



# PROPOSED BUDGET

Whitehorse City Council



2019  
/20



## Contents

	Page
Mayor's introduction	2
CEO's overview	3
Budget highlights	4
Budget summary	6
 <b>Budget reports</b>	
1 Link to the Council Plan	11
2 Services and initiatives	14
3 Financial statements	28
4 Financial performance indicators	35
 <b>Budget analysis</b>	
5 Budget influences	38
6 Analysis of Income Statement	44
7 Analysis of Balance Sheet	56
8 Analysis of Statement of Changes in Equity	59
9 Analysis of Cash Flow Statement	61
10 Analysis of Capital Works Statement	63
 <b>Appendices</b>	
A Fees and charges schedule	74
B Budget process	113
C Glossary of terms	115
D Service performance indicator measurement	117
E Council reserve governing principles	118

---



## Mayor's introduction

I am pleased to present the Whitehorse City Council Proposed Budget for the 2019/20 financial year. This \$209 million Proposed Budget is a financially responsible budget, which ensures Council continues to meet the community's demand for high quality services and facilities.

This Budget has been guided by the priorities outlined in the *Council Vision 2013-2023*, *Council Plan 2017-2021* and other major strategies and plans. In 2019/20, Council will deliver on year three of its current four year Council Plan. The Budget is also informed by community feedback which has been accumulated through various consultations held as part of the development and review of key Council strategies and plans, annual community satisfaction surveys, from budget submissions received in previous years, and by a Mayoral Budget Consultation event held in February 2019.

The Budget includes an average rate increase of 2.5% in line with the rate cap set by the Minister for Local Government under the Fair Go Rates System. With an average rate increase of 2.5%, Whitehorse will continue to have one of the lowest 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.

The Budget outlines the services, initiatives and the significant Capital Works Program that Council plans to deliver in 2019/20 and the funding and resources required. Key highlights for 2019/20 include:

- **\$153 million for the continued delivery of a wide range of services to the community** including sustainability, waste and recycling, home and community services, recreation and leisure, health and family services, arts and cultural services, libraries and maintenance of sports fields, parks and gardens, footpaths, drains and roads.
- **An exciting \$72 million Capital Works Program** including \$19.19 million to complete the development of the Nunawading Community Hub, \$11.47 million for the redevelopment of sporting pavilions at Elgar Park, Morton Park, Walker Park, Terrara Park and to commence the new Sparks Reserve west pavilion, \$3.26 million to continue the Whitehorse Centre redevelopment and \$1.70 million for Morack Golf Course Pavilion, Driving Range and Mini Golf Facility.
- **\$3.46 million for new operational initiatives** including commencement of work on a new Community Vision 2020-2030, transport and parking strategies focused on the Box Hill Metropolitan Activity Centre, strong advocacy plans in relation to the North East Link, and the establishment of a Significant Tree Assistance Fund just to name a few.

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



**Cr Bill Bennett**  
**Whitehorse Mayor**

## CEO's overview

The Proposed Budget 2019/20 includes detailed information about the anticipated financial performance and position of Council for the year ahead.

This Budget is the culmination of an extensive process by Councillors and officers that has delivered a financially sustainable budget to enable the ongoing delivery of high quality services and the renewal and improvement of community facilities and infrastructure for the Whitehorse community. Community feedback received from various consultations has been considered in making key budget decisions throughout this process.

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, and key assumptions and targets. 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, as well as 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 2019/20 has been based on the following general parameters:

- An average rate increase capped at 2.5%, 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
- High quality service delivery maintained to ensure that Council continues to meet the Whitehorse community's needs
- The continual identification of cost savings and efficiencies to ensure ongoing financial sustainability; and
- A sustainable level of funding for the renewal of the community's infrastructure and investment in new community assets.

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

For more information about Council's Proposed Budget 2019/20 visit [www.whitehorse.vic.gov.au/Proposed-Budget.html](http://www.whitehorse.vic.gov.au/Proposed-Budget.html).



**Noelene Duff**  
Chief Executive Officer

## Budget highlights

There are a number of key components of the Proposed Budget 2019/20 to highlight and these are outlined below.

### Average rate increase of 2.5%

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.
- 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 to 2.5%. This represents a \$39 increase (\$0.75 cents per week) in the average rates per assessment from \$1,556 in 2018/19 to an average of \$1,595 per assessment for 2019/20. With an average rate increase of 2.5% Whitehorse will continue to have one of the lowest levels of rates in metropolitan Melbourne.

### Operational Budget

**An operational budget that provides \$153 million for the delivery of services to the community including:**

- \$15.99 million Sustainability, Waste and Recycling
- \$15.17 million Home and Community Services
- \$14.78 million Recreation and Leisure
- \$11.96 million Health and Family Services
- \$11.04 million ParksWide (maintenance of sports fields, parks and gardens)
- \$9.03 million City Works (depot operations, maintenance of footpaths, drains and roads)
- \$7.47 million Planning and Building Services
- \$7.46 million Recycling and Waste Centre
- \$6.25 million Compliance (Community Laws, parking, school crossings, risk, insurance and emergency management)
- \$5.99 million Arts and Cultural Services
- \$5.51 million Engineering
- \$5.35 million Libraries
- \$3.95 million Assets and Capital Works
- \$2.37 million Community Development
- \$0.94 million Investment and Economic Development
- \$0.90 million Major Projects and Buildings

## Capital Works Program

This Budget provides for a \$72 million Capital Works Program in 2019/20, including \$19.19 million to complete the development of the Nunawading Community Hub, \$11.47 million for the redevelopment of sporting pavilions at Elgar Park, Morton Park, Walker Park, Terrara Park and to commence the new Sparks Reserve west pavilion, \$3.26 million to continue the Whitehorse Centre redevelopment and \$1.70 million for Morack Golf Course Pavilion, Driving Range and Mini Golf Facility.

### A \$72 million Capital Works Program including:

- \$45.04 million for land, building and building improvements
- \$6.69 million for roads, bridges and off street car parks
- \$5.49 million for plant and equipment
- \$5.41 million for parks, open space and streetscapes
- \$3.88 million for recreational, leisure and community facilities
- \$2.89 million for footpaths and cycleways
- \$2.18 million for drainage improvements and waste management

## New Operational Budget Initiatives

Council has committed a net \$3.46 million in new operational budget initiatives in 2019/20 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 tree protection, environmental sustainability, strategic planning and improving the efficiency and customer experience through the digitalisation of service delivery.

The major operational initiatives for 2019/20 include the following:

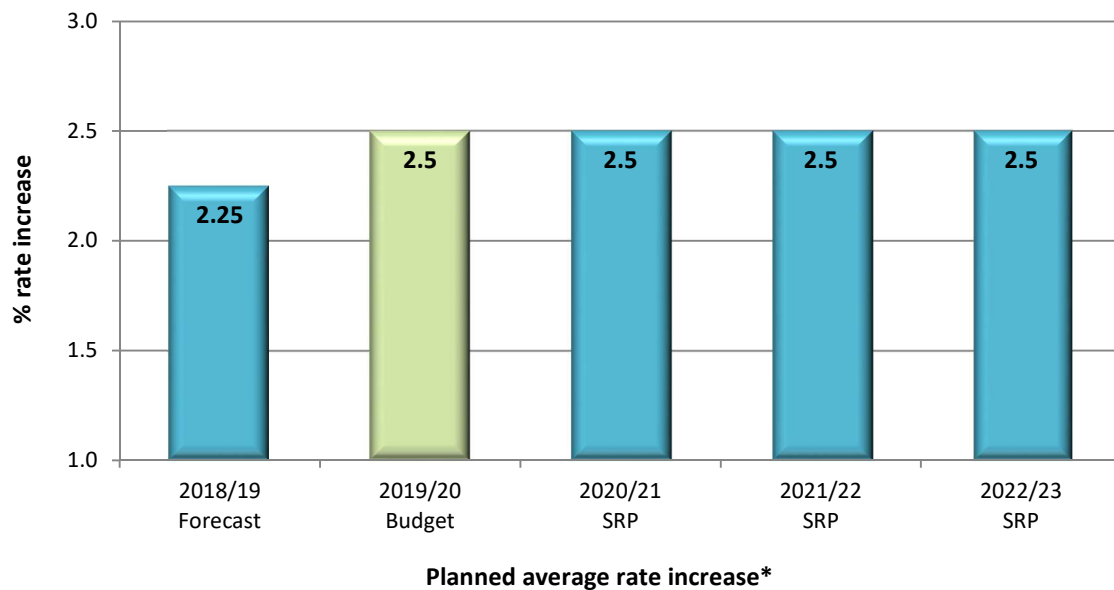
- \$2.11 million for year three of the implementing the Whitehorse *Digital Strategy* (four years)
- \$0.50 million to progress implementation of the *Municipal Wide Tree Study* recommendations (ongoing)
- \$0.45 million for year two of project considering potential introduction of a Waste Services Charge (four years)
- \$0.35 million for advocacy on the North East Link project (one year)
- \$0.25 million to commence a review and business case considering the potential redevelopment of Aqualink Nunawading (year one of two)
- \$0.25 million for development of an integrated transport strategy for Box Hill (two years)
- \$0.15 million for the preparation of a new Community Vision 2020-2030 (one year)



## Budget summary

Council has prepared a Proposed Budget for the 2019/20 financial year which will ensure that Council continues to meet the community's demand for high quality services and to renew and upgrade community infrastructure and facilities. This budget summary provides an overview of key information from the rest of the document.

### Rate increases

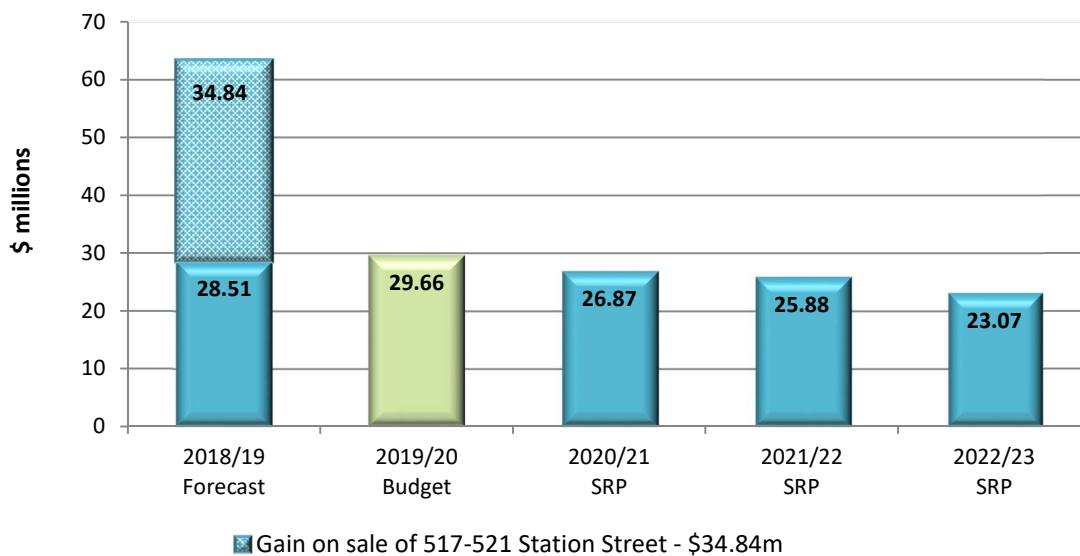


*\* Note – the planned average rate increase excludes supplementary rates and interest on overdue rates and is subject to future year rate cap determinations by the Minister for Local Government.*

The average rate will increase by 2.5% for the 2019/20 year. Total rate income for 2019/20 is budgeted to be \$120.02 million and includes \$1.12 million supplementary rate income expected to be generated from new property developments and \$0.31 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 section 6.2.1 Rates and charges for more information.

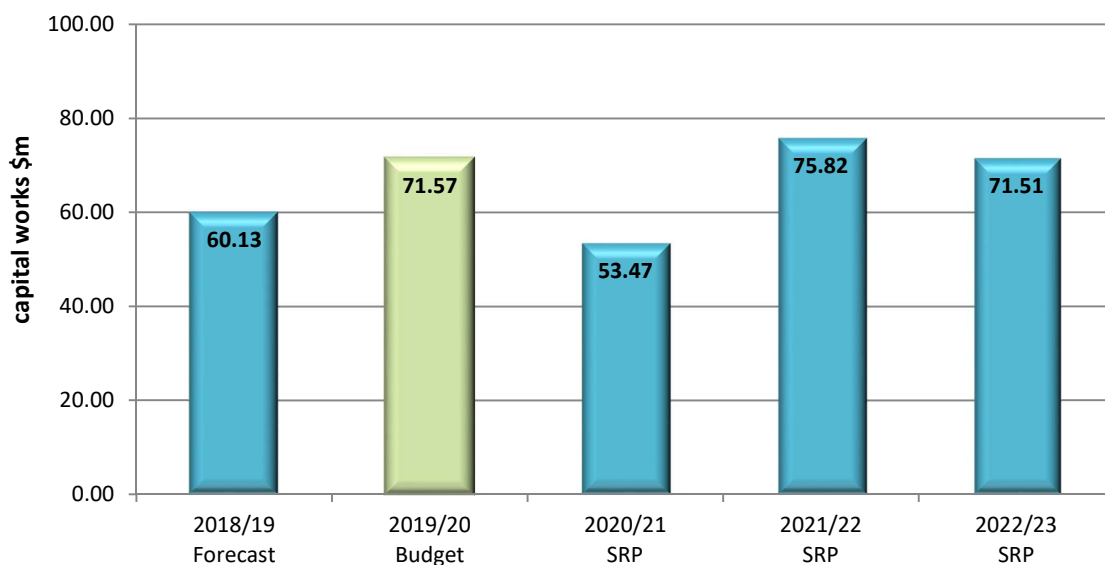
Future average rate increases are forecast to be 2.5% and are based on predicted future CPI increases, however this does not commit Council to any predetermined increase. The Long-Term Financial Plan is reviewed annually as part of Council's budget deliberations and future rate increases will be considered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

## Operating result



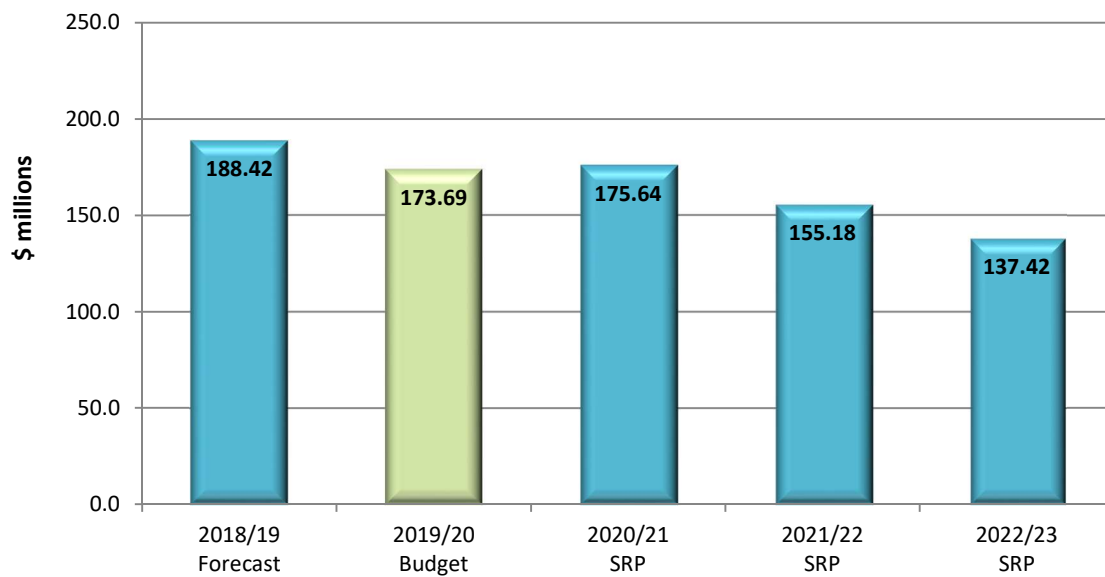
Planning for a surplus is fiscally responsible to maintain uninterrupted service delivery to our community and to provide essential funding for capital works including the redevelopment of major community facilities. The expected operating result for the 2019/20 year is a surplus of \$29.66 million. Excluding the impact of a one-off \$34.84m net gain from the sale of 517-521 Station Street Box Hill in 2018/19, Council's operating surplus is expected to increase by \$1.15 million compared to the 2018/19 forecast.

## Capital works



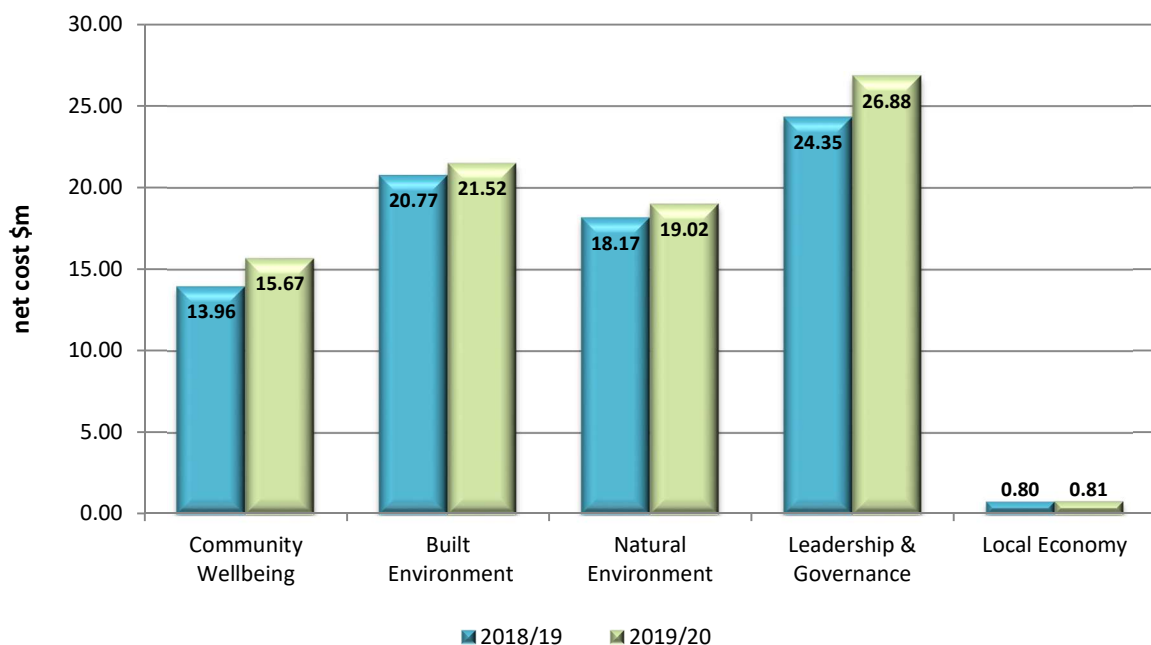
The 2019/20 Capital Works Program is budgeted to be \$71.57 million, which includes \$60.66 million to renew and upgrade the city's existing \$3.61 billion community assets and \$10.91 million for new and expanded assets. Of this total Capital Budget, \$8.66 million will be funded from reserves, \$1.86 million from external grants and contributions, and \$1.00 million from plant and motor vehicle sales. The increase in planned expenditure from 2018/19 primarily reflects works on the major redevelopment of the Nunawading Community Hub and the redevelopment and refurbishment of five sporting pavilions. Refer to Section 3 for the Budgeted Capital Works Statement and Section 10 for an analysis of the 2019/20 Capital Works Program.

## Financial position (working capital)



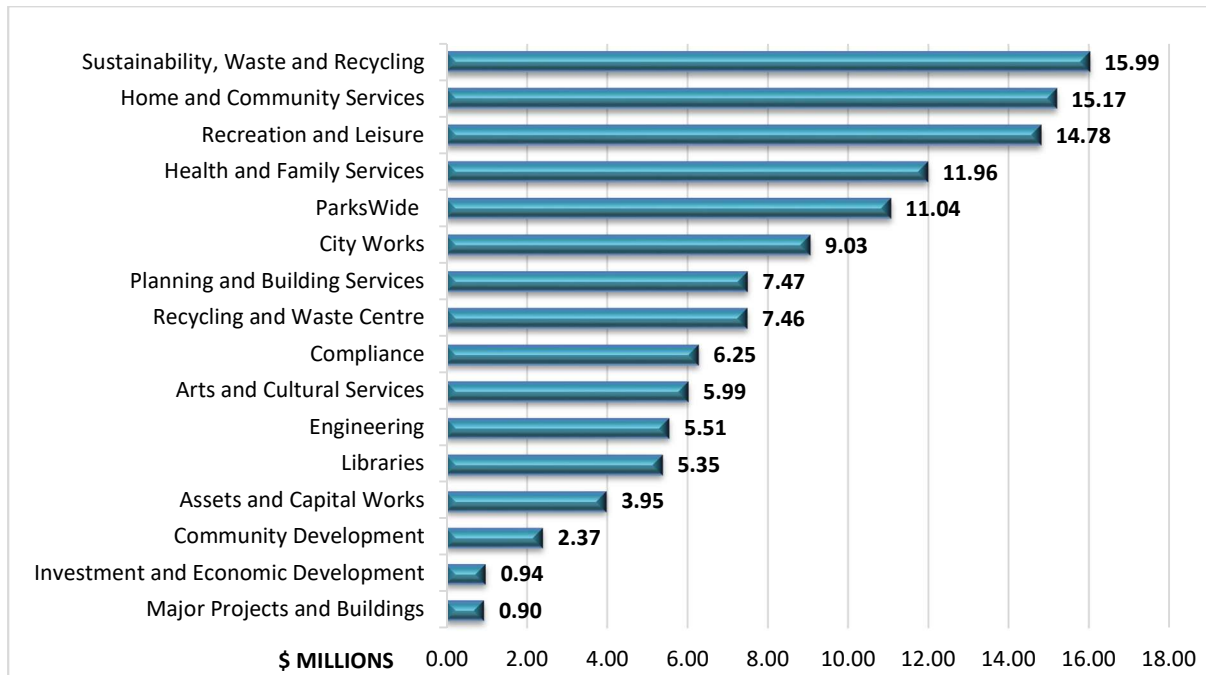
The working capital is expected to decrease mainly due to an \$18.34 million decrease in current assets to \$217.65 million as at 30 June 2020, which is primarily due to the increase in the 2019/20 Capital Works Program including major redevelopments of the Nunawading Community Hub and Whitehorse Centre, and the redevelopment of several sporting pavilions. Council's working capital is still strong. Refer to Section 3 for the Budgeted Balance Sheet and Section 7 for an analysis of Council's financial position including working capital.

## Net cost of strategic directions



The Budget includes a range of services and initiatives that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the 2019/20 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.

## Expenditure on Council services



The chart above provides an indication of how Council allocates its expenditure across the main community services that it delivers in 2019/20 financial year. It shows the amount of direct costs allocated to each service area.

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

## Budget reports

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

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

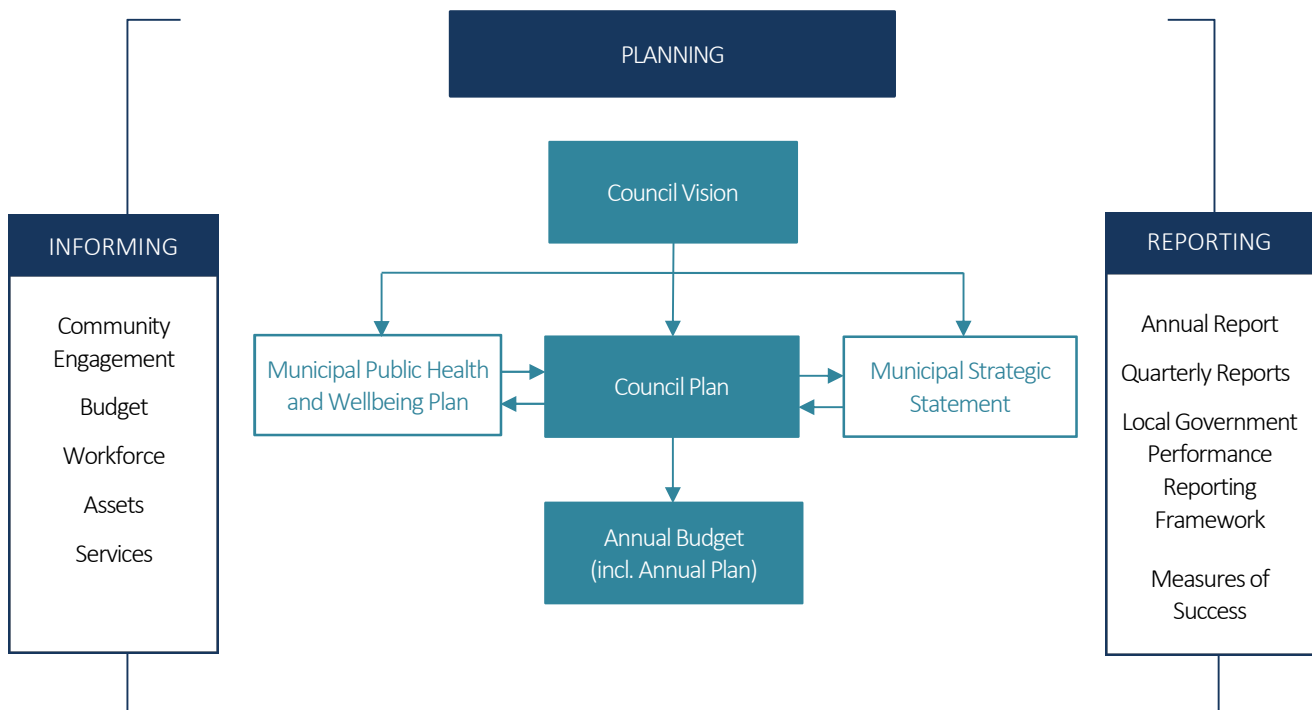
# 1 | Link to the Council Plan

Section One and Section Two within this document are referred to as the *Annual Plan 2019-20*. They outline what Council plans to achieve during the coming twelve months and how it aligns to our *Council Vision 2013-2023* and *Council Plan 2017-2021*.

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

## Planning and reporting framework

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



## Our Purpose

### Our Vision

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

### Our Mission

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

### Our Values

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

#### Consultation and communication

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

#### Democracy and leadership

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

#### Equity and social justice

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

#### Integrity

Making decisions and acting in ways that reflect our values.

#### Openness and accountability

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

#### Sustainability




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

#### Wellbeing

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

## Strategic Directions

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

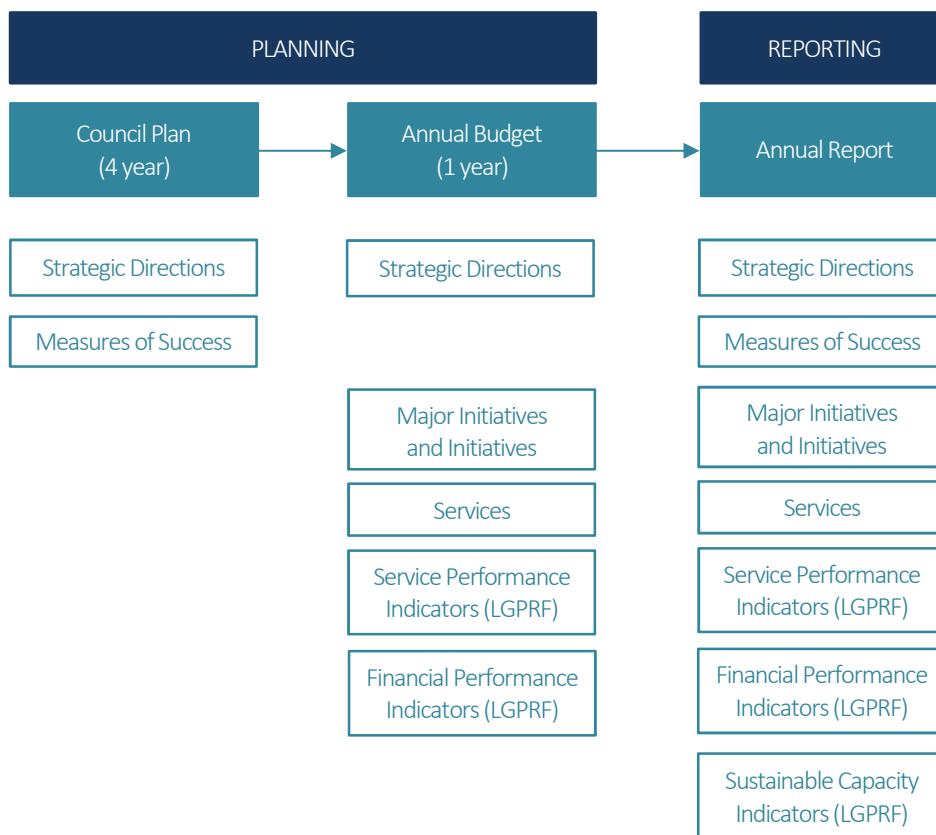
STRATEGIC DIRECTIONS			
	<b>1</b>	<b>Support a healthy, vibrant, inclusive and diverse community</b>	Health and wellbeing of our community is a key priority and working closely with the community is critical to ensure the delivery of, and access to services and programs are sufficiently flexible and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



## 2 | Services and initiatives

This section provides a description of services and initiatives to be funded for the 2019/20 year and how these will contribute to achieve the strategic directions specified in the *Council Vision 2013-2023* and *Council Plan 2017-2021*. It also describes service performance indicators for key areas of Council's operations sourced from the mandatory Local Government Performance Reporting Framework, which was developed in 2014 by the Victorian Department of Transport, Planning and Local Infrastructure.

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



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



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

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

### Major initiatives

#### **Nunawading Community Hub Development**

*\$19.19 million in 2019/20 Capital Works Program*

Complete 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.

#### **Whitehorse Centre**

*\$3.26 million in 2019/20 Capital Works Program*

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.

### Other featured initiatives

#### **Elgar Park Masterplan Implementation**

*\$1.05 million in 2019/20 Capital Works Program*

Improvements to the Elgar Park southern ovals in accordance with the Elgar Park Masterplan.

