



CITY OF WHITEHORSE

Annual Report 2017/2018



Welcome to the Annual Report for 2017/18 which details the performance of Whitehorse City Council from 1 July 2017 to 30 June 2018.

The Annual Report is available for viewing at our Customer Service Centres and Libraries, or you can view and download a copy from the Whitehorse City Council website.

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Mayor's Message

On behalf of my fellow Councillors, welcome to our Annual Report for 2017/18.



This year's Annual Report highlights the achievements and challenges experienced throughout the financial year 1 July 2017 to 30 June 2018. The Annual Report details our performance against our commitments and our measures of success as outlined in the *Council Plan 2017–2021*. It also provides an account of our financial performance and demonstrates the broad range of services provided to the Whitehorse community.

As we work towards the aspirational vision for the City of Whitehorse (*Council Vision 2013–2023*), the Annual Report provides an opportunity to keep you informed of our progress, while maintaining our accountability. We appreciate all your input into the many various engagement opportunities throughout the year, enabling us to better understand the needs of the community.

The past year has been full of activity at Council. Thanks to continued sound financial management, Council has been able to deliver high-quality services and infrastructure to the Whitehorse community in a rate capping environment.

There's been ongoing progress towards the redevelopment of the Nunawading Community Hub, with a Community Information Day held onsite in November 2017 for the local community to inspect plans and view the 3D model of the hub onsite. Over 150 people attended and the project has now moved to securing construction contractors.

Project planning for the Whitehorse Centre redevelopment is well underway, with documentation and tendering for advisory services now progressing.

The Whitehorse Business Improvement Program entered its third year, with significant changes and improvements realised which have enhanced customer service, increased staff capacity to meet customer needs and achieved dollar benefits in excess of \$0.4 million.

In June 2018, Council adopted a \$233 million budget for 2018/19 which will enable Council to continue to meet the community's demand for high-quality services and to renew and upgrade community infrastructure and facilities.

The 2018/19 capital works budget of \$64 million includes \$15.6 million to complete the redevelopment of the Harrow Street Box Hill car park, \$13 million to continue the development of the Nunawading Community Hub and \$40.7 million funding for the renewal and upgrade of Council assets. It also includes \$3 million for the Whitehorse Centre's redevelopment, \$4.7 million for roads, \$4.5 million for parks, open

spaces and streetscapes, \$3.2 million for footpaths and cycleways and \$2.4 million to renew recreational, leisure and community facilities.

Major operational initiatives for 2018/19 include \$2.7 million for year two of implementing the *Whitehorse Digital Strategy*, \$0.6 million for implementation of the *Municipal Wide Tree Study* recommendations, \$0.5 million for year two of the three-year strategic land management program, \$0.4 million to review the vision of the Box Hill Metropolitan Activity Centre and \$0.2 million for a planned amendment to the Whitehorse Planning Scheme relating to the Significant Landscape Overlay.

With an average rate increase of 2.25 per cent, Whitehorse will continue to have one of the lowest levels of rates in metropolitan Victoria, while continuing to meet the community's demand for high-quality services and facilities and at the same time maintaining financial sustainability.

As Councillors, we are proud of our community and passionate about the future of the City of Whitehorse. Our role is to represent and act as a voice for the Whitehorse community. We do our utmost to make decisions in the best interests of the community and advocate to other levels of government where Council is not the decision-making authority. Issues such as transport, recycling and infrastructure are at the forefront of efforts to meet the current and future needs of the community.

I would like to thank my fellow Councillors and Council officers for their continued dedication and commitment to serving the community.

It has been an honour to serve as Mayor of Whitehorse. I have enjoyed the opportunity to represent my constituents and look forward to maintaining an active role as Councillor next year to further the great outcomes for our community now and into the future.

A handwritten signature in dark ink, reading 'Cr Andrew Davenport'. The signature is fluid and cursive, with the first letters of 'Cr', 'Andrew', and 'Davenport' being capitalized and prominent.

Cr Andrew Davenport

Whitehorse Mayor

CEO's Message



On behalf of the City of Whitehorse, it's my pleasure to present the Annual Report 2017/18.

It has been another exciting and rewarding year for Whitehorse City Council with prosperous operations enabling Council to continue to deliver high-quality services and facilities to our growing community. The *Council Vision 2013–2023* and *Council Plan 2017–2021* have guided us in accomplishing many achievements over the year.

