



WHITEHORSE CITY COUNCIL

Proposed Budget 2021-2022



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Mayor's introduction

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

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

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

The budget is informed by community feedback which has been accumulated through various consultations held as part of the development and review of key Council strategies and plans, the annual community satisfaction survey and from past budget submissions. Council has recently undertaken a comprehensive engagement process to help inform the new *Community Vision 2040*, and further engagement is currently underway for the development of the new *Council Plan*, *Financial Plan*, *Asset Plan* and *Municipal Public Health and Wellbeing Plan*. The themes and priorities identified from both these processes will flow through to future years' budgets.

Budget highlights

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

- **\$171 million for the continued delivery of a wide range of services to the community** including sustainability, waste and recycling, home and community services, recreation and leisure, health and family services, arts and cultural services, libraries and maintenance of sports fields, parks and gardens, footpaths, drains and roads.
- **\$78 million Capital Works Program** including \$18.01 million to continue the Whitehorse Performing Arts Centre redevelopment, \$6.54 million for the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility, \$6.23 million for the refurbishment of Heatherdale Reserve Pavilion and \$1.80 million for the replacement of the Main Street bridge in Blackburn.
- **\$6.18 million for new operational initiatives** including \$3.57 million to commence implementation of Council's IT strategy and a new Enterprise Resource Planning System, \$2.10 million for the Waste Service Charge initiative and \$0.15 million to commence preparations for the food organics and garden organics (FOGO) service which is planned commence in 2022/23.

Average rate increase of 1.5%

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

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

After careful consideration of these factors, Council has determined to lift rates by 1.5%. This represents a \$24 increase (\$0.46 per week) in the average rates per assessment from \$1,614 in 2020/21 to an average of \$1,638 per assessment for 2021/22. With an average rate increase of 1.5% Whitehorse will continue to have one of the lowest levels of rates in metropolitan Melbourne.

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



Cr Andrew Munroe
Whitehorse Mayor

CEO's overview

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

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

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

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

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

Operational Budget

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

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

Capital Works Program

The \$78 million Capital Works Program includes:

- \$45.09 million for land, buildings and building improvements
- \$9.11 million for roads, bridges and off street car parks
- \$6.89 million for plant and equipment
- \$5.90 million for parks, open space and streetscapes
- \$4.43 million for footpaths and cycleways
- \$3.33 million for recreational, leisure and community facilities
- \$2.97 million for drainage improvements, waste management and other infrastructure

This Budget provides for a \$77.72 million Capital Works Program in 2021/22 including \$18.01 million to continue the Whitehorse Performing Arts Centre redevelopment, \$6.54 million for the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility, \$6.23 million for the redevelopment of Heatherdale Reserve pavilion, and \$1.80 million for the replacement of the Main Street bridge in Blackburn.

New Operational Budget Initiatives

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

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

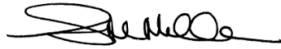
Other significant operational initiatives for 2021/22 include:

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

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

Summary

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



Simon McMillan
Chief Executive Officer

Council Transformation – Good to Great

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

The independent strategic organisational review report found that Council:

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

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

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

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

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



The plan for transformation from good to great includes:

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

Transformation Implementation

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

Organisational restructure

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

Service reviews and planning

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

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

Expansion of Continuous Improvement

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

IT Strategy and Enterprise Resource Planning System

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

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

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

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

Waste services charge

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

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

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

Food and garden organics

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

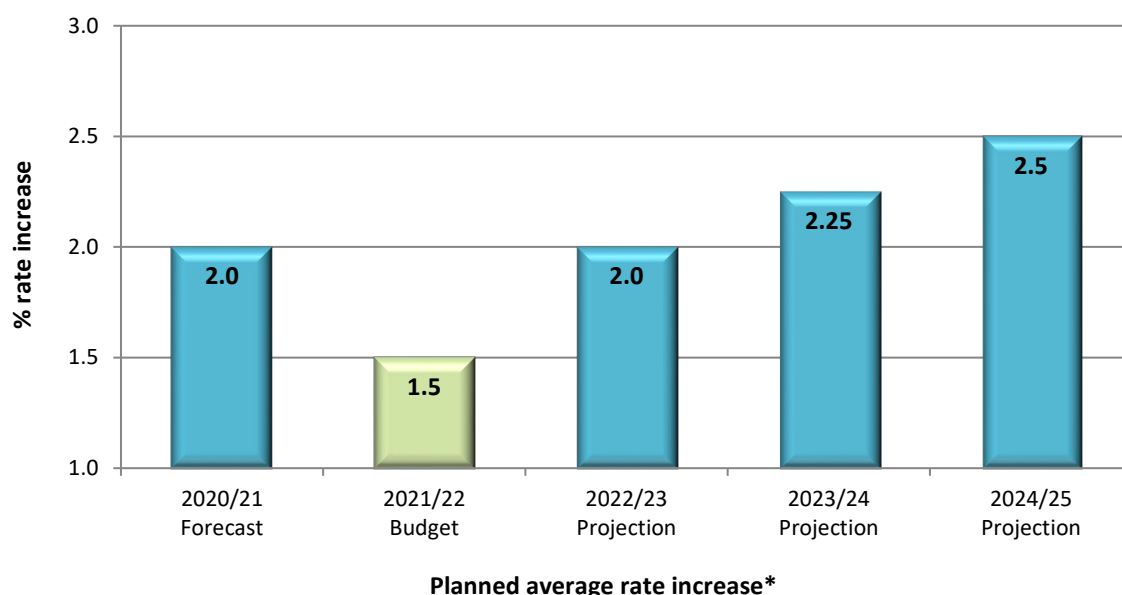
Strategic land management

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

Budget summary

Council has prepared a Budget for the 2021/22 financial year which will ensure that Council continues to meet the community's demand for high quality services and to renew and upgrade community infrastructure and facilities. This budget summary provides an overview of key information from the rest of the document.

Rate increases

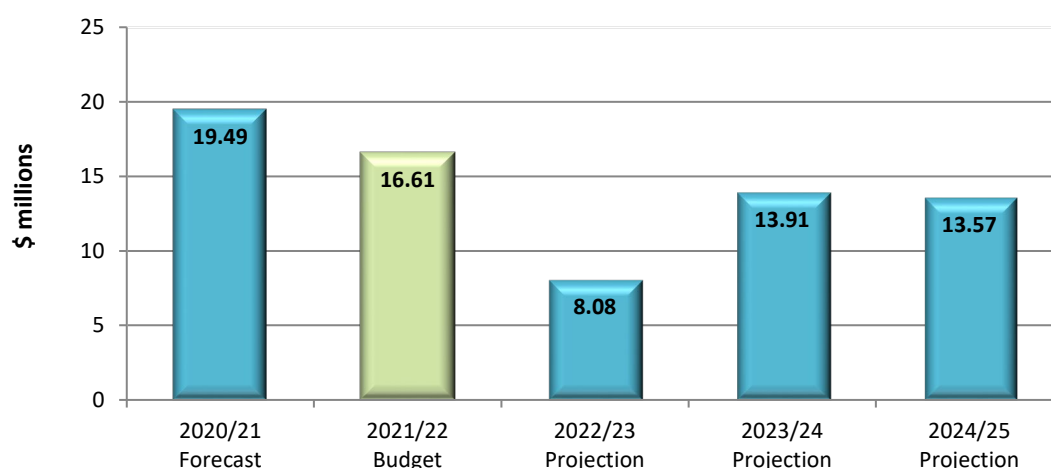


** Note – the planned average rate increase excludes supplementary rates and interest on overdue rates and is subject to future year rate cap determinations by the Minister for Local Government.*

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

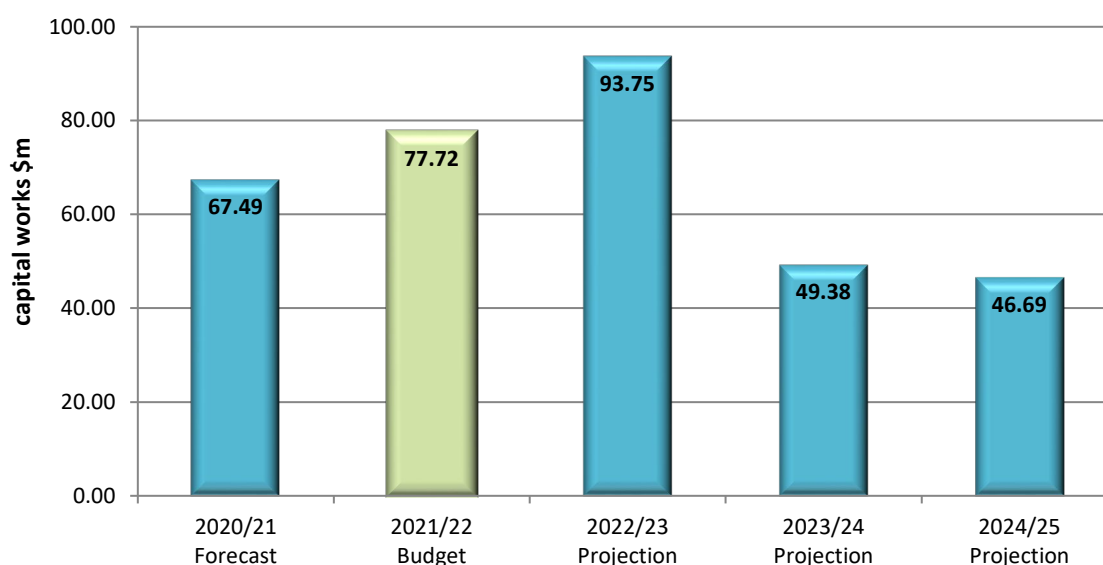
Future average rate increases are forecast to be between 2.0% and 2.5% and are based on predicted future CPI increases, however this does not commit Council to any predetermined increase. The Long Term Financial Plan is reviewed annually as part of Council's budget deliberations and future rate increases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

Operating result



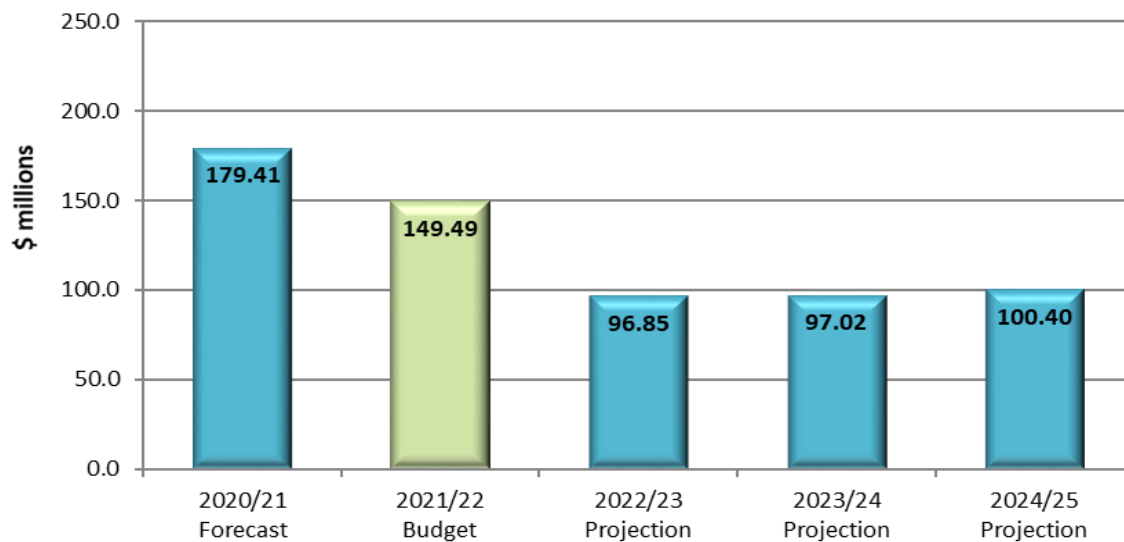
Planning for a surplus is fiscally responsible to maintain uninterrupted service delivery to our community and to provide essential funding for capital works including the redevelopment of major community facilities. The expected operating result for the 2021/22 year is a surplus of \$16.61 million,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

Capital works



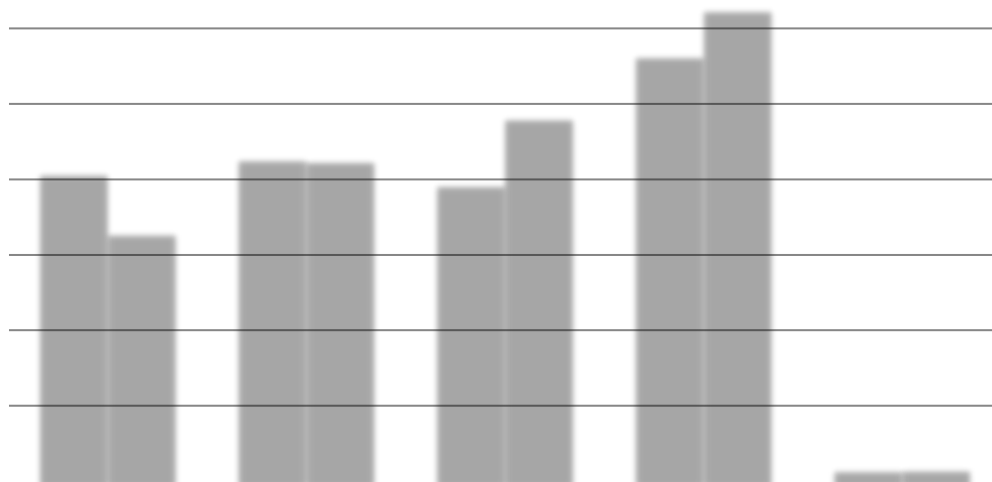
The 2021/22 Capital Works Program is budgeted to be \$77.72 million, which includes \$45.45 million to renew and upgrade the city's existing \$3.44 billion community assets and \$32.27 million for new and expanded assets. Of this total Capital Budget, \$15.08 million will be funded from reserves, \$6.50 million from external grants, and \$1.45 million from plant and motor vehicle sales. The increase in planned expenditure from 2020/21 primarily relates to the Whitehorse Performing Arts Centre redevelopment with \$18.01 million budgeted to be spent in 2021/22. Refer to Section 3 for the Budgeted Capital Works Statement and Section 10 for an analysis of the 2021/22 Capital Works Program.

Financial position (working capital)



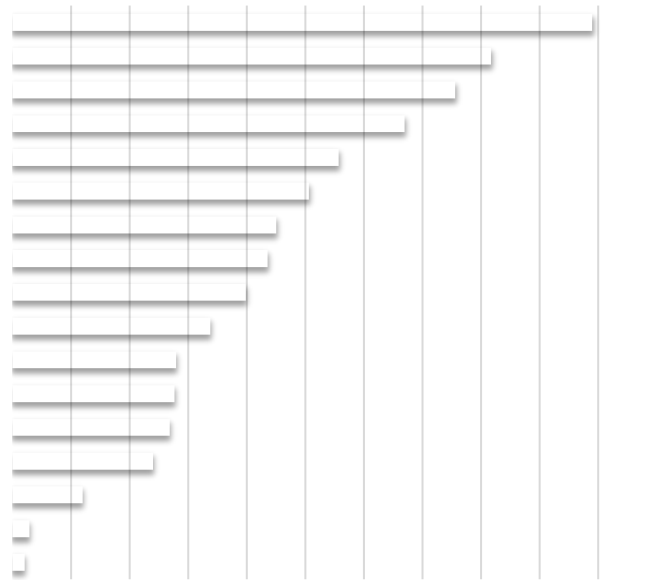
The working capital is expected to decrease mainly due to a \$28.41 million decrease in current assets to \$206.08 million as at 30 June 2022. This primarily reflects a reduction in cash assets due to the planned use of reserves to fund the 2021/22 Capital Works Program, including the Whitehorse Performing Arts Centre redevelopment. Council's working capital remains strong. Refer to Section 3 for the Budgeted Balance Sheet and Section 7 for an analysis of Council's financial position including working capital.

Net cost of strategic directions



The Budget includes a range of services and initiatives that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the 2021/22 budget to achieve each strategic direction as set out in the *Council Plan 2017-2021*. The services that contribute to these directions are set out in Section 2. Development of the new *Council Plan 2021-2025* is underway at the time of preparing this Budget.

Expenditure on Council services



The chart above provides an indication of how Council allocates its expenditure across the main community services that it delivers in 2021/2022 financial year. It shows the amount of direct costs allocated to each service area.

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

Budget reports

This part includes the following reports and statements in accordance with the *Local Government Act 2020* and the Local Government Model Financial Report.

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

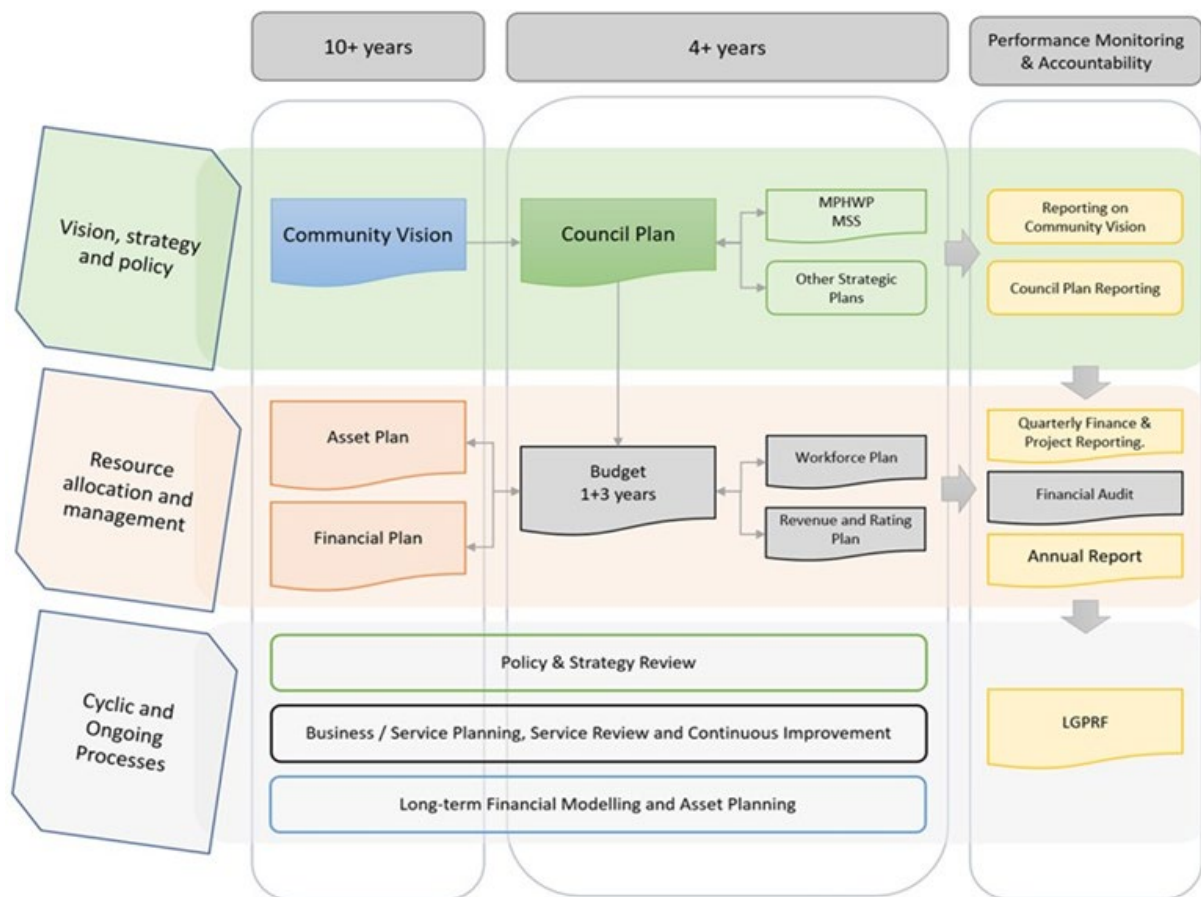
1 | Integrated Strategic Planning and Reporting Framework

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

Legislative planning and accountability framework

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

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



Source: Department of Jobs, Precincts and Regions

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

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

Our Purpose

Our Vision

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

Our Mission

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

Our Values

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

Consultation and communication

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

Democracy and leadership

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

Equity and social justice

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

Integrity

Making decisions and acting in ways that reflect our values.