#### **Strathdon House**

*\$0.80 million in 2019/20 Capital Works Program*

Redevelopment of Strathdon homestead and precinct.

#### **Aqualink Nunawading Redevelopment Business Case**

*\$0.25 million in 2019/20 (year one of two year initiative)*

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

## Services

Service area		Actual 2017/18 \$'000	Forecast 2018/19 \$'000	Budget 2019/20 \$'000
<b>Libraries</b>	<i>Exp</i>	5,179	5,203	5,352
This service represents Council's contribution to the Whitehorse Manningham Regional Library Corporation which provides public library services at four locations within the municipality.	<i>Rev</i>	(68)	(68)	(68)
	<i>NET</i>	<b>5,111</b>	<b>5,135</b>	<b>5,284</b>
<b>Community Development</b>	<i>Exp</i>	1,936	2,565	2,370
This service focuses on the development and implementation of policies and strategies, and programs and initiatives to respond to community wellbeing needs. It also provides community grants to local not-for-profit groups and organisations and offers support with community festivals.	<i>Rev</i>	(271)	(360)	(157)
	<i>NET</i>	<b>1,665</b>	<b>2,205</b>	<b>2,213</b>
<b>Arts and Cultural Services</b>	<i>Exp</i>	5,654	5,625	5,987
This service provides a diverse and ongoing program of arts, cultural and heritage events as well as access to the Whitehorse Art Collection, meeting room hire and function services.	<i>Rev</i>	(2,591)	(2,618)	(2,680)
	<i>NET</i>	<b>3,063</b>	<b>3,007</b>	<b>3,307</b>
<b>Leisure and Recreation Management</b>	<i>Exp</i>	511	795	240
This program represents costs relating to the overall management of the Leisure and Recreation Services Department including administration and project support.	<i>Rev</i>	-	(3)	-
	<i>NET</i>	<b>511</b>	<b>792</b>	<b>240</b>
<b>Leisure Facilities</b>	<i>Exp</i>	11,939	12,568	13,191
This service provides a range of leisure facilities including Morack Golf Course, Aqualink Box Hill and Aqualink Nunawading, Sportlink and Nunawading Community Centre.	<i>Rev</i>	(11,933)	(12,211)	(12,467)
	<i>NET</i>	<b>6</b>	<b>357</b>	<b>724</b>
<b>Active Communities</b>	<i>Exp</i>	40	38	581
This service manages community sport and recreation operations, use and development including the utilisation of sporting grounds and pavilions and provides support to community groups including club development opportunities.	<i>Rev</i>	(495)	(518)	(538)
	<i>NET</i>	<b>(455)</b>	<b>(480)</b>	<b>43</b>
<b>Recreation and Open Space Development</b>	<i>Exp</i>	383	378	764
This service provides planning and strategy development for open space and recreation facilities and infrastructure.	<i>Rev</i>	-	-	-
	<i>NET</i>	<b>383</b>	<b>378</b>	<b>764</b>
<b>Sports Fields</b>	<i>Exp</i>	1,000	1,480	1,481
This service is responsible for the design, installation, maintenance and renewal of sports field infrastructure and project management of sports field capital projects.	<i>Rev</i>	-	-	-
	<i>NET</i>	<b>1,000</b>	<b>1,480</b>	<b>1,481</b>
<b>Home and Community Services</b>	<i>Exp</i>	14,458	15,004	15,167
This service provides home delivered and community-based meals, personal and respite care, transport, domestic and home maintenance, planned activities and social support.	<i>Rev</i>	(11,331)	(11,792)	(11,575)
	<i>NET</i>	<b>3,127</b>	<b>3,212</b>	<b>3,592</b>
<b>Family Services</b>	<i>Exp</i>	10,006	9,833	10,454
This service provides centre-based childcare at Whitehorse Early Learning Services (WELS), integrated kindergarten, inclusion support, maternal and child health and youth support services.	<i>Rev</i>	(8,699)	(8,322)	(9,044)
	<i>NET</i>	<b>1,307</b>	<b>1,511</b>	<b>1,410</b>

Service area		Actual 2017/18 \$'000	Forecast 2018/19 \$'000	Budget 2019/20 \$'000
<b>Environmental Health</b>	<i>Exp</i>	1,573	1,493	1,506
This service provides health education and protection services such as	<i>Rev</i>	(1,087)	(925)	(916)
immunisations, food safety management, communicable disease surveillance,	<i>NET</i>	<b>486</b>	<b>568</b>	<b>590</b>
tobacco control and environmental protection.				
<b>Compliance</b>	<i>Exp</i>	5,398	5,674	6,067
This service delivers regulatory functions including: domestic animal	<i>Rev</i>	(8,611)	(9,884)	(10,041)
management, school crossing supervision, Council's local law framework and	<i>NET</i>	<b>(3,213)</b>	<b>(4,210)</b>	<b>(3,974)</b>
managing parking controls across the municipality.				

## Service performance outcome indicators

Service	Indicator	Performance Measure	2017/18 Actual	2018/19 Forecast*	2019/20 Budget Target
<b>Maternal and Child Health</b>	Participation	Participation in the MCH service	85%	85%	86%
		Participation in MCH service by Aboriginal children	93%	80%	85%
<b>Libraries</b>	Participation	Active library borrowers ^	14%	14%	N/A
<b>Aquatic Facilities</b>	Utilisation	Utilisation of aquatic facilities	8.99	9.00	9.00
<b>Food safety</b>	Health and safety	Critical and major non-compliance notifications	100%	100%	100%
<b>Animal Management</b>	Health and safety	Animal management prosecutions ^	4	9	N/A

\*The 2018/19 Forecast represents the predicted outcome as at 28 February 2019. The actual result may differ due to a range of changing factors.

^ No 2019/20 target due to proposed indicator changes as per Local Government Performance Reporting Framework Strategic Directions Paper 2018-21



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

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

### Major initiatives

#### **Pavilion redevelopments**

*\$11.47 million in 2019/20 Capital Works Program*

Redevelopment of the Elgar Park South Pavilion, Morton Park Reserve Pavilion, Walker Park Reserve Pavilion, Terrara Park Pavilion and to commence development of the new Sparks Reserve West Pavilion.

#### **Morack Golf Course**

*\$1.70 million in 2019/20 Capital Works Program*

Commence development for Morack Golf Course Pavilion, Driving Range and Mini Golf Facility Construction.

### Other featured initiatives

#### **Sustainability Strategy - Energy Performance Contract**

*\$1.00 million in 2019/20 Capital Works Program*

Implementation of an Energy Performance Contract to deliver a comprehensive suite of energy conservation measures across six Council sites in the aim of achieving carbon neutrality.

#### **North East Link advocacy**

*\$0.35 million in 2019/20*

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

#### **Transport Strategy for Box Hill Metropolitan Activity Centre (MAC)**

*\$0.25 million in 2019/20*

Development of an integrated transport strategy for the Box Hill MAC and surrounds to address current and future transport and traffic issues.

#### **Flood Modelling**

*\$0.10 million in 2019/20*

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

## Services

Service areas		Actual 2017/18 \$'000	Forecast 2018/19 \$'000	Budget 2019/20 \$'000
<b>Planning</b>	<i>Exp</i>	5,326	6,341	6,428
This service provides statutory and strategic land use planning functions, ensuring compliance of land use and developments under the Whitehorse Planning Scheme.	<i>Rev</i>	(2,860)	(2,977)	(3,109)
	<b>NET</b>	<b>2,466</b>	<b>3,364</b>	<b>3,319</b>
<b>Building</b>	<i>Exp</i>	963	1,055	1,046
This service provides the administration, education and enforcement of public safety, provision of a community-focused building permit service, maintenance of registers and records as required by the <i>Building Act 1993</i> .	<i>Rev</i>	(701)	(702)	(724)
	<b>NET</b>	<b>262</b>	<b>353</b>	<b>322</b>
<b>Engineering Services</b>	<i>Exp</i>	2,722	3,416	4,480
This service provides strategic traffic and sustainable transport planning and traffic investigations and reports; capital works project scoping, design and construction supervision; civil asset protection; and the strategic management of Council roads and drainage assets.	<i>Rev</i>	(926)	(1,258)	(1,448)
	<b>NET</b>	<b>1,796</b>	<b>2,158</b>	<b>3,032</b>
<b>Public Street Lighting</b>	<i>Exp</i>	1,569	986	1,030
This service provides street lighting throughout Whitehorse.	<i>Rev</i>	-	-	-
	<b>NET</b>	<b>1,569</b>	<b>986</b>	<b>1,030</b>
<b>City Works</b>	<i>Exp</i>	6,571	7,062	7,308
Services are provided for the ongoing cleanliness and maintenance of Council's roads, footpaths, kerb and channel, stormwater drainage pits and pipes, roadside furniture, bridges, path structures and shopping centres within the municipality including street sweeping, litter bin collection, removal of dumped rubbish and the provision of an after-hours emergency response service.	<i>Rev</i>	(93)	(82)	(74)
	<b>NET</b>	<b>6,478</b>	<b>6,980</b>	<b>7,234</b>
<b>Fleet and Workshop</b>	<i>Exp</i>	1,764	1,697	1,725
The team manages Council's fleet of vehicles, plant and equipment items including the operation of a workshop and overall management of the functions of the Operations Centre.	<i>Rev</i>	-	(4)	-
	<b>NET</b>	<b>1,764</b>	<b>1,693</b>	<b>1,725</b>
<b>Major Projects</b>	<i>Exp</i>	949	952	899
This service is responsible for the project management of capital building projects and the facilitation of major projects.	<i>Rev</i>	-	-	-
	<b>NET</b>	<b>949</b>	<b>952</b>	<b>899</b>
<b>Assets and Capital Works</b>	<i>Exp</i>	714	1,154	728
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 Council's Asset Management System.	<i>Rev</i>	-	-	-
	<b>NET</b>	<b>714</b>	<b>1,154</b>	<b>728</b>
<b>Facilities Maintenance</b>	<i>Exp</i>	3,089	3,131	3,226
This service provides reactive and preventative maintenance and minor capital renewal of Council's many buildings and structures. It also includes scheduled inspections and maintenance to satisfy Building Code Essential Safety Measures Regulations.	<i>Rev</i>	(39)	-	-
	<b>NET</b>	<b>3,050</b>	<b>3,131</b>	<b>3,226</b>

## Service performance outcome indicators

Service	Indicator	Performance Measure	2017/18 Actual	2018/19 Forecast*	2019/20 Budget Target
<b>Statutory Planning</b>	Decision Making	Council planning decisions upheld at VCAT	58.11%	57%	50%
<b>Roads</b>	Satisfaction	Satisfaction with sealed local roads	70	71	72

*\*The 2018/19 Forecast represents the predicted outcome as at 28 February 2019. The actual result may differ due to a range of changing factors.*



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

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

### Major initiatives

#### Implement Municipal Wide Tree Study

*\$0.50 million in 2019/20*

Implementation of Municipal Wide Tree Study recommendations. This includes an additional \$0.06 million for expert witness and legal costs for an independent planning panel to consider an amendment to the Whitehorse Planning Scheme to implement an extension to the Significant Landscape Overlay to all residential zoned land in the municipality.

#### Play Space Renewal Program

*\$1.95 million in 2019/20 Capital Works Program*

Renewal and upgrade to various play spaces across the municipality.

### Other featured initiatives

#### Review of Potential Waste Services Charge

*\$0.45 million in 2019/20*

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

#### eWaste Collection

*\$0.26 million in 2019/20 Capital Works Program*

Establishment of e-waste collection infrastructure at the Whitehorse Recycling and Waste Centre.

#### Significant Tree Assistance Fund

*\$0.06 million in 2019/20*

To establish a significant tree assistance fund and guidelines for providing grants to property owners to assist with maintenance costs associated with trees on the significant tree register.



## Services

		2017/18 \$'000	2018/19 \$'000	2019/20 \$'000
<b>Whitehorse Recycling and Waste Centre</b>	<i>Exp</i>	7,246	7,268	7,457
This is a service for the recycling and disposal of general or bulky non-hazardous waste, encouraging recycling and the reduction of waste transported to landfill.	<i>Rev</i>	(9,592)	(9,561)	(9,774)
	<i>NET</i>	<b>(2,346)</b>	<b>(2,293)</b>	<b>(2,317)</b>
<b>Sustainability, Waste and Recycling</b>	<i>Exp</i>	13,685	14,819	15,990
This service facilitates planning for energy and water reduction programs and waste management strategic planning. This service also includes contracts for waste collection including domestic garbage collection, kerbside recycling, and hard and green waste collection.	<i>Rev</i>	(4,536)	(3,948)	(3,848)
	<i>NET</i>	<b>9,149</b>	<b>10,871</b>	<b>12,142</b>
<b>Open Space Maintenance</b>	<i>Exp</i>	5,792	5,564	5,793
ParksWide is responsible for the management of Council's bushland, open space and parklands including developing plant stock, landscaping, pruning, grass cutting and fire management. The service also provides an education program on ecological and environmental issues largely centred on Blackburn Lake Sanctuary.	<i>Rev</i>	(397)	(121)	(110)
	<i>NET</i>	<b>5,395</b>	<b>5,443</b>	<b>5,683</b>
<b>Tree Management</b>	<i>Exp</i>	3,650	4,410	3,761
This service is responsible for the management of Council's street and park trees to meet community expectations as well as statutory and safety obligations. It includes planning for increasing the quantity and quality of trees within Whitehorse as well as maintaining the health and amenity of existing trees.	<i>Rev</i>	(129)	(265)	(250)
	<i>NET</i>	<b>3,521</b>	<b>4,145</b>	<b>3,511</b>

## Service performance outcome indicators

Service	Indicator	Performance Measure	2017/18 Actual	2018/19 Forecast*	2019/20 Budget Target
<b>Waste Collection</b>	Waste diversion	Kerbside collection waste diverted from landfill	50.18%	50%	51%

*\*The 2018/19 Forecast represents the predicted outcome as at 28 February 2019. The actual result may differ due to a range of changing factors.*



## Strategic Direction Four: Strategic leadership and open and accessible government

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

### Major initiatives

#### Digital Transformation Strategy

*\$2.11 million in 2019/20*

Implement year three of the Digital Strategy 2017 with a continued focus on making it easier for residents to access information and to transact online. This will be achieved through developing new and improved Council web sites, new social media sites and making more transactions types available to apply and pay online. By integrating these with Council internal systems it will also improve accuracy and operational efficiency.

#### Community Vision 2020-2030

*\$0.15 million in 2019/20*

Review and update the Council Vision to represent the community vision for Whitehorse for the next 10 years.

### Other featured initiatives

#### Continuous Improvement Program

*\$0.14 million increase in 2019/20*

Continue to grow the continuous improvement program reflecting 34 Improvement Champions and 2 Black Belts by 2019/20 close. There will be a focus on embedding Continuous Improvement into Council Plans and Strategies for recording, tracking and reporting of realised benefits for our community through a new Continuous Improvement Analyst.

#### Implementation of requirements of the new *Local Government Act 2018*

*\$0.13 million in 2019/20*

Staged implementation in accordance with the State Government timeline subject to legislation being passed. This includes a three year initiative focused on workforce planning.

#### IT Strategy 2020-2023

*\$0.10 million in 2019/20*

Update of Council's Information Technology Strategy for 2020-2023 to improve service delivery.

## Services

Service area		Actual 2017/18 \$'000	Forecast 2018/19 \$'000	Budget 2019/20 \$'000
<b>Executive Management</b>	<i>Exp</i>	2,465	2,776	3,629
Includes the cost to Council of the offices of the Chief Executive Officer and General Managers. It includes the associated staff costs and the costs of delivery of projects.	<i>Rev</i>	-	-	-
	<i>NET</i>	<b>2,465</b>	<b>2,776</b>	<b>3,629</b>
<b>Council Support</b>	<i>Exp</i>	811	914	977
This service manages citizenship ceremonies, legal expenses, Council receptions and functions, general office expenses, councillor development and training and the conduct of Council elections.	<i>Rev</i>	(171)	(3)	-
	<i>NET</i>	<b>640</b>	<b>911</b>	<b>977</b>
<b>Civic Services</b>	<i>Exp</i>	2,932	3,152	3,364
This service includes customer service provision at Council's three service centres and governance services; fostering international relations; and cleaning and maintaining the municipal offices.	<i>Rev</i>	(57)	(57)	(57)
	<i>NET</i>	<b>2,875</b>	<b>3,095</b>	<b>3,307</b>
<b>Communications</b>	<i>Exp</i>	864	891	885
This service manages the production of Council publications, graphic design, media liaison, strategic communications plans and produces printed and electronic communication for the community, Councillors and the organisation.	<i>Rev</i>	-	-	-
	<i>NET</i>	<b>864</b>	<b>891</b>	<b>885</b>
<b>Organisation Development</b>	<i>Exp</i>	1,686	1,826	2,229
This service provides human resource management services including staff recruitment, corporate training and development, industrial relations and volunteer advisory services.	<i>Rev</i>	-	-	-
	<i>NET</i>	<b>1,686</b>	<b>1,826</b>	<b>2,229</b>
<b>Risk, Health and Safety</b>	<i>Exp</i>	2,417	2,584	2,709
This service administers Council's Occupational Health and Safety Program, ensures compliance with occupational health and safety legislation, manages Council's insurance program and implements the risk management framework.	<i>Rev</i>	(11)	(10)	(10)
	<i>NET</i>	<b>2,406</b>	<b>2,574</b>	<b>2,699</b>
<b>Finance and Corporate Performance</b>	<i>Exp</i>	3,163	3,660	4,189
This service manages Council's corporate planning and reporting, continuous improvement, financial management, payroll, and procurement, tendering and contract administration.	<i>Rev</i>	(10)	-	-
	<i>NET</i>	<b>3,153</b>	<b>3,660</b>	<b>4,189</b>
<b>Corporate Information</b>	<i>Exp</i>	939	963	1,010
This service manages and maintains Council's corporate record system and information across the organisation.	<i>Rev</i>	(91)	(225)	(256)
	<i>NET</i>	<b>848</b>	<b>738</b>	<b>754</b>
<b>Information Technology</b>	<i>Exp</i>	3,013	3,803	4,043
This service manages and maintains Council's computer systems and networks.	<i>Rev</i>	-	-	-
	<i>NET</i>	<b>3,013</b>	<b>3,803</b>	<b>4,043</b>
<b>Property</b>	<i>Exp</i>	2,104	1,850	2,141
This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	<i>Rev</i>	(511)	(783)	(417)
	<i>NET</i>	<b>1,593</b>	<b>1,067</b>	<b>1,724</b>
<b>Rates</b>	<i>Exp</i>	1,843	1,683	1,743
This service undertakes rate revenues and Fire Services Property Levy collection.	<i>Rev</i>	(497)	(544)	(542)
	<i>NET</i>	<b>1,346</b>	<b>1,139</b>	<b>1,201</b>

Service area		Actual 2017/18 \$'000	Forecast 2018/19 \$'000	Budget 2019/20 \$'000
<b>Box Hill multi-deck carparks</b>	<i>Exp</i>	92	95	237
This service provides multi-level car parking facilities in Watts Street and Harrow Street, Box Hill.	<i>Rev</i>	(642)	(715)	(1,283)
	<i>NET</i>	<b>(550)</b>	<b>(620)</b>	<b>(1,046)</b>
<b>Emergency Management and Business Continuity</b>	<i>Exp</i>	183	180	183
This service implements Council's responsibilities as detailed in the Emergency Management Act 1986, the Municipal Emergency Management Plan and Business Continuity Policy.	<i>Rev</i>	-	-	-
	<i>NET</i>	<b>183</b>	<b>180</b>	<b>183</b>
<b>Digital</b>	<i>Exp</i>	648	2,306	2,109
This service provides the transition to digital platforms across the organisation.	<i>Rev</i>	-	-	-
	<i>NET</i>	<b>648</b>	<b>2,306</b>	<b>2,109</b>

## Service performance outcome indicators

Service	Indicator	Performance Measure	2017/18 Actual	2018/19 Forecast*	2019/20 Budget Target
<b>Governance</b>	Satisfaction	Satisfaction with Council decisions	58	58	59

*\*The 2018/19 Forecast represents the predicted outcome as at 28 February 2019. The actual result may differ due to a range of changing factors.*



## Strategic Direction Five: Support a healthy local economy

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

### Major initiatives

#### Review Vision of Box Hill Metropolitan Activity Centre

\$0.05 million in 2019/20

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

### Other featured initiatives

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

\$0.10 million in 2019/20

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

#### Review of Economic Development Strategy

*Funded within operational budget*

Review and update Council's Economic Development Strategy.

#### Place making, arts and culture strategy

\$0.10 million in 2019/20

Encourage space activation and place-making in Box Hill and other central activity areas.

### Services

Service area		2017/18 Actual \$'000	2018/19 Forecast \$'000	2019/20 Budget \$'000
<b>Investment and Economic Development</b>	<i>Exp</i>	878	934	944
This service works in partnership with a range of organisations to support a local economic environment that attracts investment.	<i>Rev</i>	(145)	(132)	(138)
	<b>NET</b>	<b>733</b>	<b>802</b>	<b>806</b>

### Service performance outcome indicators

No service performance indicators for this Strategic Direction

## Performance statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 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.

## Reconciliation with budgeted operating result

	Net Cost / (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
<b>Strategic Direction One:</b>			
Support a healthy, vibrant, inclusive and diverse community	15,675	63,160	(47,485)
<b>Strategic Direction Two:</b>			
Maintain and enhance our built environment to ensure a liveable and sustainable city	21,516	26,871	(5,355)
<b>Strategic Direction Three:</b>			
Protect and enhance our open spaces and natural environments	19,021	33,002	(13,981)
<b>Strategic Direction Four:</b>			
Strategic leadership and open and accessible government	26,883	29,448	(2,565)
<b>Strategic Direction Five:</b>			
Support a healthy local economy	806	944	(138)
<b>Total services and initiatives</b>	<b>83,901</b>	<b>153,425</b>	<b>(69,524)</b>
<b>Other non-attributable expenses</b>			
Depreciation	26,098		
Interest expense	106		
<b>Deficit before funding sources</b>	<b>110,105</b>		
<b>Funding sources</b>			
Rates	(120,024)		
Victoria Grants Commission	(4,674)		
Interest income	(5,587)		
Grants - capital	(1,431)		
Contributions - monetary	(7,925)		
Net gain on disposal of property, infrastructure, plant and equipment	(120)		
<b>Operating (surplus)/deficit for the year</b>	<b>(29,656)</b>		

## 3 | Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2019/20 has been supplemented with projections to 2022/23 extracted from the Strategic Resource Plan.

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

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

### Pending Accounting Standards

The Proposed Budget 2019/20 has been prepared based on the accounting standards applicable at the date of preparation. This means that pending accounting standards that will be in effect from the 2019/20 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2019/20 Financial Statements, not considered in the preparation of the budget include:

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

While it is not possible to determine the precise impact of these standards at this time, the broad impact on Council is estimated to be as follows:

- *AASB 16 Leases* – Introduces a single lessee accounting model whereby the Council will be required to recognise a right of use asset and associated liability for leases longer than 12 months, except those considered to be of low value.
- *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not for Profit Entities* – Changes the way that Councils recognise income and also address matters such as grant funding, contribution of assets and volunteer services. A key change is replacement for some transactions of the criteria of control as a determinant of the timing of income recognition, with the criteria of satisfying performance obligations in an enforceable agreement. These new standards have the potential to impact the timing of how the Council recognises income.

## Budgeted Comprehensive Income Statement

For the four years ending 30 June 2023

		Strategic Resource Plan				
		Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Projections		
				2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
NOTES						
Income						
Rates and charges	6.2.1	115,898	120,024	123,725	127,518	131,406
Statutory fees and fines	6.2.2	9,167	9,352	9,595	9,843	10,099
User fees	6.2.3	39,114	40,816	41,816	42,861	43,933
Grants - operating	6.2.4	18,314	20,804	21,173	21,550	21,933
Grants - capital	6.2.4	165	1,431	605	-	-
Contributions - monetary	6.2.5	7,670	7,925	6,000	6,000	6,000
Contributions - non-monetary		-	-	-	-	-
Interest income	6.2.6	5,475	5,587	5,649	5,739	5,688
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	6.2.7	35,134	120	110	111	111
Other income	6.2.8	3,793	3,226	3,520	3,505	3,482
Total income		234,730	209,285	212,193	217,127	222,652
Expenses						
Employee costs	6.3.1	75,640	80,357	83,366	86,098	89,669
Materials and services	6.3.2	62,986	65,358	66,575	68,654	72,014
Depreciation	6.3.3	25,042	26,098	27,483	28,398	29,602
Interest expense	6.3.4	212	106	-	-	-
Other expenses	6.3.5	7,502	7,710	7,903	8,100	8,303
Total expenses		171,382	179,629	185,327	191,250	199,588
Surplus/(deficit) for the year		63,348	29,656	26,866	25,877	23,064
Other comprehensive income						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Total comprehensive result		63,348	29,656	26,866	25,877	23,064



## Budgeted Balance Sheet

For the four years ending 30 June 2023

		Strategic Resource Plan			
		Forecast	Budget	Projections	
		2018/19	2019/20	2020/21	2021/22
NOTES		\$'000	\$'000	\$'000	\$'000
				2022/23	
		\$'000			
<b>Assets</b>					
<b>Current assets</b>					
		223,760	205,422	208,695	189,603
		11,079	11,076	11,072	11,069
		1,153	1,153	1,153	1,153
		-	-	-	-
	7.1	235,992	217,651	220,920	201,825
<b>Non-current assets</b>					
		39	35	33	30
		5,737	5,737	5,737	5,737
		3,644,252	3,688,732	3,713,732	3,760,159
	7.1	3,650,028	3,694,504	3,719,502	3,765,926
		3,886,020	3,912,155	3,940,422	3,967,751
<b>Liabilities</b>					
<b>Current liabilities</b>					
		15,720	16,099	16,490	16,890
		10,830	11,095	11,366	11,643
		16,027	16,765	17,427	18,120
		5,000	-	-	-
	7.2	47,577	43,959	45,283	46,653
<b>Non-current liabilities</b>					
		-	-	-	-
		1,554	1,651	1,728	1,810
		903	903	903	903
	7.2	2,457	2,554	2,631	2,713
		50,034	46,513	47,914	49,366
<b>Net assets</b>					
		3,835,986	3,865,642	3,892,508	3,918,385
<b>Equity</b>					
		1,478,382	1,503,486	1,522,750	1,566,053
		2,232,819	2,232,819	2,232,819	2,232,819
		124,785	129,337	136,939	119,513
		3,835,986	3,865,642	3,892,508	3,918,385
					3,941,449

## Budgeted Statement of Changes in Equity

For the four years ending 30 June 2023

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
<b>2018/19 Forecast</b>					
Balance at beginning of the financial year		3,772,638	1,454,895	2,232,819	84,924
Surplus/(deficit) for the year		63,348	63,348	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(65,329)	-	65,329
Transfers from other reserves		-	25,468	-	(25,468)
<b>Balance at end of the financial year</b>	8.1	<b>3,835,986</b>	<b>1,478,382</b>	<b>2,232,819</b>	<b>124,785</b>
<b>2019/20 Budget</b>					
Balance at beginning of the financial year		3,835,986	1,478,382	2,232,819	124,785
Surplus/(deficit) for the year		29,656	29,656	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(13,384)	-	13,384
Transfers from other reserves		-	8,832	-	(8,832)
<b>Balance at end of the financial year</b>	8.1	<b>3,865,642</b>	<b>1,503,486</b>	<b>2,232,819</b>	<b>129,337</b>
<b>2020/21</b>					
Balance at beginning of the financial year		3,865,642	1,503,486	2,232,819	129,337
Surplus/(deficit) for the year		26,866	26,866	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(11,963)	-	11,963
Transfers from other reserves		-	4,361	-	(4,361)
<b>Balance at end of the financial year</b>		<b>3,892,508</b>	<b>1,522,750</b>	<b>2,232,819</b>	<b>136,939</b>
<b>2021/22</b>					
Balance at beginning of the financial year		3,892,508	1,522,750	2,232,819	136,939
Surplus/(deficit) for the year		25,877	25,877	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(12,220)	-	12,220
Transfers from other reserves		-	29,646	-	(29,646)
<b>Balance at end of the financial year</b>		<b>3,918,385</b>	<b>1,566,053</b>	<b>2,232,819</b>	<b>119,513</b>
<b>2022/23</b>					
Balance at beginning of the financial year		3,918,385	1,566,053	2,232,819	119,513
Surplus/(deficit) for the year		23,064	23,064	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(11,558)	-	11,558
Transfers from other reserves		-	27,727	-	(27,727)
<b>Balance at end of the financial year</b>		<b>3,941,449</b>	<b>1,605,286</b>	<b>2,232,819</b>	<b>103,344</b>

## Budgeted Statement of Cash Flows

For the four years ending 30 June 2023

	NOTES	Forecast	Budget	Strategic Resource Plan		
		2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
		Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		115,898	120,024	123,725	127,518	131,406
Statutory fees and fines		9,167	9,352	9,595	9,843	10,099
User fees		39,114	40,816	41,816	42,861	43,933
Grants - operating		18,314	20,804	21,173	21,550	21,933
Grants - capital		165	1,431	605	-	-
Contributions - monetary		7,670	7,925	6,000	6,000	6,000
Interest received		5,475	5,587	5,649	5,739	5,688
Trust funds and deposits		238	265	271	277	284
Other income		3,793	3,226	3,520	3,505	3,482
Employee costs		(75,026)	(79,523)	(82,627)	(85,323)	(88,862)
Materials and services		(62,632)	(64,978)	(66,185)	(68,254)	(71,605)
Other expenses		(7,502)	(7,710)	(7,903)	(8,100)	(8,303)
<b>Net cash provided by/(used in) operating activities</b>	9.1	<b>54,674</b>	<b>57,219</b>	<b>55,639</b>	<b>55,616</b>	<b>54,055</b>
<b>Cash flows from investing activities</b>						
Repayment of loans and advances		4	4	4	4	4
Proceeds from sale of property, infrastructure, plant and equipment		55,192	1,114	1,102	1,112	1,112
Acquisition of property, infrastructure, plant and equipment		(60,134)	(71,569)	(53,472)	(75,824)	(71,505)
<b>Net cash provided by/ (used in) investing activities</b>	9.2	<b>(4,938)</b>	<b>(70,451)</b>	<b>(52,366)</b>	<b>(74,708)</b>	<b>(70,389)</b>
<b>Cash flows from financing activities</b>						
Repayment of borrowings		(89)	(5,000)	-	-	-
Interest paid		(212)	(106)	-	-	-
<b>Net cash provided by/(used in) financing activities</b>	9.3	<b>(301)</b>	<b>(5,106)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		<b>49,435</b>	<b>(18,338)</b>	<b>3,273</b>	<b>(19,092)</b>	<b>(16,334)</b>
Cash and cash equivalents at the beginning of the financial year	9.4	174,325	223,760	205,422	208,695	189,603
<b>Cash and cash equivalents at the end of the financial year</b>		<b>223,760</b>	<b>205,422</b>	<b>208,695</b>	<b>189,603</b>	<b>173,269</b>