Council delivered a total of \$35.7 million in capital works projects, some of which include the redevelopment of the Elgar Park North and Bennettswood Reserve pavilions, the completion of works to change street lighting to energy-efficient LED lamps, and an extension of the Box Hill Skate Park. These key projects demonstrate Council's commitment to deliver quality infrastructure that meets the needs of our diverse community and is sustainable into the future.

Planning for future infrastructure projects has also seen positive steps towards development of the Nunawading Community Hub and the Whitehorse Centre. Facilities such as these will help support the needs of our growing community.

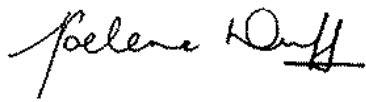
Council's commitment to service delivery is highlighted by the recent results achieved in the 2018 Community Satisfaction Survey. Recreational facilities, waste management, art centres and libraries were our top three performing areas this year, with all three areas scoring over 75 out of 100. Whitehorse City Council's overall performance (index score 69) is significantly higher than that of Councils state-wide (index score 59) and metropolitan group councils (index score 65).

Council delivered excellent financial results, and achieved an adjusted underlying surplus of \$35.4 million. Council's Balance Sheet also reflects key measures being within guidelines – including a strong working capital ratio that measures Council's ability to meet current commitments.

Council also continues to campaign strongly to the state and federal governments on behalf of residents to secure funding for essential infrastructure and services for the community. A total of \$835,000 in federal funding was received to support reconstruction of Haig Street, Box Hill South and Laurel Grove, Blackburn North as part of the Roads to Recovery Program.

I want to thank all our Councillors, volunteers and Council officers, for their ongoing hard work and dedication to the community over the past year. As the city grows, it is vital we deliver initiatives, infrastructure and services to meet the needs of the community who live, work and play in Whitehorse. I look forward to working alongside Council and the community in 2018/19 as we continue our endeavours.

Finally, thank you for making the effort to review the valuable information contained in this year's Annual Report. It provides a fantastic overview of how we all collectively contribute to the positive outcomes for our city.

A handwritten signature in black ink, reading "Noelene Duff". The signature is fluid and cursive, with the first name "Noelene" written in a larger, more prominent script than the last name "Duff".

Noelene Duff

Chief Executive Officer

Highlights of 2017/18

Nunawading Community Hub

A Community Information Day was held in November 2017 for the local community to inspect plans and view the 3D model of the proposed Community Hub. Over 150 residents participated. A detailed concept design was endorsed by Council. A contractor expression of interest process was completed in March 2018, with five contractors shortlisted. Tender documentation was prepared and the tender released to shortlisted tenderers at the end of May 2018 with a closing date of July 2018.

Whitehorse Centre

Project planning for the Whitehorse Centre is underway with project management documents in preparation. Preparation of tenders for consultancy services such as probity auditing and design advisory services, and the development of a communication plan are underway.

Elgar Park North Pavilion

The development of the Elgar Park North Pavilion reached practical completion in October 2017. The official opening took place on 25 November 2017. Council officers worked closely with stakeholders to develop a design that met the functional requirements of the tenant clubs. The \$3.4 million project included the redevelopment of the existing pavilion to include six change rooms and storage, and a new pavilion in between the north-east sports field and the synthetic hockey pitch including a large kitchen and serving area, a multipurpose room, umpires' room, toilets and a large undercover area for spectators.

Bennettswood Reserve Pavilion

The development of the Bennettswood Reserve Pavilion was completed in April 2018. The \$4 million project included the construction of a new pavilion to meet the needs of all tenants and provide a state-of-the-art facility for all sporting and community users. The official opening took place in June 2018. Council officers worked closely with representatives of the Emmaus Saint Leos Old Collegians Football Club, Deakin Cricket Club and Surrey Park Junior Football Club.

Blackburn Lake Sanctuary – Internal Displays Project

The upgrade of the internal displays area within the Visitors Centre included an improvement to the quality and accessibility of presentation materials. A total of \$300,000 was allocated in the 2017/18 Capital Works Program towards this project. The updated internal design includes the use of digital technology to enhance the visitor's experience to the Centre and complement the existing education program. Council officers also consulted with the Wurundjeri Land Council regarding the Indigenous content to be included in the display and interactive programs. The official opening of the new internal display area was held in June 2018 with over 100 guests including Councillors, Blackburn Lake Sanctuary Advisory Committee members, Friends of Blackburn Lake Sanctuary, contractors and Council staff.