Openness and accountability

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

Sustainability

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






Wellbeing

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

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

Strategic Directions

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

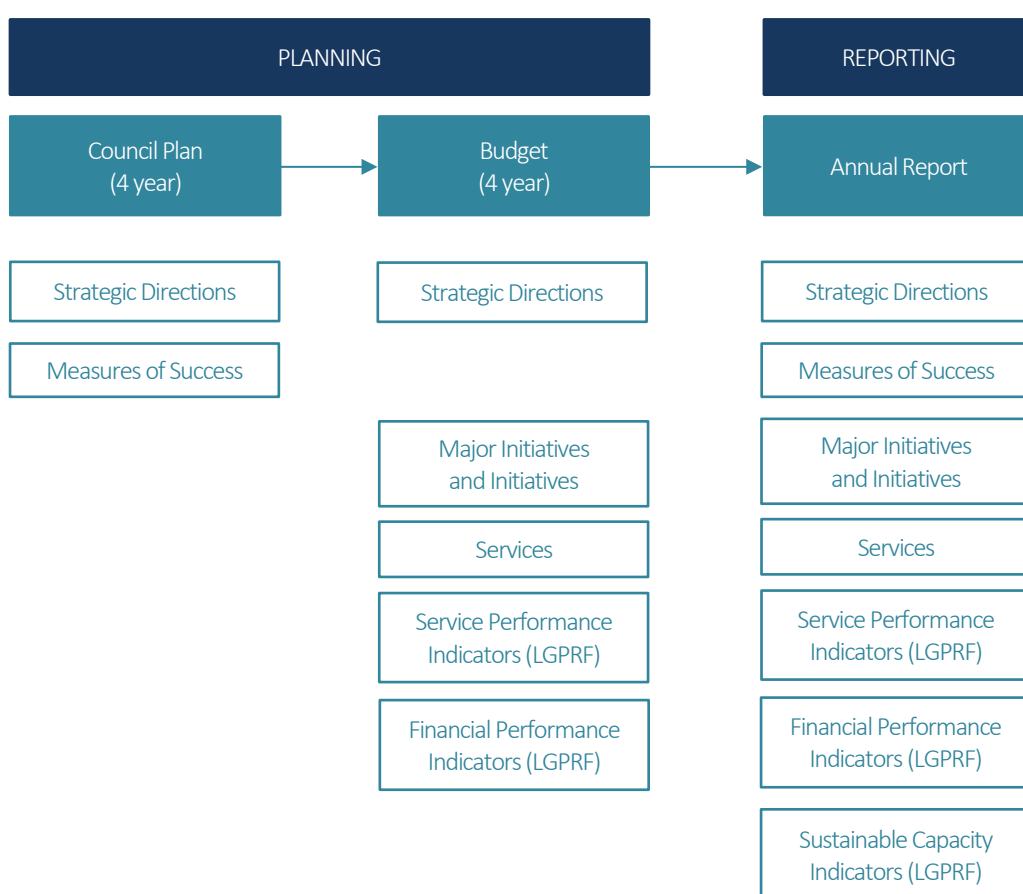
STRATEGIC DIRECTIONS			
	1	Support a healthy, vibrant, inclusive and diverse community	Health and wellbeing of our community is a key priority and working closely with the community is critical to ensure the delivery of, and access to services and programs are sufficiently flexible and adaptable to meet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

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

2 | Services and initiatives

This section provides a description of services and initiatives to be funded in the Budget for the 2021/22 year and how these will contribute to achieve the strategic directions specified in the *Council Vision 2013-2023* and *Council Plan 2017-2021*. It also describes the mandatory Local Government Performance Reporting Framework service performance outcome indicators for key areas of Council's operations.

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



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

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



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

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

Major initiatives

Whitehorse Performing Arts Centre

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

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

Morack Golf course

\$6.54 million in 2021/22 Capital Works Program

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

Other featured initiatives

Municipal Health and Wellbeing Plan

Funded within operational budget

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

Gender Equality Act implementation

Funded within operational budget

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

Services

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

Service performance outcome indicators

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

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



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

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

Major initiatives

Pavilion redevelopments

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

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

Easy Ride Routes

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

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

Food and garden organics kerbside service preparation

\$0.15 million in 2021/22 Operational Budget

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

Other featured initiatives

Replacement of Main Street bridge, Blackburn

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

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

North East Link

\$0.25 million in 2021/22 Operational Budget

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

Suburban Rail Loop*\$0.20 million in 2021/22 Operational Budget*

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

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

Develop and commence implementation of a Whitehorse Development Contribution Framework.

Box Hill Integrated Transport Strategy implementation*\$0.20 million in 2021/22 Capital Works Program (multi-year project)*

Commence implementation of the Box Hill Integrated Transport Strategy.

Sports field lighting improvements*\$1.23 million in 2021/22 Capital Works Program*

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

Energy efficient lighting changeover*\$0.84 million in 2021/22 Operational Budget*

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

Services

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

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

Service performance outcome indicators

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

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



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

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

Major initiatives

Review of potential Waste Services Charge

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

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

Play Space Renewal Program

\$1.95 million in 2021/22 Capital Works Program

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

Other featured initiatives

Open Space Strategy 2022-2037

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

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

East Burwood Reserve Masterplan

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

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

Services

Service area		Actual 2019/20 \$'000	Forecast 2020/21 \$'000	Budget 2021/22 \$'000
Whitehorse Recycling and Waste Centre				
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.	Rev	10,235	8,943	12,011
	Exp	(7,456)	(6,850)	(9,015)
	NET	2,779	2,093	2,996
Sustainability and Waste				
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.	Rev	4,071	4,395	4,664
	Exp	(15,583)	(16,278)	(20,506)
	NET	(11,512)	(11,883)	(15,842)
Open Space Maintenance				
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.	Rev	174	134	109
	Exp	(5,820)	(5,890)	(6,150)
	NET	(5,646)	(5,756)	(6,041)
Tree Management				
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.	Rev	193	170	270
	Exp	(3,868)	(4,441)	(5,619)
	NET	(3,675)	(4,271)	(5,349)

Service performance outcome indicators

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

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



Strategic Direction Four: Strategic leadership and open and accessible government

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

Major initiatives

Good to great transformation

\$1.70 million in 2021/22 Operational Budget

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

Implement IT Strategy and Enterprise Resource Planning System

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

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

Other featured initiatives

Integrated Strategic Planning and Reporting Framework

Funded within operational budget

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

Implementation of requirements of the Local Government Act 2020

\$0.22 million in 2021/22 Operational Budget

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

Services

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

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

Service performance outcome indicators

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

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



Strategic Direction Five: Support a healthy local economy

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

Major initiatives

Review Vision of Box Hill Metropolitan Activity Centre

Funded within operational budget

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

Nunawading / Megamile West and Mitcham Structure Plan Review

\$0.12 million in 2021/22 Operational Budget

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

Other featured initiatives

Pandemic community support

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

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

Activate Whitehorse

\$0.15 million in 2021/22 Operational Budget

Activate Whitehorse is a Council placemaking initiative that encourages people to work together to activate places in Whitehorse. Activated precincts that are vibrant, welcoming and utilised are essential to support the local economy and build connectedness in the community.

Whitehorse Activity Hubs

\$0.04 million in 2021/22 Operational Budget

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

Services

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

Service performance outcome indicators

No service performance indicators for this Strategic Direction

Performance statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 98 of the Act and included in Council's 2020/21 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 4) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators will be audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

Reconciliation with budgeted operating result

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

3 | Financial statements

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

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

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

Budgeted Comprehensive Income Statement

For the four years ending 30 June 2025

		Forecast 2020/21	Budget 2021/22	2022/23	Projections 2023/24	2024/25
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	6.2.1	123,546	126,896	130,782	134,625	138,740
Statutory fees and fines	6.2.2	6,748	12,132	12,375	12,653	12,969
User fees	6.2.3	30,094	43,438	44,799	45,818	46,964
Grants - operating	6.2.4	22,900	19,874	22,613	22,971	23,336
Grants - capital	6.2.4	4,566	6,504	1,840	831	316
Contributions - monetary	6.2.5	7,150	5,000	5,650	5,500	5,500
Interest income	6.2.6	1,650	1,166	1,413	1,371	2,083
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	6.2.7	(164)	156	175	160	170
Other income	6.2.8	2,925	3,447	3,715	3,798	3,893
Total income		199,415	218,613	223,362	227,727	233,971
Expenses						
Employee costs	6.3.1	77,673	88,805	91,872	93,923	98,168
Materials and services	6.3.2	62,164	72,974	81,669	75,192	76,521
Depreciation	6.3.3	29,260	29,594	30,823	33,547	34,330
Amortisation - intangible assets	6.3.4	480	495	569	569	569
Amortisation - right of use assets	6.3.5	1,105	767	796	811	807
Finance costs - leases	6.3.7	32	31	31	33	25
Contributions expense - Whitehorse Manningham Library	6.3.8	5,518	5,568	5,617	5,757	5,901
Other expenses	6.3.9	3,689	3,771	3,908	3,983	4,082
Total expenses		179,921	202,005	215,285	213,815	220,403
Surplus/(deficit) for the year		19,494	16,608	8,077	13,912	13,568
Other comprehensive income						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Total comprehensive result		19,494	16,608	8,077	13,912	13,568

Budgeted Balance Sheet

For the four years ending 30 June 2025

		Forecast 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	Projections 2023/24 \$'000	2024/25 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		216,779	188,376	137,120	138,841	143,890
Trade and other receivables		16,456	16,454	16,451	16,450	16,446
Other current assets		1,252	1,252	1,252	1,252	1,252
Total current assets	7.1	234,487	206,082	154,823	156,543	161,589
Non-current assets						
Trade and other receivables		44	42	40	40	40
Investments in associates		6,057	6,057	6,057	6,057	6,057
Property, infrastructure, plant & equipment		3,443,754	3,489,982	3,550,769	3,564,597	3,574,858
Right of use assets		1,454	1,859	1,491	1,718	1,116
Intangible assets		829	829	829	829	829
Total non-current assets	7.1	3,452,138	3,498,769	3,559,186	3,573,241	3,582,900
Total assets		3,686,626	3,704,850	3,714,010	3,729,783	3,744,489
Liabilities						
Current liabilities						
Trade and other payables		22,958	23,293	23,749	24,274	24,790
Trust funds and deposits		13,814	14,017	14,293	14,609	14,966
Provisions		17,882	18,495	19,130	19,833	20,607
Lease liabilities		419	792	805	810	822
Total current liabilities	7.2	55,073	56,597	57,977	59,526	61,185
Non-current liabilities						
Provisions		1,814	1,889	1,967	2,053	2,147
Lease liabilities		1,061	1,079	703	931	314
Other liabilities		1,204	1,204	1,204	1,204	1,204
Total non-current liabilities	7.2	4,079	4,172	3,874	4,187	3,665
Total liabilities		59,152	60,769	61,850	63,713	64,850
Net assets		3,627,474	3,644,082	3,652,159	3,666,071	3,679,639
Equity						
Accumulated surplus		1,523,178	1,546,872	1,584,805	1,598,185	1,608,003
Reserves		1,968,854	1,968,854	1,968,854	1,968,854	1,968,854
Other reserves		135,442	128,356	98,500	99,032	102,782
Total equity		3,627,474	3,644,082	3,652,159	3,666,071	3,679,639

Budgeted Statement of Changes in Equity

For the four years ending 30 June 2025

		Total	Accumulat ed Surplus	Revaluatio n Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2020/21 Forecast					
Balance at beginning of the financial year		3,607,980	1,510,879	1,968,854	128,247
Surplus/(deficit) for the year		19,494	19,494	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(9,874)	-	9,874
Transfers from other reserves		-	2,679	-	(2,679)
Balance at end of the financial year	8.1	3,627,474	1,523,178	1,968,854	135,442
2021/22 Budget					
Balance at beginning of the financial year		3,627,474	1,523,178	1,968,854	135,442
Surplus/(deficit) for the year		16,608	16,608	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(8,140)	-	8,140
Transfers from other reserves		-	15,226	-	(15,226)
Balance at end of the financial year	8.1	3,644,082	1,546,872	1,968,854	128,356
2022/23					
Balance at beginning of the financial year		3,644,082	1,546,872	1,968,854	128,356
Surplus/(deficit) for the year		8,077	8,077	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(8,602)	-	8,602
Transfers from other reserves		-	38,458	-	(38,458)
Balance at end of the financial year		3,652,159	1,584,805	1,968,854	98,500
2023/24					
Balance at beginning of the financial year		3,652,159	1,584,805	1,968,854	98,500
Surplus/(deficit) for the year		13,912	13,912	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(8,471)	-	8,471
Transfers from other reserves		-	7,939	-	(7,939)
Balance at end of the financial year		3,666,071	1,598,185	1,968,854	99,032
2024/25					
Balance at beginning of the financial year		3,666,071	1,598,185	1,968,854	99,032
Surplus/(deficit) for the year		13,568	13,568	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(8,965)	-	8,965
Transfers from other reserves		-	5,215	-	(5,215)
Balance at end of the financial year		3,679,639	1,608,003	1,968,854	102,782

Budgeted Statement of Cash Flows

For the four years ending 30 June 2025

		Forecast 2020/21	Budget 2021/22	2022/23	Projections 2023/24	2024/25
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)	Inflows/ (Outflows)
Cash flows from operating activities						
Rates and charges		123,546	126,896	130,782	134,625	138,740
Statutory fees and fines		6,748	12,132	12,375	12,653	12,969
User fees		30,094	43,438	44,799	45,818	46,964
Grants – operating		22,900	19,874	22,613	22,971	23,335
Grants – capital		4,566	6,504	1,840	831	316
Contributions - monetary		7,150	5,000	5,650	5,500	5,500
Interest received		1,650	1,166	1,413	1,371	2,083
Trust funds and deposits taken		271	203	276	315	357
Other receipts		2,925	3,447	3,715	3,799	3,893
Employee costs		(76,986)	(88,117)	(91,159)	(93,134)	(97,299)
Materials and services		(61,717)	(72,641)	(81,214)	(74,673)	(76,008)
Other payments		(9,207)	(9,339)	(9,526)	(9,740)	(9,983)
Net cash provided by/(used in) operating activities	9.1	51,940	48,563	41,564	50,336	50,867
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(67,489)	(77,723)	(93,755)	(49,384)	(46,689)
Proceeds from sale of property, infrastructure, plant and equipment		1,904	1,566	1,754	1,604	1,704
Payment of loans and advances		4	3	3	3	3
Net cash provided by/ (used in) investing activities	9.2	(65,582)	(76,154)	(91,998)	(47,777)	(44,983)
Cash flows from financing activities						
Interest paid - lease liabilities		(32)	(31)	(31)	(33)	(25)
Repayment of lease liabilities		(1,098)	(781)	(792)	(805)	(810)
Net cash provided by/(used in) financing activities	9.3	(1,130)	(812)	(822)	(838)	(835)
Net increase/(decrease) in cash & cash equivalents		(14,772)	(28,403)	(51,256)	1,721	5,049
Cash and cash equivalents at the beginning of the financial year	9.4	231,551	216,779	188,376	137,120	138,841
Cash and cash equivalents at the end of the financial year		216,779	188,376	137,120	138,841	143,890

Budgeted Statement of Capital Works

For the four years ending 30 June 2025

		Forecast	Budget	Projections		
		2020/21	2021/22	2022/23	2023/24	2024/25
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	3,000	3,000	3,000	3,000
Buildings		26,372	37,101	56,564	9,613	5,162
Building improvements		6,641	4,991	4,762	6,497	7,632
Total property	10.1.1	33,013	45,092	64,326	19,110	15,794
Plant and equipment						
Plant, machinery and equipment		3,774	3,770	4,070	3,960	4,150
Fixtures, fittings and furniture		982	494	566	733	869
Computers and telecommunications		2,290	2,627	1,875	1,390	1,465
Total plant and equipment	10.1.2	7,046	6,891	6,511	6,083	6,484
Infrastructure						
Roads		6,998	6,800	5,198	5,475	6,060
Bridges		249	1,850	1,500	1,500	70
Footpaths and cycleways		3,913	4,428	3,651	4,509	5,512
Drainage		2,634	2,779	3,674	4,463	4,551
Recreational, leisure and community facilities		5,082	3,329	3,122	2,622	2,622
Waste management		300	120	-	-	-
Parks, open space and streetscapes		7,067	5,904	5,332	5,302	5,256
Off street car parks		1,187	460	440	320	340
Other Infrastructure		-	70	-	-	-
Total infrastructure	10.1.3	27,430	25,740	22,917	24,191	24,411
Total capital works expenditure		67,489	77,723	93,754	49,384	46,689
Represented by:						
Asset renewal expenditure		43,221	41,368	41,711	37,916	38,880
Asset upgrade expenditure		10,407	4,082	3,979	2,124	3,012
Asset expansion expenditure		7,951	20,899	35,621	5,132	367
New asset expenditure		5,910	11,374	12,443	4,212	4,430
Total capital works expenditure	10.1.4	67,489	77,723	93,754	49,384	46,689
Funding sources represented by:						
Grants	10.2.1	4,566	6,504	1,840	831	316
Contributions	10.2.2	405	-	150	-	-
Council cash	10.2.3	62,518	71,219	91,764	48,553	46,373
Total capital works expenditure		67,489	77,723	93,754	49,384	46,689

Budgeted Statement of Human Resources

For the four years ending 30 June 2025

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

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

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2025

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

* New Transformation division in operation from 2021/2022.

Summary of Planned Human Resources FTE

For the four years ending 30 June 2025

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

* New Transformation division in operation from 2021/2022.