## Budgeted Statement of Capital Works

For the four years ending 30 June 2023

	NOTES	Forecast	Budget	Strategic Resource Plan Projections		
		2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
<b>Property</b>						
Land		1,680	1,130	1,930	4,670	3,310
Buildings		30,425	37,258	16,787	36,392	38,531
Building improvements		3,343	6,656	6,845	7,671	5,742
<b>Total property</b>	10.1.1	35,448	45,044	25,562	48,733	47,583
<b>Plant and equipment</b>						
Plant, machinery and equipment		4,285	3,250	3,250	3,350	3,350
Fixtures, fittings and furniture		617	702	1,288	527	568
Computers and telecommunications		1,122	1,533	2,000	2,825	1,385
<b>Total plant and equipment</b>	10.1.2	6,024	5,485	6,538	6,702	5,303
<b>Infrastructure</b>						
Roads		5,399	5,102	5,605	5,312	5,270
Bridges		200	100	100	1,500	1,500
Footpaths and cycleways		3,143	2,888	3,445	3,848	3,208
Drainage		1,837	1,835	1,915	2,465	2,050
Recreational, leisure and community facilities		2,435	3,880	2,535	2,420	1,970
Waste management		506	343	1,100	-	-
Parks, open space and streetscapes		4,169	5,408	4,887	4,519	4,316
Off street car parks		973	1,484	1,785	325	305
<b>Total infrastructure</b>	10.1.3	18,662	21,040	21,372	20,389	18,619
<b>Total capital works expenditure</b>		<b>60,134</b>	<b>71,569</b>	<b>53,472</b>	<b>75,824</b>	<b>71,505</b>
<b>Represented by:</b>						
New asset expenditure		20,499	6,069	8,149	12,133	8,880
Asset renewal expenditure		32,095	53,031	34,467	38,265	37,360
Asset expansion expenditure		1,821	4,838	7,003	22,809	23,654
Asset upgrade expenditure		5,719	7,631	3,853	2,617	1,611
<b>Total capital works expenditure</b>	10.1.4	<b>60,134</b>	<b>71,569</b>	<b>53,472</b>	<b>75,824</b>	<b>71,505</b>
<b>Funding sources represented by:</b>						
Grants	10.2.1	165	1,431	605	-	-
Contributions	10.2.2	670	425	-	-	-
Council cash	10.2.3	59,299	69,713	52,867	75,824	71,505
Borrowings		-	-	-	-	-
<b>Total capital works expenditure</b>		<b>60,134</b>	<b>71,569</b>	<b>53,472</b>	<b>75,824</b>	<b>71,505</b>

## Budgeted Statement of Human Resources

For the four years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan Projections		
	2018/19	2019/20	2020/21	2021/22	2022/23
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	75,640	<b>80,357</b>	83,366	86,098	89,669
Employee costs - capital	2,735	<b>2,992</b>	3,091	3,193	3,298
<b>Total staff expenditure</b>	<b>78,375</b>	<b>83,349</b>	<b>86,457</b>	<b>89,291</b>	<b>92,967</b>
<b>Staff numbers</b>	FTE	FTE	FTE	FTE	FTE
Employees	773	<b>806</b>	814	817	825

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

Department	Budget	Full Time	Comprises		
	2019/20 \$'000		Part time \$'000	Casual \$'000	Other * \$'000
Executive Services	<b>4,144</b>	2,553	1,049	372	170
Corporate Services	<b>16,202</b>	10,728	1,486	1,420	2,568
City Development	<b>10,176</b>	8,222	1,408	73	473
Human Services	<b>37,441</b>	13,009	13,741	7,976	2,715
Infrastructure	<b>12,394</b>	11,100	419	20	855
Operating employee costs	80,357	45,612	18,103	9,861	6,781
Capitalised labour costs	2,992				
<b>Total employee expenditure</b>	<b>83,349</b>				

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

Department	Budget	Full Time	Comprises	
	2019/20		Part time	Casual
Executive Services	<b>36</b>	19	13	4
Corporate Services	<b>132</b>	101	13	18
City Development	<b>89</b>	74	15	-
Human Services	<b>400</b>	131	176	93
Infrastructure	<b>125</b>	122	3	-
Operating employee costs	<b>782</b>	447	220	115
Capitalised labour costs	<b>24</b>			
<b>Total staff</b>	<b>806</b>			

## 4 | Financial performance indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	17.9%	26.7%	13.6%	12.7%	11.9%	10.4%	-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	495.0%	496.0%	495.1%	487.9%	432.6%	385.9%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	307.6%	368.5%	343.5%	330.6%	275.3%	224.9%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	4.6%	4.3%	0.0%	0.0%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.5%	0.3%	4.3%	0.0%	0.0%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue	5	4.4%	1.2%	1.4%	1.4%	1.4%	1.4%	+
Asset renewal	Asset renewal expenses / Asset depreciation	6	120.1%	128.2%	203.2%	125.4%	134.7%	126.2%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	56.4%	49.6%	57.7%	58.3%	58.7%	59.0%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	8	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	o
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments	9	\$2,215	\$2,305	\$2,369	\$2,396	\$2,435	\$2,503	o
Revenue level	Residential rate revenue / no. of residential property assessments	10	\$1,481	\$1,514	\$1,518	\$1,537	\$1,563	\$1,590	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year	11	9.8%	9.4%	15.0%	12.0%	12.0%	12.0%	+

### Key to Forecast Trend:

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

## Notes to Indicators

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

## Budget notes

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

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



## 5 | Budget influences

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

### 5.1 Snapshot of Whitehorse City Council

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

#### Population

In 2017, the City of Whitehorse had an estimated population of 173,233.

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 \$10.4 billion economy that is strategically integrated within the wider regional economy.
- Approximately 85,000 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 15,980 (2017). 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.

## 5.2 External influences

In preparing the Proposed Budget 2019/20, 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 2.5% in 2019/20 in line with the order by the Minister for Local Government in December 2017 under the *Fair Go Rates System*.
- Increases in recycling costs as a result of the impact of China's importation ban on recyclable materials and for changes in the collection and disposal of electronic waste (e-waste) due to a Victorian Government ban on e-waste being sent to landfill from 1 July 2019.
- Cost shifting by other levels of government. Cost shifting occurs where local government provides a service to the community on behalf of the State or Federal Governments. Over time, the funds received by Council do not increase in line with real cost increases. Examples of services that are subject to cost shifting include school crossing supervision, library services and Home and Community Services.
- An expected 2.5% increase in the State Government landfill levy has been assumed in the Budget 2018/19. 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 2.5% increase will increase the state landfill levy to \$65.90 per tonne and this would represent a 632% 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*.

- Changing demographic as a result of an ageing and increasingly culturally diverse population resulting in the need for Council to develop facilities which are accessible and adaptable to inter-generational, diverse and multicultural community users.
- Community expectations for Council to be a leader in environmental sustainability by planning for the effects of climate change, education and awareness of the benefits of trees and natural bushland, and supporting the community in protecting and enhancing our natural assets and open spaces.
- Impact of market competition particularly in relation to other 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.

### 5.3 Internal influences

As well as external influences, there are also a number of internal influences expected to have an impact which have been taken into consideration when setting the Proposed Budget for 2019/20. 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.
- A new Enterprise Agreement is currently under negotiation to commence in 2019/20.

### 5.4 Budget principles

The following budget principles were established to guide the 2019/20 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.

## 5.5 Long-Term Financial Plan

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

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

The assumptions underpinning the Plan are:

- A forward plan average rate increase of 2.5% per annum in line with predicted CPI increases, subject to future year rate caps as announced by the Minister for Local Government
- State and federal government grant funding increases of up to 2.0% per annum
- Fees and charges overall revenue increase by 2.5% per annum
- Maintaining the long-term viability and value of the Council's Development Reserve to provide a funding source for major infrastructure projects
- Interest on investments estimated between 2.5% - 3.0% per annum.
- Increases based on forecast CPI have been allowed to cover annual EBA increases.
- Materials and services cost increases of no more than 2.5% per annum based on estimated CPI increases; and
- A Capital Works Program of more than \$500 million over the next ten years, including a sustainable level of funding for the renewal and maintenance of the community's assets.

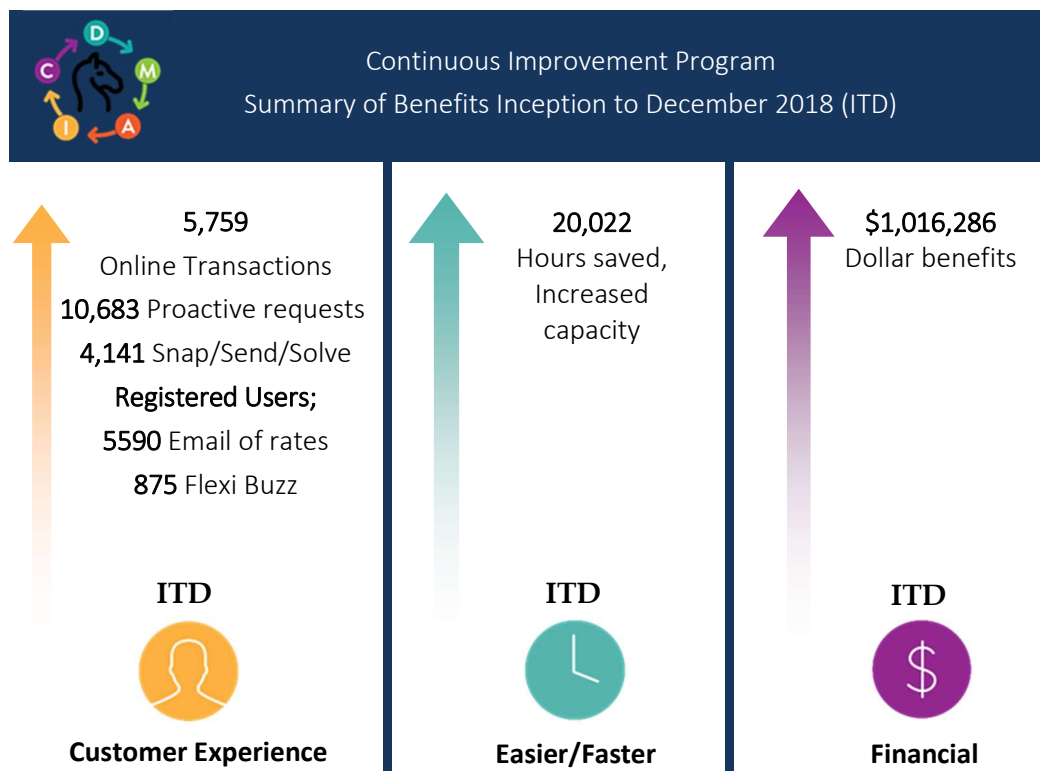
## 5.6 Continuous Improvement Program

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

Our Continuous Improvement Program is increasing its capacity and capability to support the diversity of services across Council through the customised training of staff in becoming Whitehorse Improvement Champions supporting opportunities for efficiency gains within our business and the services we deliver in a consistent framework.









































In 2018 the first intake of 13 Improvement Champions were trained and have qualified the requirements for Lean Practitioner Accreditation with a further 11 currently undergoing the training program as part of the second intake of Improvement Champions.





Improvement projects implemented have resulted in positive benefits realised which have enhanced the customer experience, increased staff capacity to meet customer needs and achieved dollar benefits in excess of \$1.00 million since the commencement of the program.



Continuous Improvement Projects by Status 2018/19	
Projects in progress	8
Planned projects pending approval	23
Projects completed in 2018/19 and reporting benefits	12
Prior years' completed projects being monitored and reporting benefits	8

Projects by status are outlined in the following table:

CONTINUOUS IMPROVEMENT PROJECTS STATUS			
8 PROJECTS IN PROGRESS 2018/19			
1. Early Childhood Services – Continuity ★			
2. Apply and Pay Online (14 Services) ★			
3. Customer Service Facilitations Team ★			
4. Performance and Development Plans (PADP)			
5. Credit Cards			
6. Accounts Payable process			
7. Merchant Fees			
8. Engineering Statement of Compliance ★			
15 COMPLETED PROJECTS 2018/19– BENEFITS REPORTED			
1. Apply and Pay Online (35 Services) ★			
2. Invoices – Facilities Maintenance ★			
3. Customer Communication Effectiveness ★			
4. Intelligent Invoice Processing			
5. Skip Bin Process			
6. Customer Service – Missed Bins ★			
7. Indigenous vegetation harvesting ★			
8. Workshop maintenance ★			
9. Utilities Invoice ★			
10. Dispensation lodgment ★			
11. Compliance – First Call Resolution ★			
12. Fringe Benefit Tax ★			
THE YEAR AHEAD			
<ul style="list-style-type: none"> <li>23 projects proposed for commencement in April 2019 at approval stage</li> <li>Aiming to deliver 40 projects in 2019/20</li> <li>34 Improvement Champions</li> <li>Analyst to be recruited to improve capturing and reporting of benefits</li> </ul>			
8 PRIOR YEARS' COMPLETED PROJECTS - MONITORED AND BENEFITS REPORTED			

Legend Table	
★	Indicate projects undertaken by Improvement Champions
	Customer Experience Benefit
	Hours Saved, Increased Capacity Benefit
	Financial Benefit
	Projects in collaboration with Digital Team

## 6 | Analysis of Income Statement

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

### 6.1 Adjusted underlying result

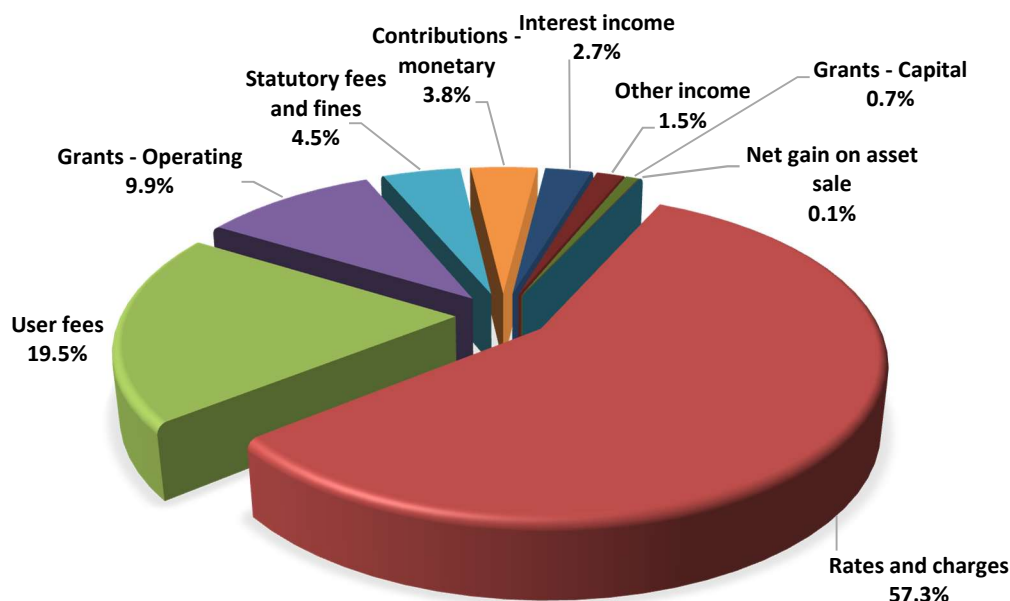
	Reference	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
Total income		234,730	209,285	(25,445)	(10.8%)
Total expenses		171,382	179,629	8,247	4.8%
Surplus/(deficit) for the year		63,348	29,656	(33,692)	(53.2%)
Grants - capital (non-re current)		165	1,431	1,266	767.3%
Contributions - capital		670	425	(245)	0.0%
<b>Adjusted underlying surplus / (deficit)</b>		<b>62,513</b>	<b>27,800</b>	<b>(34,713)</b>	<b>(55.5%)</b>

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

The adjusted underlying result for the 2019/20 year is a surplus of \$27.80 million, which is \$34.71 million lower than the 2018/19 forecast. When excluding the one-off \$34.84 million net gain from the sale of 517-521 Station Street, Box Hill from the 2018/19 forecast, the 2019/20 budget surplus is \$0.13 million higher than the current year forecast. The surplus before capital items provides essential funding for capital works including the renewal and redevelopment of major community facilities.

### 6.2 Total income

	Reference	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
Rates and charges	6.2.1	115,898	120,024	4,126	3.6%
Statutory fees and fines	6.2.2	9,167	9,352	185	2.0%
User fees	6.2.3	39,114	40,816	1,702	4.4%
Grants - Operating	6.2.4	18,314	20,804	2,490	13.6%
Grants - Capital	6.2.4	165	1,431	1,266	767.3%
Contributions - monetary	6.2.5	7,670	7,925	255	3.3%
Contributions - non-monetary		0	0	-	0.0%
Interest income	6.2.6	5,475	5,587	112	2.0%
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	6.2.7	35,134	120	(35,014)	(99.7%)
Other income	6.2.8	3,793	3,226	(567)	(14.9%)
<b>Total income</b>		<b>234,730</b>	<b>209,285</b>	<b>(25,445)</b>	<b>(10.8%)</b>



### 6.2.1 Rates and charges

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

Rates and charges are an important source of revenue, accounting for 57.3% of the total revenue received by Council annually. In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2019/20, the FGRS cap has been set at 2.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

In order to achieve Council's strategic objectives including maintaining service levels and continuing a strong capital expenditure program focusing on the renewal of community infrastructure and facilities, the average general rate will increase by 2.5% in line with the rate cap in 2019/20. Total rate income for 2019/20 is budgeted to be \$120.02 million and includes \$118.59 million raised from general rates, \$1.12 million generated from supplementary rate income expected from new property developments and \$0.31 million interest on overdue rates.

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

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
General rates*	114,688	118,589	3,901	3.4%
Supplementary rates and rate adjustments	910	1,125	215	23.6%
Interest on rates and charges	300	310	10	3.2%
<b>Total rates and charges</b>	<b>115,898</b>	<b>120,024</b>	<b>4,125</b>	<b>3.6%</b>

\* General rates includes Recreational Rates.



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

Type or class of land	2018/19 cents/\$CIV	2019/20 cents/\$CIV	Change
General rate for rateable residential properties	0.147302	<b>0.166289</b>	12.9%
General rate for rateable commercial properties	0.147302	<b>0.166289</b>	12.9%
General rate for rateable industrial properties	0.147302	<b>0.166289</b>	12.9%
Rate concession for rateable recreational properties	0.041600	<b>0.045708</b>	9.9%

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

Type or class of land	2018/19 \$'000	2019/20 \$'000	Change \$'000	%
Residential	103,772	<b>106,027</b>	2,255	2.2%
Commercial	8,269	<b>9,545</b>	1,276	15.4%
Industrial	2,607	<b>2,976</b>	369	14.1%
Recreational	40	<b>41</b>	1	2.2%
<b>Total amount to be raised by general rates</b>	<b>114,688</b>	<b>118,589</b>	<b>3,901</b>	<b>3.4%</b>

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

Type or class of land	2018/19 Number	2019/20 Number	Change Number	%
Residential	68,294	<b>69,103</b>	809	1.2%
Commercial	3,620	<b>3,633</b>	13	0.4%
Industrial	1,484	<b>1,572</b>	88	5.9%
Cultural and Recreational	33	<b>33</b>	-	0.0%
<b>Total number of assessments</b>	<b>73,431</b>	<b>74,341</b>	<b>910</b>	<b>1.2%</b>

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

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

Type or class of land	2018/19 \$'000	2019/20 \$'000	Change \$'000	%
Residential	70,448,584	<b>63,760,399</b>	(6,688,185)	(9.5%)
Commercial	5,613,311	<b>5,739,856</b>	126,545	2.3%
Industrial	1,770,160	<b>1,789,768</b>	19,608	1.1%
Cultural and Recreational	96,411	<b>89,939</b>	(6,472)	(6.7%)
<b>Total value of land</b>	<b>77,928,466</b>	<b>71,379,962</b>	<b>(6,548,504)</b>	<b>(8.4%)</b>

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

	2018/19 \$'000	2019/20 \$'000	Change \$'000	%
<i>General rates*</i>	114,688	<b>118,589</b>	3,901	3.4%

\* Total amount to be raised in the 2018/19 base above excludes \$1.01 million of annualised Supplementary Rates income expected to be raised during 2018/19. When annualised Supplementary Rates for 2018/19 are included in the base (per the legislated State Government rate cap formula), the total % change for 2019/20 is 2.5%.

#### 6.2.1 (h) Any significant changes that may affect the estimated amounts to be raised by rates and charges:

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2019/20: estimated \$1,125,000, 2018/19: \$1,000,000 (annualised \$1,011,202).
- 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
- Changes of use of land such that residential land becomes business land and vice versa.

#### 6.2.1 (i) Rating structure

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

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

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

#### 6.2.1 (j) Revaluation of properties

The Valuer-General Victoria is now responsible for the conduct of annual property valuations for rating and tax purposes from 1 July 2018 following a change in the *Valuation of Land Act 1960*. Previously, Council was required to conduct a revaluation of all rateable assessments every two years. The revaluation is undertaken in accordance with the *2019 Valuations Best Practice Specifications Guidelines*.

While Council proposes an average rate increase that is in line with the 2.5% cap, the actual rate movement experienced by individual ratepayers may be different due to this being a property revaluation year. Rate increases are impacted by both the average rate increase (2.5%) and the property valuation movement of individual properties relative to the average across the municipality. If the valuation of a property decreased by less (or increased by more) than the average property value movement across the municipality, the rates for that property will increase by more than 2.5% cent while if the valuation of a property decreased by more than the average property value movement across the municipality, the rates for that property will increase by less than 2.5% (and may in fact reduce from the previous year).

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

During the 2018/19 year, a revaluation of all properties within the municipality was carried out and will apply from 1 July 2019 for the 2019/20 year. The outcome of the general revaluation has seen a significant change in property valuations throughout the municipality. Overall, CIV property valuations across the municipal district have decreased by 9.2%. Of this change, on average residential properties have decreased by 10.4%,

commercial properties have increased by 2.8%, industrial properties have increased by 0.1% and cultural and recreational properties have decreased by 6.7%.

In aggregate, average rates per assessment will increase by 2.5% compared to 2018/19 as per the rate cap set by the Minister for Local Government. This will be achieved by increasing the rate in the dollar by 12.9% to offset the 9.2% decrease in property valuations across the municipal district following the general revaluation.

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

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

The table below summarises the valuation changes between the 2018 and 2019 general revaluations by category. Overall, average property values have decreased by 9.2% and average rates will increase by 2.5%.

	Valuation Increase (Decrease)	Rates Increase (Decrease)
<b>Total Average</b>	<b>(9.2%)</b>	<b>2.5%</b>
Average residential	(10.4%)	1.2%
Average commercial	2.8%	16.1%
Average industrial	0.1%	13.0%
Average cultural and recreational	(6.7%)	2.5%

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

The table below summarises the valuation changes between the 2018 and 2019 general revaluations for residential properties by suburb, together with the rating changes between the 2018/19 and 2019/20 years based on a 2.5% average rate increase and the valuation movements listed.

Residential by Suburb	Valuation Increase (Decrease)	Rates Increase (Decrease)
Balwyn North	(17.0%)	(6.3%)
Blackburn	(9.7%)	2.0%
Blackburn North	(12.3%)	(1.0%)
Blackburn South	(12.6%)	(1.4%)
Box Hill	(7.5%)	4.4%
Box Hill North	(12.6%)	(1.3%)
Box Hill South	(12.2%)	(0.9%)
Burwood	(10.7%)	0.8%
Burwood East	(11.8%)	(0.4%)
Forest Hill	(9.8%)	1.8%
Mitcham	(9.7%)	2.0%
Mont Albert	(8.4%)	3.4%
Mont Albert North	(11.5%)	(0.1%)
Nunawading	(10.2%)	1.4%
Surrey Hills	(9.7%)	1.9%
Vermont	(10.3%)	1.3%
Vermont South	(8.2%)	3.6%
<b>Average residential</b>	<b>(10.4%)</b>	<b>1.16%</b>

\* Note the valuation and rates income percentage movements detailed in the tables above differ slightly to those detailed in the preceding statutory disclosure tables. The movements above include supplementary valuations undertaken during 2018/19 in the base, whilst the valuation percentage movements detailed in the previous tables do not include supplementary valuations undertaken during 2018/19 in the base.

### 6.2.2 Statutory fees and fines

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Infringements	4,403	4,396	(8)	(0.2%)
Court recoveries	750	725	(25)	(3.3%)
Town planning	2,497	2,608	110	4.4%
Land information certificates	150	145	(6)	(3.8%)
Building services	805	848	43	5.4%
Permits	561	631	70	12.4%
<b>Total statutory fees and fines</b>	<b>9,167</b>	<b>9,352</b>	<b>185</b>	<b>2.0%</b>

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

Statutory fees and fines are budgeted to increase by 2.0% or \$0.19 million compared to 2018/19. This increase primarily relates to \$0.11 million of additional town planning income and \$0.07 million increase in engineering and planning permit fees. A detailed listing of Council's fees and charges is included in Appendix A.

### 6.2.3 User fees

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Aged and health services	2,223	2,251	27	1.2%
Arts and culture	2,546	2,631	85	3.3%
Leisure centres and recreation	11,225	11,498	274	2.4%
Child care/ children's programs	2,857	3,159	301	10.5%
Parking	3,519	4,163	644	18.3%
Registrations and other permits	1,856	2,145	290	15.6%
Building services	98	111	13	13.0%
Waste management services	12,899	13,293	394	3.1%
Other fees and charges	1,890	1,564	(326)	(17.2%)
<b>Total user fees</b>	<b>39,114</b>	<b>40,816</b>	<b>1,702</b>	<b>4.4%</b>

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

User fees are projected to increase by 4.4% or \$1.70 million over the 2018/19 year. Significant variations in the 2019/20 budgeted fees and charges are as follows:

- \$0.64 million increase in parking income expected due to the opening of the new Harrow Street multi-deck car park in Box Hill
- \$0.39 million increase in waste management services reflecting increases in fees for waste services and an increase in the number of garden bins
- \$0.30 million increase in child care income mainly due to a change in the mix of user fees/ subsidies
- \$0.29 million increase in registrations and other permits mainly representing increases in asset protection permit fees
- \$0.27 million increase in income expected by Council's leisure facilities primarily reflecting a modest increase in fees to recover rising costs,
- partly offset by a \$0.35 million reduction in valuation fee income (included within other fees and charges) due to responsibility for property valuations being transferred to the Valuer-General Victoria.

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

#### 6.2.4 Grants

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
<b>Grants were received in respect of:</b>				
<b>Summary of grants</b>				
Commonwealth funded grants	14,399	18,481	4,081	28.3%
State funded grants	4,034	3,755	(279)	(6.9%)
<b>Total grants received</b>	<b>18,433</b>	<b>22,235</b>	<b>3,802</b>	<b>20.6%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Aged and disability services	6,747	6,720	(27)	(0.4%)
Community safety	0	0	-	0.0%
Family and children	3,756	4,174	418	11.1%
General home care	1,550	1,550	-	0.0%
Victoria Grants Commission	2,299	4,674	2,375	103.3%
Other	48	46	(2)	(4.2%)
<b>Recurrent - State Government</b>				
Aged and disability services	1,406	1,204	(203)	(14.4%)
Community safety	144	144	-	0.0%
Family and children	556	540	(16)	(2.9%)
Maternal and child health	1,132	1,150	18	1.6%
School crossing supervisors	574	574	-	0.0%
Other	21	21	1	2.4%
<b>Total recurrent grants</b>	<b>18,232</b>	<b>20,795</b>	<b>2,563</b>	<b>14.1%</b>
<b>Non-recurrent - State Government</b>				
Community safety	81	9	(72)	(88.9%)
Other	1	0	(1)	(100.0%)
<b>Total non-recurrent grants</b>	<b>82</b>	<b>9</b>	<b>(73)</b>	<b>(89.0%)</b>
<b>Total operating grants</b>	<b>18,314</b>	<b>20,804</b>	<b>2,491</b>	<b>13.6%</b>

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	0	418	418	100.0%
<b>Total recurrent grants</b>	<b>0</b>	<b>418</b>	<b>418</b>	<b>100.0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Buildings	0	900	900	100.0%
<b>Non-recurrent - State Government</b>				
Buildings	120	13	(107)	(89.2%)
Drainage	46	0	(46)	(100.0%)
Waste management	0	100	100	100.0%
<b>Total non-recurrent grants</b>	<b>165</b>	<b>1,013</b>	<b>848</b>	<b>513.4%</b>
<b>Total capital grants</b>	<b>165</b>	<b>1,431</b>	<b>1,266</b>	<b>766.4%</b>
<b>Total Grants</b>	<b>18,479</b>	<b>22,235</b>	<b>3,756</b>	<b>20.3%</b>

### Grants - operating

Operating grants and subsidies include all operating monies received from state and federal sources for the purposes of funding the delivery of Council's services to residents. Overall, the level of operating grants is estimated to increase by 13.6% or \$2.49 million compared to 2018/19 primarily reflecting a \$2.38 million increase in Victoria Grants Commission funding, as shown in the table above. This increase is due to half of the 2018/19 funding allocation being distributed by the funding body early in June 2018, whereas the full year's funding is assumed to be received in 2019/20. Excluding the impact of this timing difference, operating grants are budgeted to increase by 0.9% in 2019/20.