Digital Transformation Strategy

A number of application processes transitioned to the online environment including Land Information Certificates, Building Certificates, Point of Discharge applications and Heritage Demolition applications. A centralised, end-to-end e-payment function linked to these new online services provides enhanced direct customer service, transactional efficiencies and allows for the accelerated roll-out of further Whitehorse online services.

Annual Community Satisfaction Survey Results

Council has performed well in the annual Community Satisfaction Survey coordinated by the Department of Environment, Land, Water and Planning. JWS Research, on behalf of Local Government Victoria, surveyed 69 participating councils across Victoria. Four hundred Whitehorse residents and ratepayers over the age of 18 were selected at random for a telephone interview in between 1 February to 31 March 2018. Results reveal that Council received strong positive ratings on the core measures of customer service and overall performance. High-performing service areas included arts centres and libraries, waste management and recreational facilities.

Business Improvement Program

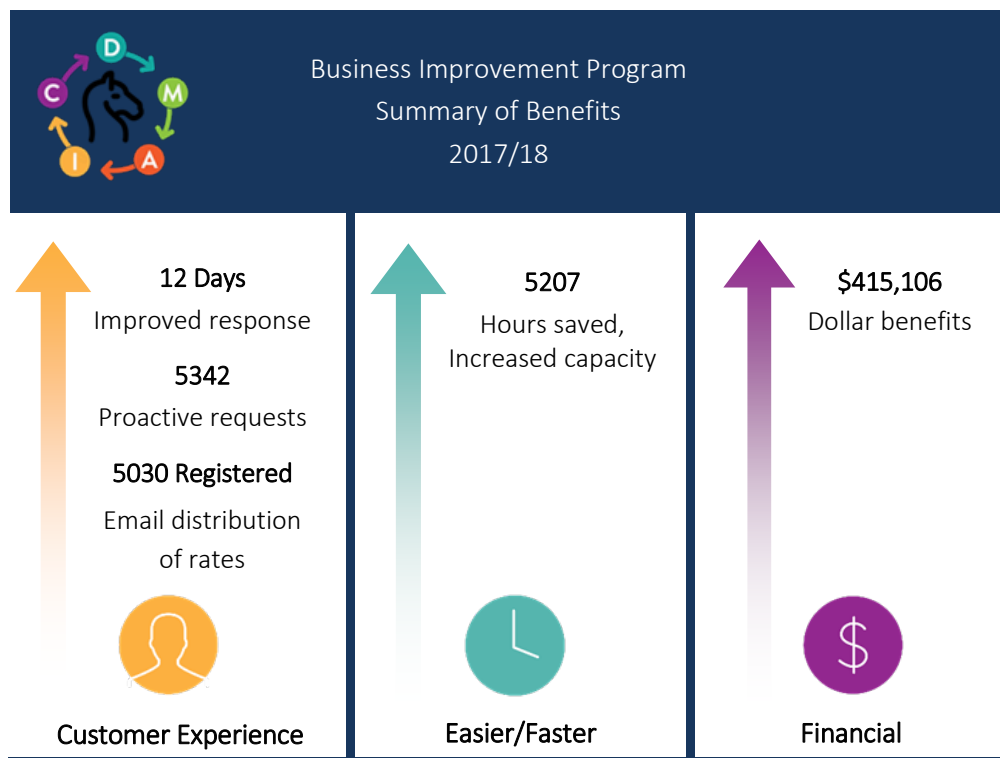
Council's Business Improvement Program provides support services to departments using Council's improvement framework to identify and implement change; resulting in increased capacity to meet the demands of a growing community.

During 2017/18, Phase II of the *Whitehorse Business Improvement Strategy* was implemented. Phase II developed Council's existing business improvement practices into a consistent, formalised and organisation-wide branded program, and selection and training of 13 continuous improvement champions.

Ongoing improvement to service delivery for our community continued to result in positive benefits across three types of efficiencies: improving customer experience; making the process easier and faster; and financial savings.

This year, the third year of the improvements program, Council achieved a saving of 5207 hours of staff time and cost benefits of \$415,106.