4 | Financial performance indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	12.91%	7.52%	5.06%	3.55%	6.11%	5.80%	-
Liquidity									
Working Capital	Current assets / current liabilities	2	459.45%	425.78%	364.12%	267.04%	262.98%	264.10%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	319.97%	279.69%	220.25%	130.38%	126.24%	129.51%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	o
Indebtedness	Non-current liabilities / own source revenue	5	2.34%	2.48%	2.23%	2.00%	2.11%	1.79%	+
Asset renewal	Asset renewal expenses / Asset depreciation	6	213.84%	183.28%	153.58%	148.24%	119.36%	122.03%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	59.55%	63.50%	59.64%	58.59%	59.12%	59.30%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	8	0.17%	0.17%	0.17%	0.16%	0.15%	0.15%	+
Efficiency									
Expenditure level	Total expenses/ no. of property assessments	9	\$2,325	\$2,341	\$2,588	\$2,716	\$2,658	\$2,739	o
Revenue level	Rate revenue / no. of residential property assessments	10	\$1,588	\$1,608	\$1,626	\$1,650	\$1,673	\$1,724	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year	11	7.50%	9.75%	10.00%	10.00%	10.00%	10.00%	o

Key to Forecast Trend:

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

Notes to Indicators

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

Budget analysis

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

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

5 | Budget influences

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

5.1 Snapshot of Whitehorse City Council

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

Population

At the latest estimate (2019), the City of Whitehorse had an estimated population of 178,739.

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

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

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

Cultural diversity

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

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

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

Housing

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

Economy

A snapshot of the City of Whitehorse economy reveals:

- An \$11.58 billion economy (*Remplan Economics, 2019*) that is strategically integrated within the wider regional economy.
- Approximately 72,000 jobs (*Remplan Economics*), the largest industry sectors being health care and social assistance, professional, scientific and technical services, and education and training.
- It is estimated that there are around 9,000 businesses (*ABS*) based in Whitehorse related to a premise/location.

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

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

5.2 External influences

In preparing the Budget 2021/2022, a number of external influences have been taken into consideration because they are likely to impact significantly on the services delivered by Council in the Budget period. These include:

- The average rate increase will rise by 1.5% in 2021/22 under the *Fair Go Rates System*.
- An expected \$40.00 per metric tonne increase in the State Government landfill levy has been assumed in the Budget effective from 1 July 2021. The landfill levy is charged by the state government for every tonne of waste that goes to landfill, including kerbside waste collections, street cleaning, and non-recyclable waste collected at the Whitehorse Recycling and Waste Centre. The state landfill levy is expected to increase from \$65.90 per tonne in 2020/21 to \$105.90 per tonne in 2021/22. This represents a 1076.7% increase in the levy over the past 12 years from the \$9.00 charge in 2009/10.
- This budget has been prepared under the premise that the majority of Council services and demand for these services will return to normal levels in 2021/22 following the significant impact of the COVID-19 pandemic in 2020/21. There is still an element of unknown as to whether any ongoing impacts will be seen.
- Cost shifting by other levels of government. Cost shifting occurs where local government provides a service to the community on behalf of the State or Federal Governments. Over time, the funds received by Council do not increase in line with real cost increases. Examples of services that are

subject to cost shifting include school crossing supervision, library services and Home and Community Services.

- Continuing pressure on recycling and landfill costs as a result of the impact of China's importation ban on recyclable materials and increasing demand and limitations of capacity of Victorian landfill sites.
- Significant increases in insurance premiums are expected in 2021/22 following the impact of the 2019/20 bushfires, storms and the COVID-19 pandemic.
- The State Government Fire Services Property Levy will continue to be collected by Council on behalf of the state government under the *Fire Services Property Levy Act 2012*.
- Changing demographic as a result of an ageing and increasingly culturally diverse population resulting in the need for Council to develop facilities which are accessible and adaptable to inter-generational, diverse and multicultural community users.
- Community expectations for Council to be a leader in environmental sustainability by planning for the effects of climate change, education and awareness of the benefits of trees and natural bushland, and supporting the community in protecting and enhancing our natural assets and open spaces.
- Impact of market competition particularly in relation to other leisure facilities in the local region.
- Continuing decline in interest rates in the short to medium-term restricting Council's ability to generate earnings on cash and investments.

5.3 Internal influences

As well as external influences, there are also a number of internal influences expected to have an impact which have been taken into consideration when setting the Budget for 2021/22. These include:

- The cost of maintaining Council's infrastructure assets. This is to ensure that infrastructure assets are provided to support services that are appropriate, accessible, responsive and sustainable to the community.
- An increased sustainable level of funding allocated to the renewal of major community infrastructure and facilities.
- The current Enterprise Agreement allows for an annual increment in line with the 2021/22 rate cap.
- A recently launched Council Transformation process which includes an organisational restructure which is in the process of being finalised, an increased focus on service planning and reviews and continuous improvement, and commencing implementation of Council's IT Strategy and a new Enterprise Resource Planning System.

5.4 Budget principles

The following budget principles were established to guide the 2021/22 budget process:

- Manage operational expenditure growth to within the rate cap to preserve and maintain operational flexibility and the current capital works program.
- Continued focus on business process improvement, innovation and cost saving initiatives so as to maintain and improve current service delivery standards, and Council's financial sustainability.
- Priority be given to the renewal of existing community infrastructure.
- New budget initiatives (operational and capital) require Council approval and a funding source or savings/improvement initiative.

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

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

5.5 Long-Term Financial Plan

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

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

The assumptions underpinning the Plan are:

- A forward plan average rate increase of up to 2.5% per annum in line with predicted CPI increases, subject to future year rate caps as announced by the Minister for Local Government
- State and federal government grant funding increases of up to 1.75% per annum
- Fees and charges overall revenue increase by up to 2.5% per annum
- Maintaining the long-term viability and value of the Council's Development Reserve to provide a funding source for major infrastructure projects
- Interest on investments estimated between 0.5% - 1.5% per annum
- Increases based on forecast CPI have been allowed to cover annual EBA increases
- Materials and services cost increases of no more than 2.5% per annum based on estimated CPI increases; and
- A Capital Works Program of more than \$500 million over the next ten years, including a sustainable level of funding for the renewal and maintenance of the community's assets.

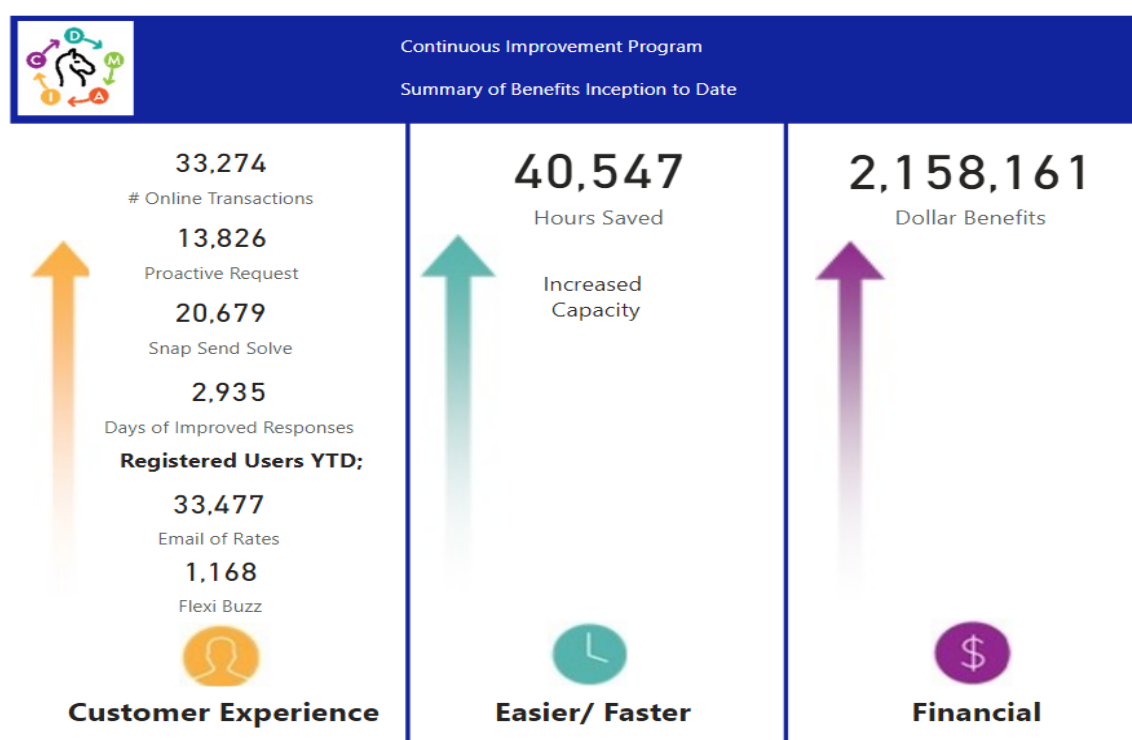
5.6 Continuous Improvement Program

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

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

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

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



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

Projects by status are outlined in the following table:

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

6 | Analysis of Income Statement

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

6.1 Adjusted underlying result

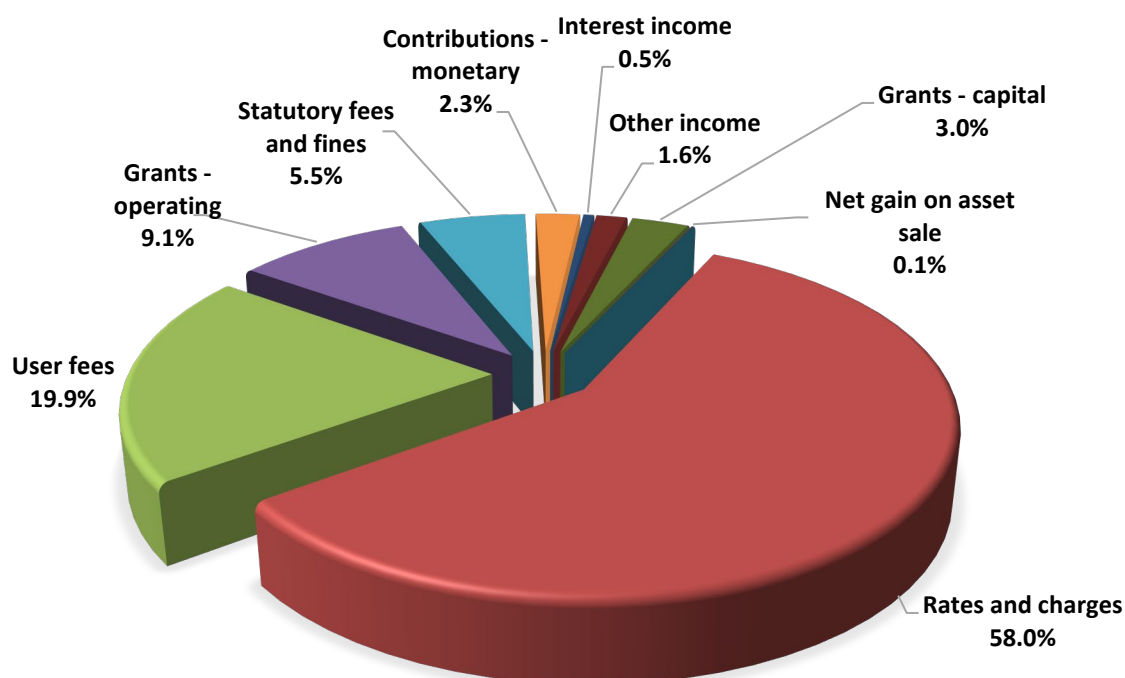
	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Total income	199,415	218,613	19,198	9.6%
Total expenses	179,921	202,005	22,084	12.3%
Surplus/(deficit) for the year	19,494	16,608	(2,887)	(14.8%)
Grants - capital (non-recurrent)	3,708	5,833	2,125	57.3%
Contributions - capital	1,150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

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

The adjusted underlying result for the 2021/22 year is a surplus of \$10.78 million, which is \$3.86 million lower than the 2020/21 forecast. The surplus before capital items provides essential funding for capital works including the renewal and redevelopment of major community facilities.

6.2 Total income

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



6.2.1 Rates and charges

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

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

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

In order to achieve Council's strategic objectives including maintaining service levels and continuing a strong capital expenditure program focusing on the renewal of community infrastructure and facilities, the average general rate will increase by 1.5% in 2021/22. Total rate income for 2021/22 is budgeted to be \$126.90 million and includes \$125.82 million raised from general rates and \$1.08 million generated from supplementary rate income expected from new property developments.

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

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

* General rates includes recreational rates and 2021/22 budget includes annualised prior year supplementary rates.

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

Type or class of land	2020/21 cents/\$CIV	2021/22 cents/\$CIV	Change
General rate for rateable residential properties	0.171365	0.1720448	0.4%
General rate for rateable commercial properties	0.171365	0.1720448	0.4%
General rate for rateable industrial properties	0.171365	0.1720448	0.4%
Rate concession for rateable recreational properties	0.045569	0.0463734	1.8%

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

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

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

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

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

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

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

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

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

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

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

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

- The making of supplementary valuations (2021/22: estimated \$1.08 million, 2020/21: \$1.00 million (annualised \$1.47 million)).
- The variation of returned levels of value (e.g. valuation objections and appeals).
- Changes of use of land such that rateable land becomes non-rateable land and vice versa.

6.2.1 (i) Rating structure

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

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

Council has updated its Rating Strategy, which is included within the *Draft Revenue and Rating Plan 2021-2025*. The Rating Strategy contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used. The *Draft Revenue and Rating Plan* is available on Council's website.

6.2.1 (j) Revaluation of properties

The Valuer-General Victoria is responsible for the conduct of annual property valuations for rating and tax purposes from 1 July 2018 following a change in the *Valuation of Land Act 1960*. Previously, Council was required to conduct a revaluation of all rateable assessments every two years. The revaluation is undertaken in accordance with the *2021 Valuations Best Practice Specifications Guidelines*.

While Council proposes an average rate increase that is in line with the 1.5% cap, the actual rate movement experienced by individual ratepayers may be different due to this being a property revaluation year. Rate increases are impacted by both the average rate increase (1.5%) and the property valuation movement of individual properties relative to the average across the municipality. If the valuation of a property increased by more than the average property value movement across the municipality, the rates for that property will increase by more than 1.5%, while if the valuation of a property increased by less than the average property value movement across the municipality, the rates for that property will increase by less than 1.5% (and may in fact reduce from the previous year). It is important to note that a revaluation does not provide Council with any additional rate revenue but can significantly realign how rates are distributed between ratepayers based on individual property valuations.

A revaluation of all properties within the municipality was carried out based on the property market as at 1 January 2021 and will apply from 1 July 2021 for the 2021/22 year. Overall, CIV property valuations across the municipal district have increased by 1.1%. Of this change, on average residential properties have increased by 1.5%, commercial properties have decreased by 3.2%, industrial properties have decreased by 1.9% and cultural and recreational properties have decreased by 0.3%.

In aggregate, average rates per assessment will increase by 1.5% compared to 2020/21 as per the rate cap set by the Minister for Local Government. This will be achieved by increasing the rate in the dollar by 0.4% in conjunction with the average 1.1% increase in property valuations across the municipal district following the general revaluation.

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

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

The table below summarises the valuation changes between the 2020 and 2021 general revaluations by category. Overall, average property values have increased by 1.1% and average rates will increase by 1.5%.

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

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

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

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

* Note the valuation and rates income percentage movements detailed in the tables above differ slightly to those detailed in the preceding statutory disclosure tables. The movements above include supplementary valuations undertaken during 2020/21 in the base, whilst the valuation percentage movements detailed in the previous tables do not include supplementary valuations undertaken during 2020/21 in the base.

6.2.2 Statutory fees and fines

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

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

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

6.2.3 User fees

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

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

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

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

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

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

6.2.4 Grants

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

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

Grants - operating

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

Grants - capital

Capital grants include all monies received from state and federal sources for the purposes of funding the Capital Works Program and receipt of this income is project dependant. Council expects to receive \$6.50 million of capital grants in 2021/22, including \$3.65 million from the federal government Local Roads and Community Infrastructure fund, \$1.43 million from the state government in relation to the North East Link project, and \$0.67 million for road reconstruction projects funded from the Roads to Recovery program. Refer to section 10.2 for further details of funding for 2021/22 capital works projects.

6.2.5 Contributions

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

Contributions - monetary

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The entire 2021/22 budget of \$5.00 million reflects contributions towards the development of public open space, and is expected to be \$1.00 million lower than in 2020/21.

Contributions – non-monetary

Contributions - non-monetary include donations of property and infrastructure assets, which are primarily received from developers. There are no non-monetary contributions confirmed for 2021/22.

6.2.6 Interest income

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

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

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

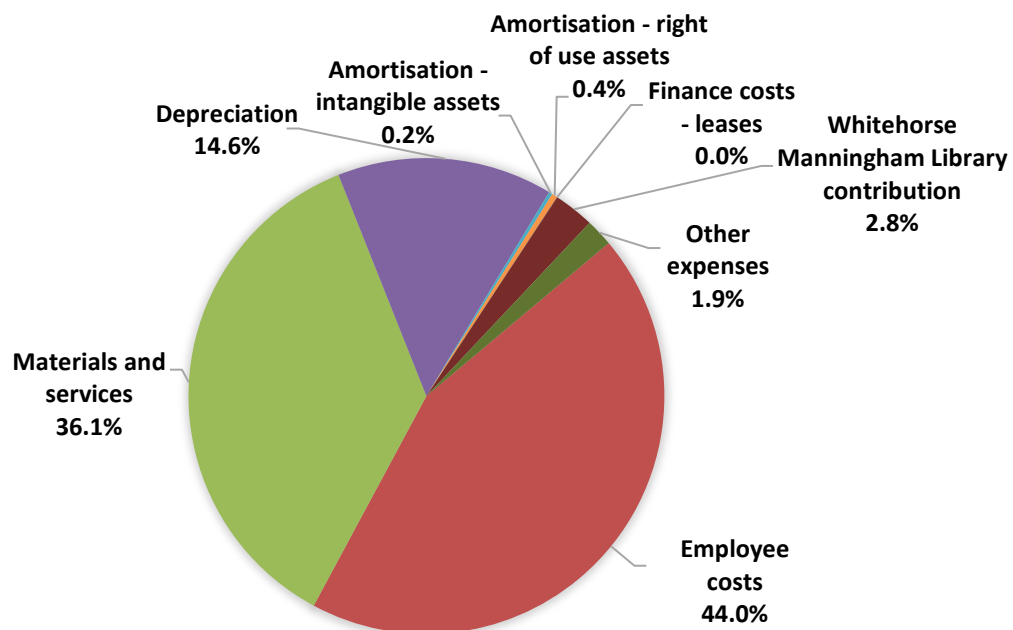
6.2.8 Other income

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

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

6.3 Total expenses

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



6.3.1 Employee costs

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

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

Employee costs in total are budgeted to increase by \$11.13 million or 14.3% compared to 2020/21, \$10.64 million of which relates to wages and salaries and superannuation. The main variances include:

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

6.3.2 Materials and services

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

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

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

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

6.3.3 Depreciation

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

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads and drains. Depreciation expense is budgeted to increase by \$0.33 million or 1.1% in 2021/22.

6.3.4 Amortisation – intangible assets

Amortisation – intangible assets relates to the usage of Council's intangible assets, primarily being software, and is budgeted to be \$0.50 million in 2021/22, \$0.02 million higher than the 2020/21 financial year.