### Grants - capital

Capital grants include all monies received from state and federal sources for the purposes of funding the Capital Works Program and receipt of this income is project dependant. Council expects to receive \$1.43 million of capital grants in 2019/20, which includes \$0.50 million for the Morton Park Pavilion redevelopment, \$0.41 million for the Walker Park Pavilion redevelopment, and \$0.42 million Roads to Recovery funding towards two road reconstruction projects. Refer to section 10.2 for further details of funding for 2019/20 capital works projects.

### 6.2.5 Contributions

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Monetary	7,670	7,925	255	3.3%
Non-monetary	0	0	-	0.0%
<b>Total contributions</b>	<b>7,670</b>	<b>7,925</b>	<b>255</b>	<b>3.3%</b>

### Contributions - monetary

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2019/20 budget reflects \$7.50 million of contributions towards the development of public open space and \$0.43 million capital contributions primarily reflecting contributions expected from the AFL and sporting clubs for the Morton and Walker Park Pavilion redevelopments.

### 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 2019/20.

### 6.2.6 Interest income

Interest income reflects interest earned on Council's cash investments. Interest income is budgeted to increase by \$0.11 million or 2.0% compared to 2018/19, which is primarily attributed to an increase in the average cash and investments balance.

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

Proceeds from the sale of Council assets is budgeted to be \$1.11 million for 2019/20 and reflects proceeds from the planned cyclical replacement of part of the plant and vehicle fleet (\$1.00 million) and sale of rights-of-way throughout the municipality (\$0.11 million). The written down value of assets sold is budgeted to be \$0.99 million.

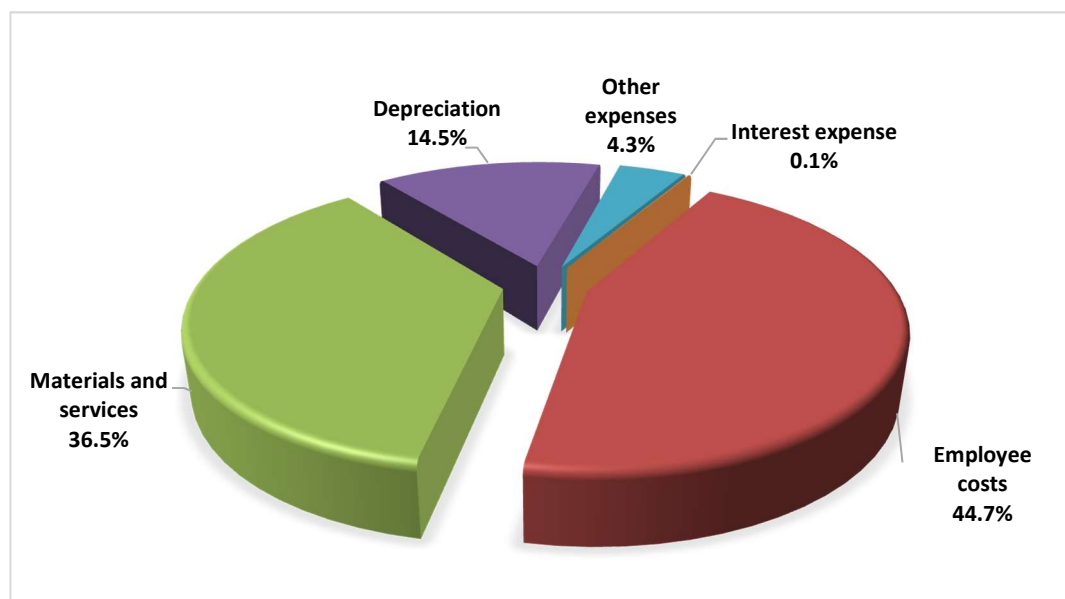
### 6.2.8 Other income

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
Cost recovery income	494	515	21	4.3%
Recycling income	576	295	(281)	(48.8%)
Rent	665	646	(19)	(2.8%)
Swim school income	1,209	1,215	6	0.5%
Other	850	556	(294)	(34.6%)
<b>Total other income</b>	<b>3,793</b>	<b>3,226</b>	<b>(567)</b>	<b>(14.9%)</b>

Other income includes swim school income, cost recoveries and other miscellaneous external income. Other income is budgeted to decrease by \$0.57 million or 14.9% in 2019/20 mainly reflecting a \$0.28 million reduction in recycling income due to the impact of China's importation ban on recyclable materials.

## 6.3 Total expenses

	Reference	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Employee costs	6.3.1	75,640	80,357	4,717	6.2%
Materials and services	6.3.2	62,986	65,358	2,372	3.8%
Depreciation	6.3.3	25,042	26,098	1,056	4.2%
Interest expense	6.3.4	212	106	(106)	(50.0%)
Other expenses	6.3.5	7,502	7,710	208	2.8%
<b>Total expenses</b>		<b>171,382</b>	<b>179,629</b>	<b>8,247</b>	<b>4.8%</b>



### 6.3.1 Employee costs

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Wages and salaries	67,148	71,359	4,211	6.3%
Superannuation	5,863	6,232	369	6.3%
Fringe benefits tax	720	720	-	0.0%
Staff development	1,183	1,291	108	9.1%
WorkCover	727	755	28	3.9%
<b>Total employee costs</b>	<b>75,640</b>	<b>80,357</b>	<b>4,716</b>	<b>6.2%</b>

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

Employee costs in total are budgeted to increase by \$4.72 million or 6.2% compared to 2018/19. This increase primarily reflects:

- \$1.97 million allowed for wage and salary increases including estimated Enterprise Agreement and banding increments, and



- \$1.33 million for the implementation of Council approved strategic initiatives in 2019/20 focused on achieving Council's strategic directions as outlined in the *Council Plan 2017-2021*.
- \$0.35 million relating to five roles for the implementation of the Municipal Tree Study recommendations that are yet to be recruited, pending a final decision changes to the Significant Landscape Overlay.

### 6.3.2 Materials and services

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Arts and recreation contracts	3,125	3,334	209	6.7%
City Works contracts	3,649	3,832	184	5.0%
ParksWide contracts	5,310	4,572	(737)	(13.9%)
Waste collection contracts	13,324	14,303	978	7.3%
Recycling and Waste Centre contracts	5,283	5,415	131	2.5%
Other contract payments	5,536	5,659	123	2.2%
Building maintenance	2,082	2,258	176	8.5%
General maintenance	1,195	1,361	166	13.9%
Utilities	4,178	4,227	49	1.2%
Office administration	2,946	3,256	310	10.5%
Information technology	3,438	3,279	(159)	(4.6%)
Insurance	1,121	1,145	24	2.1%
Legal expenses	1,629	1,573	(57)	(3.5%)
Consultants	457	658	201	43.9%
Materials and supplies	3,826	3,809	(17)	(0.4%)
Other services	5,887	6,677	790	13.4%
<b>Total materials and services</b>	<b>62,986</b>	<b>65,358</b>	<b>2,371</b>	<b>3.8%</b>

Materials and services expenditure is budgeted to increase by \$2.37 million or 3.8% compared to 2018/19. Significant variations in the 2019/20 budgeted materials and services are as follows:

- \$2.41 million for the implementation of Council approved strategic initiatives in 2019/20
- \$0.87 million net decrease relating to one-off Council approved strategic initiatives undertaken in the 2018/19 year
- \$0.99 million increase in Sustainability, Waste and Recycling mainly reflecting cost increases in providing kerbside waste collection services, particularly relating to recycling (\$0.41 million), hard and green waste (\$0.30 million) and green waste (\$0.18 million). This includes increased recycling contractor costs flowing on from the China recyclables importation ban and a \$0.25 million increase relating to new electronic waste (ewaste) collection measures due to the State Government ban on ewaste going to landfill
- \$0.74 million decrease in ParksWide, primarily reflecting reductions in contract tree pruning (\$0.52 million) and reactive tree pruning (\$0.25 million)
- \$0.38 million decrease due to the one-off expensing of prior year capital expenditure relating to projects that will no longer proceed in 2018/19
- \$0.35 million increase to deliver year three of the strategic land management program initiative

### 6.3.3 Depreciation

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
Property	7,165	<b>7,107</b>	(58)	(0.8%)
Plant & equipment	3,167	<b>3,749</b>	582	18.4%
Infrastructure	14,254	<b>14,819</b>	565	4.0%
Intangibles	456	<b>423</b>	(33)	(7.2%)
<b>Total depreciation</b>	<b>25,042</b>	<b>26,098</b>	<b>1,056</b>	<b>4.2%</b>

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads and drains. Depreciation expense is budgeted to increase by \$1.06 million or 4.2% in 2019/20 mainly due to the completion of the Harrow Street multi-deck car park and Nunawading Community Hub redevelopment.

### 6.3.4 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 \$0.01 million or 50.0% in 2019/20 due to the planned repayment of Council's \$5.00 million loan in November 2019, which provided funding for the Aqualink Box Hill redevelopment.

### 6.3.5 Other expenses

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
Bad and doubtful debts	20	<b>24</b>	3	17.2%
Community grants	988	<b>993</b>	5	0.5%
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	83	<b>85</b>	2	2.4%
Auditor's remuneration - Internal	103	<b>90</b>	(13)	(12.6%)
Councillor's allowances	410	<b>418</b>	8	2.0%
Operating lease rentals	463	<b>524</b>	61	13.2%
Fire services property levy	200	<b>200</b>	-	0.0%
Library contributions	5,178	<b>5,327</b>	149	2.9%
Other expenses	57	<b>49</b>	(8)	(14.0%)
<b>Total other expenses</b>	<b>7,502</b>	<b>7,710</b>	<b>208</b>	<b>2.8%</b>

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 \$0.21 million or 2.8% in 2019/20 mainly reflecting a \$0.15 million or 2.9% increase in Council's contribution to the Whitehorse Manningham Regional Library Corporation.

## 7 | Analysis of Balance Sheet

	Reference	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents		223,760	205,422	(18,338)	(8.2%)
Trade and other receivables		11,079	11,076	(3)	(0.0%)
Other current assets		1,153	1,153	-	0.0%
Non-current assets held for sale		-	-	-	0.0%
<b>Total current assets</b>	7.1	235,992	217,651	(18,341)	(7.8%)
<b>Non-current assets</b>					
Trade and other receivables		39	35	(4)	(10.3%)
Investments in associates		5,737	5,737	-	0.0%
Property, infrastructure, plant & equipment		3,644,252	3,688,732	44,480	1.2%
<b>Total non-current assets</b>	7.1	3,650,028	3,694,504	44,476	1.2%
<b>Total assets</b>		3,886,020	3,912,155	26,135	0.7%
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables		15,720	16,099	379	2.4%
Trust funds and deposits		10,830	11,095	265	2.4%
Provisions		16,027	16,765	738	4.6%
Interest-bearing loans and borrowings		5,000	-	(5,000)	(100.0%)
<b>Total current liabilities</b>	7.2	47,577	43,959	(3,618)	(7.6%)
<b>Non-current liabilities</b>					
Interest-bearing liabilities		-	-	-	0.0%
Provisions		1,554	1,651	97	6.2%
Other liabilities		903	903	-	0.0%
<b>Total non-current liabilities</b>	7.2	2,457	2,554	97	3.9%
<b>Total liabilities</b>		50,034	46,513	(3,521)	(7.0%)
<b>Net assets</b>		3,835,986	3,865,642	29,656	7.7%
<b>Equity</b>					
Accumulated surplus		1,478,382	1,503,486	25,104	1.7%
Reserves		2,232,819	2,232,819	-	0.0%
Other reserves		124,785	129,337	4,552	3.6%
<b>Total equity</b>		3,835,986	3,865,642	29,656	0.8%

### 7.1 Current and non-current assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. These balances are projected to decrease by \$18.34 million during the year, primarily reflecting an increase in planned Capital Works Program expenditure to redevelop community facilities including the Nunawading Community Hub, Whitehorse Centre and sporting pavilions.

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

## 7.2 Current and non-current liabilities

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

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

Interest-bearing loans and borrowings include borrowings and finance leases held by Council. Council is budgeting to repay its \$5.00 million loan principal during 2019/20.

## 7.3 Working capital

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

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000
Current assets	235,992	217,651	(18,341)
Current liabilities	47,577	43,959	(3,618)
<b>Working capital</b>	<b>188,415</b>	<b>173,692</b>	<b>(14,723)</b>
Restricted cash and investment current assets			
- Statutory reserves	37,605	43,320	5,715
- Trust funds and deposits	10,830	11,095	265
<b>Unrestricted working capital</b>	<b>139,980</b>	<b>119,277</b>	<b>(20,703)</b>

In addition to the restricted cash shown above, Council also projects to hold \$86.02 million in discretionary reserves at 30 June 2020. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

## 7.4 Borrowings

Council currently holds borrowings that were used to fund the major redevelopment of Aqualink Box Hill. This loan will be repaid during 2019/20 and there are no new borrowings planned for 2019/20.

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

	2018/19 \$	2019/20 \$
Amount borrowed as at 30 June of the prior year	5,000,000	5,000,000
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	-	(5,000,000)
<b>Amount of borrowings as at 30 June</b>	<b>5,000,000</b>	<b>-</b>

## 7.5 Key assumptions

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

- Trade receivables collections will remain at similar levels to 2018/19.
- Other receivables will remain consistent with 2018/19 levels.
- Employee entitlements will increase according to Enterprise Bargaining Agreement obligations.
- Repayment of loan principal expected to be \$5.00 million with Council borrowings at a rate of 4.2%.
- Total capital expenditure for 2019/20 to be \$71.57 million.
- Total of \$8.83 million to be transferred from reserves to accumulated surplus primarily reflecting internal funding of the Capital Works Program for the 2019/20 year.

## 8 | Analysis of Statement of Changes in Equity

### 8.1 Statement of Reserves

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
<b>Statutory</b>				
Public open space reserve	37,571	<b>43,320</b>	5,749	15.3%
Car parking in lieu reserve	34	-	(34)	(100.0%)
<b>Total statutory reserves</b>	<b>37,605</b>	<b>43,320</b>	<b>5,715</b>	<b>15.2%</b>
<b>Discretionary</b>				
Council development reserve	80,319	<b>84,326</b>	4,007	5.0%
Aged and disability reserve	5,038	<b>114</b>	(4,924)	(97.7%)
Waste management reserve	1,657	<b>1,577</b>	(80)	(4.8%)
Energy fund reserve	155	-	(155)	(100.0%)
Art collection reserve	11	-	(11)	(100.0%)
<b>Total discretionary reserves</b>	<b>87,180</b>	<b>86,017</b>	<b>(1,163)</b>	<b>(297.6%)</b>
<b>Total other reserves</b>	<b>124,785</b>	<b>129,337</b>	<b>4,552</b>	<b>3.6%</b>

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

#### Public Open Space Reserve

The Public Open Space Reserve must be used for land acquisition or capital works projects and should be directed by the *Whitehorse Open Space Strategy* in accordance with the requirements of Section 20 of the *Subdivision Act 1988*. In 2019/20, Council plans to transfer \$8.86 million funds into the Public Open Space Reserve, reflecting anticipated contributions and interest earnings for the year, and transfer \$3.12 million from the reserve to partly fund land acquisitions and capital works projects including the Nunawading Community Hub development.

#### Car Parking in Lieu Reserve

This reserve comprises funds provided by developers instead of providing car parking. The funds from this reserve are restricted for expenditure on car parking. Council plans to use the remaining \$0.03 million balance of this reserve in 2019/20 for the Sparks Reserve North car park upgrade.

#### Development Reserve

The Development Reserve provides a funding source for selected capital works projects which are meaningful to a broad section of the community; consistent with Council provided services, and of a meaningful consequence and scale. In 2019/20, Council plans to transfer \$4.00 million into the Development Reserve to help build the Reserve up for funding of future years projects.

### 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 and these funds are specifically dedicated for use on building infrastructure projects used by Aged and Disability related client groups and must be consistent with Council’s *Healthy Positive Ageing Strategy*. Council plans to transfer \$0.13 million into this reserve in 2019/20 and plans to use \$5.16 million funds for approved capital works projects.

### Waste Management Reserve

This reserve was established in 2013/14 as a result of the previous federal government’s introduction of the carbon tax levy. The Reserve was established with funds which represented the difference between the initial carbon tax per tonne that was announced and the actual price charged by independent landfill operators during the past two years. Since the carbon tax levy was abolished, the Reserve has been used to rehabilitate landfill sites throughout the municipality, and a further \$0.08 million is planned to be used for this work in 2019/20.

### Energy Fund Reserve

This reserve has been established in 2018/19 after the decision was made by Council to cease purchase of green power and undertake other sustainability measures to reduce Council’s carbon footprint. It is intended to use the savings from this decision for reinvestment in achieving sustainability improvements in Whitehorse, and this will include a mix of capital works and operational initiatives. Council plans to transfer \$0.39 million into the reserve and use \$0.55 million of funds from the reserve for capital and operational improvements in 2019/20.

### Art Collection Reserve

This reserve was established by Council in 2002/03 for the purpose of deaccessioning unwanted art works and for future purchases of art works. It also comprises funds for the maintenance and exhibition of a donated ceramics collection. Council plans to use the remaining reserve balance by 30 June 2020.

## 8.2 Equity

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

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

## 9 | Analysis of Cash Flow Statement

	Reference	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
<b>Cash flows from operating activities</b>					
Rates and charges		115,898	<b>120,024</b>	4,126	3.6%
Statutory fees and fines		9,167	<b>9,352</b>	185	2.0%
User fees		39,114	<b>40,816</b>	1,702	4.4%
Grants - operating		18,314	<b>20,804</b>	2,490	13.6%
Grants - capital		165	<b>1,431</b>	1,266	100.0%
Contributions - monetary		7,670	<b>7,925</b>	255	3.3%
Interest received		5,475	<b>5,587</b>	112	2.0%
Trust funds and deposits taken		238	<b>265</b>	27	11.3%
Other income		3,793	<b>3,226</b>	(567)	(14.9%)
Employee costs		(75,026)	<b>(79,523)</b>	(4,497)	6.0%
Materials and services		(62,632)	<b>(64,978)</b>	(2,346)	3.7%
Other expenses		(7,502)	<b>(7,710)</b>	(208)	2.8%
<b>Net cash provided by/(used in) operating activities</b>	9.1	54,674	<b>57,219</b>	2,545	4.7%
<b>Cash flows from investing activities</b>					
Repayment of loans and advances		4	<b>4</b>	-	0.0%
Proceeds from sale of property, infrastructure, plant and equipment		55,192	<b>1,114</b>	(54,078)	(98.0%)
Acquisition of property, infrastructure, plant and equipment		(60,134)	<b>(71,569)</b>	(11,435)	19.0%
<b>Net cash provided by/ (used in) investing activities</b>	9.2	(4,938)	<b>(70,451)</b>	(65,513)	1,326.7%
<b>Cash flows from financing activities</b>					
Repayment of interest bearing loans and borrowings		(89)	<b>(5,000)</b>	(4,911)	5,518.0%
Interest paid		(212)	<b>(106)</b>	106	(50.0%)
<b>Net cash provided by/(used in) financing activities</b>	9.3	(301)	<b>(5,106)</b>	(4,805)	1,596.3%
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		49,435	<b>(18,338)</b>	(67,773)	(137.1%)
Cash and cash equivalents at the beginning of the financial year	9.4	174,325	<b>223,760</b>	49,435	28.4%
<b>Cash and cash equivalents at the end of the financial year</b>		<b>223,760</b>	<b>205,422</b>	<b>(18,338)</b>	<b>(8.2%)</b>

The significance of budgeting cash flows for Council is that it is a key factor in setting the level of rates and provides a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for the 2019/20 year. The analysis is based on three main categories of cash flows:



## 9.1 Operating activities

The \$4.13 million increase in rates and charges income reflects a 2.5% increase in the average general rate in line with the State Government rate cap, \$1.13 million of supplementary rate income expected from new developments in 2019/20 and \$0.31 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 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
<b>Surplus/(deficit) for the year</b>	<b>63,348</b>	<b>29,657</b>	(33,691)	(53.2%)
Depreciation	25,042	<b>26,098</b>	1,056	4.2%
Interest expense	212	<b>106</b>		
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	(35,134)	<b>(120)</b>	35,014	(99.7%)
Change in assets and liabilities	1,206	<b>1,479</b>	273	22.6%
<b>Cash flows available from operating activities</b>	<b>54,674</b>	<b>57,220</b>	<b>2,546</b>	<b>4.7%</b>

## 9.2 Investing activities

The increase in net cash used in investing activities is primarily due to a \$54.08 million decrease in proceeds from the sale of property, infrastructure, plant and equipment, which largely relates to \$51.80 million proceeds from the sale of 517-521 Station Street, Box Hill in 2018/19. It is also impacted by an \$11.44 million increase in the Capital Works Program when compared to the 2018/19. Significant projects included in the 2019/20 Capital Works Program include \$19.19 million for the Nunawading Community Hub, \$11.47 million for pavilion redevelopments and \$3.26 million to continue the redevelopment of the Whitehorse Centre.

## 9.3 Financing activities

For 2019/20 the total of principal repayments is projected to be \$5.00 million and interest expenses repayment is \$0.11 million.

## 9.4 Cash and cash equivalents at end of year

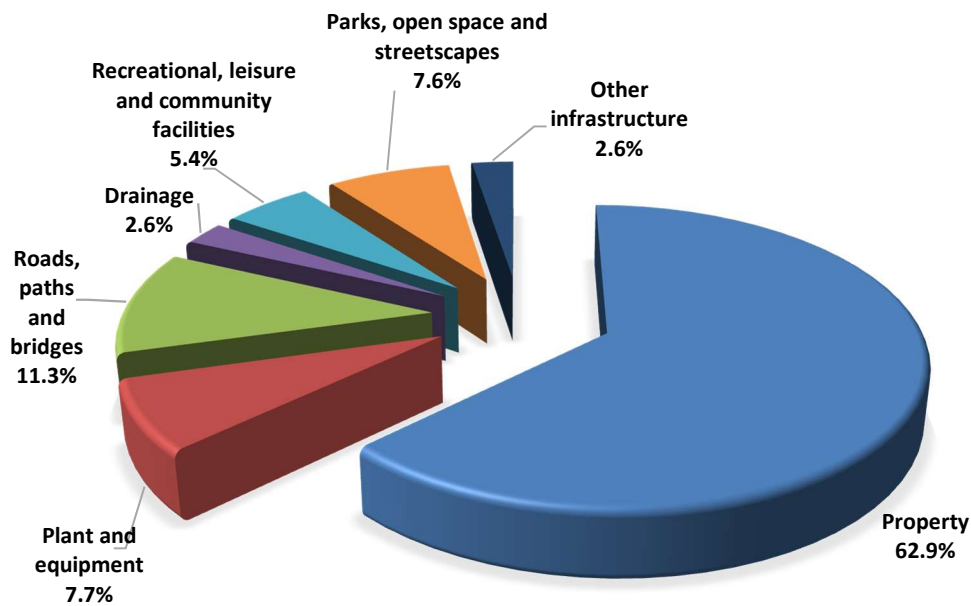
Overall, total cash and investments are forecast to decrease by \$18.34 million to \$205.42 million as at 30 June 2020, primarily due to an \$11.44 million increase in planned Capital Works Program expenditure which mainly reflects constructions costs for the Nunawading Community Hub development.

## 10 | Analysis of Capital Works Statement

This section presents a listing of the capital works projects that will be undertaken for the 2019/20 year, classified by expenditure type and funding source.

### 10.1 Capital works expenditure

	Reference	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	Change %
<b>Property</b>					
Land		1,680	1,130	(550)	(32.7%)
Buildings		30,425	37,258	6,833	22.5%
Building improvements		3,343	6,656	3,313	99.1%
<b>Total property</b>	10.1.1	35,448	45,044	9,596	27.1%
<b>Plant and equipment</b>					
Plant, machinery and equipment		4,285	3,250	(1,035)	(24.2%)
Fixtures, fittings and furniture		617	702	85	13.8%
Computers and telecommunications		1,122	1,533	411	36.6%
<b>Total plant and equipment</b>	10.1.2	6,024	5,485	(539)	(8.9%)
<b>Infrastructure</b>					
Roads		5,399	5,102	(297)	(5.5%)
Bridges		200	100	(100)	(50.0%)
Footpaths and cycleways		3,143	2,888	(255)	(8.1%)
Drainage		1,837	1,835	(2)	(0.1%)
Recreational, leisure and community facilities		2,435	3,880	1,445	59.3%
Waste management		506	343	(163)	(32.2%)
Parks, open space and streetscapes		4,169	5,408	1,239	29.7%
Off street car parks		973	1,484	511	52.5%
<b>Total infrastructure</b>	10.1.3	18,662	21,040	2,378	12.7%
<b>Total capital works expenditure</b>		<b>60,134</b>	<b>71,569</b>	<b>11,435</b>	<b>19.0%</b>
<b>Represented by:</b>					
New asset expenditure		20,499	6,069	(14,430)	(70.4%)
Asset renewal expenditure		32,095	53,031	21,036	65.5%
Asset expansion expenditure		1,821	4,838	3,017	165.7%
Asset upgrade expenditure		5,719	7,631	1,812	31.7%
<b>Total capital works expenditure</b>		<b>60,134</b>	<b>71,569</b>	<b>11,435</b>	<b>19.0%</b>



### 10.1.1 Property

The property class comprises land, buildings and building improvements. For 2019/20, \$45.04 million is planned to be spent on improvements, including the following significant projects:

- \$19.19 million to continue development of the Nunawading Community Hub
- \$11.47 million for the redevelopment of sporting pavilions including \$3.90 million for Terrara Park, \$2.96 million for Morton Park, \$2.49 million for Elgar Park South, \$1.85 million for Walker Park and \$0.28 million to commence development of the new Sparks Reserve West Pavilion.
- \$3.26 million to continue the major redevelopment of the Whitehorse Centre
- \$1.70 million for the redevelopment of the Morack Golf Course Pavilion and Driving Range and construction of a new Mini Golf Facility
- \$0.80 million for the redevelopment of Strathdon House

### 10.1.2 Plant and equipment

Plant and equipment comprises plant, machinery, equipment, fixtures, fittings, furniture, and computer and telecommunication assets. For the 2019/20 year, \$5.49 million is budgeted to be spent on plant and equipment, including \$3.25 million for the cyclical replacement of Council's plant and vehicle fleet, \$1.53 million for the upgrade and replacement of computers and telecommunication equipment and \$0.70 million for fixtures and furniture replacement.

### 10.1.3 Infrastructure

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes and off street car parks. The 2019/20 Capital Works Program includes \$21.04 million for the improvement of Whitehorse community infrastructure including the following significant projects:

#### **\$11.41 million for roads, paths, bridges, car parks and drainage**

- \$2.50 million footpath renewal program
- \$2.30 million road resurfacing program and \$0.50 million to renew kerbs and channels
- \$1.75 million road reconstruction work in Newhaven Road, Burwood East (\$0.67 million), Walker Avenue, Mitcham (\$0.48 million), Newton Street, Surrey Hills (\$0.42 million) and Chester Street, Surrey Hills (\$0.18 million)

- \$1.57 million drainage upgrade, rehabilitation and pit lid replacements
- \$0.60 million Bennettswood car park

#### \$5.41 million for parks, open space and streetscapes

- \$1.95 million playground renewal and upgrade program
- \$1.79 million streetscape renewal including \$0.40 million for Blackburn Station Village, \$0.38 million for Mitcham Shopping Centre, and \$0.38 million for Vermont Village Shops

#### \$3.88 million for recreational, leisure and community facilities

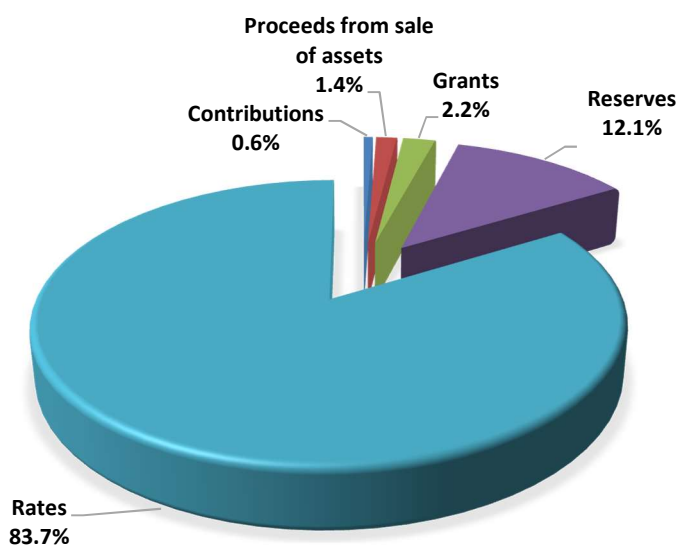
- \$1.05 million Elgar Park masterplan implementation – southern ovals improvements
- \$0.67 million upgrade Bill Sewart sports field lighting

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

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

## 10.2 Funding Sources

	Forecast 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000
Grants	165	1,431	1,266
Contributions	670	425	(245)
Council cash			
- operations	34,076	60,057	25,981
- proceeds from sale of assets	1,435	1,000	(435)
- reserves	23,788	8,656	(15,132)
<b>Total funding sources</b>	<b>60,134</b>	<b>71,569</b>	<b>11,435</b>



### 10.2.1 Grants

Capital grants include funding received from state and federal sources for the purposes of funding the Capital Works Program. Council expects to receive \$1.43 million of capital grants in 2019/20, including:

- \$0.50 million Commonwealth funding for Morton Park Pavilion redevelopment
- \$0.40 million Commonwealth funding and \$0.01 million State funding for Walker Park Pavilion redevelopment
- \$0.42 million Roads to Recovery funding for reconstruction projects in Newton Street, Surrey Hills and Walker Avenue, Mitcham
- \$0.10 million State funding for e-waste infrastructure at the Whitehorse Recycling and Waste Centre

### 10.2.2 Contributions

Capital contributions may include monies contributed by developers, community groups or residents towards specific capital works projects. Council expects to receive \$0.43 million of capital contributions in 2019/20 including \$0.20 million from the Australian Football League and \$0.20 million from sporting clubs towards the pavilion redevelopments for Morton Park and Walker Park.

