	Fee Type	GST Status	2017/18 Fee (incl GST) \$	2018/19 Fee (incl GST) \$
PARKSWIDE - ABORICULTURE				
Tree Amenity Valuation	Non Statutory	GST Free	QUOTATION	QUOTATION
PARKSWIDE - NURSERY				
50mm Tube	Non Statutory	Taxable	2.80	2.90
140mm Pot	Non Statutory	Taxable	6.15	6.30
200mm Pot	Non Statutory	Taxable	22.55	23.10
RECYCLING AND WASTE CENTRE				
ACCOUNT CUSTOMERS				
Commercial Account Customers (per tonne)	Non Statutory	Taxable	195.00	200.00
Large Commercial Account Customers (per tonne)	Non Statutory	Taxable	185.00	190.00
RUBBISH				
External Tipping Fees - Car Boot Load	Non Statutory	Taxable	23.00	24.00
External Tipping Fees - Station Wagon/Car Load	Non Statutory	Taxable	33.00	34.00
External Tipping Fees - Utes, Vans, Trailers, or Trucks - disposal up to 300kg (minimum charge)	Non Statutory	Taxable	64.00	65.00
External Tipping Fees - Bulk (per tonne) - disposal greater than 300 kg	Non Statutory	Taxable	205.00	210.00
CLEAN GREEN WASTE				
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	117.00	120.00
CLEAN CONCRETE				
Concrete - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	45.00	45.00
Concrete - Bulk (per tonne) - disposal greater than 500kg	Non Statutory	Taxable	92.00	95.00
WASTE ENGINE OIL				
Oil - up to 5 litres	Non Statutory	Taxable	NO CHARGE	NO CHARGE
Oil - greater than 5 litres (per litre)	Non Statutory	Taxable	0.35	0.35
OTHER RECYCLABLES				
Tyres - Passenger Vehicles	Non Statutory	Taxable	12.00	14.00
Tyres - Four Wheel Drives	Non Statutory	Taxable	15.00	16.00
Tyre and Rim - Passenger Vehicles	Non Statutory	Taxable	17.00	18.00
BBQ Gas Bottles (up to 9kg)	Non Statutory	Taxable	13.00	14.00
Mattresses and Bases	Non Statutory	Taxable	28.00	29.00

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 2018/19 (the Proposed 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 2019 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 Proposed 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 comply with a maximum average rate increase determined by the Minister for Local Government, which is announced in the December preceding the budget year.

If a Council wishes to seek a rate increase above the maximum allowable it must submit a rate variation submission to the Essential Services Commission (ESC). The ESC will determine whether the rate increase variation submission has been successful by 31 May. In many cases this will require Councils to undertake 'public notice' on two separate proposed budgets simultaneously, i.e. the Ministers maximum rate increase and the Council's required rate increase.

The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days after adoption. The 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 (if required)	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