6.3.5 Amortisation – right of use assets

Amortisation – right of use assets relates to the usage of leased assets that Council is deemed to have control of or a "right of use" under the new accounting standard *AASB 16 Leases*. Amortisation – right of use assets is budgeted to be \$0.77 million in 2021/22, down from the 2020/21 financial year by \$0.34 million.

6.3.6 Finance costs – leases

Finance costs – leases relates to the finance cost portion of lease or contract payments for leased assets in accordance with the new accounting standard *AASB 16 Leases* and is budgeted to be \$0.03 million in 2021/22.

6.3.7 Contributions expense – Whitehorse Manningham Regional Library Corporation

Council provides contributions towards the operational and capital costs of the jointly owned Whitehorse Manningham Regional Library Corporation. Council's contribution for 2021/22 is budgeted to total \$5.57 million.

6.3.8 Other expenses

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

Other expenses include bad and doubtful debts, lease payments for equipment, audit fees, councillor allowances, community grants and other external miscellaneous expenditure. Other expenses are budgeted to increase by \$0.08 million or 2.2% in 2021/22. The major variances include a \$0.93 million reduction in COVID-19 pandemic response stimulus grants, partly offset by a \$0.69 million increase in doubtful debts primarily relating to an increase in parking infringements expected after reduced fines during 2020/21 due to COVID-19.

7 | Analysis of Balance Sheet

	Reference	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Assets					
Current assets					
Cash and cash equivalents		216,779	188,376	(28,403)	(13.1%)
Trade and other receivables		16,456	16,454	(3)	(0.0%)
Other current assets		1,252	1,252	-	0.0%
Total current assets	7.1	234,487	206,082	(28,405)	(12.1%)
Non-current assets					
Trade and other receivables		44	42	(2)	(5.1%)
Investments in associates		6,057	6,057	-	0.0%
Property, infrastructure, plant & equipment		3,443,754	3,489,982	46,227	1.3%
Right of use assets		1,454	1,859	405	27.9%
Intangible assets		829	829	-	0.0%
Total non-current assets	7.1	3,452,138	3,498,768	46,630	1.4%
Total assets		3,686,626	3,704,850	18,225	0.5%
Liabilities					
Current liabilities					
Trade and other payables		22,958	23,293	335	1.5%
Trust funds and deposits		13,814	14,017	203	1.5%
Provisions		17,882	18,495	613	3.4%
Lease liabilities		419	792	373	88.9%
Total current liabilities	7.2	55,073	56,597	1,524	2.8%
Non-current liabilities					
Provisions		1,814	1,889	74	4.1%
Lease liabilities		1,061	1,079	18	1.7%
Other liabilities		1,204	1,204	-	0.0%
Total non-current liabilities	7.2	4,079	4,172	93	2.3%
Total liabilities		59,152	60,769	1,617	2.7%
Net assets		3,627,474	3,644,082	16,608	(2.2%)
Equity					
Accumulated surplus		1,523,178	1,546,872	23,694	1.6%
Reserves		1,968,854	1,968,854	-	0.0%
Other reserves		135,442	128,356	(7,086)	(5.2%)
Total equity		3,627,474	3,644,082	16,608	0.5%

7.1 Current and non-current assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. These balances are projected to decrease by \$28.40 million during the year, primarily reflecting the use of Council reserves to help fund the planned Capital Works Program in 2021/22 including the redevelopment of the Whitehorse Performing Arts Centre.

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

7.2 Current and non-current liabilities

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

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

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

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

7.3 Working capital

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

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000
Current assets	234,487	206,082	(28,405)
Current liabilities	55,073	56,597	1,524
Working capital	179,414	149,485	(29,929)
Restricted cash and investment current assets			
- Statutory reserves	48,934	49,704	770
Unrestricted working capital	130,480	99,781	(30,699)

In addition to the restricted cash shown above, Council also projects to hold \$78.65 million in discretionary reserves at 30 June 2022. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

7.4 Borrowings

Council currently holds no borrowings on its balance sheet. There are no new borrowings planned for 2021/22.

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

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

7.5 Leases

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

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000
Right-of-use assets		
Land and buildings	627	475
Plant and equipment	439	715
Vehicles	388	669
Total right-of-use assets	1,454	1,859
Lease liabilities		
Current lease Liabilities		
Land and buildings	176	181
Plant and equipment	184	210
Vehicles	59	401
Total current lease liabilities	419	792
Non-current lease liabilities		
Land and buildings	457	299
Plant and equipment	331	509
Vehicles	273	271
Total non-current lease liabilities	1,061	1,079
Total lease liabilities	1,480	1,871

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 0.80%.

Proposed new leases

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

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

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

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

7.6 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2022 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- Trade receivables collections will remain at similar levels to 2020/21.
- Other receivables will remain consistent with 2020/21 levels.
- Employee entitlements will increase according to Enterprise Bargaining Agreement obligations.
- No new borrowings planned for 2021/22.
- Total capital expenditure for 2021/22 to be \$77.72 million.
- Total of \$15.23 million to be transferred from reserves to accumulated surplus primarily reflecting internal funding of the Capital Works Program for the 2021/22 year.

8 | Analysis of Statement of Changes in Equity

1.1 Statement of Reserves

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

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

Public Open Space Reserve

The Public Open Space Reserve must be used for land acquisition or capital works projects and should be directed by the *Whitehorse Open Space Strategy* in accordance with the requirements of Section 20 of the *Subdivision Act 1988*. In 2021/22, Council plans to transfer \$5.25 million funds into the Public Open Space Reserve, reflecting anticipated contributions and interest earnings for the year, and transfer \$4.48 million from the reserve to partly fund land acquisitions and capital works projects related to the development or improvement of public open space sites.

Development Reserve

The Development Reserve provides a funding source for selected capital works projects which are meaningful to a broad section of the community; consistent with Council provided services, and of a meaningful consequence and scale. In 2021/22, Council plans to transfer \$2.43 million into the Development Reserve and transfer \$10.48 million from the reserve to help fund the Whitehorse Performing Arts Centre redevelopment.

Waste Management Reserve

This reserve was established in 2013/14 as a result of the previous federal government's introduction of the carbon tax levy. The Reserve was established with funds which represented the difference between the initial carbon tax per tonne that was announced and the actual price charged by independent landfill operators during the past two years. Since the carbon tax levy was abolished, the Reserve has been used to rehabilitate landfill sites throughout the municipality, and a further \$0.12 million is planned to be used for this work in 2021/22.

Energy Fund Reserve

This reserve has been established in 2018/19 after the decision was made by Council to cease purchase of green power and undertake other sustainability measures to reduce Council's carbon footprint. It is intended to use the savings from this decision for reinvestment in achieving sustainability improvements in Whitehorse, and this will include a mix of capital works and operational initiatives. Council plans to transfer \$0.47 million into the reserve and use \$0.15 million of funds from the reserve for operational initiatives in 2021/22.

8.2 Equity

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

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

9 | Analysis of Cash Flow Statement

	Reference	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Cash flows from operating activities					
Rates and charges		123,546	126,896	3,350	2.7%
Statutory fees and fines		6,748	12,132	5,384	79.8%
User fees		30,094	43,438	13,344	44.3%
Grants - operating		22,900	19,874	(3,027)	(13.2%)
Grants - capital		4,566	6,504	1,937	100.0%
Contributions - monetary		7,150	5,000	(2,150)	(30.1%)
Interest received		1,650	1,166	(484)	(29.3%)
Trust funds and deposits taken		271	203	(68)	(25.0%)
Other receipts		2,925	3,447	522	17.9%
Employee costs		(76,986)	(88,117)	(11,131)	14.5%
Materials and services		(61,717)	(72,640)	(10,923)	17.7%
Other payments		(9,207)	(9,339)	(132)	1.4%
Net cash provided by/(used in) operating activities	9.1	51,940	48,563	(3,376)	(6.5%)
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment		(67,489)	(77,723)	(10,233)	15.2%
Proceeds from sale of property, infrastructure, plant and equipment		1,904	1,566	(338)	(17.8%)
Payments of loans and advances		4	3	(1)	(30.6%)
Net cash provided by/ (used in) investing activities	9.2	(65,582)	(76,154)	(10,572)	16.1%
Cash flows from financing activities					
Interest paid - lease liabilities		(32)	(31)	1	(1.9%)
Repayment of lease liabilities		(1,098)	(781)	317	(28.9%)
Net cash provided by/(used in) financing activities	9.3	(1,130)	(812)	318	(28.1%)
Net increase/(decrease) in cash & cash equivalents		(14,772)	(28,403)	(13,631)	92.3%
Cash and cash equivalents at the beginning of the financial year	9.4	231,551	216,779	(14,772)	(6.4%)
Cash and cash equivalents at the end of the financial year		216,779	188,376	(28,403)	(13.1%)

The significance of budgeting cash flows for Council is that it is a key factor in setting the level of rates and provides a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for the 2021/22 year. The analysis is based on three main categories of cash flows:

9.1 Operating activities

The \$3.35 million increase in rates and charges income reflects a 1.5% increase in the average general rate and \$1.08 million of supplementary rate income expected from new developments in 2021/22, and is offset by increasing costs of service delivery and a reduction in monetary contributions and capital grants.

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

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Surplus/(deficit) for the year	19,494	16,608	(2,887)	(14.8%)
Depreciation	29,260	29,594	334	1.1%
Amortisation - intangible assets	480	495	16	3.3%
Amortisation - right of use assets	1,105	767	(338)	(30.6%)
Finance costs - leases	32	31	(1)	(1.9%)
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	164	(156)	(320)	(195.1%)
Change in assets and liabilities	1,405	1,225	(181)	(12.9%)
Cash flows available from operating activities	51,940	48,563	(3,376)	(6.5%)

9.2 Investing activities

The increase in net cash used in investing activities is primarily due to a \$10.23 million increase in the Capital Works Program when compared to the 2020/21. This increase relates mainly to the redevelopment of the Whitehorse Performing Arts Centre (\$18.01 million) continuing in 2021/22. Other significant projects included in the 2021/22 Capital Works Program include \$6.54 million for the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility and \$6.23 million for Heatherdale Reserve Pavilion.

9.3 Financing activities

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

9.4 Cash and cash equivalents at end of year

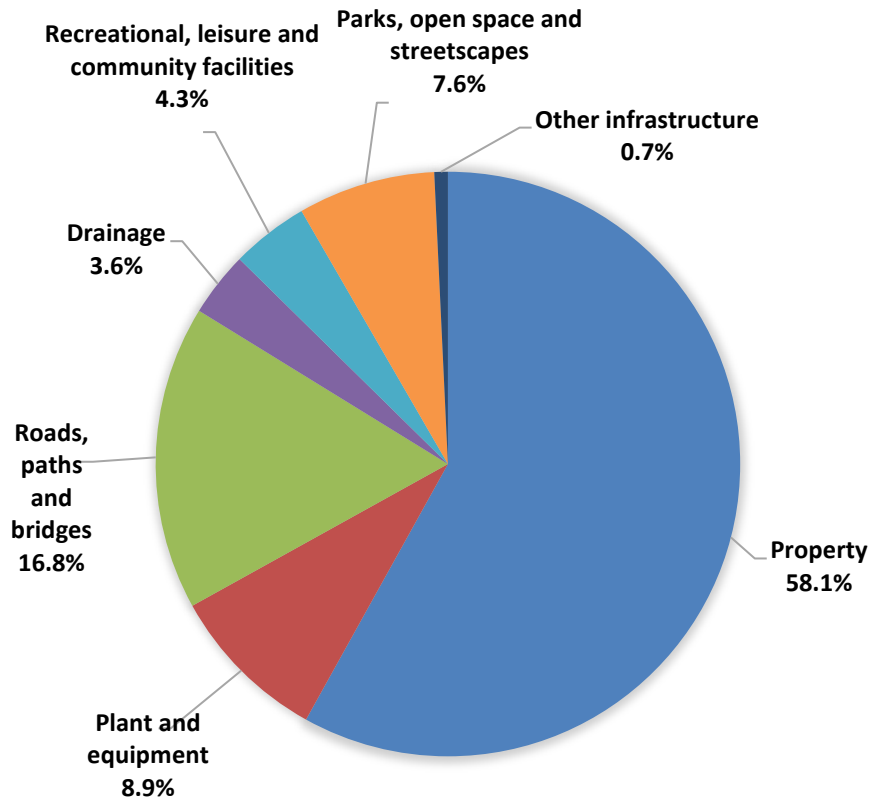
Overall, total cash and investments are forecast to decrease by \$28.40 million to \$188.38 million as at 30 June 2022.

10 | Analysis of Capital Works Statement

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

10.1 Capital works expenditure

	Reference	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	\$'000	%
Property					
Land		-	3,000	3,000	0.0%
Buildings		26,372	37,101	10,729	40.7%
Building improvements		6,641	4,991	(1,650)	(24.8%)
Total property	10.1.1	33,013	45,092	12,079	36.6%
Plant and equipment					
Plant, machinery and equipment		3,774	3,770	(4)	(0.1%)
Fixtures, fittings and furniture		982	494	(488)	(49.7%)
Computers and telecommunications		2,290	2,627	337	14.7%
Total plant and equipment	10.1.2	7,046	6,891	(155)	(2.2%)
Infrastructure					
Roads		6,998	6,800	(198)	(2.8%)
Bridges		249	1,850	1,601	643.0%
Footpaths and cycleways		3,913	4,428	515	13.2%
Drainage		2,634	2,779	145	5.5%
Recreational, leisure and community facilities		5,082	3,329	(1,753)	(34.5%)
Waste management		300	120	(180)	(60.0%)
Parks, open space and streetscapes		7,067	5,904	(1,163)	(16.5%)
Off street car parks		1,187	460	(727)	(61.2%)
Other Infrastructure		-	70	70	100.0%
Total infrastructure	10.1.3	27,430	25,740	(1,690)	(6.2%)
Total capital works expenditure		67,489	77,723	10,234	15.2%
Represented by:					
Asset renewal expenditure		43,221	41,368	(1,853)	(4.3%)
Asset upgrade expenditure		10,407	4,082	(6,325)	(60.8%)
Asset expansion expenditure		7,951	20,899	12,948	162.8%
New asset expenditure		5,910	11,374	5,464	92.5%
Total capital works expenditure		67,489	77,723	10,234	15.2%



10.1.1 Property

The property class comprises land, buildings and building improvements. For 2021/22, \$45.09 million is planned to be spent on improvements, including the following significant projects:

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

10.1.2 Plant and equipment

Plant and equipment comprises plant, machinery, equipment, fixtures, fittings, furniture, and computer and telecommunication assets. For the 2021/22 year, \$6.89 million is budgeted to be spent on plant and equipment, including \$3.77 million for the cyclical replacement of Council's plant and vehicle fleet, \$2.63 million for the upgrade and replacement of computers and telecommunication equipment and \$0.49 million for fixtures and furniture replacement.

10.1.3 Infrastructure

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes and off street car parks. The 2021/22 Capital Works Program includes \$25.74 million for the improvement of Whitehorse community infrastructure including the following significant projects:

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

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

\$5.90 million for parks, open space and streetscapes

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

\$3.33 million for recreational, leisure and community facilities

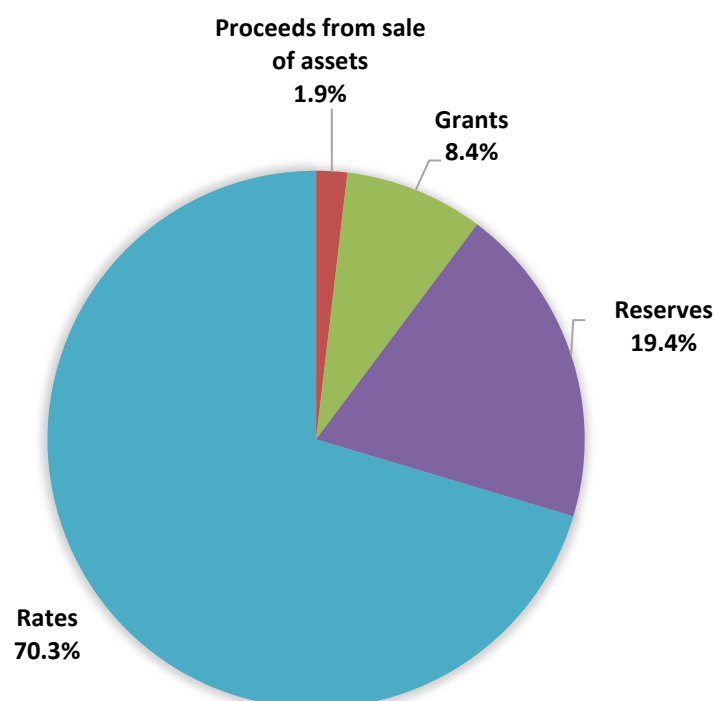
- \$1.26 million Sportsfield Ground Renewals including improvements to surfaces, infrastructure, training nets and cricket wickets
- \$0.78 million to upgrade sports field lighting at Elgar Park South
- \$0.45 million to upgrade sports field lighting at Bennettswood Reserve South
- \$0.23 million for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

10.1.4 Asset renewal, asset upgrade, new assets and expansion

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

10.2 Funding Sources

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000
Grants	4,566	6,504	1,938
Contributions	1,150	-	(1,150)
Council cash			
- operations	57,519	54,692	(2,827)
- proceeds from sale of assets	1,650	1,450	(200)
- reserves	2,604	15,077	12,473
Total funding sources	67,489	77,723	10,234



10.2.1 Grants

Capital grants include funding received from state and federal sources for the purposes of funding the Capital Works Program. Council expects to receive \$6.50 million of capital grants in 2021/22 including:

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

10.2.2 Contributions

Capital contributions may include monies contributed by developers, community groups or residents towards specific capital works projects. There are no contributions expected in 2021/22.

10.2.3 Council cash

Cash - operations

During the year, Council generates cash from its operating activities, which is used as a funding source for the Capital Works Program. It is forecast that \$52.39 million will be generated from operations to fund the 2021/22 Capital Works Program.

Cash - proceeds from sale of assets

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

Cash - reserves

Council has specific cash reserves, which it is currently using to fund its annual Capital Works Program. The reserves include monies set aside for specific purposes such as Public Open Space (POS). For 2021/22, \$10.60 million from discretionary reserves and \$4.48 million of POS contributions will be used to part fund qualifying capital works project.