### 10.2.3 Council cash

#### Cash - operations

During the year, Council generates cash from its operating activities, which is used as a funding source for the Capital Works Program. It is forecast that \$60.06 million will be generated from operations to fund the 2019/20 Capital Works Program.

#### Cash - proceeds from sale of assets

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

#### Cash - reserves

Council has specific cash reserves, which it is currently using to fund its annual Capital Works Program. The reserves include monies set aside for specific purposes such as Public Open Space (POS). For 2019/20, \$3.11 million of POS contributions and \$5.54 million from discretionary reserves will be used to part fund qualifying capital works project.

### 10.3 Detailed list of capital work

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
<b>Property</b>													
<b>Land</b>													
2014-227	Open Space Strategy and Strategic Land Acquisition			1,130		1,130		1,130					1,130
<b>Land Total</b>				<b>1,130</b>		<b>1,130</b>		<b>1,130</b>					<b>1,130</b>
<b>Buildings</b>													
2014-113	Whitehorse Centre Redevelopment	652		489	2,118	3,258	3,258						3,258
2014-115	Nunawading Community Hub	19,185				19,185	13,105	6,079					19,185
2014-86	Terrara Park Pavilion Refurbishment	3,900				3,900	3,900						3,900
2014-93	Elgar Park South Pavilion Redevelopment	1,243			1,243	2,487	2,487						2,487
2016-346	Morack Golf Course Pavilion, Driving Range and Mini Golf Facility Construction	680	34	476	510	1,700	1,700						1,700
2016-350	Strathdon House - Wider community use redevelopment	240		560		800	800						800
2017-398	Sparks Reserve West Pavilion Redevelopment			280		280	280						280
2017-399	Morton Park Pavilion Redevelopment		2,951			2,951	2,151			500	300		2,951
2017-400	Walker Park Pavilion Redevelopment		1,367		480	1,848	1,335			413	100		1,848
2018-492	Funding for future designs (Government grants)	500				500	500						500
2018-493	Box Hill City Oval Redevelopment Design	175	175			350	350						350
<b>Buildings Total</b>		<b>26,575</b>	<b>4,527</b>	<b>1,805</b>	<b>4,352</b>	<b>37,258</b>	<b>29,866</b>	<b>6,079</b>		<b>913</b>	<b>400</b>		<b>37,258</b>
<b>Building Improvements</b>													
2014-112	Building Fit Out Renewals	425				425	425						425
2014-123	Aged Care Facility Refurbishment - Infrastructure renewal upgrades	50				50		50					50
2014-124	Civic Centre - Office modifications for OHS ergonomics and business improvement purposes	375	125			500	500						500
2014-126	WELS - Sand and Tanbark Renewal Program	35				35	35						35
2014-127	Pre School Refurbishment Program	250				250	250						250
2014-128	Electrical and Plumbing Renewal Program	200				200	200						200
2014-130	Essential Services Compliance Renewal Program	65				65	65						65
2014-131	Building Roof Replacement Program	158				158	158						158
2014-132	Post Completion Building Works	25				25	25						25
2014-133	Hazardous Material Removal and Replacement Program	200				200	200						200
2014-134	Building Structure Renewals	256				256	256						256

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
2014-135	Mechanical Plant Replacement Program	360				360	360						360
2014-136	WELS - Renewal and risk management program for outdoor structures	50				50	50						50
2014-148	Sustainable Energy Initiatives at Council Buildings Program			150		150	150						150
2014-80	Exeloo Public Toilet Refurbishment	25				25	25						25
2014-98	Building Surrounds Asset Renewals	136				136	136						136
2016-271	Aqualink Box Hill - Sauna refurbishment	15				15	15						15
2016-274	Eley Park Community Centre Main Kitchen Upgrade		104			104	104						104
2016-277	Sportlink - Air Handling/cooling installation			190		190	190						190
2016-328	Box Hill Town Hall Renewal Provision	50				50	50						50
2016-330	Whitehorse Centre Renewal Provision	57				57	57						57
2016-337	Private Buildings Renewal Provision	500				500	500						500
2017-355	Building Access Control Systems Program		150			150	150						150
2017-356	Box Hill Town Hall - Disability Access Improvements	45		45		90	90						90
2017-368	Blackburn Lake Visitors Centre Renewal and Courtyard Upgrade	21	9			30	30						30
2017-391	Civic Centre - Sewer Line Renewal	360				360	360						360
2017-392	Harrow Street Carpark - Community Space Fitout			500		500	500						500
2018-424	Energy Procurement Contract for Council buildings	860			140	1,000	623	377					1,000
2018-434	Council Master Key System - License and System Renewal (buildings)		200			200	200						200
2018-442	East Burwood Reserve South Pavilion Ramp Design and Feasibility Works	50				50	50						50
2018-449	Building Accessibility - Compliance Upgrades	50	50			100	100						100
2018-460	Strabane Hall Mont Albert Improvements	65				65	65						65
2018-466	Upgrade of Canteen/BBQ area at Sparks Reserve	125	125			250	225			20	5		250
2018-483	Strabane Hall interchange shelter			25		25	25						25
2018-486	Lighting upgrades at Schwerkolt Cottage and Museum Complex	10	10			20	20						20
2018-487	Air conditioning upgrades at Schwerkolt Cottage and Museum Complex	8	8			15	15						15
<b>Building Improvements Total</b>		<b>4,826</b>	<b>780</b>	<b>910</b>	<b>140</b>	<b>6,656</b>	<b>6,204</b>	<b>427</b>		<b>20</b>	<b>5</b>		<b>6,656</b>
<b>Property Total</b>		<b>31,400</b>	<b>5,307</b>	<b>3,845</b>	<b>4,492</b>	<b>45,044</b>	<b>36,070</b>	<b>7,636</b>		<b>933</b>	<b>405</b>		<b>45,044</b>

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributi ons \$'000s	Loans \$'000s	Total \$'000s
<b>Infrastructure</b>													
<b>Bridges</b>													
2014-14	Road Bridges Renewal Works Program	100				100	100						100
<b>Bridges Total</b>		<b>100</b>				<b>100</b>	<b>100</b>						<b>100</b>
<b>Drainage</b>													
2014-185	Development Contributions for Stormwater Drainage Policy			45		45	45						45
2014-61	Drainage Pit Lid Replacement Program	170				170	170						170
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	Stormwater Network Drainage Rehabilitation Program	1,000				1,000	1,000						1,000
2014-66	Programmed Drainage Upgrades	200	200			400	400						400
2014-67	CCTV Investigations for reactive drainage works	30				30	30						30
<b>Drainage Total</b>		<b>1,590</b>	<b>200</b>	<b>45</b>		<b>1,835</b>	<b>1,835</b>						<b>1,835</b>
<b>Footpaths and Cycleways</b>													
2014-180	Bicycle Facilities and Improvements Program			50		50	50						50
2014-35	Footbridge and Path Structure in Parks Renewal Program	125				125		125					125
2014-44	Footpath Renewal Program	2,500				2,500	2,500						2,500
2014-53	Pathways Renewal Program	125				125	125						125
2017-402	School Crossing Improvements Program			50		50	50						50
2018-426	Easy Ride routes: Design and Construction		19	19		38	38						38
<b>Footpaths and Cycleways Total</b>		<b>2,750</b>	<b>19</b>	<b>119</b>		<b>2,888</b>	<b>2,763</b>	<b>125</b>					<b>2,888</b>
<b>Off Street Car Parks</b>													
2014-179	Sparks Reserve North Car Park Upgrade			200		200	166	34					200
2014-34	Minor Car Park Renewal Works	50				50	50						50
2016-285	Sealed Car Park Renewal Program	120				120	120						120
2016-303	Bennettswood Car Park			600		600	600						600
2016-348	Box Hill Car Park Signage Strategy Implementation			70		70	70						70
2018-450	AQN Car Park Bollard Replacement	35				35	35						35
2018-453	Forest Hill Car Park Upgrade		25			25	25						25
2018-454	Harrow Street Car Park Operating Equipment Lease			384		384	384						384
<b>Off Street Car Parks Total</b>		<b>205</b>	<b>25</b>	<b>1,254</b>		<b>1,484</b>	<b>1,450</b>	<b>34</b>					<b>1,484</b>



Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
<b>Parks, Open Space and Streetscapes</b>													
2014-149	Park Furniture Renewal Program	75				75		75					75
2014-153	Park Lighting Renewal Program	15				15	15						15
2014-169	General Parks Drainage Program	31				31	31						31
2014-170	Passive Parks Upgrade - Landscape upgrades and refurbishments	50				50		50					50
2014-173	Park Boundary Fencing Renewal Program (Council shared cost fences)	125				125	125						125
2014-177	Play Space Renewal Program - Cyclical replacement & upgrade of play spaces	1,755	195			1,950	1,950						1,950
2014-181	Indigenous Vegetation Planting in Parks Program	120				120		120					120
2014-2	Streetscape - Station Street/Thames Street Shops	160				160	160						160
2014-262	Interpretive Structures and Parks Signage Program	10				10	10						10
2014-36	Streetscape - Woodhouse Grove/Elgar Road Shops	20				20	20						20
2014-45	Streetscape - Vermont Village Shops	380				380	380						380
2014-46	Streetscape - Brentford Square Shopping Centre	80				80	80						80
2014-47	Streetscape - Caroline Crescent and Katrina Street Shops	20				20	20						20
2014-48	Streetscape - Blackburn Station Village Masterplan Implementation	400				400	400						400
2014-49	Streetscape - Box Hill Central Activities Area	208	52			260	260						260
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	Landscaping Upgrade Program (Street Intersections)		50			50	50						50
2014-59	Main and Local Roads - City wide tree planting program	201			99	300	300						300
2014-79	Parkland Path Upgrade - Storm proof works to unsealed paths in parks	64	21			85		85					85
2016-352	Open Space Development (19/20 Wattle Valley Rd)			200		200		200					200
2017-380	Blackburn Lake Sanctuary - BBQ Installation			15		15		15					15
2017-383	Bluebell Hill Reserve - Concept Plan Implementation	236				236		236					236
2018-407	Play Space Component Renewal	50				50	50						50
2018-444	Billabong Park Baseball Safety Fencing		146			146	146						146
2018-471	Solar lighting at Gawler Chain			40		40	40						40

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
2018-479	On demand lighting trial (Morton Park & Mont Albert Reserve)			35		35	35						35
2018-485	Bushy Creek path connection			15		15	15						15
2018-488	Fitness equipment upgrade at Heatherdale Reserve	20	20			40	40						40
2018-489	Lucknow Court Park pathway upgrade	7	7			14	14						14
2018-491	Bike path signage upgrade (Middleborough Rd to Koonung Creek Parklands)	3	3			5	5						5
<b>Parks, Open Space and Streetscapes Total</b>		<b>4,465</b>	<b>539</b>	<b>305</b>	<b>99</b>	<b>5,408</b>	<b>4,627</b>	<b>781</b>					<b>5,408</b>
<b>Recreational, Leisure and Community Facilities</b>													
2014-105	Sportsfield Floodlighting Renewal Program	480				480	480						480
2014-150	Sportsfield Infrastructure Renewal Program	65				65	65						65
2014-151	Sportsfield Training Net Facility Renewal Program	220				220	220						220
2014-152	Sportsfield Irrigation Renewal Program	125				125	125						125
2014-183	Cricket Wicket Renewals - Replacement of cricket wickets at sports reserves.	50				50	50						50
2014-186	Sports Fields Safety Program	35				35	35						35
2014-200	Morack Golf Course - Improvements to greens, tees, paths and drains	70	70			140	140						140
2014-75	Sportsfield Lighting (Lamps and Light Fittings) Renewal Program	75				75	75						75
2014-84	Sportsfield Ground Renewal Program - One site per year	480				480	480						480
2017-360	Surrey Park South East Sports Field Floodlighting			220		220	220						220
2017-361	Sportsfield Drainage Renewal Program	225				225	225						225
2017-385	Elgar Park Masterplan Implementation - Southern Ovals Improvements	1,050				1,050	1,050						1,050
2017-395	Bill Sewart Sportsfield lighting upgrade		665			665	665						665
2018-463	Additional lighting at Sparks Reserve			50		50	50						50
<b>Recreational, Leisure and Community Facilities Total</b>		<b>2,875</b>	<b>735</b>	<b>270</b>		<b>3,880</b>	<b>3,880</b>						<b>3,880</b>
<b>Roads</b>													
2014-19	Reconstruction Chester Street, Surrey Hills	175				175	175						175
2014-24	Reconstruction Newhaven Road, Burwood East	672				672	672						672
2014-25	Reconstruction Newton Street, Surrey Hills	420				420	270			150			420
2014-26	Reconstruction Walker Avenue, Mitcham	480				480	212			268			480
2014-27	Future Local Roads Reconstructions - Survey and design works	60				60	60						60
2014-28	Local Roads Rehabilitation - Annual cyclic resurfacing of local roads	2,300				2,300	2,300						2,300

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
2014-29	Minor Road Reconstruction Works - To address urgent requests for minor renewal works	60				60	60						60
2014-31	Safe Turning for Waste Trucks Program - Upgrade vehicle crossings in dead end streets	10	5			15	15						15
2014-32	Signage Renewal Program	95				95	95						95
2014-43	Landscaping at Traffic Management Devices		50			50	50						50
2014-56	Road Safety Improvements Program		150	100		250	250						250
2014-8	Kerb & Channel Renewal Program	500				500	500						500
2018-490	Cottage Street Blackburn - Road and safety works	13	13			25	25						25
<b>Roads Total</b>		<b>4,785</b>	<b>217</b>	<b>100</b>		<b>5,102</b>	<b>4,684</b>			<b>418</b>			<b>5,102</b>
<b>Waste Management</b>													
2014-191	Landfill Aftercare Management Plan (Former Landfill Sites)	17	34	29		80		80					80
2018-405	E-Waste Collection Infrastructure at WRWC		263			263	163			100			263
<b>Waste Management Total</b>		<b>17</b>	<b>297</b>	<b>29</b>		<b>343</b>	<b>163</b>	<b>80</b>		<b>100</b>			<b>343</b>
<b>Infrastructure Total</b>		<b>16,787</b>	<b>2,033</b>	<b>2,122</b>	<b>99</b>	<b>21,040</b>	<b>19,502</b>	<b>1,020</b>		<b>518</b>			<b>21,040</b>
<b>Plant, Machinery and Equipment</b>													
<b>Computers and Telecommunications</b>													
2014-242	Finance and HR-Payroll Systems Replacement	200				200	200						200
2014-243	Wi-Fi Networking at Remote Sites				40	40	40						40
2014-248	Replacement of Corporate Information Scanners	25				25	25						25
2014-250	Geographic Information System - System upgrade		100			100	100						100
2014-251	Asset Management Strategy and Systems Projects	200				200	200						200
2014-252	Software Licenses - Purchase of additional computer software licenses for office-based applications				170	170	170						170
2014-254	End User Device Replacement Program	385				385	385						385
2014-256	Civic Centre Information Technology (Multi-function device replacement)		40			40	40						40
2014-258	IT Infrastructure Upgrades	75	75			150	150						150
2017-357	Uninterrupted Power Supply (UPS) Replacement - Key Council Buildings	12	3			15	15						15
2018-419	Mobile Device Replacement Program	153		17		170	170						170
2018-445	Aptean Magiq Upgrade and Computron Modification		18			18	18						18
2018-448	Expense Management System (EMS) for credit card purchases			20		20	20						20
<b>Computers and Telecommunications Total</b>		<b>1,050</b>	<b>236</b>	<b>37</b>	<b>210</b>	<b>1,533</b>	<b>1,533</b>						<b>1,533</b>

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
<b>Fixtures, Fittings and Furniture</b>													
2014-205	Parking Meter Renewal Program	20				20	20						20
2014-214	Health and Family Service Facilities - Furniture replacement program	45				45	45						45
2014-219	WHACS Active Living Program Furniture and Equipment Program	15				15	15						15
2014-220	Operations Centre Furniture and Equipment Program	76				76	76						76
2014-223	WELS - Furniture and Equipment Program	29				29	29						29
2014-226	Aqualink Nunawading - Equipment Replacement Program	90				90	90						90
2014-232	Box Hill Town Hall & Minor Halls - Furniture and Equipment Program	21				21	21						21
2014-234	Public Art Program in Open Space			25		25	25						25
2014-249	Art Acquisition Program - Purchase of arts and craft items			30		30	30						30
2016-278	CCTV Renewal and Upgrades	13			38	50	50						50
2016-280	Aqualink Nunawading - Member Locker Replacement	80				80	80						80
2017-366	Aqualink Nunawading - plant renewal program	101				101	101						101
2017-377	Aqualink Box Hill- Equipment Replacement Program	55	55			110	110						110
2018-472	Portable TV and AV equipment (BHTH & Civic Centre)			10		10	10						10
<b>Fixtures, Fittings and Furniture Total</b>		<b>545</b>	<b>55</b>	<b>65</b>	<b>38</b>	<b>702</b>	<b>702</b>						<b>702</b>
<b>Plant, Machinery and Equipment</b>													
2014-259	Change Over of Passenger Vehicles Program	1,750				1,750	900		850				1,750
2014-261	Heavy and Minor Plant Replacement Program	1,500				1,500	1,350		150				1,500
<b>Plant, Machinery and Equipment Total</b>		<b>3,250</b>				<b>3,250</b>	<b>2,250</b>		<b>1,000</b>				<b>3,250</b>
<b>Plant and Equipment Total</b>		<b>4,845</b>	<b>291</b>	<b>102</b>	<b>248</b>	<b>5,485</b>	<b>4,485</b>		<b>1,000</b>				<b>5,485</b>
<b>Total</b>		<b>53,031</b>	<b>7,631</b>	<b>6,069</b>	<b>4,838</b>	<b>71,569</b>	<b>60,057</b>	<b>8,656</b>	<b>1,000</b>	<b>1,451</b>	<b>405</b>		<b>71,569</b>

## Appendix A - Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2019/20 year.

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

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>INVESTMENT AND ECONOMIC DEVELOPMENT</b>				
Business Seminars (General)	Non Statutory	Taxable	20.00	20.00
Business Seminars (Workshops)	Non Statutory	Taxable	30.00	30.00
Business Week Registrations (Lunches)	Non Statutory	Taxable	55.00	55.00
Business Week Registrations (Women in Business)	Non Statutory	Taxable	65.00	65.00
<b>ENGINEERING SERVICES - TRANSPORT</b>				
Temporary Street Closure permits (full and partial closures excl street parties)	Statutory	GST Free	339.60	339.60
Parking Bay Occupation Daily Fee - (per non-metred parking bay)	Non Statutory	Taxable	7.50	7.70
Parking Bay Occupation- Administration Fee	Non Statutory	Taxable	80.00	90.00
Works Zone Application Fee (per non-metred parking bay) - 6 days per week for minimum 26 weeks	Non Statutory	Taxable	\$680 signage and admin + \$1,170.00 per parking bay	\$690 signage and admin + \$1,201.20 per parking bay
Works Zone Application Fee (per non-metred parking bay) - each additional week	Non Statutory	Taxable	45.00	46.20
<b>SUSTAINABILITY, WASTE AND RECYCLING</b>				
80 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	No charge	No charge
120 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	48.00	50.00
240 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	258.00	266.00
Additional Garbage Bins (per 120 litre increase in capacity)	Non Statutory	GST Free	210.00	216.00
Bin change	Non Statutory	GST Free	77.00	80.00
Garden Green Waste Collection	Non Statutory	GST Free	63.00	65.00
Registration for Green Waste Collection	Non Statutory	GST Free	78.00	80.00
<b>ENGINEERING SERVICES - ASSET APPROVAL</b>				
After Hours Driveway Inspections	Non Statutory	GST Free	287.90	294.40
Asset Protection Permits	Non Statutory	GST Free	248.00	N/A
Asset Protection Permits - carports, pools, garages, restumping, internal renovations	Non Statutory	GST Free	N/A	300.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Asset Protection Permits - Demolitions only. House additions, Single Dwellings, Dual Occupancy or Multi-Unit Developments (excl. apartment buildings)	Non Statutory	GST Free	N/A	460.00
Asset Protection Permits - Multi-storey developments and developments requiring Construction Management Plan	Non Statutory	GST Free	N/A	600.00
Additional inspections for various permits	Non Statutory	Taxable	200.00	205.00
Build over Easements	Statutory	GST Free	283.30	283.30
Flood Level Information	Statutory	GST Free	283.30	283.30
Legal Points of Discharge	Statutory	GST Free	141.10	141.10
Plan and subdivision checking fee	Statutory	GST Free	3.25% of value of civil works for plan checking and supervision	3.25% of value of civil works for plan checking and supervision
Plan checking fee for 2 and 3 Lot developments with common property	Non Statutory	GST Free	207.10	211.80
Plan checking fee for 4 - 9 Lot developments with common property	Non Statutory	GST Free	517.10	528.70
Plan checking fee for 10+ developments with common property	Non Statutory	GST Free	774.40	791.20
Plan checking fee for apartment buildings	Non Statutory	GST Free	257.50	263.30
Plan checking fee for small commercial developments <500 m2 and single - 5 industrial/ factory/ warehouse developments	Non Statutory	GST Free	207.10	211.80
Plan checking fee for medium and large commercial developments >500 m2 and 5+ industrial/ factory/ warehouse developments	Non Statutory	GST Free	413.10	422.40
Plan checking fee for outfall drains - single dwellings and any structures that require building permits	Non Statutory	GST Free	155.50	159.00
Construction of outfall drain in road reserve - Local Roads	Statutory	GST Free	339.60	339.60
Construction of outfall drain in road reserve - Collector & Link Roads or non-arterial State Road	Statutory	GST Free	622.80	622.80
Drainage (minor) works in road reserve - Local Roads	Statutory	GST Free	339.60	339.60
Drainage (minor) works in road reserve - Collector & Link Roads or non-arterial State Roads	Statutory	GST Free	622.80	622.80
Drainage works in easement - not extending to road reserve	Statutory	GST Free	339.60	339.60
Drainage works in easement - extending to road reserve - Local Roads	Statutory	GST Free	339.60	339.60
Drainage works in easement - extending to road reserve - Collector & Link Roads or non-arterial State Road	Statutory	GST Free	622.80	622.80
Service Connections and Service Authority - Minor works <8.5m2 - Local Collector & Link Roads	Statutory	GST Free	134.40	134.40
Service Connections and Service Authority - Major works >8.5m2 - Local Roads	Statutory	GST Free	339.60	339.60

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Service Connections and Service Authority - Major works >8.5m2 - Collector & Link Roads or non-arterial State Roads	Statutory	GST Free	622.80	622.80
Vehicle crossings or any other works that require permits - Local Roads	Statutory	GST Free	339.60	339.60
Vehicle crossings or any other works that require permits - Collector & Link Roads or non-arterial State Roads	Statutory	GST Free	622.80	622.80
<b>STATUTORY PLANNING</b>				
<b>PERMIT APPLICATION FEES</b>				
<i>CHANGE OF USE</i>				
Class 1 - Use only	Statutory	GST Free	1,286.00	1,286.00
<i>SINGLE DWELLING</i>				
Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	195.10	195.10
Class 3 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,001 - \$100,000	Statutory	GST Free	614.10	614.10
Class 4 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$100,001 - \$500,000	Statutory	GST Free	1,257.10	1,257.10
Class 5 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$500,001 - \$1,000,000	Statutory	GST Free	1,358.30	1,358.30
Class 6 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$1,000,001 - \$2,000,000	Statutory	GST Free	1,459.40	1,459.40
<i>VICSMART</i>				
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less	Statutory	GST Free	195.10	195.10
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000	Statutory	GST Free	419.00	419.00
Class 9 - VicSmart application to subdivide or consolidate land	Statutory	GST Free	195.10	195.10
Class 10 - VicSmart applications other than class 7,8 or 9	Statutory	GST Free	195.10	195.10

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>OTHER DEVELOPMENT</b>				
Class 11 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	1,119.90	1,119.90
Class 12 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,001 - \$1,000,000	Statutory	GST Free	1,510.00	1,510.00
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 - \$1,000,001 - \$5,000,000	Statutory	GST Free	3,330.70	3,330.70
Class 14 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$5,000,001 - \$15,000,000	Statutory	GST Free	8,489.40	8,489.40
Class 15 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$15,000,001 - \$50,000,000	Statutory	GST Free	25,034.60	25,034.60
Class 16 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$50,000,001 or more	Statutory	GST Free	56,268.30	56,268.30
Class 22 - A permit not otherwise provided for in the regulation	Statutory	GST Free	1,286.00	1,286.00
<b>SUBDIVISION</b>				
Class 17 - To subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	1,286.00	1,286.00
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	1,286.00	1,286.00
Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Statutory	GST Free	1,286.00	1,286.00
Class 20 - Subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	1,286.00	1,286.00
Class 21 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, create or remove a right of way, create,	Statutory	GST Free	1,286.00	1,286.00
<b>SECTION 72 AMENDMENT FEES</b>				
<b>CHANGE OF USE</b>				
S.72 Class 1 - An amendment for change of use or new use	Statutory	GST Free	1,286.00	1,286.00
S.72 Class 2 - An amendment resulting in change of permit condition(s) and/or description (other than single dwelling)	Statutory	GST Free	1,286.00	1,286.00



Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<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 - \$10,000 or less	Statutory	GST Free	195.10	195.10
S.72 Class 4 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic - \$10,001 - \$100,000	Statutory	GST Free	614.10	614.10
S.72 Class 5 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic - \$100,001 - \$500,000	Statutory	GST Free	1,257.10	1,257.10
S.72 Class 6 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic- \$500,001 - \$2,000,000	Statutory	GST Free	1,358.30	1,358.30
<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	195.10	195.10
S.72 Class 8 - An amendment to a VicSmart permit if the estimated cost of development is more than \$10,000	Statutory	GST Free	419.00	419.00
S.72 Class 9 - An amendment to a VicSmart permit to subdivide or consolidate land	Statutory	GST Free	195.10	195.10
S.72 'Class 10 - An amendment to a VicSmart permit other than class 7,8 or 9		GST Free	195.10	195.10
<i>SUBDIVISION</i>				
S.72 Class 14 - An amendment to a permit issued to subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	1,286.00	1,286.00
S.72 Class 15 - An amendment to a permit issued to subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	1,286.00	1,286.00
S.72 Class 16 - An amendment to a permit issued to effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Statutory	GST Free	1,286.00	1,286.00
S.72 Class 17 - An amendment to a permit issued to subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	1,286.00	1,286.00
S.72 Class 18 - An amendment to a permit issued to create, vary or remove a restriction within the meaning of the Subdivision Act 1988, create or remove a right of way	Statutory	GST Free	1,286.00	1,286.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>OTHER DEVELOPMENT</b>				
S.72 Class 11 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	1,119.90	1,119.90
S.72 Class 12 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,001 - \$1,000,000	Statutory	GST Free	1,510.00	1,510.00
S.72 Class 13 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$1,000,001 or more	Statutory	GST Free	3,330.70	3,330.70
S.72 Class 19 - An amendment to a permit issued not otherwise provided for in the regulation	Statutory	GST Free	1,286.00	1,286.00
<b>SECONDARY CONSENT FEES</b>				
All Secondary Consent (including consent under a S173 Agreement)	Non Statutory	Taxable	N/A	550.00
Cost of development \$10,000 or less	Non Statutory	Taxable	196.00	N/A
Cost of development \$10,001 - \$100,000	Non Statutory	Taxable	619.00	N/A
Cost of development \$100,001 - \$500,000	Non Statutory	Taxable	1,268.00	N/A
Cost of development \$500,001 - \$2,000,000	Non Statutory	Taxable	1,370.00	N/A
Cost of development \$2,000,001 +	Non Statutory	Taxable	3,293.00	N/A
<b>OTHER PLANNING FEES</b>				
<b>AMEND AN APPLICATION PRIOR TO DECISION</b>				
Amend a current application for permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	594.50	594.50
Amend a current application to amend a permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	594.50	594.50
<b>ADVERTISING FEES</b>				
Advertising by applicant	Non Statutory	Taxable	50.00	175.00
Advertising (includes up to 10 letters - additional letters \$7.00 each)	Non Statutory	GST Free	175.00	175.00
Additional letters	Non Statutory	GST Free	7.00	7.00
<b>ENDORSEMENT FEES</b>				
Condition 1 Plan - each additional review	Non Statutory	GST Free	150.00	150.00
Construction Management Plan	Non Statutory	GST Free	220.00	220.00
<b>SUBDIVISIONS</b>				
Subdivision Certification and Statement of Compliance	Statutory	GST Free	171.00	171.00
Alter a Plan	Statutory	GST Free	109.00	109.00
Amendment of a Certified Plan	Statutory	GST Free	138.00	138.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>SECTION 173 AGREEMENTS</b>				
Section 173 - amending or ending an agreement under Section 178A	Statutory	GST Free	648.00	648.00
Section 173 agreement - amendment or ending of agreement with Council consent	Statutory	GST Free	320.00	320.00
<b>OTHER FEES</b>				
Certificates of compliance (Under section 97N of the Planning and Environment Act (Regulation 10))	Statutory	GST Free	320.00	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	320.00	320.00
Pre application advice	Non Statutory	GST Free	250.00	250.00
Advice regarding need for permit, planning scheme requirements or approval details	Non Statutory	Taxable	180.00	180.00
Provide a copy of planning permit and endorsed plans	Non Statutory	GST Free	200.00	200.00
Copying plans while planning permit application is on notice - Per sheet for A1 to A0	Non Statutory	GST Free	33.00	33.00
Electronic copy of planning permit and endorsed plans	Non Statutory	Taxable	150.00	150.00
Extension of time request for a planning permit	Non Statutory	GST Free	330.00	330.00
Retrospective planning fee	Non Statutory	GST Free	500.00	500.00
On site compliance checks	Non Statutory	GST Free	250.00	250.00
Liquor licensing requests	Statutory	GST Free	65.00	N/A
<b>INFRINGEMENTS</b>				
Planning infringement notice - corporation	Statutory	GST Free	1,620.00	1,620.00
Planning infringement notice - individual	Statutory	GST Free	810.00	810.00
<b>STRATEGIC PLANNING</b>				
Advice to Building Surveyors on Heritage Status of Buildings	Statutory	GST Free	83.10	83.10
To consider an amendment request: To refer and give notice of the amendment as required by the Act - To consider any submissions which do not seek to change the amendment - To (if applicable) abandon the amendment.	Statutory	GST Free	2,976.70	2,976.70
To consider submissions which seek to change the amendment: To refer submissions to a Panel - To prepare and make a submission to a Panel - To consider the Panel report - To (if applicable) abandon the amendment.	Statutory	GST Free	14,753.40	14,753.40
To adopt an amendment (In whole or part) - To submit the adopted amendment to the Minister (Paid before Council adopts the amendment)	Statutory	GST Free	469.60	469.60

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>BUILDING SERVICES</b>				
<b>RESIDENTIAL DEWELLING AND OUT BUILDINGS</b>				
<b>LODGEMENT FEES</b>				
Council Building permit lodgement fees	Statutory	GST Free	118.00	118.00
State 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	440.00	N/A
<b>BUILDING PERMIT FEES</b>				
Works estimated up to \$10,000 - Minor Building Works, Small front timber fences - Plus statutory lodgement fee	Non Statutory	Taxable	440.00	460.00
Works up to an estimated cost of \$50,000 - Plus levy cost x .0016	Non Statutory	Taxable	1,240.00	N/A
Works estimated between \$10,000 - \$25,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	N/A	1,100.00
Works estimated between \$25,000 - \$50,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	N/A	1,600.00
Works estimated between \$50,000 - \$100,000 - Plus levy cost x .0016	Non Statutory	Taxable	1,600.00	2,200.00
Works estimated between \$100,000 - \$200,000 - Plus levy cost x .0016	Non Statutory	Taxable	2,000.00	2,500.00
Works estimated between \$200,000 - \$400,000 - Plus levy cost x .0016	Non Statutory	Taxable	2,400.00	3,000.00
Works estimated over \$400,000+ Plus levy cost x .0016 & statutory lodgement fee To be quoted by MBS	Non Statutory	Taxable	N/A	4,500.00
Multi-Unit Developments (per unit)	Non Statutory	Taxable	1,500.00	1,750.00
Garages/Carports, swimming pools. NB: Levy Payable if over 10K	Non Statutory	Taxable	830.00	849.00
Demolition- Reblocks, Decks, Pergolas. NB: Levy payable if works over \$10K	Non Statutory	Taxable	740.00	757.00
Change of class from 1a to 1b (residential to student accommodation 1-3 bedrooms) NB: Levy payable if works over \$10K	Non Statutory	Taxable	845.00	945.00
Change of class from 1a to 1b (residential to student accommodation 4 or more bedrooms) NOTE: Levy payable if works over \$10K	Non Statutory	Taxable	2,090.00	2,137.00
Change of use/combined allotment Statements	Non Statutory	Taxable	700.00	715.00
Owner Builder Special Charge - Fees can be discounted with MBS approval	Non Statutory	Taxable	N/A	300.00
Additional Mandatory inspections	Non Statutory	Taxable	180.00	180.00
<b>COMMERCIAL BUILDINGS</b>				
Value up to \$50,000 - (additional @ \$175 each)	Non Statutory	Taxable	QUOTATION	QUOTATION
\$50,000 - \$100,000 - (additional @ \$175 each)	Non Statutory	Taxable	QUOTATION	QUOTATION
\$100,000 - \$500,000 - to be quoted on application	Non Statutory	Taxable	QUOTATION	QUOTATION
\$500,000 - \$1,000,000 - to be quoted on application	Non Statutory	Taxable	QUOTATION	QUOTATION
over \$1,000,000 - to be quoted on application	Non Statutory	Taxable	QUOTATION	QUOTATION
Demolish - Commercial building	Non Statutory	Taxable	QUOTATION	QUOTATION

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>PERMIT APPLICATIONS OUTSIDE MUNICIPALITY</b>				
Place of Public Entertainment - Occupancy Permit (where fee for entry events ) to be quoted with MBS approval :Note: levy payable if work over \$10k Domestic = 0.0016% of cost of works Commercial = 0.00128% of cost of works	Non Statutory	Taxable	QUOTATION	QUOTATION
<b>PUBLIC ENTERTAINMENT PERMITS - TEMPORARY OCCUPANCY</b>				
1 Structure	Non Statutory	Taxable	406.00	410.00
2-5 Structures	Non Statutory	Taxable	603.00	610.00
6-9 Structures	Non Statutory	Taxable	813.00	815.00
10 + Structures	Non Statutory	Taxable	1,156.00	1,160.00
Additional Inspections	Non Statutory	Taxable	170.00	180.00
Additional Fees - may be applicable	Non Statutory	Taxable	QUOTATION	QUOTATION
<b>OTHER CHARGES</b>				
Application for Council Report and Consent/Delegate Dispensations	Statutory	GST Free	268.00	268.00
Amended Plans/Building Permits	Non Statutory	Taxable	290.00	300.00
Hoarding Permits - Statutory fee	Statutory	GST Free	287.60	287.60
Hoarding Permit Land Lease fee - \$2 per m2 per day - min \$400 max \$800 per week charge & 25% additional levy for occupation period without consent	Non Statutory	Taxable	Various	Various
Lapsed/Expired building permits	Non Statutory	Taxable	360.00	360.00
Special Inspection (house removals) and report/consultancy - To be quoted and invoiced - hourly rate	Non Statutory	Taxable	180.00	180.00
Building inspections for Private Building Surveyors	Non Statutory	Taxable	180.00	185.00
Solicitors Requests- Building Certificates - Per Reg. 326 (1)	Statutory	GST Free	53.00	53.00
Property Information - per Reg. 326(2)	Statutory	GST Free	53.00	53.00
Building Property Information Request (PIR) - for advice on Building Permits for sites	Non Statutory	Taxable	135.00	135.00
Copies of Plans & Other building approval documents First 5 sheets - additional sheets, A1-A0 \$32.50 each, A4-A3 \$32.50 full set	Non Statutory	Taxable	200.00	200.00
Electronic copy of plans and other building approval documents first 5 sheets - additional sheets \$10 per sheet	Non Statutory	Taxable	150.00	150.00
Swimming Pool Recertification of existing - WITHIN MUNICIPALITY ONLY	Non Statutory	Taxable	268.00	270.00
Application to Retain Building works constructed without a Building Permit	Non Statutory	Taxable	670.00	675.00
Report only - Where a Report and Consent has not been issued	Non Statutory	Taxable	520.00	530.00
Report and Consent - Amendment Fee	Non Statutory	Taxable	N/A	120.00
Fast Track Dispensation Response	Non Statutory	Taxable	40.00	40.00
Cancellation of building notice	Non Statutory	Taxable	600.00	600.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>CORPORATE INFORMATION</b>				
Building Permits Externally Certified	Statutory	GST Free	118.90	118.90
<b>COUNCIL PROPERTIES</b>				
SRO Objection Fees - Commercial	Non Statutory	GST Free	474.95	N/A
SRO Objection Fees - Residential	Non Statutory	GST Free	295.53	N/A
SRO Valuation Fees	Non Statutory	GST Free	14.25	N/A
SRO Revaluation Fees	Non Statutory	GST Free	256,696.00	N/A
YVW Supplementary Valuation Data Fees	Non Statutory	GST Free	31.50	32.30
<b>WATTS STREET CAR PARK</b>				
Watts Street Parking Fees – Hourly Rate	Non Statutory	Taxable	3.00	3.20
Watts Street Parking Fees – Daily Rate	Non Statutory	Taxable	8.00	8.50
Watts Street Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	7.00	7.50
Watts Street Parking Fees - Validated Student Rate	Non Statutory	Taxable	7.00	7.50
Watts Street Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	3.00	3.00
Watts Street Parking Fees – Entry after 1pm	Non Statutory	Taxable	5.00	5.00
Watts Street Parking Fees – Overnight	Non Statutory	Taxable	16.00	17.00
Watts Street Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	145.00	155.00
Watts Street Parking Fees – Lost ticket	Non Statutory	Taxable	N/A	8.50
<b>HARROW STREET CAR PARK</b>				
Harrow Street Parking Fees – Hourly Rate	Non Statutory	Taxable	N/A	3.20
Harrow Street Parking Fees – Daily Rate	Non Statutory	Taxable	N/A	8.50
Harrow Street Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	N/A	7.50
Harrow Street Parking Fees - Validated Student Rate	Non Statutory	Taxable	N/A	7.50
Harrow Street Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	N/A	3.00
Harrow Street Parking Fees – Entry after 1pm	Non Statutory	Taxable	N/A	5.00
Harrow Street Parking Fees – Overnight	Non Statutory	Taxable	N/A	17.00
Harrow Street Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	N/A	155.00
Harrow Street Parking Fees – Lost ticket	Non Statutory	Taxable	N/A	8.50
<b>RATING</b>				
Land Information Certificates	Statutory	GST Free	26.30	26.30
Land Information Certificates - urgent	Non Statutory	GST Free	51.80	53.10
<b>PARKING SERVICES</b>				
Meter Money Collections- Hourly Rate	Non Statutory	Taxable	2.70	2.80
Meter Money Collections- Daily Rate	Non Statutory	Taxable	7.50	8.00
Parking Bay Hire - Metered Area - per day	Non Statutory	Taxable	26.00	28.00
Parking Bay Hire - Non Metered Area - per day	Non Statutory	Taxable	7.50	7.70
Parking Bay Hire Administration Fee	Non Statutory	Taxable	80.00	90.00
Parking Agreement Fees	Non Statutory	Taxable	755.00	780.00
Monthly Prepaid Parking Permits	Non Statutory	Taxable	145.00	155.00
Trader Parking Permits - Blackburn	Non Statutory	GST Free	300.00	310.00



Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Parking Permits - first permit (per dwelling) *	Non Statutory	GST Free	12.50	12.80
Note - Pensioners receive first permit for free				
Parking Permits - second permit (per dwelling) *	Non Statutory	GST Free	60.00	62.00
Parking Permits - third permit (per dwelling) *	Non Statutory	GST Free	115.00	118.00
* Note. The maximum number of parking permits depends on the number of residential dwellings per lot.				
<b>Residential Dwellings per Lot (incl. class 1A and 1B properties)</b>	<b>Maximum Number of Permits</b>			
One dwelling per lot	Three			
Two or three dwellings per lot	Two per dwelling			
Four to fifteen dwellings per lot	One per dwelling			
More than fifteen dwellings per lot	Permits not available			
Parking Infringements - Category 1	Statutory	GST Free	81.00	81.00
Parking Infringements - Category 2	Statutory	GST Free	97.00	97.00
Parking Infringements - Category 3	Statutory	GST Free	161.00	161.00
<b>ANIMAL MANAGEMENT</b>				
Domestic Animals Infringements - Category 1	Statutory	GST Free	80.50	80.50
Domestic Animals Infringements - Category 2	Statutory	GST Free	161.00	161.00
Domestic Animals Infringements - Category 3	Statutory	GST Free	240.00	240.00
Domestic Animals Infringements - Category 4	Statutory	GST Free	322.00	322.00
Multiple Animal Permits - more than number allowed	Non Statutory	GST Free	105.00	108.00
Multiple Animal Permits - more than number allowed (Pensioners Rate)	Non Statutory	GST Free	44.00	50.00
1 – Cat Registration – Entire Cat	Non Statutory	GST Free	106.00	108.00
2 – Cat Registration – Reduced Fee	Non Statutory	GST Free	36.00	38.00
3 – Cat Registration – Pensioner - Entire Cat	Non Statutory	GST Free	53.00	54.00
4 – Cat Registration – Pensioner - Reduced Fee	Non Statutory	GST Free	10.50	11.00
D – Declared Breeds	Non Statutory	GST Free	280.00	290.00
G – Dog Registration – Guide Dog - Exempt	Non Statutory	GST Free	No charge	No charge
N – Dog Registration – Entire Dog	Non Statutory	GST Free	188.00	195.00
P - Dog Registration – Pensioner - Entire Dog	Non Statutory	GST Free	94.00	97.00
Q - Dog Registration – Reduced fee	Non Statutory	GST Free	58.00	60.00
Z - Dog Registration – Pensioner - Reduced fee	Non Statutory	GST Free	17.00	18.00
Animal Business Registration	Non Statutory	GST Free	250.00	260.00
Animal Pound Fees - Cats (from November 2013)	Non Statutory	GST Free	35.00	40.00
Animal Pound Fees - Dogs (from November 2013)	Non Statutory	GST Free	160.00	170.00
<b>COMMUNITY LAWS</b>				
Box Hill Mall Permits (per square metre)	Non Statutory	GST Free	525.00	540.00
Busking Permit	Non Statutory	GST Free	105.00	110.00
Real Estate Agent Advertising Permit	Non Statutory	GST Free	500.00	510.00
Skip Bins/ Hopper Permits	Non Statutory	GST Free	95.00	100.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Fire Hazard Clearance Charges	Non Statutory	GST Free	Cost recovery + \$200	Cost recovery + \$200
Impounded Aboard Release Fees	Non Statutory	GST Free	155.00	160.00
Impounded Vehicle Release Fee	Non Statutory	GST Free	465.00	500.00
Shopping Trolley Release Fees	Non Statutory	GST Free	100.00	75.00
Unsightly Property Clearance Fees	Non Statutory	GST Free	Cost recovery + \$200	Cost recovery + \$200
<i>TEMPORARY USE OF COUNCIL LAND PERMITS</i>				
Aboard	Non Statutory	GST Free	144.00	150.00
Barriers	Non Statutory	GST Free	144.00	150.00
Goods on Display	Non Statutory	GST Free	144.00	150.00
Plants	Non Statutory	GST Free	144.00	150.00
Tables, chairs & umbrellas	Non Statutory	GST Free	144.00	150.00
Combination of any 2 Categories	Non Statutory	GST Free	260.00	266.00
Combination of any 3 Categories	Non Statutory	GST Free	370.00	380.00
Combination of any 4 Categories	Non Statutory	GST Free	480.00	490.00
Combination of any 5 Categories	Non Statutory	GST Free	580.00	595.00
Local Law Infringement Notices-Local Law Category 1	Non Statutory	GST Free	285.00	292.00
Local Law Infringement Notices - Local Law Category 2	Non Statutory	GST Free	1,380.00	1,410.00
Local Law Infringement Notices - Local Law Category 3	Non Statutory	GST Free	550.00	560.00
Local Law Infringements - MFB (statutory)	Statutory	GST Free	1,610.00	1,610.00
<b>GOVERNANCE</b>				
Freedom of Information Inspection Fee	Statutory	GST Free	21.33	21.33
Freedom of Information Lodgement Fee	Statutory	GST Free	28.90	28.90
Freedom of Information Photocopy Fee	Statutory	GST Free	0.20	0.20
Freedom of Information Search Fee	Statutory	GST Free	21.33	21.33
<b>WHITEHORSE HOME AND COMMUNITY SERVICES</b>				
<b>HOME SUPPORT SERVICES</b>				
<b>GENERAL HOME CARE</b>				
Low Income Range	Non Statutory	GST Free	10.20	10.40
Medium Income Range	Non Statutory	GST Free	20.70	21.15
High Income Range	Non Statutory	GST Free	40.00	40.90
Home Care Package	Non Statutory	GST Free	48.20	49.30
Linkages	Non Statutory	GST Free	10.20	10.40
Mileage	Non Statutory	GST Free	0.85	0.90
<b>PERSONAL CARE</b>				
Low Income Range	Non Statutory	GST Free	6.30	6.45
Medium Income Range	Non Statutory	GST Free	10.40	10.65
High Income Range	Non Statutory	GST Free	40.00	40.90
Home Care Package	Non Statutory	GST Free	48.20	49.30
Linkages	Non Statutory	GST Free	6.30	6.45
Mileage	Non Statutory	GST Free	0.85	0.90



Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>RESPIRE CARE</b>				
Low Income Range	Non Statutory	GST Free	6.50	6.65
Medium Income Range	Non Statutory	GST Free	10.60	10.85
High Income Range	Non Statutory	GST Free	40.00	40.90
Home Care Package	Non Statutory	GST Free	48.20	49.30
Linkages	Non Statutory	GST Free	6.50	6.65
Mileage	Non Statutory	GST Free	0.85	0.90
<b>ALLIED HEALTH</b>				
Low Income Range	Non Statutory	GST Free	11.80	12.00
Med Income Range	Non Statutory	GST Free	N/A	17.50
High Income Range	Non Statutory	GST Free	N/A	100.00
Linkages	Non Statutory	GST Free	11.80	12.00
<b>ACTIVE LIVING</b>				
<b>CENTRE BASED SOCIAL SUPPORT</b>				
Low Income Range	Non Statutory	GST Free	6.40	6.55
Medium Income Range	Non Statutory	GST Free	8.90	9.10
High Income Range	Non Statutory	GST Free	11.40	11.70
Low Income Range - Home Care Package	Non Statutory	GST Free	29.90	30.75
Medium Income Range - Home Care Package	Non Statutory	GST Free	32.40	33.30
High Income Range - Home Care Package	Non Statutory	GST Free	34.90	35.90
Linkages	Non Statutory	GST Free	6.40	6.55
<b>COMMUNITY BASED SOCIAL SUPPORT</b>				
Low Income Range - Home Care Package	Non Statutory	GST Free	9.90	10.15
Medium Income Range - Home Care Package	Non Statutory	GST Free	12.40	12.70
High Income Range - Home Care Package	Non Statutory	GST Free	14.90	15.30
<b>HOME MAINTENANCE</b>				
Low Income Range	Non Statutory	GST Free	16.70	17.05
Medium Income Range	Non Statutory	GST Free	22.80	23.30
High Income Range	Non Statutory	GST Free	60.00	62.25
Home Care Package	Non Statutory	GST Free	84.00	85.90
Linkages	Non Statutory	GST Free	16.70	17.05
Material Billings	Non Statutory	GST Free	VARIOUS	VARIOUS
<b>FOOD SERVICES</b>				
Centre based meals for Silver Grove and Carrington Dining rooms	Non Statutory	GST Free	8.90	9.10
Low Income Range	Non Statutory	GST Free	8.90	9.10
Medium Income Range	Non Statutory	GST Free	12.70	13.00
High Income Range	Non Statutory	GST Free	17.00	17.40
Home Care Package - full meal	Non Statutory	GST Free	20.00	20.60
Home Care Package - Main only	Non Statutory	GST Free	16.70	17.20
Home Care Package - No dessert	Non Statutory	GST Free	18.00	18.55
Home Care Package - No juice	Non Statutory	GST Free	19.70	20.30
Home Care Package - No soup	Non Statutory	GST Free	19.20	19.80
Home Care Package - No dessert, no juice	Non Statutory	GST Free	N/A	18.25
Home Care Package - No juice, no soup	Non Statutory	GST Free	18.90	19.45

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Cooking for one or two	Non Statutory	GST Free	N/A	4.40
Linkages	Non Statutory	GST Free	8.90	9.10
<b>HOME CARE PACKAGES</b>				
Home Care Packages	Non Statutory	GST Free	INCOME TESTED	INCOME TESTED
<b>COMMUNITY TRANSPORT</b>				
Low Income Range	Non Statutory	GST Free	3.50	3.60
Medium Income Range	Non Statutory	GST Free	5.80	5.95
High Income Range	Non Statutory	GST Free	8.10	8.30
Home Care Package internal and external	Non Statutory	GST Free	8.10	8.30
Reduced fee for HCP client	Non Statutory	GST Free	N/A	3.60
Social Support Group and Planned Activity Group	Non Statutory	GST Free	3.50	3.60
Linkages	Non Statutory	GST Free	3.50	3.60
<b>ASSISTED TRANSPORT</b>				
Low Income Range	Non Statutory	GST Free	6.40	6.55
Medium Income Range	Non Statutory	GST Free	10.40	10.65
High Income Range	Non Statutory	GST Free	36.90	37.80
Home Care Package	Non Statutory	GST Free	30.50	31.25
Linkages	Non Statutory	GST Free	6.40	6.55
Mileage	Non Statutory	GST Free	0.85	0.90
<b>HEALTH AND FAMILY SERVICES</b>				
<b>FAMILY CENTRE MANAGEMENT</b>				
Room Hire – Box Hill South	Non Statutory	Taxable	24.80	25.60
Room Hire – Burgess Centre	Non Statutory	Taxable	24.80	25.60
<b>CHILDREN'S SERVICES CENTRES – BLACKBURN, LUCKNOW STREET, WATTLE PARK AND VERMONT SOUTH</b>				
Full Time per week	Non Statutory	GST Free	565.00	600.00
Part Time per day	Non Statutory	GST Free	124.00	128.00
Kindergarten Bond	Non Statutory	GST Free	300.00	300.00
Late fee	Non Statutory	Taxable	20.00	20.50
<b>ENVIRONMENTAL HEALTH IMMUNISATIONS</b>				
Chickenpox	Non Statutory	GST Free	62.00	67.00
Diphtheria, tetanus and Pertussis (Boostrix)	Non Statutory	GST Free	53.00	54.00
Measles, Mumps, Rubella	Non Statutory	GST Free	55.00	56.00
Meningococcal C Vaccine	Non Statutory	GST Free	102.00	104.00
Boostrix staff vaccine	Non Statutory	GST Free	53.00	54.00
Flu Vaccine (GST Free)	Non Statutory	GST Free	25.00	26.00
Hepatitis A	Non Statutory	GST Free	60.00	62.00
Hepatitis B	Non Statutory	GST Free	31.00	32.00
Hepatitis A and B - staff	Non Statutory	GST Free	77.00	79.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>ENVIRONMENTAL HEALTH OPERATIONS</b>				
Fines as a result of PINs being issued - vary depending on penalty units for specific offence and whether person or company involvement	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	320.00	328.00
Pre-Registration Application - New- Food Premises- Class 3	Non Statutory	GST Free	240.00	246.00
Pre-Registration Application - Alterations- Food Premises- Class 1 & 2	Non Statutory	GST Free	160.00	164.00
Pre-Registration Application - Alterations- Food Premises- Class 3	Non Statutory	GST Free	160.00	164.00
Pre-Registration Application -New- PHW Act- Registered Premises	Non Statutory	GST Free	200.00	205.00
Pre-Registration Application - Alterations- PHW Act- Registered Premises	Non Statutory	GST Free	79.00	81.00
Application/Permit Approval – New- Septic Tank	Non Statutory	GST Free	382.00	390.00
Application/Permit Approval – Alterations - Septic Tank	Non Statutory	GST Free	214.00	219.00
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	434.00	444.00
Food Act- New/ Renewal of registration- Class 1 & 2- Medium	Non Statutory	GST Free	594.00	607.00
Food Act- New/ Renewal of registration- Class 1 & 2- Large	Non Statutory	GST Free	910.00	930.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2	Non Statutory	GST Free	298.00	305.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2 (6 months)	Non Statutory	GST Free	150.00	153.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 1 & 2	Non Statutory	GST Free	150.00	153.00
Food Act- Temporary Food Premises Registration- Community Group- Class 1 & 2	Non Statutory	GST Free	75.00	77.00
Food Act- New/ Renewal of registration- Class 3- Small	Non Statutory	GST Free	376.00	384.00
Food Act- New/ Renewal of registration- Class 3- Medium	Non Statutory	GST Free	486.00	497.00
Food Act- New/ Renewal of registration- Class 3- Large	Non Statutory	GST Free	718.00	734.00
Food Act- New/ Renewal of registration- Community Group- Class 3	Non Statutory	GST Free	242.00	247.00
Food Act- New/ Renewal of registration- Community Group- Class 3 (6 months)	Non Statutory	GST Free	121.00	124.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 3	Non Statutory	GST Free	120.00	123.00
Food Act- Temporary Food Premises Registration- Community Group- Class 3	Non Statutory	GST Free	60.00	61.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Food Act- Renewal of registration- Class 1 & 2- Small- 1 Star	Non Statutory	GST Free	651.00	665.00
Food Act- Renewal of registration- Class 1 & 2- Small- 2 Star	Non Statutory	GST Free	564.00	577.00
Food Act- Renewal of registration- Class 1 & 2- Small- 5 Star	Non Statutory	GST Free	391.00	400.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 1 Star	Non Statutory	GST Free	891.00	911.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 2 Star	Non Statutory	GST Free	772.00	789.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 5 Star	Non Statutory	GST Free	535.00	547.00
Food Act- Renewal of registration- Class 1 & 2- Large - 1 Star	Non Statutory	GST Free	1,365.00	1,396.00
Food Act- Renewal of registration- Class 1 & 2- Large - 2 Star	Non Statutory	GST Free	1,183.00	1,209.00
Food Act- Renewal of registration- Class 1 & 2- Large - 5 Star	Non Statutory	GST Free	819.00	837.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 1 Star	Non Statutory	GST Free	446.00	456.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 2 Star	Non Statutory	GST Free	386.00	394.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 5 Star	Non Statutory	GST Free	268.00	274.00
Food Act- Transfer of registration- Class 1 & 2- small	Non Statutory	GST Free	217.00	222.00
Food Act- Transfer of registration- Class 1 & 2- Medium	Non Statutory	GST Free	297.00	304.00
Food Act- Transfer of registration- Class 1 & 2- Large	Non Statutory	GST Free	455.00	465.00
Food Act- Transfer of registration- Community group- Class 1 & 2	Non Statutory	GST Free	149.00	152.00
Food Act- Transfer of registration- Class 3- Small	Non Statutory	GST Free	188.00	192.00
Food Act- Transfer of registration- Class 3- Medium	Non Statutory	GST Free	243.00	248.00
Food Act- Transfer of registration- Class 3- Large	Non Statutory	GST Free	359.00	367.00
Food Act- Transfer of registration- Community group- Class 3	Non Statutory	GST Free	121.00	124.00
PHW Act - New/ Renewal of registration– Accommodation 1-12 Persons	Non Statutory	GST Free	270.00	276.00
PHW Act - New/ Renewal of registration– Accommodation 13-40 Persons	Non Statutory	GST Free	404.00	413.00
PHW Act - New/ Renewal of registration– Accommodation 41+ Persons	Non Statutory	GST Free	534.00	546.00
PHW Act- New/ Renewal of Registration – Beauty Therapy	Non Statutory	GST Free	134.00	137.00
PHW Act- New/ Renewal of Registration – Colonic Irrigation	Non Statutory	GST Free	162.00	166.00
PHW Act- New/ Renewal of Registration – Hair and Beauty	Non Statutory	GST Free	134.00	137.00
PHW Act- New/ Renewal of Registration – Skin Penetration	Non Statutory	GST Free	162.00	166.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
PHW Act- New/ Renewal of Registration – Hairdressing	Non Statutory	GST Free	148.00	151.00
PHW Act- New/ Renewal of Registration – Hair/ Beauty/ Skin Penetration	Non Statutory	GST Free	186.00	190.00
PHW Act - Transfer of Registration– Accommodation 1-12 Persons	Non Statutory	GST Free	135.00	138.00
PHW Act - Transfer of Registration– Accommodation 13-40 Persons	Non Statutory	GST Free	202.00	207.00
PHW Act - Transfer of Registration– Accommodation 41+ Persons	Non Statutory	GST Free	267.00	273.00
PHW Act- Transfer of Registration – Beauty Therapy	Non Statutory	GST Free	67.00	69.00
PHW Act- Transfer of Registration – Colonic Irrigation	Non Statutory	GST Free	81.00	83.00
PHW Act- Transfer of Registration– Hair and Beauty	Non Statutory	GST Free	67.00	69.00
PHW Act- Transfer of Registration– Skin Penetration	Non Statutory	GST Free	81.00	83.00
PHW Act- Transfer of Registration – Hair/ Beauty/ Skin Penetration	Non Statutory	GST Free	93.00	95.00
Food Act – Presale Inspection & Report	Non Statutory	GST Free	268.00	274.00
Food Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	536.00	548.00
Food Act- Additional Follow Inspection- Performance	Non Statutory	GST Free	176.00	180.00
PHW Act – Presale Inspection & Report	Non Statutory	GST Free	242.00	247.00
PHW Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	484.00	495.00
<b>ARTS AND CULTURAL SERVICES</b>				
<b>BOX HILL COMMUNITY ARTS CENTRE</b>				
			<b>Effective 1 Jul to 31 Dec 2018</b>	<b>Effective 1 Jul to 31 Dec 2019</b>
Lease	Non Statutory	Taxable	1,295.00	1,346.80
Ad Hoc Bookings - Ceramics	Non Statutory	Taxable	220.00	228.80
Ad Hoc Bookings - Recharge Program	Non Statutory	Taxable	500.00	517.50
Ad Hoc Bookings - School Program	Non Statutory	Taxable	1,102.00	1,140.00
Ad Hoc Bookings - Visual Arts	Non Statutory	Taxable	150.00	156.00
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 - Ceramics	Non Statutory	Taxable	265.00	286.00
Adult Course Fees - Full Course - Craft	Non Statutory	Taxable	180.00	187.20
Adult Course Fees - Full Course - Performing Arts/Lifestyle	Non Statutory	Taxable	100.00	104.00
Adult Course Fees - Full Course - Visual Arts	Non Statutory	Taxable	190.00	216.00
Adult Course Fees - Workshops - Special Event Programs	Non Statutory	Taxable	7.00	7.30
Adult Course Fees - Workshops - Cooking	Non Statutory	Taxable	145.00	150.80
Adult Course Fees - Workshops - Craft	Non Statutory	Taxable	62.00	64.50
Adult Course Fees - Workshops - Specialised	Non Statutory	Taxable	182.00	189.20
Adult Course Fees - Workshops - Textiles	Non Statutory	Taxable	98.00	101.90