10.3 Detailed list of capital work

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
Property													
Land													
2014-227	Provision for Strategic Land Acquisitions			3,000		3,000		3,000					3,000
	Land Total			3,000		3,000		3,000					3,000
Buildings													
2014-113	Upgrade Program Building Redevelopment - Whitehorse Centre	3,602		2,701	11,706	18,009	7,527	10,482					18,009
2014-86	Upgrade Program Pavilion - Terrara Park	2,400				2,400	2,400						2,400
2016-318	Upgrade Program Pavilion - Heatherdale Reserve	2,491			3,736	6,227	6,027			200			6,227
2016-319	Upgrade Program Pavilion - Mahoneys Reserve	152			152	304	304						304
2016-346	Upgrade Program Pavilion - Morack Golf Course	2,616	131	1,831	1,962	6,541	6,541						6,541
2017-398	Upgrade Program Pavilion - Sparks Reserve West			1,255		1,255	1,255						1,255
2019-535	Upgrade Program - Sportlink Multi Purpose Facility Redevelopment	237	237	473	1,419	2,365	2,365						2,365
	Buildings Total	11,497	367	6,261	18,975	37,101	26,419	10,482		200			37,101
Buildings Improvement													
2014-126	Renewal Program Sand and Tanbark - WELS	25				25	25						25
2014-127	Upgrade Program Pre School Refurbishment	250				250	250						250
2014-128	Renewal Program Electrical and Plumbing Works	200				200	200						200
2014-130	Renewal Program Essential Services Compliance	65				65	65						65
2014-132	Renewal Program Post Completion Building Works	25				25	25						25
2014-133	Renewal Program Hazardous Material Removal and Replacement	200				200	200						200
2014-135	Renewal Program Mechanical Plant Replacement	400				400	400						400
2014-136	Renewal Program Outdoor Structures - WELS	50				50	50						50
2014-80	Renewal Program Exeloo Public Toilet Refurbishment	25				25	25						25
2016-335	Renewal Program Renewal Provisions - Civic Centre	205				205	205						205
2016-337	Renewal Program Renewal Provision - Private Buildings	1,000				1,000	1,000						1,000
2017-353	Renewal Program Airconditioning and Associated Plant Works - Civic Centre	150	150			300	300						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
2017-355	Upgrade Program Building Access Control Systems		150			150	150						150
2018-434	Renewal Program Council Master Key System		134			134	134						134
2019-506	Upgrade Program Nursery Facility		60	30	60	150	150						150
2019-533	Renewal Program Buildings Refurbishment & Component Renewal	962				962	962						962
2020-592	New Initiative Project Advocacy Fund for Future Designs			500		500	500						500
2020-597	Upgrade Program for Interim Climate Response Plan		350			350	350						350
Buildings Improvement Total		3,557	844	530	60	4,991	4,991						4,991
Property Total		15,054	1,211	9,791	19,035	45,092	31,410	13,482		200			45,092
Plant and Equipment													
Computers and Telecommunications													
2014-231	New Initiative IT Disaster Recovery Hardware and Software				900	900	900						900
2014-248	Renewal Program Corporate Information Scanners	50				50	50						50
2014-250	Upgrade Program Geographic Information System		105			105	105						105
2014-251	Upgrade Program Asset Management Strategy and Systems	80				80	80						80
2014-252	Upgrade Program Software Licenses				180	180	180						180
2014-254	Renewal Program End User Devices	535				535	535						535
2014-258	Upgrade Program IT Infrastructure	243	243			485	485						485
2016-308	Renewal Program Colour Copiers - Council Printroom	50				50	50						50
2018-419	Renewal Program Mobile Devices	167		19		186	186						186
2018-447	Upgrade Program Computron Financial System		57			57	57						57
Computers and Telecommunications Total		1,124	405	19	1,080	2,627	2,627						2,627
Fixtures, Fittings and Furniture													
2014-214	Renewal Program Furniture - Health and Family Service Facilities	45				45	45						45
2014-219	Renewal Program Furniture and Equipment - WHACS	15				15	15						15
2014-220	Renewal Program Furniture and Equipment - Operations Centre Facility	75				75	75						75
2014-223	Renewal Program Furniture and Equipment - WELS	39				39	39						39

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
2014-226	Renewal Program Equipment - Aqualink Nunawading	90				90	90						90
2014-234	New Initiative Public Art in Open Space			30		30	30						30
2014-249	New Initiative Art Acquisition Program			30		30	30						30
2016-278	Upgrade Program CCTV	13			38	50	50						50
2017-366	Renewal Program Plant - Aqualink Nunawading	10				10	10						10
2017-377	Renewal Program Equipment - Aqualink Box Hill	55	55			110	110						110
Fixtures, Fittings and Furniture Total		342	55	60	38	494	494						494
Plant, Machinery and Equipment													
2014-259	Renewal Program Change Over of Passenger Vehicles	1,750				1,750	650		1,100				1,750
2014-264	Additional Passenger Vehicle			30		30	30						30
2019-536	Renewal Program Minor Plant	40				40	40						40
2019-537	Renewal Program Heavy Plant	1,950				1,950	1,600		350				1,950
Plant, Machinery and Equipment Total		3,740		30		3,770	2,320		1,450				3,770
Plant and Equipment Total		5,205	460	109	1,118	6,891	5,441		1,450				6,891
Infrastructure													
Bridges													
2014-14	Renewal Program Road Bridges	1,850				1,850	50			1,800			1,850
Bridges Total		1,850				1,850	50			1,800			1,850
Drainage													
2014-185	Stormwater Drainage Network - Development Contributions			45		45	45						45
2014-61	Renewal Program Drainage Pit Lids	200				200	200						200
2014-62	Drainage Network Assets - Field Survey	80				80	80						80
2014-63	Upgrade Program Design Drainage Works	80				80	80						80
2014-64	Renewal Program Drainage Reactive Works	60				60	60						60
2014-65	Renewal Program Stormwater Drainage Network	1,834				1,834	1,834						1,834
2014-66	Upgrade Program Drainage Works	200	200			400	400						400
2014-67	Renewal Program Drainage Reactive Works - CCTV Investigations	80				80	80						80
Drainage Total		2,534	200	45		2,779	2,779						2,779

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
Footpaths and Cycleways													
2014-180	Upgrade Program Bicycle Facilities			51		51	51						51
2014-35	Renewal Program Footbridge and Path Structures in Parks	370				370		370					370
2014-42	Renewal Program Gravel Paths in Parks	20				20	20						20
2014-44	Renewal Program Footpaths	2,950				2,950	2,700			250			2,950
2014-53	Renewal Program Constructed Pathways in Parks	125				125	125						125
2017-402	Upgrade Program School Crossing Improvements			50		50	50						50
2018-426	Upgrade Program EasyRide Routes		462			462	462						462
2020-553	New Initiative Box Hill Integrated Transport Strategy (BHITS) Implementation		200			200	200						200
2020-568	Upgrade Program Shared Pathway - Bushy Creek Trail		200			200				200			200
Footpaths and Cycleways Total		3,465	862	101		4,428	3,608	370		450			4,428
Off Street Car Parks													
2014-34	Renewal Program Minor Carpark Works	70				70	70						70
2018-453	Upgrade Program Carpark - Forest Hill Reserve		360			360	360						360
2020-569	New Initiative Carpark - Strathdon House				30	30	30						30
Off Street Car Parks Total		70	360		30	460	460						460
Other Infrastructure													
2020-585	New Initiative Drop Off/Pick Up Zone - Heatherdale Station			70		70	70						70
Other Infrastructure Total				70		70	70						70
Parks, Open Space and Streetscapes													
2014-149	Renewal Program Park Furniture	535				535		535					535
2014-153	Renewal Program Park Lighting	180				180		180					180
2014-157	Renewal Program Outdoor Recreation Equipment	23				23	23						23
2014-169	Renewal Program Drainage in Parks	32				32	32						32
2014-170	Upgrade Program Landscaping and Refurbishments in Passive Parks	105				105		105					105
2014-177	Renewal Program Play Spaces	1,755	195			1,950	1,687			263			1,950
2014-181	Upgrade Program Tree Planting in Parks	150				150		150					150
2014-262	Upgrade Program Interpretive Structures and Signage in Parks	12				12	12						12
2014-49	Upgrade Program Streetscape - Box Hill Central Activities Area	216	54			270	270						270

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

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

Project Number	Project Title	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
2014-8	Renewal Program Kerb & Channel	850				850	600			250			850
2019-515	Renewal Program Road Reconstruction - Henry Street, Box Hill	300				300	100			200			300
2019-517	Renewal Program Road Reconstruction - Asquith Street, Box Hill South	830				830	500			330			830
2019-518	Renewal Program Road Reconstruction - Enterprise Way, Mitcham	250				250	109			141			250
2020-566	Renewal Program Road Reconstruction - Fellows Street, Mitcham	600				600				600			600
2020-567	Renewal Program Road Reconstruction - Lambourne Street, Surrey Hills	550				550				550			550
Roads Total		6,495	205	100		6,800	4,729			2,071			6,800
Waste Management													
2014-191	Upgrade Program Landfill Aftercare Management Plan (Former Landfill Sites)	25	52	43		120		120					120
Waste Management Total		25	52	43		120		120					120
Infrastructure Total		21,107	2,411	1,475	747	25,740	17,841	1,595		6,304			25,740
Total		41,367	4,082	11,374	20,899	77,723	54,692	15,077	1,450	6,504	0	0	77,723

10.4 Summary of Capital Works

For the year ending 30 June 2023

	Renewal \$'000s	Upgrade \$'000s	New \$'000s	Expansion \$'000s	Total \$'000s	Rates \$'000s	Reserves \$'000s	Asset Sales \$'000s	Grants \$'000s	Contributions \$'000s	Loans \$'000s	Total \$'000s
Property												
Land			3,000		3,000		3,000					3,000
Buildings	11,585	1,381	8,454	35,145	56,564	20,312	34,303		1,800	150		56,564
Buildings Improvement	4,212	550			4,762	4,762						4,762
Property Total	15,797	1,931	11,454	35,145	64,326	18,355	37,303		300	150		64,326
Plant and Equipment												
Computers and Telecommunications	1,172	495	18	190	1,875	1,875						1,875
Fixtures, Fittings and Furniture	414	55	60	38	566	566						566
Plant, Machinery and Equipment	4,070				4,070	2,420		1,650				4,070
Plant and Equipment Total	5,656	550	78	228	6,511	4,861		1,650				6,511
Infrastructure												
Bridges	1,500				1,500	1,500						1,500
Drainage	3,429	200	45		3,674	3,674						3,674
Footpaths and Cycleways	2,905	645	101		3,651	3,591	60					3,651
Off Street Car Parks	320			120	440	440						440
Parks, Open Space and Streetscapes	4,659	379	165	129	5,332	4,197	1,095		40			5,332
Recreational, Leisure and Community Facilities	2,552	70	500		3,122	3,122						3,122
Roads	4,893	205	100		5,198	5,198						5,198
Infrastructure Total	20,258	1,499	911	249	22,917	21,722	1,155		40			22,917
Total	41,711	3,979	12,443	35,621	93,754	44,938	38,458	1,650	340	150		93,754

Summary of Capital Works

For the year ending 30 June 2024

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

Summary of Capital Works

For the year ending 30 June 2025

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

Appendix A - Fees and charges schedule

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

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

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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Additional inspections for various permits	Non Statutory	Taxable	\$300.00	\$303.00
Build over Easements (statutory)	Statutory	GST Free	\$290.40	\$290.40
Flood Level Information (statutory)	Statutory	GST Free	\$290.40	\$290.40
Legal Points of Discharge (statutory)	Statutory	GST Free	\$144.70	\$146.15
Plan and subdivision checking fee (statutory)	Statutory	GST Free	3.25% of value of civil works for plan checking and supervision	3.25% of value of civil works for plan checking and supervision
Plan checking fee for 2 and 3 Lot developments with common property	Non Statutory	GST Free	\$216.04	\$218.00
Plan checking fee for 4 - 9 Lot developments with common property	Non Statutory	GST Free	\$539.27	\$545.00
Plan checking fee for 10+ developments with common property	Non Statutory	GST Free	\$807.02	\$815.00
Plan checking fee for apartment buildings	Non Statutory	GST Free	\$268.57	\$271.00
Plan checking fee for small commercial developments <500 m2 and single - 5 industrial/ factory/ warehouse developments	Non Statutory	GST Free	\$216.04	\$218.00
Plan checking fee for medium and large commercial developments >500 m2 and 5+ industrial/ factory/ warehouse developments	Non Statutory	GST Free	\$430.85	\$435.00
Plan checking fee for outfall drains - single dwellings and any structures that require building permits	Non Statutory	GST Free	\$162.18	\$164.00
Construction of outfall drain in road reserve - Local Roads	Statutory	GST Free	\$348.00	\$348.00
Construction of outfall drain in road reserve - Collector & Link Roads or non arterial State Road	Statutory	GST Free	\$638.30	N/A
Drainage (minor) works in road reserve - Local Roads	Statutory	GST Free	\$348.00	\$348.00
Drainage (minor) works in road reserve - Collector & Link Roads or non arterial State Roads	Statutory	GST Free	\$638.30	N/A
Drainage works in easement - not extending to road reserve	Statutory	GST Free	\$348.00	\$348.00
Drainage works in easement - extending to road reserve - Local Roads	Statutory	GST Free	\$348.00	\$348.00
Drainage works in easement - extending to road reserve - Collector & Link Roads or non arterial State Road	Statutory	GST Free	\$638.30	N/A
Service Connections and Service Authority - Minor works <8.5m2 - Local Collector & Link Roads	Statutory	GST Free	\$137.70	\$348.00
Service Connections and Service Authority - Major works >8.5m2 - Local Roads	Statutory	GST Free	\$348.00	\$348.00
Service Connections and Service Authority - Major works >8.5m2 - Collector & Link Roads or non arterial State Roads	Statutory	GST Free	\$638.30	N/A
Vehicle crossings or any other works that require permits - Local Roads	Statutory	GST Free	\$348.00	\$348.00
STATUTORY PLANNING				
PERMIT APPLICATION FEES				
CHANGE OF USE				
Class 1 - Use only	Statutory	GST Free	\$1,318.10	\$1,318.10

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
SINGLE DWELLING				
Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	\$199.90	\$199.90
Class 3 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,001 - \$100,000	Statutory	GST Free	\$629.40	\$629.40
Class 4 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$100,001 - \$500,000	Statutory	GST Free	\$1,288.50	\$1,288.50
Class 5 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$500,001 - \$1,000,000	Statutory	GST Free	\$1,392.10	\$1,392.10
Class 6 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$1,000,001 - \$2,000,000	Statutory	GST Free	\$1,495.80	\$1,495.80
VICSMART				
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less	Statutory	GST Free	\$199.90	\$199.90
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000	Statutory	GST Free	\$429.50	\$429.50
Class 9 - VicSmart application to subdivide or consolidate land	Statutory	GST Free	\$199.90	\$199.90
Class 10 - VicSmart applications other than class 7,8 or 9	0	GST Free	\$199.90	\$199.90
OTHER DEVELOPMENT				
Class 11 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	\$1,147.80	\$1,147.80
Class 12 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,001 - \$1,000,000	Statutory	GST Free	\$1,547.60	\$1,547.60
Class 13 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$1,000,001 - \$5,000,000	Statutory	GST Free	\$3,413.70	\$3,413.70
Class 14 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$5,000,001 - \$15,000,000	Statutory	GST Free	\$8,700.90	\$8,700.90
Class 15 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$15,000,001 - \$50,000,000	Statutory	GST Free	\$25,658.30	\$25,658.30

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Class 16 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$50,000,001 or more	Statutory	GST Free	\$57,670.10	\$57,670.10
Class 22 - A permit not otherwise provided for in the regulation	Statutory	GST Free	\$1,318.10	\$1,318.10
SUBDIVISION				
Class 17 - To subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	\$1,318.10	\$1,318.10
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	\$1,318.10	\$1,318.10
Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Statutory	GST Free	\$1,318.10	\$1,318.10
Class 20 - Subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	\$1,318.10	\$1,318.10
Class 21 - To create, vary of remove a restriction within the meaning of the Subdivision Act 1988, create or remove a right of way, create,	Statutory	GST Free	\$1,318.10	\$1,318.10
SECTION 72 AMENDMENT FEES				
CHANGE OF USE				
S.72 Class 1 - An amendment for change of use or new use	Statutory	GST Free	\$1,318.10	\$1,318.10
S.72 Class 2 - An amendment resulting in change of permit condition(s) and/or description (other than single dwelling)	Statutory	GST Free	\$1,318.10	\$1,318.10
SINGLE DWELLING				
S.72 Class 3 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	\$199.90	\$199.90
S.72 Class 4 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic - \$10,001 - \$100,000	Statutory	GST Free	\$629.40	\$629.40
S.72 Class 5 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic - \$100,001 - \$500,000	Statutory	GST Free	\$1,288.50	\$1,288.50
S.72 Class 6 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic- \$500,001 - \$2,000,000	Statutory	GST Free	\$1,392.10	\$1,392.10
VICSMART				
S.72 Class 7 - An amendment to a VicSmart permit if the estimated cost of development is \$10,000 or less	Statutory	GST Free	\$199.90	\$199.90
S.72 Class 8 - An amendment to a VicSmart permit if the estimated cost of development is more than \$10,000	Statutory	GST Free	\$429.50	\$429.50
S.72 Class 9 - An amendment to a VicSmart permit to subdivide or consolidate land	Statutory	GST Free	\$199.90	\$199.90

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
S.72 Class 10 - An amendment to a VicSmart permit other than class 7,8 or 9	Statutory	GST Free	\$199.90	\$199.90
OTHER DEVELOPMENT				
S.72 Class 11 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	\$1,147.80	\$1,147.80
S.72 Class 12 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,001 - \$1,000,000	Statutory	GST Free	\$1,547.60	\$1,547.60
S.72 Class 13 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$1,000,001 or more	Statutory	GST Free	\$3,413.70	\$3,413.70
S.72 Class 19 - An amendment to a permit issued not otherwise provided for in the regulation	Statutory	GST Free	\$1,318.10	\$1,318.10
SUBDIVISION				
S.72 Class 14 - An amendment to a permit issued to subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	\$1,318.10	\$1,318.10
S.72 Class 15 - An amendment to a permit issued to subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	\$1,318.10	\$1,318.10
S.72 Class 16 - An amendment to a permit issued to effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Statutory	GST Free	\$1,318.10	\$1,318.10
S.72 Class 17 - An amendment to a permit issued to subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	\$1,318.10	\$1,318.10
S.72 Class 18 - An amendment to a permit issued to create, vary or remove a restriction within the meaning of the Subdivision Act 1988, create or remove a right of way,	Statutory	GST Free	\$1,318.10	\$1,318.10
SECONDARY CONSENT FEES				
All Secondary Consent (including consent under a S173 Agreement)	Non Statutory	Taxable	\$550.00	\$550.00
OTHER PLANNING FEES				
AMEND AN APPLICATION PRIOR TO DECISION				
Amend a current application for permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	\$594.50	\$594.50
Amend a current application to amend a permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	\$594.50	\$594.50
ADVERTISING FEES				
Additional letters	Non Statutory	GST Free	\$7.00	\$7.00
Advertising (includes up to 10 letters - additional letters \$7.00 each)	Non Statutory	GST Free	\$175.00	\$175.00
Advertising by applicant	Non Statutory	Taxable	\$175.00	\$175.00
ENDORSEMENT FEES				
Construction Management Plan	Non Statutory	GST Free	\$220.00	\$250.00
Condition 1 Plan - each additional review	Non Statutory	GST Free	\$150.00	\$150.00