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Adult Course Fees - Workshops - Visual Arts	Non Statutory	Taxable	45.00	46.80
Arty Party - Clay Wheel Work	Non Statutory	Taxable	220.00	230.00
Arty Party - Clay/Painting/Craft	Non Statutory	Taxable	300.00	320.00
Arty Party - Jewellery	Non Statutory	Taxable	260.00	270.00
Arty Party - Kindy Clay/Craft	Non Statutory	Taxable	170.00	177.00
Children's Course Fee - Ceramics	Non Statutory	Taxable	145.00	171.60
Children's Course Fee - Special Event Programs	Non Statutory	Taxable	8.50	8.80
Children's Course Fee - Cooking	Non Statutory	Taxable	N/A	150.80
Children's Course Fee - Kindy	Non Statutory	Taxable	112.00	116.80
Children's Course Fee - Performing	Non Statutory	Taxable	N/A	150.80
Children's Course Fee - Visual Arts	Non Statutory	Taxable	132.00	162.00
School Holiday Program - Ceramics/Vis Arts/Cooking	Non Statutory	Taxable	30.00	35.00
School Holiday Program - Craft	Non Statutory	Taxable	42.00	35.00
School Holiday Program - Full Day Program	Non Statutory	Taxable	65.00	70.00
School Holiday Program - Kindy Program	Non Statutory	Taxable	25.00	26.00
School Holiday Program - Performing Arts	Non Statutory	Taxable	20.00	26.00
School Holiday Program – Special Event Programs	Non Statutory	Taxable	8.50	8.80
Youth Course Fee - School Holiday -Visual Arts	Non Statutory	Taxable	42.00	43.00
Youth Course Fee - School Holiday -Wheel Work	Non Statutory	Taxable	30.00	35.00
Youth Course Fee - Term - Clay Wheel/Vis Arts	Non Statutory	Taxable	178.00	185.00
Youth Course Fee - Term - Special Event Programs	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 Type- Feeneys/BRT	Non Statutory	Taxable	24.00	25.00
Equipment Hire - Clay Type- White Raku	Non Statutory	Taxable	24.00	25.00
Equipment Hire - Clay Type- RGH	Non Statutory	Taxable	20.00	21.00
Equipment Hire - Electric Kiln	Non Statutory	Taxable	115.00	115.00
Equipment Hire - Gas Kiln Fire	Non Statutory	Taxable	105.00	105.00
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 – Clay Type - LGH	Non Statutory	Taxable	20.00	21.00
Equipment Hire – Clay Type- TWE	Non Statutory	Taxable	24.00	25.00
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	5.50	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	1.50	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



Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
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
			<b>Effective 1 Jan to 30 Jun 2019</b>	<b>Effective 1 Jan to 30 Jun 2020</b>
Lease	Non Statutory	Taxable	1,314.25	1,366.80
Ad Hoc Bookings - Ceramics	Non Statutory	Taxable	228.80	235.00
Ad Hoc Bookings - Recharge Program	Non Statutory	Taxable	517.50	529.00
Ad Hoc Bookings - School Program	Non Statutory	Taxable	1,140.00	1,165.00
Ad Hoc Bookings - Visual Arts	Non Statutory	Taxable	156.00	160.00
Fees & Charges - Public Liability	Non Statutory	Taxable	15.00	15.00
Fees & Charges - Security Guard	Non Statutory	Taxable	59.00	60.00
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	2.80	2.90
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	5.90	6.00
Adult Course Fees - Full Course - Ceramics	Non Statutory	Taxable	275.60	300.00
Adult Course Fees - Full Course - Craft	Non Statutory	Taxable	187.20	208.00
Adult Course Fees - Full Course - Performing Arts/Lifestyle	Non Statutory	Taxable	104.00	106.50
Adult Course Fees - Full Course - Visual Arts	Non Statutory	Taxable	197.60	224.00
Adult Course Fees - Workshops - Special Event Programs	Non Statutory	Taxable	7.30	7.50
Adult Course Fees - Workshops - Cooking	Non Statutory	Taxable	150.80	154.20
Adult Course Fees - Workshops - Craft	Non Statutory	Taxable	64.50	65.95
Adult Course Fees - Workshops - Specialised	Non Statutory	Taxable	189.20	193.45
Adult Course Fees - Workshops - Textiles	Non Statutory	Taxable	101.90	104.20
Adult Course Fees - Workshops - Visual Arts	Non Statutory	Taxable	46.80	47.85
Arty Party - Clay Wheel Work	Non Statutory	Taxable	230.00	235.00
Arty Party - Clay/Painting/Craft	Non Statutory	Taxable	320.00	327.00
Arty Party - Jewellery	Non Statutory	Taxable	270.00	276.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Arty Party - Kindy Clay/Craft	Non Statutory	Taxable	177.00	181.00
Children's Course Fee - Ceramics	Non Statutory	Taxable	150.80	180.00
Children's Course Fee - Special Event Programs	Non Statutory	Taxable	8.80	9.00
Children's Course Fee - Cooking	Non Statutory	Taxable	N/A	155.20
Children's Course Fee - Kindy	Non Statutory	Taxable	116.80	120.00
Children's Course Fee - Performing	Non Statutory	Taxable	N/A	124.70
Children's Course Fee - Visual Arts	Non Statutory	Taxable	137.60	168.00
School Holiday Program - Ceramics/Vis Arts/Cooking	Non Statutory	Taxable	32.00	37.50
School Holiday Program - Craft	Non Statutory	Taxable	43.00	37.50
School Holiday Program - Full Day Program	Non Statutory	Taxable	67.00	75.00
School Holiday Program - Kindy Program	Non Statutory	Taxable	26.00	27.50
School Holiday Program - Performing Arts	Non Statutory	Taxable	20.80	27.50
School Holiday Program – Special Event Programs	Non Statutory	Taxable	8.80	9.00
Youth Course Fee - School Holiday -Visual Arts	Non Statutory	Taxable	43.00	45.00
Youth Course Fee - School Holiday -Wheel Work	Non Statutory	Taxable	31.00	41.00
Youth Course Fee - Term - Clay Wheel/Vis Arts	Non Statutory	Taxable	185.00	198.00
Youth Course Fee - Term - Special Event Programs	Non Statutory	Taxable	8.80	9.00
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	11.00	11.00
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	36.00	36.80
Equipment Hire - BBQ	Non Statutory	Taxable	36.00	36.80
Equipment Hire - Clay Type- Feeneys/BRT	Non Statutory	Taxable	25.00	25.50
Equipment Hire - Clay Type- White Raku	Non Statutory	Taxable	25.00	25.50
Equipment Hire - Clay Type- RGH	Non Statutory	Taxable	21.00	21.50
Equipment Hire - Electric Kiln	Non Statutory	Taxable	120.00	120.00
Equipment Hire - Gas Kiln Fire	Non Statutory	Taxable	110.00	110.00
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	112.00	114.50
Equipment Hire - Portable Microphone	Non Statutory	Taxable	36.00	36.80
Equipment Hire - Projector Screen	Non Statutory	Taxable	16.00	16.50
Equipment Hire -TV & Video	Non Statutory	Taxable	24.00	24.50
Equipment Hire – Clay Type - LGH	Non Statutory	Taxable	21.00	21.50
Equipment Hire – Clay Type- TWE	Non Statutory	Taxable	25.00	25.50
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	6.50	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	310.00	317.00
Drycraft East or West – Casual	Non Statutory	Taxable	61.80	63.20
Drycraft East or West – Regular	Non Statutory	Taxable	28.60	29.25
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	500.00	511.25
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	88.40	90.40
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	57.20	58.50
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	110.00	115.00
Exhibition Foyer Hire	Non Statutory	Taxable	390.00	400.00
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	60.00	61.35
Public liability - Exhibitors	Non Statutory	Taxable	25.00	25.00



Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Meeting Room – Casual	Non Statutory	Taxable	38.00	38.85
Meeting Room – Regular	Non Statutory	Taxable	30.00	30.70
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	76.00	77.70
The Arbour Casual Function/Corporate	Non Statutory	Taxable	93.00	95.10
The Arbour Party Function Rate	Non Statutory	Taxable	610.00	625.00
The Arbour – Regular	Non Statutory	Taxable	50.00	51.10
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	170.00	175.00
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	420.00	430.00
The Lounge/Kitchen – Casual	Non Statutory	Taxable	72.80	74.45
The Lounge/Kitchen – Regular	Non Statutory	Taxable	41.60	42.50
Wetcraft Studio – Casual	Non Statutory	Taxable	64.50	65.95
Wetcraft Studio – Regular	Non Statutory	Taxable	50.65	51.80
<b>EVENTS</b>				
Fast Food Stalls	Non Statutory	GST Free	270.00	300.00
Sweets and Drinks Stalls	Non Statutory	GST Free	166.00	200.00
3 x 3m Marquee Hire	Non Statutory	Taxable	166.00	170.00
Chair Hire	Non Statutory	Taxable	6.20	6.40
Fire Extinguisher Hire - On event day	Non Statutory	Taxable	52.00	53.50
Fire Extinguisher Hire - Pre-ordered	Non Statutory	Taxable	36.00	37.00
Trestle Table Hire	Non Statutory	Taxable	12.50	13.00
<b>HERITAGE</b>				
Adult Group Booking Fees	Non Statutory	Taxable	5.50	6.00
Student Group Booking Fees	Non Statutory	Taxable	3.50	4.00
<b>ART COLLECTION AND PROGRAMS</b>				
Cards - Pack of 10	Non Statutory	Taxable	N/A	5.00
Cards - Single	Non Statutory	Taxable	0.55	0.55
On the Sheeps Back Catalogue	Non Statutory	Taxable	10.00	10.00
Prelude to Heidelberg	Non Statutory	Taxable	20.00	20.00
Suburban Heartland Book - Hard	Non Statutory	Taxable	45.00	45.00
Suburban Heartland Book - Soft	Non Statutory	Taxable	30.00	30.00
Art Space Foyer Hire	Non Statutory	Taxable	500.00	500.00
Exhibition Hire (OTSB)	Non Statutory	Taxable	1,000.00	1,000.00
<b>BOX HILL TOWN HALL</b>				
			<b>Effective 1 Jan to 31 Dec 2019</b>	<b>Effective 1 Jan to 31 Dec 2020</b>
Catering	Non Statutory	Taxable	VARIOUS	VARIOUS
Booking Fee Main Hall	Non Statutory	Taxable	475.00	485.00
Booking Fee Main Hall weekend	Non Statutory	Taxable	890.00	920.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Hourly Rate Main Hall	Non Statutory	Taxable	255.00	265.00
Booking Fee Lower Hall	Non Statutory	Taxable	475.00	485.00
Booking Fee Lower Hall weekend	Non Statutory	Taxable	890.00	920.00
Hourly Rate Lower Hall	Non Statutory	Taxable	255.00	265.00
Town Hall Exclusive Use	Non Statutory	Taxable	5,725.00	5,855.00
Booking Fee Function Rooms (Day)	Non Statutory	Taxable	137.00	145.00
Booking Fee Function Rooms (Evening)	Non Statutory	Taxable	245.00	255.00
Booking Fee Function Rooms (Weekend / Public Holiday)	Non Statutory	Taxable	448.00	460.00
Booking Fee Meeting Rooms	Non Statutory	Taxable	130.00	135.00
Hourly Rate Function/Meeting Rooms (Weekdays only) and Small Meeting Rooms (Day / Evening / Weekend / Public Holiday)	Non Statutory	Taxable	50.00	51.00
Hourly Rate Function Rooms (Evening / Weekend / Public Holidays)	Non Statutory	Taxable	125.00	130.00
Hourly Rate Meeting Rooms (Evening / Weekend / Public Holidays)	Non Statutory	Taxable	115.00	118.00
Set up Fee	Non Statutory	Taxable	112.00	115.00
Computer / training room hire (hourly rate) - Community	Non Statutory	Taxable	50.00	N/A
Data Projector per hire	Non Statutory	Taxable	190.00	190.00
Photo copying per copy	Non Statutory	Taxable	0.30	0.30
Kitchen Hourly Rate	Non Statutory	Taxable	40.00	41.00
Bar Staff Hourly Rate	Non Statutory	Taxable	45.00	46.00
Kitchen Staff Hourly Rate	Non Statutory	Taxable	45.00	46.00
Crockery	Non Statutory	Taxable	6.50	6.50
Cups & Saucers	Non Statutory	Taxable	1.60	1.60
Cutlery	Non Statutory	Taxable	4.00	4.00
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	1.50	1.50
Table Skirting per Metre	Non Statutory	Taxable	13.00	13.00
Category 1 per square metre	Non Statutory	Taxable	20.50	21.00
Category 2 per square metre	Non Statutory	Taxable	51.50	52.50
Category 3 per square metre	Non Statutory	Taxable	73.00	74.50
Category 4 per square metre	Non Statutory	Taxable	230.00	235.00
Category 5 per month	Non Statutory	Taxable	350.00	358.00
Category 5 per square metre	Non Statutory	Taxable	326.00	333.00
Service Fee per square metre	Non Statutory	Taxable	29.00	29.50
<b>MINOR HALLS</b>				
			<b>Effective 1 Jan to 31 Dec 2019</b>	<b>Effective 1 Jan to 31 Dec 2020</b>
East Burwood Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	90.00	75.00
East Burwood Hall (Hourly Rate) - Community	Non Statutory	Taxable	49.00	50.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Eley Park (Hourly Rate) - Commercial	Non Statutory	Taxable	90.00	75.00
Eley Park (Hourly Rate) - Community	Non Statutory	Taxable	49.00	50.00
Forest Hill Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	90.00	75.00
Forest Hill Hall (Hourly Rate) - Community	Non Statutory	Taxable	49.00	50.00
Horticultural Centre Hire (Hourly Rate) - Commercial	Non Statutory	Taxable	90.00	75.00
Horticultural Centre Hire (Hourly Rate) - Community	Non Statutory	Taxable	49.00	50.00
Key Replacements	Non Statutory	Taxable	30.00	31.00
North Blackburn Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	90.00	75.00
North Blackburn Hall (Hourly Rate) - Community	Non Statutory	Taxable	49.00	50.00
Rentoul Hall Rental (Hourly Rate) - Commercial	Non Statutory	Taxable	90.00	75.00
Rentoul Hall Rental (Hourly Rate) - Community	Non Statutory	Taxable	49.00	50.00
Senior Citizens Centre Room Hire	Non Statutory	Taxable	4.10	4.15
South Blackburn Hall (Hourly Rate)	Non Statutory	Taxable	49.00	50.00
Strabane Ave Chapel Rental (Hourly Rate)	Non Statutory	Taxable	49.00	50.00
<b>WHITEHORSE CENTRE</b>				
			<b>Effective 1 Jan to 31 Dec 2019</b>	<b>Effective 1 Jan to 31 Dec 2020</b>
<b>THEATRE TICKET SALES</b>				
Full - Main Theatre Show Price	Non Statutory	Taxable	90.00	90.00
Full - Midweek Theatre Show Price	Non Statutory	Taxable	20.00	20.00
4 Play Package - Full - maximum charge	Non Statutory	Taxable	210.00	210.00
5 Play Package - Full - maximum charge	Non Statutory	Taxable	230.00	230.00
6 Play Package - Full - maximum charge	Non Statutory	Taxable	280.00	280.00
Gold Package - Full - maximum charge	Non Statutory	Taxable	350.00	350.00
Group - Midweek Theatre Show Price	Non Statutory	Taxable	18.00	18.00
Concession - Main Theatre Show Price	Non Statutory	Taxable	85.00	85.00
4 Play Package - Concession - maximum charge	Non Statutory	Taxable	197.00	197.00
5 Play Package - Concession - maximum charge	Non Statutory	Taxable	225.00	225.00
6 Play Package - Concession - maximum charge	Non Statutory	Taxable	260.00	260.00
Gold Package - Concession - maximum charge	Non Statutory	Taxable	330.00	330.00
<b>TICKET SALES COMMISSION</b>				
Booking Fee per Ticket Print - Commercial	Non Statutory	Taxable	0.95	0.95
Booking Fee per Ticket Print - Not For Profit	Non Statutory	Taxable	0.75	0.75
Booking Fee per Ticket Sold - Commercial	Non Statutory	Taxable	5.00	5.00
Booking Fee per Ticket Sold - Not For Profit	Non Statutory	Taxable	2.00	2.00
Booking Fee per Ticket Sold - Not For Profit (special)	Non Statutory	Taxable	1.40	1.40
Administration Fee	Non Statutory	Taxable	3.3% of value	3.3% of value
Administration Fee - Not For Profit (special)	Non Statutory	Taxable	2.0% of value	2.0% of value

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Main Stage Season Fee per Ticket	Non Statutory	Taxable	3.50	3.50
Midweek Season fee per Ticket	Non Statutory	Taxable	1.70	1.70
<b>ROOM HIRE</b>				
Willis Room - Commercial - 4 Hours	Non Statutory	Taxable	375.00	385.00
Willis Room - Commercial - 9 Hours	Non Statutory	Taxable	584.00	598.00
Willis Room - Commercial - Day/Night	Non Statutory	Taxable	700.00	716.00
Willis Room - Not For Profit - 4 Hours	Non Statutory	Taxable	298.00	305.00
Willis Room - Not For Profit - 9 Hours	Non Statutory	Taxable	460.00	471.00
<b>FUNCTION ROOM HIRE</b>				
Commercial Full Room - 4 Hours	Non Statutory	Taxable	949.00	949.00
Commercial Full Room - 8 Hours	Non Statutory	Taxable	1,140.00	1,140.00
Commercial Full Room - Day/Night	Non Statutory	Taxable	1,333.00	1,333.00
Commercial Half Room - 4 Hours	Non Statutory	Taxable	563.00	563.00
Commercial Half Room - 8 Hours	Non Statutory	Taxable	756.00	756.00
Commercial Half Room - Day/Night	Non Statutory	Taxable	948.00	948.00
Commercial Theatre - 4 Hours	Non Statutory	Taxable	1,407.00	1,407.00
Commercial Theatre - 8 Hours	Non Statutory	Taxable	330.00	330.00
Commercial Theatre - Day/Night	Non Statutory	Taxable	368.00	368.00
Not For Profit Full Room - 4 Hours	Non Statutory	Taxable	756.00	756.00
Not For Profit Full Room - 8 Hours	Non Statutory	Taxable	911.00	911.00
Not For Profit Full Room - Day/Night	Non Statutory	Taxable	1,066.00	1,066.00
Not For Profit Half Room - 4 Hours	Non Statutory	Taxable	450.00	450.00
Not For Profit Half Room - 8 Hours	Non Statutory	Taxable	605.00	605.00
Not For Profit Half Room - Day/Night	Non Statutory	Taxable	756.00	756.00
Not For Profit Theatre - 4 hours	Non Statutory	Taxable	1,173.00	1,173.00
Not For Profit Theatre - 8 Hours	Non Statutory	Taxable	2,639.00	2,639.00
Not For Profit Theatre - Day/Night	Non Statutory	Taxable	293.00	293.00
<b>PERFORMING ARTS HIRE</b>				
Performing Arts - Commercial - 5 Hours - All other times	Non Statutory	Taxable	1,465.00	1,525.00
Performing Arts - Commercial - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	1,670.00	1,740.00
Performing Arts - Not For Profit - 5 Hours - All other times	Non Statutory	Taxable	1,100.00	1,145.00
Performing Arts - Not For Profit - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	1,320.00	1,375.00
Bump in/out & Rehearsal	Non Statutory	Taxable	166.00	173.00
Dressing Room - Soundshell	Non Statutory	Taxable	187.00	195.00
Dressing Room - Waratah - half room	Non Statutory	Taxable	310.00	321.00
Hold out Fee	Non Statutory	Taxable	262.00	273.00
Orchestral Rehearsal	Non Statutory	Taxable	177.00	184.00
<b>STAFF RECOVERY</b>				
Duty Officer	Non Statutory	Taxable	50.00	51.00
Missed Meal break - technician	Non Statutory	Taxable	36.90	38.00
Supervising technician - per hour (4 hr minimum)	Non Statutory	Taxable	49.90	51.00
Technician - Second Technician on duty	Non Statutory	Taxable	39.70	41.00
Usher per Hour - (4 hour minimum)	Non Statutory	Taxable	39.70	41.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>CATERING</b>				
Bar Sales	Non Statutory	Taxable	VARIOUS	VARIOUS
Baguettes/wraps/pita	Non Statutory	Taxable	19.30	19.80
Baguettes/wraps/pita, fruit platter	Non Statutory	Taxable	23.60	24.20
Beverage package	Non Statutory	Taxable	13.10	13.50
Cocktail Reception - Food Only - 4 pieces per person	Non Statutory	Taxable	20.75	21.50
Coffee Break - Arnotts Biscuits	Non Statutory	Taxable	4.90	4.95
Coffee Break - Cheese & Fruit Platter	Non Statutory	Taxable	14.70	15.20
Coffee Break - Danish	Non Statutory	Taxable	9.50	9.75
Coffee Break - Muffins (Sweet)	Non Statutory	Taxable	9.50	9.75
Coffee Break - Savoury minis, pies, sausage rolls, quiche	Non Statutory	Taxable	14.75	15.20
Coffee Break - Scones	Non Statutory	Taxable	9.50	9.75
Coffee Break - Selection of sweet tarts	Non Statutory	Taxable	9.50	9.75
Coffee Break - Sliced Fresh fruit platter	Non Statutory	Taxable	11.20	11.50
Conference Packages Commercial - 25 - 49 guests	Non Statutory	Taxable	66.75	68.50
Conference Packages Commercial - 50 - 99 guests	Non Statutory	Taxable	63.60	65.00
Conference Packages Commercial - 100+ guests	Non Statutory	Taxable	54.50	N/A
Conference Packages Not For Profit - 25 - 49 guests	Non Statutory	Taxable	62.55	64.00
Conference Packages Not For Profit - 50 - 99 guests	Non Statutory	Taxable	60.50	61.90
Conference Packages Not For Profit - 100+ guests	Non Statutory	Taxable	50.25	N/A
Cooked Breakfasts - maximum charge	Non Statutory	Taxable	41.50	42.50
Main & Dessert - From:	Non Statutory	Taxable	56.50	58.00
Point Sandwiches	Non Statutory	Taxable	15.40	15.75
Point Sandwiches & Fruit Platter	Non Statutory	Taxable	20.40	20.90
Point Sandwiches, 3 pieces hot finger food & fruit	Non Statutory	Taxable	30.50	31.30
Point Sandwiches, fruit platter & cakes	Non Statutory	Taxable	25.70	26.50
Ribbon Sandwiches	Non Statutory	Taxable	18.25	18.70
Ribbon Sandwiches, Fruit platter	Non Statutory	Taxable	21.50	21.98
Ribbon Sandwiches, Fruit platter & Cakes	Non Statutory	Taxable	25.70	26.50
<b>EQUIPMENT HIRE</b>				
Lapel Radio - Day Hire	Non Statutory	Taxable	138.00	N/A
Lapel Radio - Week Hire	Non Statutory	Taxable	415.00	N/A
Moving lights 4 x Coemar 300 spot - Day Hire	Non Statutory	Taxable	150.00	154.00
Moving lights 4 x Coemar 300 spot - Week Hire	Non Statutory	Taxable	340.00	N/A
Piano Tuning	Non Statutory	Taxable	235.00	185.00
<b>FILMING PERMITS</b>				
<b>COMMERCIAL STILLS PHOTOGRAPHY</b>				
First Day	Non Statutory	GST Free	300.00	310.00
Subsequent days to a full day	Non Statutory	GST Free	120.00	125.00
Half Day (4 hours)	Non Statutory	GST Free	175.00	185.00
<b>MOTION PICTURE PHOTOGRAPHY</b>				
First Day	Non Statutory	GST Free	580.00	620.00
Half Day (4 hours)	Non Statutory	GST Free	385.00	400.00
Subsequent days to a full day	Non Statutory	GST Free	145.00	150.00
Fremantle Media Regular Filming Block	Non Statutory	GST Free	185.00	200.00
Low Impact Filming	Non Statutory	GST Free	110.00	115.00
Unit Base on Council Land (Filming on private property)	Non Statutory	GST Free	185.00	200.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>RECREATION AND LEISURE</b>				
<b>ACTIVE COMMUNITIES</b>				
			<b>Effective 1 Jul 2018 to 31 Mar 2019</b>	<b>Effective 1 Jul 2019 to 31 Mar 2020</b>
Finals – Sportsfield bookings	Non Statutory	Taxable	209.00	215.00
Turf Wicket maintenance	Non Statutory	Taxable	13,950.00	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	22.00
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
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



Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
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
<b>Pavilion Hire (includes Bennettswood, Elgar Park, Kalang Park, Livingstone, Mont Albert Park, Morton Park, Springfield Reserve, Walker Park and Wembley Park)</b>				
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	3.00	3.30
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	49.00	49.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	54.00	54.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	49.00	49.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	54.00	54.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	135.50	135.50
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	153.00	153.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	135.50	135.50
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	153.00	153.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	27.00	27.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	31.00	31.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	27.00	27.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	31.00	31.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	244.00	244.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	276.00	276.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	244.00	244.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	276.00	276.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	22.00	22.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	27.00	27.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	20.00	20.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
			<b>Effective 1 Apr to 30 Jun 2019</b>	<b>Effective 1 Apr to 30 Jun 2020</b>
Finals – Sportsfield bookings	Non Statutory	Taxable	215.00	220.00
Turf Wicket maintenance	Non Statutory	Taxable	14,299.00	14,621.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	218.00	223.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	23.50	24.00
Lost Pavilion Keys	Non Statutory	Taxable	26.20	22.50
Gentle exercise activities in Open Space	Non Statutory	Taxable	109.00	111.00
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	215.00	220.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	435.00	445.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	325.00	332.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	215.00	220.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	172.00	176.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	152.00	155.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	129.00	132.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	172.00	176.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	152.00	155.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	129.00	132.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	2,168.00	2,217.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	1,731.00	1,770.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	1,300.00	1,329.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	973.00	995.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	649.00	664.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	6,496.00	6,642.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	5,196.00	5,313.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	3,897.00	3,985.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	2,923.00	2,989.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	1,948.00	1,992.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	4,329.00	4,426.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	3,461.00	3,539.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	2,598.00	2,656.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	1,946.00	1,990.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	1,301.00	1,330.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	380.00	389.00
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	325.00	332.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	271.00	277.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	217.00	222.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	1,518.00	1,552.00



Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	1,301.00	1,330.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	1,084.00	1,108.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	864.00	883.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	1,137.00	1,163.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	973.00	995.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	812.00	830.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	649.00	664.00
<b>Pavilion Hire (includes Bennettswood, Elgar Park, Kalang Park, Livingstone, Mont Albert Park, Morton Park, Springfield Reserve, Walker Park and Wembley Park)</b>				
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	3.30	3.40
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	49.00	50.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	54.00	55.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	49.00	50.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	54.00	55.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	135.50	139.00
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	153.00	156.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	135.50	139.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	153.00	156.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	27.00	28.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	31.00	32.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	27.00	28.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	31.00	32.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	244.00	249.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	276.00	282.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	244.00	249.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	276.00	282.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	22.00	23.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	27.00	28.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	20.00	20.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>NUNAWADING COMMUNITY CENTRE</b>				
Stadium Hire (per hour) - Peak - After 5pm Weeknights, weekends and public holidays	Non Statutory	Taxable	44.00	45.00
Stadium Hire (per hour) - Non Peak - Up to 5pm weekdays	Non Statutory	Taxable	37.00	38.00
Stadium Hire (per hour) - Casual Badminton	Non Statutory	Taxable	16.00	16.00
Room Hire - Community (per hour)	Non Statutory	Taxable	27.00	28.00
Small Room Hire -Community (per hour)	Non Statutory	Taxable	13.50	14.00
<b>SPORTLINK</b>				
Merchandise	Non Statutory	Taxable	VARIOUS	VARIOUS
Casual Entry	Non Statutory	Taxable	5.20	5.40
Casual Entry - 1 Hour	Non Statutory	Taxable	3.10	3.20
Casual Entry - 10 visit pass	Non Statutory	Taxable	46.80	48.60
Badminton Social Competition	Non Statutory	Taxable	14.50	14.50
Badminton Term Program	Non Statutory	Taxable	14.50	14.50
Basketball Term Program	Non Statutory	Taxable	14.50	14.50
Futsal Term Program	Non Statutory	Taxable	14.50	14.50
Holiday Sports Camps	Non Statutory	Taxable	8.40	8.40
Social Basketball Program	Non Statutory	Taxable	12.00	12.00
Table Tennis Term Program	Non Statutory	Taxable	14.50	14.50
Badminton Court - Off Peak	Non Statutory	Taxable	7.80	7.90
Badminton Court - Peak	Non Statutory	Taxable	9.90	10.00
Equipment Hire	Non Statutory	Taxable	3.00	3.50
Full Court - Off Peak	Non Statutory	Taxable	20.75	21.25
Full Court - Peak	Non Statutory	Taxable	27.75	28.50
Half Court - Off Peak	Non Statutory	Taxable	10.40	10.65
Half Court - Peak	Non Statutory	Taxable	13.90	14.25
Outdoor Court	Non Statutory	Taxable	7.25	7.50
Community Room - Commercial Rate	Non Statutory	Taxable	20.75	21.50
Community Room - Community Rate	Non Statutory	Taxable	13.75	14.50
Multi Purpose Room - Commercial Rate	Non Statutory	Taxable	20.75	21.50
Multi Purpose Room - Community Rate	Non Statutory	Taxable	13.75	14.50
Table Tennis - Off Peak	Non Statutory	Taxable	7.25	7.50
Table Tennis - Peak	Non Statutory	Taxable	9.15	9.40
<b>MORACK GOLF COURSE</b>				
Adult 18 holes - Weekdays	Non Statutory	Taxable	28.70	29.40
Adult 9 holes – Weekdays	Non Statutory	Taxable	21.50	22.00
Concession 18 holes – Weekdays	Non Statutory	Taxable	20.50	21.00
Concession 9 holes – Weekdays	Non Statutory	Taxable	15.40	15.70
Junior 18 holes – Weekdays	Non Statutory	Taxable	20.50	21.00
Junior 9 holes - Weekdays	Non Statutory	Taxable	15.40	15.70
Late Tee Off 18 holes – Weekdays	Non Statutory	Taxable	21.50	22.00
Late Tee Off 18 holes Concession – Weekdays	Non Statutory	Taxable	15.40	15.70