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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	Statutory	GST Free	\$325.80	\$325.80
Pre application advice	Non Statutory	GST Free	\$250.00	\$250.00
Advice regarding need for permit, planning scheme requirements or approval details	Non Statutory	Taxable	\$180.00	\$180.00
Provide a copy of planning permit and endorsed plans	Non Statutory	GST Free	\$200.00	\$200.00
Copying plans while planning permit application is on notice - Per sheet for A1 to A0	Non Statutory	GST Free	\$33.00	\$33.00
Electronic copy of planning permit and endorsed plans	Non Statutory	Taxable	\$150.00	\$150.00
Extension of time request for a planning permit	Non Statutory	GST Free	\$330.00	\$330.00
Retrospective planning fee	Non Statutory	GST Free	\$500.00	\$500.00
On site compliance checks	Non Statutory	GST Free	\$250.00	\$250.00
INFRINGEMENTS				
Planning infringement notice - corporation	Statutory	GST Free	\$1,620.00	\$1,620.00
Planning infringement notice - individual	Statutory	GST Free	\$810.00	\$810.00
STRATEGIC PLANNING				
Advice to Building Surveyors on Heritage Status of Buildings	Statutory	GST Free	\$86.80	\$85.20
To consider an amendment request: To refer and give notice of the amendment as required by the Act - To consider any submissions which do not seek to change the amendment - To (if applicable) abandon the amendment.	Statutory	GST Free	\$3,111.90	\$3,111.90
To consider submissions which seek to change the amendment: To refer submissions to a Panel - To prepare and make a submission to a Panel - To consider the Panel report - To (if applicable) abandon the amendment.	Statutory	GST Free	\$15,423.00	\$15,423.00
To adopt an amendment (In whole or part) - To submit the adopted amendment to the Minister (Paid before Council adopts the amendment)	Statutory	GST Free	\$490.90	\$490.90
BUILDING SERVICES				
RESIDENTIAL DEWELLING AND OUT BUILDINGS				
BUILDING PERMIT FEES				
Works estimated up to \$10,000 - Minor Building Works, Small front timber fences - Plus statutory lodgement fee	Non Statutory	Taxable	\$475.00	\$500.00
Works estimated between \$10,000 - \$25,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	\$1,135.00	\$1,150.00
Works estimated between \$25,000 - \$50,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	\$1,645.00	\$1,650.00
Works estimated between \$50,000 - \$100,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$2,260.00	\$2,260.00
Works estimated between \$100,000 - \$200,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$2,565.00	\$2,590.00
Works estimated between \$200,000 - \$400,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$3,100.00	\$3,131.00
Works estimated over \$400,000+ Plus levy cost x .0016 & statutory lodgement fee - To be quoted by MBS	Non Statutory	Taxable	Quotation	Quotation
Multi Unit Developments (per unit)	Non Statutory	Taxable	Quotation	Quotation
Garages/Carports, swimming pools. NB: Levy Payable if over 10K	Non Statutory	Taxable	\$870.00	N/A
Demolition- Reblocks, Decks, Pergolas. NB: Levy payable if works over \$10K	Non Statutory	Taxable	\$775.00	N/A

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Change of class from 1a to 1b (residential to student accommodation) NOTE: Levy payable if works over \$10K	Non Statutory	Taxable	\$2,190.00	\$2,210.00
Change of use/combined allotment Statements	Non Statutory	Taxable	\$730.00	\$737.30
Owner Builder Special Charge - Fees can be discounted with MBS approval	Non Statutory	Taxable	\$315.00	\$320.00
Additional Mandatory inspections	Non Statutory	Taxable	\$185.00	\$187.00
COMMERCIAL BUILDINGS				
Value up to \$50,000 - (additional @ \$175 each)	Non Statutory	Taxable	Quotation	Quotation
\$50,000 - \$100,000 - (additional @ \$175 each)	Non Statutory	Taxable	Quotation	Quotation
\$100,000 - \$500,000 - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
\$500,000 - \$1,000,000 - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
over \$1,000,000 - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
Demolish - Commercial building	Non Statutory	Taxable	Quotation	Quotation
PERMIT APPLICATIONS OUTSIDE MUNICIPALITY				
Place of Public Entertainment - Occupancy Permit (where fee for entry events) to be quoted with MBS approval	Non Statutory	Taxable	Quotation	Quotation
PUBLIC ENTERTAINMENT PERMITS - TEMPORARY OCCUPANCY				
1 Structure	Non Statutory	Taxable	\$420.00	\$900.00
2-5 Structures - to be quoted on application	Non Statutory	Taxable	\$625.00	N/A
6-9 Structures - to be quoted on application	Non Statutory	Taxable	\$835.00	N/A
10 + Structures - to be quoted on application	Non Statutory	Taxable	\$1,190.00	N/A
Additional Inspections	Non Statutory	Taxable	\$185.00	\$187.00
Additional Fees - may be applicable - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
OTHER CHARGES				
Application for Council Report and Consent/Delegate Dispensations	Statutory	GST Free	\$290.40	\$290.40
Amended Plans/Building Permits	Non Statutory	Taxable	\$310.00	\$300.00
Hoarding Permits - Statutory fee	Statutory	GST Free	\$294.70	\$294.70
Hoarding Permit Land Lease fee - \$2 per m2 per day - min \$400 max \$800 per week & 25% additional levy for period of occupation without consent	Non Statutory	Taxable	Various	Various
Lapsed/Expired building permits	Non Statutory	Taxable	\$370.00	\$400.00
Special Inspection (house removals) and report/consultancy - To be quoted and invoiced - hourly rate	Non Statutory	Taxable	\$185.00	\$187.00
Building inspections for Private Building Surveyors	Non Statutory	Taxable	\$185.00	\$187.00
Solicitors Requests- Building Certificates - Per Reg. 51 (1)	Statutory	GST Free	\$47.20	\$47.20
Property Information - per Reg. 51(2)	Statutory	GST Free	\$47.20	\$47.20
Building Property Information Request (PIR) - for advice on Building Permits for sites	Non Statutory	Taxable	\$135.00	\$136.00
Copies of Plans & Other building approval documents - Electronic copy of plans and other building approval documents - Charge is per Building Permit	Non Statutory	Taxable	\$150.00	\$150.00
Copies of Plans & Other building approval documents - Paper \$200 – Charge is per Building Permit (For paper first 5 sheets - included, any additional A1-A0 \$32.50 each, A4-A3 \$32.50 full set)	Non Statutory	Taxable	\$200.00	\$200.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Swimming Pool Recertification of existing - WITHIN MUNICIPALITY ONLY	Non Statutory	Taxable	\$385.00	\$390.00
Report only - Where a Report and Consent has not been issued	Non Statutory	Taxable	\$540.00	\$550.00
Report and Consent Advertising - Per Property Charge	Non Statutory	Taxable	\$70.00	\$70.00
Report and Consent - Amendment Fee	Non Statutory	Taxable	\$130.00	\$150.00
Compliance certificate lodgement - Pool/spa	Statutory	GST Free	\$20.40	\$20.40
Non-compliance fee - Pool/spa	Statutory	GST Free	\$385.10	\$385.10
Initial registration and search - Pool/spa	Statutory	GST Free	\$79.00	\$79.00
Initial registration (new pool) - Pool/spa	Statutory	GST Free	\$31.80	\$31.80
CORPORATE INFORMATION				
Building Permits Externally Certified	Statutory	GST Free	\$121.90	\$121.90
COUNCIL PROPERTIES				
YVW Supplementary Valuation Data Fees	Non Statutory	GST Free	\$32.95	\$33.30
WATTS STREET AND HARROW STREET CAR PARKING				
Parking Fees – Hourly Rate	Non Statutory	Taxable	\$3.20	\$3.20
Parking Fees – Daily Rate	Non Statutory	Taxable	\$8.50	\$8.50
Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	\$7.50	\$7.50
Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	\$3.00	\$3.00
Parking Fees – Entry after 1pm	Non Statutory	Taxable	\$5.00	\$5.00
Parking Fees – Overnight	Non Statutory	Taxable	\$17.00	\$17.00
Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	\$165.00	\$175.00
Parking Fees – Lost ticket	Non Statutory	Taxable	\$8.50	\$8.50
RATING				
Land Information Certificates	Statutory	GST Free	\$27.00	\$27.00
Land Information Certificates - urgent	Non Statutory	GST Free	\$55.00	\$55.00
PARKING SERVICES				
Meter Money Collections- Hourly Rate	Non Statutory	Taxable	\$2.80	\$2.80
Meter Money Collections- Daily Rate	Non Statutory	Taxable	\$8.20	\$8.40
Parking Bay Hire - Metered Area - per day	Non Statutory	Taxable	\$35.00	\$40.00
Parking Bay Hire - Non Metered Area - per day	Non Statutory	Taxable	\$8.00	\$8.50
Parking Bay Hire Administration Fee	Non Statutory	Taxable	\$92.00	\$95.00
Parking Agreement Fees	Non Statutory	Taxable	\$795.00	\$810.00
Monthly Prepaid Parking Permits	Non Statutory	Taxable	\$160.00	N/A
Trader Parking Permits - Blackburn	Non Statutory	GST Free	\$315.00	\$320.00
Parking Permits - first permit (per dwelling) * Note - Pensioners receive first permit for free	Non Statutory	GST Free	\$14.00	\$14.00
Parking Permits - second permit (per dwelling) *	Non Statutory	GST Free	\$60.00	\$62.00
Parking Permits - third permit (per dwelling) *	Non Statutory	GST Free	\$115.00	\$118.00
* Note. The maximum number of parking permits depends on the number of residential dwellings per lot.				
Residential Dwellings per Lot (incl. class 1A and 1B properties) One dwelling per lot Two or three dwellings per lot Four to fifteen dwellings per lot More than fifteen dwellings per lot	Maximum Number of Permits Three Two per dwelling One per dwelling Permits not available			
Parking Infringements - Category 1	Statutory	GST Free	\$83.00	\$83.00
Parking Infringements - Category 2	Statutory	GST Free	\$99.00	\$99.00
Parking Infringements - Category 3	Statutory	GST Free	\$165.00	\$165.00
ANIMAL MANAGEMENT				
Domestic Animals Infringements - Category 1	Statutory	GST Free	\$84.40	\$83.00
Domestic Animals Infringements - Category 2	Statutory	GST Free	\$165.00	\$165.00
Domestic Animals Infringements - Category 3	Statutory	GST Free	\$248.00	\$248.00
Domestic Animals Infringements - Category 4	Statutory	GST Free	\$330.00	\$330.00

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

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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
High Income Range	Non Statutory	GST Free	\$18.25	\$18.45
Home Care Package - full meal	Non Statutory	GST Free	\$21.65	\$21.85
Home Care Package - Main only	Non Statutory	GST Free	\$18.05	\$18.25
Home Care Package - No dessert	Non Statutory	GST Free	\$19.50	\$19.65
Home Care Package - No juice	Non Statutory	GST Free	\$21.30	\$21.55
Home Care Package - No soup	Non Statutory	GST Free	\$20.80	\$21.00
Home Care Package - no dessert , no juice	Non Statutory	GST Free	\$19.15	\$19.35
Home Care Package - No juice, no soup	Non Statutory	GST Free	\$20.40	\$20.65
Home Care Packages - No soup, no dessert	Non Statutory	GST Free	\$18.50	\$18.65
Private HCP	Non Statutory	GST Free	\$26.25	\$26.50
Linkages	Non Statutory	GST Free	\$9.55	\$9.65
Cooking for one or two	Non Statutory	GST Free	\$4.60	\$4.65
HOME CARE PACKAGES				
Home Care Packages - Basic Daily Fee	Non Statutory	GST Free	Various	Various
Home Care Packages - Income Tested Care Fee	Non Statutory	GST Free	Income tested	Income tested
Home Care Packages - Service Charge	Non Statutory	GST Free	\$4.00	\$4.00
COMMUNITY TRANSPORT				
Low Income Range	Non Statutory	GST Free	\$3.65	\$3.70
Medium Income Range	Non Statutory	GST Free	\$6.05	\$6.15
High Income Range	Non Statutory	GST Free	\$8.45	\$8.55
Linkages	Non Statutory	GST Free	\$3.65	\$3.70
Social Support Group and Planned Activity Group	Non Statutory	GST Free	\$3.65	\$3.70
Home Care Package internal and external	Non Statutory	GST Free	\$8.45	\$8.55
Private HCP clients	Non Statutory	GST Free	\$14.50	\$14.65
ASSISTED TRANSPORT				
Low Income Range	Non Statutory	GST Free	\$6.70	\$6.75
Medium Income Range	Non Statutory	GST Free	\$10.85	\$10.95
High Income Range	Non Statutory	GST Free	\$38.55	\$38.95
Linkages	Non Statutory	GST Free	\$6.70	\$6.75
Home Care Package and private HCP	Non Statutory	GST Free	\$38.55	\$38.95
Mileage - Linkages clients	Non Statutory	GST Free	\$0.90	\$0.95
Mileage - CHSP and HACC clients	Non Statutory	GST Free	\$0.90	\$0.95
Mileage - HCP clients and private HCP clients	Non Statutory	GST Free	\$0.90	\$0.95
HEALTH AND FAMILY SERVICES				
FAMILY CENTRE MANAGEMENT				
Room Hire – Burgess Centre	Non Statutory	Taxable	\$26.00	\$26.25
Room Hire – Box Hill South	Non Statutory	Taxable	\$26.00	\$26.25
CHILDREN'S SERVICES CENTRES - BLACKBURN, LUCKNOW STREET, VERMONT SOUTH				
Full Time per week	Non Statutory	GST Free	\$625.00	\$631.00
Part Time per day	Non Statutory	GST Free	\$133.00	\$134.00
Kindergarten Bond	Non Statutory	GST Free	\$300.00	\$300.00
Late fee	Non Statutory	Taxable	\$20.00	\$20.00
ENVIRONMENTAL HEALTH IMMUNISATIONS				
Chickenpox	Non Statutory	GST Free	\$63.00	\$74.00
Diphtheria, tetanus and Pertussis (Boostrix)	Non Statutory	GST Free	\$54.00	\$62.00
Measles, Mumps, Rubella	Non Statutory	GST Free	\$56.00	\$57.00
Boostrix staff vaccine	Non Statutory	GST Free	\$54.00	\$62.00
Flu Vaccine (GST Free)	Non Statutory	GST Free	\$26.00	\$27.00
Hepatitis A	Non Statutory	GST Free	\$61.00	\$57.00
Hepatitis A and B - staff	Non Statutory	GST Free	\$77.00	\$80.00
Hepatitis B	Non Statutory	GST Free	\$33.00	\$39.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
ENVIRONMENTAL HEALTH OPERATIONS				
Prosecution Fines included as part of Fees and Charges - determined and imposed by the courts	Non Statutory	GST Free	Various	Various
Fines as a result of PINs being issued - vary depending on penalty units for specific offence and whether person or company involvement	Statutory	GST Free	Various	Various
Pre-Registration Application - New- Food Premises- Class 1 & 2	Non Statutory	GST Free	\$335.00	\$339.00
Pre-Registration Application - Alterations- Food Premises- Class 1 & 2	Non Statutory	GST Free	\$167.00	\$169.00
Pre-Registration Application - New- Food Premises- Class 3	Non Statutory	GST Free	\$251.00	\$254.00
Pre-Registration Application - Alterations- Food Premises- Class 3	Non Statutory	GST Free	\$167.00	\$169.00
Pre-Registration Application -New- PHW Act- Registered Premises	Non Statutory	GST Free	\$210.00	\$212.00
Pre-Registration Application - Alterations- PHW Act- Registered Premises	Non Statutory	GST Free	\$83.00	\$84.00
Application/Permit Approval – New- Septic Tank	Non Statutory	GST Free	\$398.00	\$402.00
Application/Permit Approval – Alterations - Septic Tank	Non Statutory	GST Free	\$224.00	\$226.00
Pre Registration Application – Priority Service (Fee Doubled)	Non Statutory	GST Free	Various	Various
Food Act- New/ Renewal of registration- Class 1 & 2- Small	Non Statutory	GST Free	\$454.00	\$459.00
Food Act- New/ Renewal of registration- Class 1 & 2- Medium	Non Statutory	GST Free	\$620.00	\$627.00
Food Act- New/ Renewal of registration- Class 1 & 2- Large	Non Statutory	GST Free	\$950.00	\$960.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2	Non Statutory	GST Free	\$310.00	\$314.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2 (6 months)	Non Statutory	GST Free	\$156.00	\$158.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 1 & 2	Non Statutory	GST Free	\$156.00	\$158.00
Food Act- Temporary Food Premises Registration- Community Group- Class 1 & 2	Non Statutory	GST Free	\$78.00	\$79.00
Food Act- New/ Renewal of registration- Class 3- Small	Non Statutory	GST Free	\$392.00	\$396.00
Food Act- New/ Renewal of registration- Class 3- Medium	Non Statutory	GST Free	\$508.00	\$514.00
Food Act- New/ Renewal of registration- Class 3- Large	Non Statutory	GST Free	\$750.00	\$758.00
Food Act- New/ Renewal of registration- Community Group- Class 3	Non Statutory	GST Free	\$252.00	\$255.00
Food Act- New/ Renewal of registration- Community Group- Class 3 (6 months)	Non Statutory	GST Free	\$126.00	\$128.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 3	Non Statutory	GST Free	\$126.00	\$128.00
Food Act- Temporary Food Premises Registration- Community Group- Class 3	Non Statutory	GST Free	\$63.00	\$64.00
Food Act- Renewal of registration- Class 1 & 2- Small- 1 Star	Non Statutory	GST Free	\$681.00	\$688.00
Food Act- Renewal of registration- Class 1 & 2- Small- 2 Star	Non Statutory	GST Free	\$590.00	\$596.00
Food Act- Renewal of registration- Class 1 & 2- Small- 5 Star	Non Statutory	GST Free	\$409.00	\$413.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 1 Star	Non Statutory	GST Free	\$930.00	\$940.00

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

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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
School Holiday Program - Kindy Program - Maximum Charge	Non Statutory	Taxable	\$30.00	\$30.65
School Holiday Program - Performing Arts - Maximum Charge	Non Statutory	Taxable	\$22.00	\$22.70
School Holiday Program – Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$10.00	\$10.30
Youth Course Fee - School Holiday -Clay Wheel/Vis Arts - Maximum Charge	Non Statutory	Taxable	\$37.50	\$38.60
Youth Course Fee - Term - Clay Wheel/Vis Arts - Maximum Charge	Non Statutory	Taxable	\$270.00	\$291.60
Youth Course Fee - Term - Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$15.00	\$15.45
Equipment Hire			Effective 1 Jul to 31 Dec 2020	Effective 1 Jul to 31 Dec 2021
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	\$11.50	\$12.00
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	\$36.80	\$38.00
Equipment Hire - BBQ	Non Statutory	Taxable	\$36.80	\$38.00
Equipment Hire – Clay Type - LGH	Non Statutory	Taxable	\$21.50	\$22.00
Equipment Hire - Clay Type- Feeneys/BRT	Non Statutory	Taxable	\$25.50	\$26.00
Equipment Hire - Clay Type- White Raku	Non Statutory	Taxable	\$25.50	\$26.00
Equipment Hire - Clay Type- RGH	Non Statutory	Taxable	\$21.50	\$22.00
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	\$5.50	\$6.70
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	\$115.00	\$118.00
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	\$0.35	\$0.35
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	\$1.55	\$1.55
Equipment Hire - Portable Microphone	Non Statutory	Taxable	\$36.80	\$38.00
Equipment Hire - Print Press	Non Statutory	Taxable	\$70.00	\$70.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	\$16.40	\$17.00
Equipment Hire -TV & Video	Non Statutory	Taxable	\$24.50	\$25.00
Venue Hire				
Lease - Tenant 1	Non Statutory	Taxable	\$1,292.50	\$1,292.50
BHCAC Shed	Non Statutory	Taxable	\$5.00	\$5.00
Drycraft East or West – Casual	Non Statutory	Taxable	\$63.20	\$64.50
Drycraft East or West – Regular	Non Statutory	Taxable	\$29.25	\$30.00
Drycraft East or West Party Function Rate	Non Statutory	Taxable	\$317.00	\$324.00
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	\$90.40	\$93.00
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	\$58.50	\$60.00
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	\$511.25	\$525.00
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	\$110.00	\$120.00
Exhibition Foyer Hire	Non Statutory	Taxable	\$400.00	\$410.00
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	\$60.00	\$63.00
Public liability - Exhibitors	Non Statutory	Taxable	\$25.00	\$26.00
Meeting Room – Casual	Non Statutory	Taxable	\$38.85	\$40.00
Meeting Room – Regular	Non Statutory	Taxable	\$30.70	\$32.00
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	\$77.70	\$80.00
The Arbour Casual Function/Corporate	Non Statutory	Taxable	\$95.10	\$97.00
The Arbour – Regular	Non Statutory	Taxable	\$51.10	\$53.00
The Arbour Party Function Rate	Non Statutory	Taxable	\$625.00	\$640.00
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	\$175.00	\$180.00
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	\$430.00	\$440.00
The Lounge/Kitchen – Casual	Non Statutory	Taxable	\$74.45	\$75.95
The Lounge/Kitchen – Regular	Non Statutory	Taxable	\$42.50	\$44.00

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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Wetcraft Studio – Casual	Non Statutory	Taxable	\$68.00	\$70.05
Wetcraft Studio – Regular	Non Statutory	Taxable	\$53.00	\$54.60
Other Fees				
Ad Hoc Bookings - Ceramics	Non Statutory	Taxable	\$243.00	\$245.00
Ad Hoc Bookings - Recharge Program	Non Statutory	Taxable	\$600.00	\$600.00
Ad Hoc Bookings - School Program	Non Statutory	Taxable	\$1,200.00	\$1,220.00
Ad Hoc Bookings - Visual Arts	Non Statutory	Taxable	\$165.00	\$165.00
Fees & Charges - Public Liability	Non Statutory	Taxable	\$15.00	\$15.00
Fees & Charges - Security Guard	Non Statutory	Taxable	\$72.00	\$73.00
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	\$3.00	\$3.50
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	\$6.50	\$0.00
EVENTS				
Major Event - Fast Food Stalls	Non Statutory	GST Free	\$310.00	\$314.00
Major Event - Sweets and Drinks Stalls	Non Statutory	GST Free	\$210.00	\$213.00
Global Fiesta - Fast Food Stalls	Non Statutory	GST Free	\$150.00	\$152.00
Global Fiesta - Sweets and Drinks Stalls	Non Statutory	GST Free	\$100.00	\$101.00
3 x 3m Marquee Hire	Non Statutory	Taxable	\$180.00	\$182.00
Chair Hire	Non Statutory	Taxable	\$6.50	\$7.00
Display Board Hire	Non Statutory	Taxable	\$40.00	\$42.00
Fire Extinguisher Hire - On event day	Non Statutory	Taxable	\$55.00	\$56.00
Fire Extinguisher Hire - Pre-ordered	Non Statutory	Taxable	\$38.00	\$39.00
Trestle Table Hire	Non Statutory	Taxable	\$17.00	\$18.00
HERITAGE				
Adult Group Booking Fees	Non Statutory	Taxable	\$6.50	\$6.60
Student Group Booking Fees	Non Statutory	Taxable	\$4.50	\$4.60
STRATHDON HOUSE				
Course Fees	Non Statutory	Taxable	\$100.00	\$100.00
Café site hire (per month)	Non Statutory	Taxable	\$250.00	\$253.00
Dining Room - per hour (commercial)	Non Statutory	Taxable	\$35.00	\$35.00
Dining Room - per hour (not for profit)	Non Statutory	Taxable	\$30.00	\$30.00
Garden Room - per hour (commercial)	Non Statutory	Taxable	\$50.00	\$50.00
Garden Room - per hour (not for profit)	Non Statutory	Taxable	\$45.00	\$45.00
Packing Shed (10am-12:30 or 1:30pm-4pm)	Non Statutory	Taxable	\$75.00	\$75.00
Packing Shed - per hour (Evening or weekend)	Non Statutory	Taxable	N/A	\$50.00
Picnic Shelter (10am-12:30 or 1:30pm-4pm)	Non Statutory	Taxable	\$50.00	\$50.00
Data projector - 4 hours	Non Statutory	Taxable	\$50.00	\$50.00
Portable PA & Mic	Non Statutory	Taxable	\$50.00	\$50.00
Waste free party games kit	Non Statutory	Taxable	\$50.00	\$50.00
Waste free party kit (25 people)	Non Statutory	Taxable	\$40.00	\$40.00
Cleaning Levy (per event)	Non Statutory	Taxable	\$180.00	\$182.00
Facility Attendant - per hour (weekends/after hours)	Non Statutory	Taxable	\$90.00	\$91.00
Facility Attendant support - per hour (weekdays)	Non Statutory	Taxable	\$45.00	\$46.00
ART COLLECTION & PROGRAMS				
Cards - Pack of 10 / Exhibition Card	Non Statutory	Taxable	\$5.00	\$5.00
Cards - Single	Non Statutory	Taxable	\$0.55	\$0.55
On the Sheeps Back Catalogue	Non Statutory	Taxable	\$10.00	\$10.00
Prelude to Heidelberg	Non Statutory	Taxable	\$20.00	\$20.00
Suburban Heartland Book - Hard	Non Statutory	Taxable	\$45.00	\$45.00
Suburban Heartland Book - Soft	Non Statutory	Taxable	\$30.00	\$30.00
Art Space Foyer Hire	Non Statutory	Taxable	\$500.00	\$500.00
Exhibition Hire	Non Statutory	Taxable	\$1,000.00	\$1,000.00

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

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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Dressing Room - Waratah - half room	Non Statutory	Taxable	\$321.00	N/A
Hold out Fee	Non Statutory	Taxable	\$273.00	N/A
Orchestral Rehearsal	Non Statutory	Taxable	\$184.00	N/A
Performing Arts - Commercial - 5 Hours - All other times	Non Statutory	Taxable	\$1,525.00	N/A
Performing Arts - Commercial - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	\$1,740.00	N/A
Performing Arts - Not For Profit - 5 Hours - All other times	Non Statutory	Taxable	\$1,145.00	N/A
Performing Arts - Not For Profit - 5 Hours Friday Evening & Sat and Sun	Non Statutory	Taxable	\$1,375.00	N/A
STAFF RECOVERY				
Duty Officer	Non Statutory	Taxable	\$51.00	\$51.50
Missed Meal break - technician	Non Statutory	Taxable	\$38.00	\$38.50
Supervising technician - per hour (4 hr minimum)	Non Statutory	Taxable	\$51.00	\$51.50
Technician - Second Technician on duty	Non Statutory	Taxable	\$41.00	\$41.50
Usher per Hour - (4 hour minimum)	Non Statutory	Taxable	\$41.00	\$41.50
CATERING				
Bar Sales	Non Statutory	Taxable	Various	Various
Catering	Non Statutory	Taxable	Various	Various
EQUIPMENT HIRE				
Piano Tuning	Non Statutory	Taxable	\$189.00	N/A
ARTS AND CULTURAL SERVICES				
COMMERCIAL STILL'S PHOTOGRAPHY				
First Day	Non Statutory	GST Free	\$315.00	\$318.00
Subsequent days to a full day	Non Statutory	GST Free	\$130.00	\$132.00
Half Day (4 hours)	Non Statutory	GST Free	\$190.00	\$195.00
MOTION PICTURE PHOTOGRAPHY				
First Day	Non Statutory	GST Free	\$635.00	\$640.00
Half Day (4 hours)	Non Statutory	GST Free	\$410.00	\$415.00
Subsequent days to a full day	Non Statutory	GST Free	\$155.00	\$160.00
Fremantle Media Regular Filming Block	Non Statutory	GST Free	\$220.00	\$235.00
Low Impact Filming	Non Statutory	GST Free	\$120.00	\$125.00
Unit Base on Council Land (Filming on private property)	Non Statutory	GST Free	\$210.00	\$215.00
ACTIVE COMMUNITIES				
			Effective 1 Jul 2020 to 31 Mar 2021	Effective 1 Jul 2021 to 31 Mar 2022
Finals – Sportsfield bookings	Non Statutory	Taxable	\$220.00	\$224.00
Turf Wicket maintenance	Non Statutory	Taxable	\$14,621.00	\$14,913.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	\$223.00	\$227.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	\$24.00	\$24.00
Lost Pavilion Keys	Non Statutory	Taxable	\$22.50	\$23.00
Gentle exercise activities in Open Space	Non Statutory	Taxable	\$111.00	\$113.00
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	\$220.00	\$224.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	\$445.00	\$454.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	\$332.00	\$339.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	\$220.00	\$224.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	\$176.00	\$180.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	\$155.00	\$158.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	\$132.00	\$135.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	\$176.00	\$180.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	\$155.00	\$158.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	\$132.00	\$135.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	\$14.00	\$14.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$11.00	\$11.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$8.00	\$8.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$6.00	\$6.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$4.00	\$4.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ AA	Non Statutory	Taxable	\$43.00	\$44.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ A	Non Statutory	Taxable	\$35.00	\$36.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ B	Non Statutory	Taxable	\$25.00	\$25.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ C	Non Statutory	Taxable	\$19.00	\$19.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ D	Non Statutory	Taxable	\$13.00	\$13.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ AA	Non Statutory	Taxable	\$29.00	\$30.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ A	Non Statutory	Taxable	\$22.00	\$22.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ B	Non Statutory	Taxable	\$17.00	\$17.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ C	Non Statutory	Taxable	\$13.00	\$13.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ D	Non Statutory	Taxable	\$8.00	\$8.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	\$2,217.00	\$2,261.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$1,770.00	\$1,805.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$1,329.00	\$1,356.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$995.00	\$1,015.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$664.00	\$677.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	\$6,642.00	\$6,775.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	\$5,313.00	\$5,419.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	\$3,985.00	\$4,065.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	\$2,989.00	\$3,049.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	\$1,992.00	\$2,032.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	\$4,426.00	\$4,515.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	\$3,539.00	\$3,610.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	\$2,656.00	\$2,709.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	\$1,990.00	\$2,030.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	\$1,330.00	\$1,357.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	\$389.00	\$397.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	\$332.00	\$339.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	\$277.00	\$283.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	\$222.00	\$226.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	\$1,552.00	\$1,583.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	\$1,330.00	\$1,357.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	\$1,108.00	\$1,130.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	\$883.00	\$901.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	\$1,163.00	\$1,186.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	\$995.00	\$1,015.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	\$830.00	\$847.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	\$664.00	\$677.00
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	\$3.40	\$3.40
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	\$50.00	\$51.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	\$55.00	\$56.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$50.00	\$51.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$55.00	\$56.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	\$139.00	\$142.00
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	\$156.00	\$159.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$139.00	\$142.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$156.00	\$159.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	\$28.00	\$29.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	\$32.00	\$33.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$28.00	\$29.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$32.00	\$33.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	\$249.00	\$254.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	\$282.00	\$288.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	\$249.00	\$254.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	\$282.00	\$288.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	\$23.00	\$23.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	\$28.00	\$29.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	\$20.00	\$20.00
			Effective 1 Apr to 30 Jun 2021	Effective 1 Apr to 30 Jun 2022
Finals – Sportsfield bookings	Non Statutory	Taxable	\$224.00	\$226.00
Turf Wicket maintenance	Non Statutory	Taxable	\$14,913.00	\$15,062.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	\$227.00	\$229.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	\$24.00	\$24.00
Lost Pavilion Keys	Non Statutory	Taxable	\$23.00	\$23.00
Gentle exercise activities in Open Space	Non Statutory	Taxable	\$113.00	\$114.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	\$224.00	\$226.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	\$454.00	\$459.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	\$339.00	\$342.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	\$224.00	\$226.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	\$180.00	\$182.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	\$158.00	\$160.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	\$135.00	\$136.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	\$180.00	\$182.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	\$158.00	\$160.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	\$135.00	\$136.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	\$14.00	\$14.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$11.00	\$11.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$8.00	\$8.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$6.00	\$6.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$4.00	\$4.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ AA	Non Statutory	Taxable	\$44.00	\$44.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ A	Non Statutory	Taxable	\$36.00	\$36.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ B	Non Statutory	Taxable	\$25.00	\$25.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ C	Non Statutory	Taxable	\$19.00	\$19.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ D	Non Statutory	Taxable	\$13.00	\$13.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ AA	Non Statutory	Taxable	\$30.00	\$30.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ A	Non Statutory	Taxable	\$22.00	\$22.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ B	Non Statutory	Taxable	\$17.00	\$17.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ C	Non Statutory	Taxable	\$13.00	\$13.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ D	Non Statutory	Taxable	\$8.00	\$8.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	\$2,261.00	\$2,284.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$1,805.00	\$1,823.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$1,356.00	\$1,370.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$1,015.00	\$1,025.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$677.00	\$684.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	\$6,775.00	\$6,843.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	\$5,419.00	\$5,473.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	\$4,065.00	\$4,106.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	\$3,049.00	\$3,079.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	\$2,032.00	\$2,052.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	\$4,515.00	\$4,560.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	\$3,610.00	\$3,646.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	\$2,709.00	\$2,736.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	\$2,030.00	\$2,050.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	\$1,357.00	\$1,371.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	\$397.00	\$401.00
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	\$339.00	\$342.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	\$283.00	\$286.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	\$226.00	\$228.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	\$1,583.00	\$1,599.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	\$1,357.00	\$1,371.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	\$1,130.00	\$1,141.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	\$901.00	\$910.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	\$1,186.00	\$1,198.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	\$1,015.00	\$1,025.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	\$847.00	\$855.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	\$677.00	\$684.00
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	\$3.40	\$3.40
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	\$51.00	\$52.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	\$56.00	\$57.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$51.00	\$52.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$56.00	\$57.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	\$142.00	\$143.00
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	\$159.00	\$161.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$142.00	\$143.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$159.00	\$161.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	\$29.00	\$29.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	\$33.00	\$33.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$29.00	\$29.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$33.00	\$33.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	\$254.00	\$257.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	\$288.00	\$291.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	\$254.00	\$257.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	\$288.00	\$291.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	\$23.00	\$23.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	\$29.00	\$29.00

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

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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Morack Plus – 18 holes Adult Weekend 10 pass card	Non Statutory	Taxable	\$286.60	\$289.50
Morack Plus – 18 holes Concession 10 pass card	Non Statutory	Taxable	\$185.70	\$187.55
Unlimited Pass Direct Debit Joining Fee	Non Statutory	Taxable	\$55.00	\$55.55
Unlimited Pass Fortnightly Debit - Anytime	Non Statutory	Taxable	\$59.90	\$60.50
Unlimited Pass Fortnightly Debit - Concession	Non Statutory	Taxable	\$42.80	\$43.25
Unlimited Pass Fortnightly Debit - Late Tee Off	Non Statutory	Taxable	\$48.00	\$48.50
Driving Range - 35 Balls	Non Statutory	Taxable	\$7.85	\$7.95
Driving Range - 75 Balls	Non Statutory	Taxable	\$12.40	\$12.50
Driving Range - 150 Balls	Non Statutory	Taxable	\$19.00	\$19.20
Driving Range - \$90 Credit	Non Statutory	Taxable	\$75.00	\$75.75
Driving Range - \$200 Credit	Non Statutory	Taxable	\$150.00	\$151.50
Driving Range - \$440 Credit	Non Statutory	Taxable	\$300.00	\$303.00
Pro Shop	Non Statutory	Taxable	Various	Various
AQUALINK NUNAWADING AQUATICS				
Adult	Non Statutory	Taxable	\$8.00	\$8.00
Child/Concession	Non Statutory	Taxable	\$6.10	\$6.10
Family	Non Statutory	Taxable	\$22.50	\$22.50
Scholars - until 31 Dec	Non Statutory	Taxable	\$4.15	\$4.15
Scholars - from 1 Jan	Non Statutory	Taxable	\$4.25	\$4.25
Squad	Non Statutory	Taxable	\$5.50	\$5.50
Aquatics - Adult	Non Statutory	Taxable	\$13.60	\$13.60
Aquatics - Concession	Non Statutory	Taxable	\$10.10	\$10.10
Aquatics - Upgrade	Non Statutory	Taxable	\$6.00	\$6.00
Multi Pass - Swim Adult	Non Statutory	Taxable	\$72.00	\$72.00
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	\$54.90	\$54.90
Multi Pass - Family	Non Statutory	Taxable	\$202.50	\$202.50
Multi Pass - Aquatics	Non Statutory	Taxable	\$122.40	\$122.40
Multi Pass - Aquatics Concession	Non Statutory	Taxable	\$90.90	\$90.90
AQUALINK NUNAWADING GYM				
Gymnasium Peak - Adult	Non Statutory	Taxable	\$28.00	\$28.00
Gymnasium Peak - Concession	Non Statutory	Taxable	\$23.50	\$23.50
Gymnasium Off Peak - Adult	Non Statutory	Taxable	\$23.50	\$23.50
Gymnasium Off Peak - Concession	Non Statutory	Taxable	\$18.00	\$18.00
Health professional entry fee	Non Statutory	Taxable	\$15.00	\$15.00
AQ30	Non Statutory	Taxable	\$27.00	\$27.00
Strong Body Strong Mind/ All fit	Non Statutory	Taxable	\$9.00	\$9.00
Lifestyle Consultation/Program Show	Non Statutory	Taxable	\$70.00	\$70.00
PT - 1 Hour	Non Statutory	Taxable	\$73.50	\$73.50
PT - 1 Hour Non Member	Non Statutory	Taxable	\$92.00	\$92.00
PT - 1 hour member DD	Non Statutory	Taxable	\$66.15	\$66.15
PT - 1/2 Hour	Non Statutory	Taxable	\$46.50	\$46.50
PT - 1/2 Hour Non Member	Non Statutory	Taxable	\$60.00	\$60.00
PT - 1/2 hour member DD	Non Statutory	Taxable	\$41.85	\$41.85
PT start up pack	Non Statutory	Taxable	\$99.00	\$99.00
Small Group Training - 1 Hour	Non Statutory	Taxable	\$100.00	\$100.00
Small Group Training - 1/2 Hour	Non Statutory	Taxable	\$68.00	\$68.00
Multi Pass - Gym	Non Statutory	Taxable	\$252.00	\$252.00
Multi Pass - Gym Concession	Non Statutory	Taxable	\$211.50	\$211.50
Multi Pass - Gym Off Peak	Non Statutory	Taxable	\$211.50	\$211.50
Multi Pass - Gym Off Peak Concession	Non Statutory	Taxable	\$162.00	\$162.00
Multi Pass - Strong Body Strong Mind/ All fit	Non Statutory	Taxable	\$81.00	\$81.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	\$441.75	\$441.75
Multi Pass PT 1 Hour	Non Statutory	Taxable	\$698.25	\$698.25
AQUALINK NUNAWADING PROGRAMS				
Pool Parties	Non Statutory	Taxable	\$19.20	\$19.20
Pool Parties - Catering	Non Statutory	Taxable	\$11.80	\$11.80
Pool Parties - Inflatable	Non Statutory	Taxable	\$85.00	\$85.00
Pool Parties - Table Hire	Non Statutory	Taxable	\$45.00	\$45.00
Lane Hire per Hour - 50m Pool	Non Statutory	Taxable	\$53.00	\$53.00
Duty Officer Hire	Non Statutory	Taxable	\$48.50	\$48.50
Lifeguard Hire	Non Statutory	Taxable	\$43.00	\$43.00
Carnival Hire - Day	Non Statutory	Taxable	\$495.00	\$495.00
Carnival Hire - Leisure Pool	Non Statutory	Taxable	\$180.00	\$180.00
NSC - Carnival Hire	Non Statutory	Taxable	\$420.75	\$420.75
NSC - Club Pool Hire	Non Statutory	Taxable	\$172.00	\$172.00
NSC - Inflatable Hire	Non Statutory	Taxable	\$57.00	\$57.00
Multi Purpose Room Hire - Courses	Non Statutory	Taxable	\$37.00	\$37.00
Multi Purpose Room Hire - Crèche	Non Statutory	Taxable	\$27.00	\$27.00
Multi Purpose Room Hire/Group Fitness Room Hire	Non Statutory	Taxable	\$37.00	\$37.00
AQUALINK NUNAWADING HEALTH & WELLNESS				
Group Fitness - Adult	Non Statutory	Taxable	\$19.00	\$19.00
Group Fitness - Concession	Non Statutory	Taxable	\$15.30	\$15.30
Group Fitness - Fab Living	Non Statutory	Taxable	\$10.70	\$10.70
Aquability	Non Statutory	Taxable	\$10.70	\$10.70
Post natal program	Non Statutory	Taxable	\$91.80	\$91.80
Mindfulness program	Non Statutory	Taxable	\$15.30	\$15.30
School Groups - Fitness Programs	Non Statutory	Taxable	\$102.00	\$102.00
30 min class	Non Statutory	Taxable	\$10.00	\$10.00
30 min class - Concession	Non Statutory	Taxable	\$8.20	\$8.20
90 min class	Non Statutory	Taxable	\$28.50	\$28.50
90 min class - Concession	Non Statutory	Taxable	\$22.95	\$22.95
Multi Pass - Group Fitness	Non Statutory	Taxable	\$171.00	\$171.00
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	\$137.70	\$137.70
Multi Pass - Aquability	Non Statutory	Taxable	\$96.30	\$96.30
Multi Pass - Fab Living	Non Statutory	Taxable	\$96.30	\$96.30
Multipass - 30 min class	Non Statutory	Taxable	\$90.00	\$90.00
Multipass - 30 min class - Concession	Non Statutory	Taxable	\$73.80	\$73.80
AQUALINK NUNAWADING CRECHE				
Crèche - Member	Non Statutory	Taxable	\$6.70	\$6.70
Crèche - Casual	Non Statutory	Taxable	\$9.80	\$9.80
Crèche - Family	Non Statutory	Taxable	\$13.40	\$13.40
Crèche - Member - 12pm - 1pm	Non Statutory	Taxable	\$5.60	\$5.60
Crèche - Casual - 12pm - 1pm	Non Statutory	Taxable	\$8.50	\$8.50
Crèche - Family - 12pm - 1pm	Non Statutory	Taxable	\$11.20	\$11.20
Crèche - Occasional Care	Non Statutory	Taxable	\$11.50	\$11.50
Crèche - Occasional Care - Full session (9am - 1pm)	Non Statutory	Taxable	\$32.90	\$32.90
Crèche - Occasional Care - Family	Non Statutory	Taxable	\$23.00	\$23.00
Crèche - Occasional Care - 12pm - 1pm	Non Statutory	Taxable	\$9.90	\$9.90
Crèche - Occasional Care - Family - 12pm - 1pm	Non Statutory	Taxable	\$19.80	\$19.80
Crèche Cancellation Fee	Non Statutory	Taxable	\$4.00	\$4.00
Crèche - Member Multi Pass	Non Statutory	Taxable	\$60.30	\$60.30