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Late Tee Off 9 holes – Weekdays	Non Statutory	Taxable	15.40	15.70
Adult 18 hole – Weekend	Non Statutory	Taxable	32.30	33.00
Adult 9 hole – Weekend	Non Statutory	Taxable	24.30	24.90
Early Bird 9 Hole - Weekend	Non Statutory	Taxable	21.50	22.00
Junior 18 holes – Weekend	Non Statutory	Taxable	20.50	21.00
Junior 9 holes – Weekend	Non Statutory	Taxable	15.40	15.70
Late Tee Off 18 holes – Weekend	Non Statutory	Taxable	24.30	24.90
Late Tee Off 9 holes – Weekend	Non Statutory	Taxable	17.50	18.00
Morack Plus – 18 holes Adult Weekday 10 pass card	Non Statutory	Taxable	245.00	251.00
Morack Plus – 18 holes Adult Weekend 10 pass card	Non Statutory	Taxable	275.00	281.00
Morack Plus – 18 holes Concession 10 pass card	Non Statutory	Taxable	178.00	182.00
Unlimited Pass Direct Debit Joining Fee	Non Statutory	Taxable	55.00	55.00
Unlimited Pass Fortnightly Debit - Anytime	Non Statutory	Taxable	57.40	58.70
Unlimited Pass Fortnightly Debit - Concession	Non Statutory	Taxable	41.00	41.95
Unlimited Pass Fortnightly Debit - Late Tee Off	Non Statutory	Taxable	46.00	47.05
Driving Range - 35 Balls	Non Statutory	Taxable	7.50	7.70
Driving Range - 75 Balls	Non Statutory	Taxable	11.80	12.10
Driving Range - 150 Balls	Non Statutory	Taxable	18.30	18.70
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	41,485.00	43,977.00
<b>AQUALINK NUNAWADING AQUATICS</b>				
Adult	Non Statutory	Taxable	7.50	7.80
Child/Concession	Non Statutory	Taxable	5.70	5.90
Family	Non Statutory	Taxable	21.00	22.00
Scholars - until 31 Dec	Non Statutory	Taxable	3.90	4.00
Scholars - from 1 Jan	Non Statutory	Taxable	4.00	4.15
Squad	Non Statutory	Taxable	5.15	5.30
Aquatics - Adult	Non Statutory	Taxable	13.00	13.30
Aquatics - Concession	Non Statutory	Taxable	9.60	9.80
Aquatics - Upgrade	Non Statutory	Taxable	6.00	6.00
Multi Pass - Swim Adult	Non Statutory	Taxable	67.50	70.20
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	51.30	53.10
Multi Pass - Family	Non Statutory	Taxable	189.00	198.00
Multi Pass - Aquatics	Non Statutory	Taxable	117.00	119.70
Multi Pass - Aquatics Concession	Non Statutory	Taxable	86.40	88.20
<b>AQUALINK NUNAWADING GYM</b>				
Gymnasium Peak - Adult	Non Statutory	Taxable	28.00	28.00
Gymnasium Peak - Concession	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Adult	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Concession	Non Statutory	Taxable	18.00	18.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
9 week challenge	Non Statutory	Taxable	340.00	N/A
9 week challenge - non member	Non Statutory	Taxable	500.00	N/A
AQ30	Non Statutory	Taxable	26.00	27.00
Strong Body Strong Mind/ All fit	Non Statutory	Taxable	8.50	8.70
Lifestyle Consultation/Program Show	Non Statutory	Taxable	70.00	70.00
PT - 1 Hour	Non Statutory	Taxable	71.00	72.00
PT - 1 Hour Non Member	Non Statutory	Taxable	88.00	90.00
PT - 1 hour member DD	Non Statutory	Taxable	N/A	64.80
PT - 1/2 Hour	Non Statutory	Taxable	45.00	45.50
PT - 1/2 Hour Non Member	Non Statutory	Taxable	57.00	58.00
PT - 1/2 hour member DD	Non Statutory	Taxable	N/A	40.95
PT start up pack	Non Statutory	Taxable	99.00	99.00
Small Group Training - 1 Hour	Non Statutory	Taxable	99.00	99.00
Small Group Training - 1/2 Hour	Non Statutory	Taxable	66.00	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	76.50	78.30
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	427.50	432.25
Multi Pass PT 1 Hour	Non Statutory	Taxable	674.50	684.00
<b>AQUALINK NUNAWADING PROGRAMS</b>				
Pool Parties	Non Statutory	Taxable	18.00	18.50
Pool Parties - Cake	Non Statutory	Taxable	21.00	22.00
Pool Parties - Catering	Non Statutory	Taxable	11.00	11.50
Pool Parties - Inflatable	Non Statutory	Taxable	85.00	85.00
Pool Parties - Table Hire	Non Statutory	Taxable	43.00	44.00
Lane Hire per Hour - 50m Pool	Non Statutory	Taxable	50.00	51.00
Duty Officer Hire	Non Statutory	Taxable	47.50	N/A
Lifeguard Hire	Non Statutory	Taxable	40.50	41.50
Carnival Hire - Day	Non Statutory	Taxable	480.00	480.00
Carnival Hire - Leisure Pool	Non Statutory	Taxable	185.00	N/A
Carnival Hire - Night	Non Statutory	Taxable	480.00	N/A
NSC - Carnival Hire	Non Statutory	Taxable	408.00	408.00
NSC - Club Pool Hire	Non Statutory	Taxable	165.00	168.00
NSC - Inflatable Hire	Non Statutory	Taxable	54.00	55.00
Multi Purpose Room Hire - Courses	Non Statutory	Taxable	37.00	37.00
Multi Purpose Room Hire - Crèche	Non Statutory	Taxable	27.00	27.00
Multi Purpose Room Hire/Group Fitness Room Hire	Non Statutory	Taxable	37.00	37.00
<b>AQUALINK NUNAWADING HEALTH AND WELLNESS</b>				
Group Fitness - Adult	Non Statutory	Taxable	18.00	18.50
Group Fitness - Concession	Non Statutory	Taxable	14.60	15.00
Group Fitness - Fab Living	Non Statutory	Taxable	10.20	10.40
Aquability	Non Statutory	Taxable	10.20	10.40

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Post natal program	Non Statutory	Taxable	90.00	90.00
Mindfulness program	Non Statutory	Taxable	N/A	15.00
School Groups - Fitness Programs	Non Statutory	Taxable	96.00	98.00
30 min class	Non Statutory	Taxable	9.50	9.70
30 min class - Concession	Non Statutory	Taxable	7.80	8.00
90 min class	Non Statutory	Taxable	27.00	27.75
90 min class - Concession	Non Statutory	Taxable	21.90	22.50
Multi Pass - Group Fitness	Non Statutory	Taxable	162.00	166.50
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	131.40	135.00
Multi Pass - Aquability	Non Statutory	Taxable	91.80	93.60
Multi Pass - Fab Living	Non Statutory	Taxable	91.80	93.60
Multipass - 30 min class	Non Statutory	Taxable	85.50	87.30
Multipass - 30 min class - Concession	Non Statutory	Taxable	70.20	72.00
Multipass - 90 min class	Non Statutory	Taxable	243.00	N/A
Multipass - 90 min class - Concession	Non Statutory	Taxable	197.10	N/A
<b>AQUALINK NUNAWADING CRECHE</b>				
Crèche - Member	Non Statutory	Taxable	6.40	6.60
Crèche - Casual	Non Statutory	Taxable	9.20	9.50
Crèche - Family	Non Statutory	Taxable	12.80	13.20
Crèche - Member - 12pm - 1pm	Non Statutory	Taxable	5.40	5.50
Crèche - Casual - 12pm - 1pm	Non Statutory	Taxable	8.10	8.30
Crèche - Family - 12pm - 1pm	Non Statutory	Taxable	10.80	11.00
Crèche - Occasional Care	Non Statutory	Taxable	10.80	11.20
Crèche - Occasional Care - Full session (9am - 1pm)	Non Statutory	Taxable	31.10	32.10
Crèche - Occasional Care - Family	Non Statutory	Taxable	21.60	22.40
Crèche - Occasional Care - 12pm - 1pm	Non Statutory	Taxable	9.50	9.70
Crèche - Occasional Care - Family - 12pm - 1pm	Non Statutory	Taxable	19.00	19.40
Crèche Cancellation Fee	Non Statutory	Taxable	4.00	4.00
Crèche - Member Multi Pass	Non Statutory	Taxable	57.60	59.40
Crèche - Family Multi Pass	Non Statutory	Taxable	115.20	118.80
Crèche - Member Multi Pass - 12pm - 1pm	Non Statutory	Taxable	48.60	49.50
Crèche - Multipass - Family 1hr	Non Statutory	Taxable	97.20	99.00
Crèche - Multipass - Occasional care	Non Statutory	Taxable	97.20	100.80
Crèche - Multipass - Occasional care family	Non Statutory	Taxable	194.40	201.60
Crèche - Multipass - Occasional care 1 hr	Non Statutory	Taxable	85.50	87.30
Crèche - Multipass - Occasional care family 1hr	Non Statutory	Taxable	171.00	174.60
<b>AQUALINK NUNAWADING RETAIL</b>				
Merchandise Sales	Non Statutory	Taxable	Various	Various
<b>AQUALINK NUNAWADING MEMBERSHIPS</b>				
Swim - Adult - 12 Months	Non Statutory	Taxable	663.00	675.00
Swim - Adult - 3 Months	Non Statutory	Taxable	217.50	220.50
Swim - Concession/Child - 12 Months	Non Statutory	Taxable	543.00	555.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Swim - Concession/Child - 3 Months	Non Statutory	Taxable	187.00	190.50
Aquatics - 12 Months	Non Statutory	Taxable	759.00	771.00
Aquatics - 3 Months	Non Statutory	Taxable	241.50	244.50
Aquatics - Concession - 12 Months	Non Statutory	Taxable	687.00	699.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	223.50	226.50
Gym - 12 Months	Non Statutory	Taxable	1,086.00	1,104.00
Gym - 3 Months	Non Statutory	Taxable	375.00	379.50
Gym - Concession - 12 Months	Non Statutory	Taxable	1,014.00	1,032.00
Gym - Concession - 3 Months	Non Statutory	Taxable	357.00	361.50
Gym - Off Peak - 12 Months	Non Statutory	Taxable	855.00	867.00
Gym - Off Peak - 3 Months	Non Statutory	Taxable	265.50	268.50
Group Fitness - 12 Months	Non Statutory	Taxable	1,086.00	1,104.00
Group Fitness - 3 Months	Non Statutory	Taxable	375.00	379.50
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	1,014.00	1,032.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	357.00	361.50
Total Fitness - 12 Months	Non Statutory	Taxable	1,218.00	1,242.00
Total Fitness - 3 Months	Non Statutory	Taxable	408.00	414.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	1,074.00	1,098.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	372.00	378.00
Express Membership	Non Statutory	Taxable	99.00	99.00
Teen - 12 Months	Non Statutory	Taxable	699.00	711.00
Teen - 3 Months	Non Statutory	Taxable	226.50	229.50
Fab Living - 12 Months	Non Statutory	Taxable	915.00	927.00
Fab Living - 3 Months	Non Statutory	Taxable	280.50	283.50
Fab Living - 1 Month	Non Statutory	Taxable	70.50	71.50
Direct Debit - Swim	Non Statutory	Taxable	49.50	50.50
Direct Debit - Swim - Concession/Child	Non Statutory	Taxable	39.50	40.50
Direct Debit - Aquatics	Non Statutory	Taxable	57.50	58.50
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	51.50	52.50
Direct Debit - Gym	Non Statutory	Taxable	79.00	80.50
Direct Debit - Gym - Concession	Non Statutory	Taxable	73.00	74.50
Direct Debit - Gym - Off Peak	Non Statutory	Taxable	65.50	66.50
Direct Debit - Group Fitness	Non Statutory	Taxable	79.00	80.50
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	73.00	74.50
Direct Debit - Total Fitness	Non Statutory	Taxable	90.00	92.00
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	78.00	80.00
Direct Debit - Teen Fit	Non Statutory	Taxable	52.50	53.50
Direct Debit - Fab Living	Non Statutory	Taxable	70.50	71.50
Direct Debit Family - Swim	Non Statutory	Taxable	45.00	45.45
Direct Debit Family - Aquatics	Non Statutory	Taxable	52.30	52.65
Direct Debit Family - Gym	Non Statutory	Taxable	71.80	72.45
Direct Debit Family - Group Fitness	Non Statutory	Taxable	71.80	72.45
Direct Debit Family - Total Fitness	Non Statutory	Taxable	81.80	82.80
Direct Debit Family - Teen	Non Statutory	Taxable	47.80	48.15
Direct Debit Family - Fab Living	Non Statutory	Taxable	64.10	64.35
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



Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
DD Joining Fee - Total / Gym / GF	Non Statutory	Taxable	120.00	120.00
Suspension Fee	Non Statutory	Taxable	11.00	11.00
Cancellation Fee	Non Statutory	Taxable	60.00	60.00
Card Replacement	Non Statutory	Taxable	10.00	10.00
<b>AQUALINK BOX HILL AQUATICS</b>				
Adult	Non Statutory	Taxable	7.50	7.80
Child/Concession	Non Statutory	Taxable	5.70	5.90
Family	Non Statutory	Taxable	21.00	22.00
Scholars - until 31 Dec	Non Statutory	Taxable	3.90	4.00
Scholars - post 1 Jan	Non Statutory	Taxable	4.00	4.15
Squad	Non Statutory	Taxable	5.15	5.30
Aquatics - Adult	Non Statutory	Taxable	13.00	13.30
Aquatics - Concession	Non Statutory	Taxable	9.60	9.80
Aquatics - Upgrade	Non Statutory	Taxable	6.00	6.00
Multi Pass - Swim Adult	Non Statutory	Taxable	67.50	70.20
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	51.30	53.10
Multi Pass - Family	Non Statutory	Taxable	189.00	198.00
Multi Pass - Aquatics	Non Statutory	Taxable	117.00	119.70
Multi Pass - Aquatics Concession	Non Statutory	Taxable	86.40	88.20
<b>AQUALINK BOX HILL GYM</b>				
Gymnasium Peak - Adult	Non Statutory	Taxable	28.00	28.00
Gymnasium Peak - Concession	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Adult	Non Statutory	Taxable	23.50	23.50
Gymnasium Off Peak - Concession	Non Statutory	Taxable	18.00	18.00
9 week challenge - member	Non Statutory	Taxable	340.00	N/A
9 week challenge - non member	Non Statutory	Taxable	500.00	N/A
ALL FIT	Non Statutory	Taxable	8.50	8.70
AQ30	Non Statutory	Taxable	26.00	27.00
Lifestyle Consultation/ Program Show	Non Statutory	Taxable	70.00	70.00
PT - 1 Hour	Non Statutory	Taxable	71.00	72.00
PT - 1 Hour Non Member	Non Statutory	Taxable	88.00	90.00
PT DD 60 mins (10% off member fee)	Non Statutory	Taxable	N/A	64.80
PT - 1/2 Hour	Non Statutory	Taxable	45.00	45.50
PT - 1/2 Hour Non Member	Non Statutory	Taxable	57.00	58.00
PT DD 30mins (10% off member fee)	Non Statutory	Taxable	N/A	40.95
PT Start up Pack	Non Statutory	Taxable	99.00	99.00
Small Group Training - 1 hour	Non Statutory	Taxable	99.00	99.00
Small Group Training - 1/2 hour	Non Statutory	Taxable	66.00	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	76.50	78.30
Multi Pass PT 1 Hour	Non Statutory	Taxable	674.50	684.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	427.50	432.25
<b>AQUALINK BOX HILL PROGRAMS</b>				
Pool Parties	Non Statutory	Taxable	18.00	18.50
Pool Parties - Cake	Non Statutory	Taxable	25.00	25.00
Pool Parties - Catering	Non Statutory	Taxable	11.00	11.50
Birthday Inflatable Hire	Non Statutory	Taxable	85.00	85.00
Birthday Party - Best of Both Worlds	Non Statutory	Taxable	28.00	29.00
Lane Hire extra fee per person	Non Statutory	Taxable	4.00	4.15
Lane Hire per Hour - 25m	Non Statutory	Taxable	34.00	35.00
Duty Officer Hire	Non Statutory	Taxable	47.50	47.50
Lifeguard Hire	Non Statutory	Taxable	40.50	41.50
Carnival Rate - All Outdoor Areas per hour	Non Statutory	Taxable	320.00	320.00
Warm Water Pool - per hour	Non Statutory	Taxable	65.50	66.00
Dive Pool Hire per Hour	Non Statutory	Taxable	65.50	66.00
LTS inflatable hire	Non Statutory	Taxable	54.00	55.00
Party Room Hire	Non Statutory	Taxable	50.00	50.00
Pavilion - Daily	Non Statutory	Taxable	220.00	220.00
Pavilion Meeting Room - Hourly	Non Statutory	Taxable	45.00	45.00
Crèche/Wellness Room 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	3.50
Stadium Seating	Non Statutory	Taxable	150.00	150.00
Badminton Court - Off Peak	Non Statutory	Taxable	15.60	15.80
Badminton Court - Peak	Non Statutory	Taxable	19.80	20.00
Casual Basketball Shooting	Non Statutory	Taxable	5.20	5.40
Hot Streak Basketball	Non Statutory	Taxable	N/A	12.00
Full Court - Peak	Non Statutory	Taxable	55.50	57.00
Full Court- Off Peak	Non Statutory	Taxable	41.50	42.50
Half Court- Off Peak	Non Statutory	Taxable	20.80	21.30
Half Court- Peak	Non Statutory	Taxable	27.80	28.50
Social Badminton program	Non Statutory	Taxable	14.50	14.50
Table Tennis - Peak	Non Statutory	Taxable	18.30	18.80
Table Tennis - Off Peak	Non Statutory	Taxable	14.50	15.00
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	N/A
Tennis Workout - non member	Non Statutory	Taxable	15.00	N/A
Multipass - Tennis workout member	Non Statutory	Taxable	121.50	N/A
Multi pass - tennis workout non member	Non Statutory	Taxable	135.00	N/A



Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>AQUALINK BOX HILL HEALTH AND WELLNESS</b>				
Group Fitness - Adult	Non Statutory	Taxable	18.00	18.50
Group Fitness - Concession	Non Statutory	Taxable	14.60	15.00
Group Fitness - Fab Living	Non Statutory	Taxable	10.20	10.40
School Groups - Fitness Programs	Non Statutory	Taxable	96.00	98.00
Postnatal	Non Statutory	Taxable	90.00	90.00
Mindful Program	Non Statutory	Taxable	N/A	15.00
Virtual Fitness - Adult	Non Statutory	Taxable	N/A	10.00
Virtual Fitness - Concession	Non Statutory	Taxable	N/A	7.50
30 min class	Non Statutory	Taxable	9.50	9.70
30 min class - Concession	Non Statutory	Taxable	7.80	8.00
90 min class	Non Statutory	Taxable	27.00	27.75
90 min class - Concession	Non Statutory	Taxable	21.90	22.50
Multi Pass - Group Fitness	Non Statutory	Taxable	162.00	166.50
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	131.40	135.00
Multi Pass - Fab Living	Non Statutory	Taxable	91.80	93.60
Multipass - 30 min class	Non Statutory	Taxable	85.50	87.30
Multipass - 30 min class Concession	Non Statutory	Taxable	70.20	72.00
Multipass - 90 min	Non Statutory	Taxable	243.00	N/A
Multipass - 90 min class Concession	Non Statutory	Taxable	197.10	N/A
<b>AQUALINK BOX HILL CRECHE</b>				
Crèche - Member	Non Statutory	Taxable	6.40	6.60
Crèche - Non Member	Non Statutory	Taxable	9.20	9.50
Crèche - Family	Non Statutory	Taxable	12.80	13.20
Crèche - Member 1 hr	Non Statutory	Taxable	5.40	5.50
Crèche - Casual 1 hr	Non Statutory	Taxable	8.10	8.30
Crèche - Family - 1 hr	Non Statutory	Taxable	10.80	11.00
Crèche - Occasional Care	Non Statutory	Taxable	10.80	11.20
Crèche - Occasional Care - Full session (9am - 1pm)	Non Statutory	Taxable	31.40	32.10
Crèche - Occasional Care - Family	Non Statutory	Taxable	21.60	22.40
Crèche - Occasional Care - 1 hr	Non Statutory	Taxable	9.50	9.70
Crèche - Occasional Care - Family - 1 hr	Non Statutory	Taxable	19.00	19.40
Multi Pass - Crèche Members	Non Statutory	Taxable	57.60	59.40
Crèche - Family Multipass	Non Statutory	Taxable	115.20	118.80
Crèche - Member 1 hr Multipass	Non Statutory	Taxable	48.60	49.50
Multipass family 1 hr	Non Statutory	Taxable	97.20	99.00
Multipass - occasional care	Non Statutory	Taxable	97.20	100.80
Multipass occasional care family	Non Statutory	Taxable	194.40	201.60
Multipass occasional care 1 hr	Non Statutory	Taxable	85.50	87.30
Multipass occasional care Family 1 hr	Non Statutory	Taxable	171.00	174.60
Crèche cancellation fee	Non Statutory	Taxable	4.00	4.00

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
<b>AQUALINK BOX HILL RETAIL</b>				
Merchandise Sales	Non Statutory	Taxable	Various	Various
<b>AQUALINK BOX HILL MEMBERSHIPS</b>				
Swim - Adult - 12 Months	Non Statutory	Taxable	663.00	675.00
Swim - Adult - 3 Months	Non Statutory	Taxable	217.50	220.50
Swim Child Concession - 3 Months	Non Statutory	Taxable	187.00	190.50
Swim Child/Concession - 12 Months	Non Statutory	Taxable	543.00	555.00
Aquatics - 12 Months	Non Statutory	Taxable	759.00	771.00
Aquatics - 3 Months	Non Statutory	Taxable	241.50	244.50
Aquatics - Concession - 12 Months	Non Statutory	Taxable	687.00	699.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	223.50	226.50
Gym - 12 Months	Non Statutory	Taxable	1,086.00	1,104.00
Gym - 3 Months	Non Statutory	Taxable	375.00	379.50
Gym - Concession - 12 Months	Non Statutory	Taxable	1,014.00	1,032.00
Gym - Concession - 3 Months	Non Statutory	Taxable	357.00	361.50
Off Peak - 12 Months	Non Statutory	Taxable	855.00	867.00
Off Peak - 3 Months	Non Statutory	Taxable	265.50	268.50
Group Fitness - 12 Months	Non Statutory	Taxable	1,086.00	1,104.00
Group Fitness - 3 Months	Non Statutory	Taxable	375.00	379.50
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	1,014.00	1,032.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	357.00	361.50
Total Fitness - 12 Months	Non Statutory	Taxable	1,218.00	1,242.00
Total Fitness - 3 Months	Non Statutory	Taxable	408.00	414.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	1,074.00	1,098.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	372.00	378.00
Teen Fitness - 12 Months	Non Statutory	Taxable	699.00	711.00
Teen Fitness - 3 Months	Non Statutory	Taxable	226.50	229.50
Express membership	Non Statutory	Taxable	99.00	99.00
Fab Living - 12 Months	Non Statutory	Taxable	915.00	927.00
Fab Living - 3 Months	Non Statutory	Taxable	280.50	283.50
Fab Living - Monthly over counter	Non Statutory	Taxable	70.50	71.50
Direct Debit - Swim	Non Statutory	Taxable	49.50	50.50
Direct Debit - Swim Child/Concession	Non Statutory	Taxable	39.50	40.50
Direct Debit - Aquatics	Non Statutory	Taxable	57.50	58.50
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	51.50	52.50
Direct Debit - Gym	Non Statutory	Taxable	79.00	80.50
Direct Debit - Gym - Concession	Non Statutory	Taxable	73.00	74.50
Direct Debit - Off Peak	Non Statutory	Taxable	65.50	66.50
Direct Debit - Group Fitness	Non Statutory	Taxable	79.00	80.50
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	73.00	74.50
Direct Debit - Total Fitness	Non Statutory	Taxable	90.00	92.00
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	78.00	80.00
Direct Debit - Teen Fitness	Non Statutory	Taxable	52.50	53.50
Direct Debit - Fab Living	Non Statutory	Taxable	70.50	71.50
Direct Debit - Swim - Family	Non Statutory	Taxable	45.00	45.45
Direct Debit - Aquatics - Family	Non Statutory	Taxable	52.30	52.65
Direct Debit - Gym - Family	Non Statutory	Taxable	71.80	72.45

Fees and Charges	Fee Type	GST Status	2018/19 Fee (incl GST) \$	2019/20 Fee (incl GST) \$
Direct Debit - Group Fitness - Family	Non Statutory	Taxable	71.80	72.45
Direct Debit - Total Fitness - Family	Non Statutory	Taxable	81.80	82.80
Direct Debit - Teen - Family	Non Statutory	Taxable	47.80	48.15
Direct Debit - Fab Living - Family	Non Statutory	Taxable	64.10	64.35
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	0.00
Cancellation Fee	Non Statutory	Taxable	60.00	60.00
Card replacement	Non Statutory	Taxable	10.00	10.00
<b>RECYCLING AND WASTE CENTRE</b>				
<b>ACCOUNT CUSTOMERS</b>				
Commercial Account Customers (per tonne)	Non Statutory	Taxable	200.00	205.00
Large Commercial Account Customers (per tonne)	Non Statutory	Taxable	190.00	195.00
<b>RUBBISH</b>				
External Tipping Fees - Car Boot Load	Non Statutory	Taxable	24.00	25.00
External Tipping Fees - Station Wagon/Car Load	Non Statutory	Taxable	34.00	35.00
External Tipping Fees - Utes, Vans, Trailers, or Trucks - disposal up to 300kg (minimum charge)	Non Statutory	Taxable	65.00	67.00
External Tipping Fees - Bulk (per tonne) - disposal greater than 300 kg	Non Statutory	Taxable	210.00	215.00
<b>CLEAN GREEN WASTE</b>				
Clean Green - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	50.00	50.00
Clean Green - Bulk (per tonne) - disposal greater than 500kg	Non Statutory	Taxable	120.00	122.00
<b>CLEAN CONCRETE</b>				
Concrete - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	45.00	45.00
Concrete - Bulk (per tonne) - disposal greater than 500kg	Non Statutory	Taxable	95.00	97.00
<b>WASTE ENGINE OIL</b>				
Oil - up to 5 litres	Non Statutory	Taxable	No charge	No charge
Oil - greater than 5 litres (per litre)	Non Statutory	Taxable	0.35	0.35
<b>OTHER RECYCLABLES</b>				
Tyre and Rim - Passenger Vehicles	Non Statutory	Taxable	18.00	18.00
Tyres - Four Wheel Drives	Non Statutory	Taxable	16.00	18.00
Tyres - Passenger Vehicles	Non Statutory	Taxable	14.00	14.00
BBQ Gas Bottles (up to 9kg)	Non Statutory	Taxable	14.00	15.00
Mattresses and Bases	Non Statutory	Taxable	29.00	30.00
<b>PARKSWIDE - ARBOR</b>				
Tree Amenity Valuation	Non Statutory	GST Free	QUOTATION	QUOTATION

## Appendix B - Budget process

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 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 2019/20 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 2020 in accordance with the Act and Regulations, and are consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and other mandatory professional reporting requirements. The Budget also includes information about the rates and charges to be levied, the Capital Works Program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the Budget.

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

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

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

The key milestones 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. Proposed Budget available for public inspection and comment	April/May
8. ESC advises whether rate variation submission is successful	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

## Appendix C – Glossary of terms

<b>Act</b>	means the <i>Local Government Act 1989</i>
<b>Annual report</b>	means a report of the council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
<b>Australian Accounting Standards (AAS)</b>	means the accounting standards published by the Australian Accounting Standards Board
<b>Better practice</b>	means that in the absence of legislation or a relevant Australian Accounting Standard this commentary is considered by Local Government Victoria to reflect better practice reporting
<b>Budget</b>	means a plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the council plan
<b>Council Plan</b>	means a plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for the next four years
<b>Financial statements</b>	means the financial statements and notes prepared in accordance with the <i>Local Government Model Financial Report</i> , Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and statement of capital works, included in the annual report
<b>Financial year</b>	means the period of 12 months ending on 30 June each year
<b>Forecast</b>	means the predicted outcome for the financial year based on available information as at 28 February 2019
<b>Heritage asset</b>	means an asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it
<b>Initiative</b>	means an action which is one-off in nature and/or leads to improvements in service performance or service levels.
<b>Major Initiative</b>	means a significant initiative that the Council has identified as a priority and that directly contributes to the achievement of the <i>Council Plan 2017-2021</i> during the current financial year and has a major focus in the budget.
<b>Minister</b>	means the Minister for Local Government
<b>Performance statement</b>	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
<b>Planning and Reporting framework</b>	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act

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

## Appendix D - Service Performance Outcome Indicators Measurement

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



## Appendix E – Council Reserve Governing Principles

### Development reserve

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

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

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

### 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.

## Public open space reserve

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

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

## Acknowledgement of Country

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

## Contacting Council

Location:	379-397 Whitehorse Road, Nunawading 3131
Postal Address:	Whitehorse City Council Locked Bag 2 Nunawading Delivery Centre 3131
Telephone:	9262 6333
Fax:	9262 6490
NRS:	133 677 then quote 9262 6333 (Service for deaf or hearing impaired people)
TIS:	131 450 (Telephone Interpreter Service. Call and ask to be connected to Whitehorse City Council)
Email:	<a href="mailto:customer.service@whitehorse.vic.gov.au">customer.service@whitehorse.vic.gov.au</a>
Website:	<a href="http://www.whitehorse.vic.gov.au">www.whitehorse.vic.gov.au</a>