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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
DD Joining Fee - Aquatics/Swim	Non Statutory	Taxable	\$59.00	\$59.00
DD Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	\$59.00	\$59.00
DD Joining Fee - Total / Gym / GF	Non Statutory	Taxable	\$99.00	\$99.00
Cancellation Fee	Non Statutory	Taxable	\$60.00	\$60.00
Card Replacement	Non Statutory	Taxable	\$10.00	\$10.00
AQUALINK BOX HILL AQUATICS				
Adult	Non Statutory	Taxable	\$8.00	\$8.00
Child/Concession	Non Statutory	Taxable	\$6.10	\$6.10
Family	Non Statutory	Taxable	\$22.50	\$22.50
Scholars - til 31 Dec	Non Statutory	Taxable	\$4.15	\$4.15
Scholars - post 1 Jan	Non Statutory	Taxable	\$4.25	\$4.25
Squad	Non Statutory	Taxable	\$5.50	\$5.50
Aquatics - Adult	Non Statutory	Taxable	\$13.60	\$13.60
Aquatics - Concession	Non Statutory	Taxable	\$10.10	\$10.10
Aquatics - Upgrade	Non Statutory	Taxable	\$6.00	\$6.00
Multi Pass - Swim Adult	Non Statutory	Taxable	\$72.00	\$72.00
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	\$54.90	\$54.90
Multi Pass - Family	Non Statutory	Taxable	\$202.50	\$202.50
Multi Pass - Aquatics	Non Statutory	Taxable	\$122.40	\$122.40
Multi Pass - Aquatics Concession	Non Statutory	Taxable	\$90.90	\$90.90
AQUALINK BOX HILL GYM				
Gymnasium Peak - Adult	Non Statutory	Taxable	\$28.00	\$28.00
Gymnasium Peak - Concession	Non Statutory	Taxable	\$23.50	\$23.50
Gymnasium Off Peak - Adult	Non Statutory	Taxable	\$23.50	\$23.50
Gymnasium Off Peak - Concession	Non Statutory	Taxable	\$18.00	\$18.00
Physio/Health Professional Entry	Non Statutory	Taxable	\$15.00	\$15.00
ALL FIT	Non Statutory	Taxable	\$9.00	\$9.00
AQ30	Non Statutory	Taxable	\$27.00	\$27.00
Lifestyle Consultation/ Program Show	Non Statutory	Taxable	\$70.00	\$70.00
PT - 1 Hour	Non Statutory	Taxable	\$73.50	\$73.50
PT - 1 Hour Non Member	Non Statutory	Taxable	\$92.00	\$92.00
PT DD 60 mins (10% off member fee)	Non Statutory	Taxable	\$66.15	\$66.15
PT - 1/2 Hour	Non Statutory	Taxable	\$46.50	\$46.50
PT - 1/2 Hour Non Member	Non Statutory	Taxable	\$60.00	\$60.00
PT DD 30mins (10% off member fee)	Non Statutory	Taxable	\$41.85	\$41.85
PT Start up Pack	Non Statutory	Taxable	\$99.00	\$99.00
Small Group Training - 1 hour	Non Statutory	Taxable	\$100.00	\$100.00
Small Group Training - 1/2 hour	Non Statutory	Taxable	\$68.00	\$68.00
Multi Pass - Gym Adult	Non Statutory	Taxable	\$252.00	\$252.00
Multi Pass - Gym Adult Off Peak	Non Statutory	Taxable	\$211.50	\$211.50
Multi Pass - Gym Concession	Non Statutory	Taxable	\$211.50	\$211.50
Multi Pass - Gym Concession Off Peak	Non Statutory	Taxable	\$162.00	\$162.00
Multi Pass - ALLFIT	Non Statutory	Taxable	\$81.00	\$81.00
Multi Pass PT 1 Hour	Non Statutory	Taxable	\$698.25	\$698.25
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	\$441.75	\$441.75
AQUALINK BOX HILL FACILITY PROGRAMS				
Pool Parties	Non Statutory	Taxable	\$19.20	\$19.20
Pool Parties - Cake	Non Statutory	Taxable	\$25.00	\$25.00
Pool Parties - Catering	Non Statutory	Taxable	\$11.80	\$11.80
Birthday Inflatable Hire	Non Statutory	Taxable	\$85.00	\$85.00
Birthday Party - Best of Both Worlds	Non Statutory	Taxable	\$30.00	\$30.00
Lane Hire extra fee per person	Non Statutory	Taxable	\$4.25	\$4.25
Lane Hire per Hour - 25m	Non Statutory	Taxable	\$36.00	\$36.00

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Duty Officer Hire	Non Statutory	Taxable	\$48.50	\$48.50
Lifeguard Hire	Non Statutory	Taxable	\$43.00	\$43.00
Carnival Rate - All Outdoor Areas per hour	Non Statutory	Taxable	\$320.00	\$320.00
Warm Water Pool - per hour	Non Statutory	Taxable	\$67.00	\$67.00
Dive Pool Hire per Hour	Non Statutory	Taxable	\$67.00	\$67.00
LTS inflatable hire	Non Statutory	Taxable	\$57.00	\$57.00
Party Room Hire	Non Statutory	Taxable	\$50.00	\$50.00
Pavilion - Daily	Non Statutory	Taxable	\$220.00	\$220.00
Pavilion Meeting Room - Hourly	Non Statutory	Taxable	\$45.00	\$45.00
Crèche/Wellness room Room Hire	Non Statutory	Taxable	\$50.00	\$50.00
Group Fitness Room Hire	Non Statutory	Taxable	\$60.00	\$60.00
Equipment Hire	Non Statutory	Taxable	\$3.50	\$3.50
Badminton Court - Off Peak	Non Statutory	Taxable	\$16.00	\$16.00
Badminton Court - Peak	Non Statutory	Taxable	\$22.00	\$22.00
Casual Basketball Shooting	Non Statutory	Taxable	\$5.50	\$5.50
Hot Streak Basketball	Non Statutory	Taxable	\$12.00	\$12.00
Full Court - Peak	Non Statutory	Taxable	\$58.00	\$58.00
Full Court- Off Peak	Non Statutory	Taxable	\$43.00	\$43.00
Half Court- Off Peak	Non Statutory	Taxable	\$23.00	\$23.00
Half Court- Peak	Non Statutory	Taxable	\$31.00	\$31.00
Social Badminton program	Non Statutory	Taxable	\$14.50	\$14.50
Table Tennis - Peak	Non Statutory	Taxable	\$19.50	\$19.50
Table Tennis - Off Peak	Non Statutory	Taxable	\$15.50	\$15.50
Tennis/Soccer Court - Day - Off Peak	Non Statutory	Taxable	\$28.50	\$28.50
Tennis/Soccer Court - Day - Peak	Non Statutory	Taxable	\$34.50	\$34.50
AQUALINK BOX HILL HEALTH & WELLNESS				
Group Fitness - Adult	Non Statutory	Taxable	\$19.00	\$19.00
Group Fitness - Concession	Non Statutory	Taxable	\$15.30	\$15.30
Group Fitness - Fab Living	Non Statutory	Taxable	\$10.70	\$10.70
School Groups - Fitness Programs	Non Statutory	Taxable	\$102.00	\$102.00
Postnatal	Non Statutory	Taxable	\$91.80	\$91.80
Mindfulness Program	Non Statutory	Taxable	\$15.30	\$15.30
Virtual Fitness - Adult	Non Statutory	Taxable	\$10.00	\$10.00
Virtual Fitness - Concession	Non Statutory	Taxable	\$7.50	\$7.50
30 min class	Non Statutory	Taxable	\$10.00	\$10.00
30 min class - Concession	Non Statutory	Taxable	\$8.20	\$8.20
90 min class	Non Statutory	Taxable	\$28.50	\$28.50
90 min class - Concession	Non Statutory	Taxable	\$22.95	\$22.95
Multi Pass - Group Fitness	Non Statutory	Taxable	\$171.00	\$171.00
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	\$137.70	\$137.70
Multi Pass - Fab Living	Non Statutory	Taxable	\$96.30	\$96.30
Multipass - 30 min class	Non Statutory	Taxable	\$90.00	\$90.00
Multipass - 30 min class Concession	Non Statutory	Taxable	\$73.80	\$73.80
AQUALINK BOX HILL CRECHE				
Crèche - Member	Non Statutory	Taxable	\$6.70	\$6.70
Crèche - Non Member	Non Statutory	Taxable	\$9.80	\$9.80
Crèche - Family	Non Statutory	Taxable	\$13.40	\$13.40
Crèche - Member 1 hr	Non Statutory	Taxable	\$5.60	\$5.60
Crèche - Casual 1 hr	Non Statutory	Taxable	\$8.50	\$8.50
Crèche - Family - 1 hr	Non Statutory	Taxable	\$11.20	\$11.20

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

Fees and Charges	Fee Type	GST Status	2020/21 Fee (incl GST) \$	2021/22 Fee (incl GST) \$
Direct Debit - Fab Living	Non Statutory	Taxable	\$72.50	\$72.50
Direct Debit - Swim - Family	Non Statutory	Taxable	\$46.35	\$46.35
Direct Debit - Aquatics - Family	Non Statutory	Taxable	\$54.00	\$54.00
Direct Debit - Gym - Family	Non Statutory	Taxable	\$73.80	\$73.80
Direct Debit - Group Fitness - Family	Non Statutory	Taxable	\$73.80	\$73.80
Direct Debit - Total Fitness - Family	Non Statutory	Taxable	\$84.60	\$84.60
Direct Debit - Teen - Family	Non Statutory	Taxable	\$49.05	\$49.05
Direct Debit - Fab Living - Family	Non Statutory	Taxable	\$65.25	\$65.25
Direct Debit Joining Fee - Aquatics/Swim	Non Statutory	Taxable	\$59.00	\$59.00
Direct Debit Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	\$59.00	\$59.00
Direct Debit Joining Fee - Total / Gym / Group Fitness	Non Statutory	Taxable	\$99.00	\$99.00
Cancellation Fee	Non Statutory	Taxable	\$60.00	\$60.00
Card replacement	Non Statutory	Taxable	\$10.00	\$10.00
INFRASTRUCTURE				
RECYCLING AND WASTE CENTRE				
ACCOUNT CUSTOMERS				
Commercial Account Customers (per tonne)	Non Statutory	Taxable	\$230.00	\$255.00
Large Commercial Account Customers (per tonne)	Non Statutory	Taxable	\$220.00	\$245.00
RUBBISH				
External Tipping Fees - Car Boot Load	Non Statutory	Taxable	\$35.00	\$35.00
External Tipping Fees - Station Wagon/Car Load	Non Statutory	Taxable	\$50.00	\$45.00
External Tipping Fees - Utes, Vans, Trailers, or Trucks	Non Statutory	Taxable	\$75.00	\$75.00
- disposal up to 300kg (minimum charge)				
External Tipping Fees - Bulk (per tonne)	Non Statutory	Taxable	\$240.00	\$265.00
- disposal greater than 300 kg				
CLEAN GREEN WASTE				
Clean Green - disposal up to 400kg (minimum charge)	Non Statutory	Taxable	\$50.00	\$50.00
Clean Green - Bulk (per tonne)	Non Statutory	Taxable	\$125.00	\$128.00
- disposal greater than 400kg				
CLEAN CONCRETE				
Concrete - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	\$45.00	\$46.00
Concrete - Bulk (per tonne)	Non Statutory	Taxable	\$99.00	\$100.00
- disposal greater than 500kg				
WASTE ENGINE OIL				
Oil - up to 5 litres	Non Statutory	Taxable	No charge	No charge
Oil - greater than 5 litres (per litre)	Non Statutory	Taxable	\$0.50	\$0.50
OTHER RECYCLABLES				
BBQ Gas Bottles (up to 9kg)	Non Statutory	Taxable	\$16.00	\$16.00
Mattresses and Bases	Non Statutory	Taxable	\$31.00	\$30.00
Tyre and Rim - Passenger Vehicles	Non Statutory	Taxable	\$18.00	\$18.00
Tyres - Four Wheel Drives	Non Statutory	Taxable	\$18.00	\$18.00
Tyres - Passenger Vehicles	Non Statutory	Taxable	\$14.00	\$14.00
PARKSWIDE - ARBOR				
Tree Amenity Valuation	Non Statutory	GST Free	Quotation	Quotation

Appendix B - Budget process

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 2020* (the Act) and *Local Government (Planning and Reporting) Regulations 2020* (the Regulations). Under the Act, Council is required to prepare and adopt a four year budget on a rolling basis each financial year. The Budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations, which support the Act.

The Budget 2021/2022 has been prepared in accordance with the Act and Regulations and includes financial statements being the Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Statement of Human Resources. These statements have been prepared for the year ending 30 June 2022 in accordance with the Act and Regulations, and are consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and other mandatory professional reporting requirements. The Budget also includes information about the rates and charges to be levied, the Capital Works Program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the Budget.

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

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

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

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

The key milestone for the budget process are summarised below:

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

Appendix C – Glossary of terms

Act	means the <i>Local Government Act 2020</i>
Annual report	means a report of the council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
Australian Accounting Standards (AAS)	means the accounting standards published by the Australian Accounting Standards Board
Better practice	means that in the absence of legislation or a relevant Australian Accounting Standard this commentary is considered by Local Government Victoria to reflect better practice reporting
Budget	means a plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the council plan
Council Plan	means a plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for the next four years
Financial statements	means the financial statements and notes prepared in accordance with the <i>Local Government Model Financial Report</i> , Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and statement of capital works, included in the annual report
Financial year	means the period of 12 months ending on 30 June each year
Forecast	means the predicted outcome for the financial year based on available information as at 31 January 2021
Heritage asset	means an asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it
Initiative	means an action which is one-off in nature and/or leads to improvements in service performance or service levels.
Major Initiative	means a significant initiative that the Council has identified as a priority and that directly contributes to the achievement of the <i>Council Plan</i> during the current financial year and has a major focus in the budget.
Minister	means the Minister for Local Government
Performance statement	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
Planning and Reporting framework	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act
Principal accounting officer	means the person designated by a council to be responsible for the financial management of the council
Regulations	means the <i>Local Government (Planning and Reporting) Regulations 2020</i>

Report of operations	means a report containing a description of the operations of the council during the financial year and included in the annual report
Specialised assets	means assets designed for a specific limited purpose. Specialised assets include buildings such as schools, hospitals, court houses, emergency services buildings (police, fire, ambulance and emergency services), specialised buildings to house infrastructure (pump stations, etc.), some heritage properties and most infrastructure assets
Strategic resource plan	means a plan of the financial and non-financial resources for at least the next four years required to achieve the strategic objectives in the Council Plan. Is also referred to as the long-term financial plan.

Appendix D - Service Performance Outcome Indicators Measurement

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

Appendix E – Council Reserve Governing Principles

Development reserve

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

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

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

Public open space reserve

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

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



ACKNOWLEDGEMENT OF COUNTRY

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

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