Resulting improvement benefits for 2017/18 are shown in the summary diagram.



Challenges and Opportunities of 2017/18

Annual Community Satisfaction Survey Results

Council has identified areas for improvement as part of the Annual Community Satisfaction Survey, which will be taken into account in Council's future planning. These areas included planning and building permits, consultation and engagement (including making community decisions) and keeping the community informed.

Aged Care Reforms

Transition of the Home and Community Care (HACC) Program to the Commonwealth Home Support Program (CHSP) within the Aged Care Reforms implementation presented a number of challenges including strong growth in consumer referrals for services from My Aged Care. Council received 3600 new service requests in 2017/18 resulting in the introduction of a number of efficiencies to respond to services demand.

There is limited clarity about the future of the funding options and agreements from the federal and state governments, which presents challenges for future planning. Council actively advocated to the Australian and Victorian governments for the retention of benefits of the Victorian Home and Community Care program and for clarity on future funding.

Statutory Planning


















Significant challenges for this financial year have included changing planning controls at a state level, which has influenced the complexity and scope of planning applications being lodged, as well as those already within the assessment process. Changes to how applications are to be considered (for example, an increased number of VicSmart classes and interim tree controls) impact on the length of time applications take to be considered.

















Rate Capping

Rate rises in 2017/18 were capped at the forecast CPI of 2% in line with the Fair Go Rates system. Council continues to review services and advocate against cost shifting to maintain our ability to provide high quality services and infrastructure to our community.

Fast Facts 2017/18

Whitehorse City Council was responsible for the delivery and maintenance of a range of facilities, assets and services during 2017/18:

<div>8748</div> <div>square metres of graffiti removed from Council and private property</div> <div></div>	<div>1,560,829</div> <div>people visited our aquatic facilities</div> <div></div>	<div>1296</div> <div>Planning permit applications processed</div> <div></div>	
<div>20,345</div> <div>square metres of footpath slabs replaced</div> <div></div>	<div>Collected... 3.3 million garbage bins</div> <div>2 million recycling bins</div> <div>633,000 garden organics bins</div> <div></div>		
<div></div> <div>84,983 people visited Morack Golf Course</div>	<div>5207</div> <div>hours saved through increased capacity</div> <div></div>	<div>Answered... 369,127 phone calls</div> <div></div>	<div>53</div> <div>sports fields maintained</div> <div></div>
<div>Responded to... 1551</div> <div>requests for removal of dumped rubbish</div> <div></div>	<div>1262 new trees planted</div> <div>75,000 street trees maintained</div> <div></div>	<div>177 playgrounds maintained</div> <div></div>	
<div>78,302 hours</div> <div>domestic assistance provided to clients aged 65 and over</div> <div></div>	<div></div> <div>386 animals reunited with their owners</div>	<div>8</div> <div>Parent Information Forums delivered</div> <div></div>	
<div>\$1,184,994</div> <div>invested in community groups through grants</div> <div></div>	<div>12,244</div> <div>vaccinations to 4499 children delivered in our public immunisation program</div> <div></div>		

<p>Attendance by 37,700 people at Council's festivals and events</p> 	<p>26,750 Maternal and Child Health consultations involving over 6,000 families</p> 	<p>371 publications including brochures, banners and postcards</p> 
<p>36,115 visitors to minor halls</p> 	<p>69,196 visitors to Box Hill Town Hall</p> 	<p>8132 visitors to Whitehorse ArtSpace</p> 
<p>92 tonnes unwanted household goods recycled</p> 	<p>651,930 visitors to our libraries</p> 	<p>97% of mail responded to within the required timeframes</p> 
<p>2250 attendees at business workshops, seminars and events</p> 	<p>5086 visitors to Schwerkolt Cottage and Museum Complex</p> 	
<p> Box Hill Community Arts Centre visitation 56,417 people</p>	<p>89,709 meals delivered to Whitehorse Home and Community Services clients</p> 	<p>2483 tonnes of rubbish and debris swept from Council roads and car parks</p> 
<p>1525 inspections of food premises</p> 	<p>3853 proactive open space inspections</p> 	

Vision, Mission and Values

Our Vision

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

Our Mission

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

Our Values

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

Consultation and Communication

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

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 our 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.

Financial Year in Review

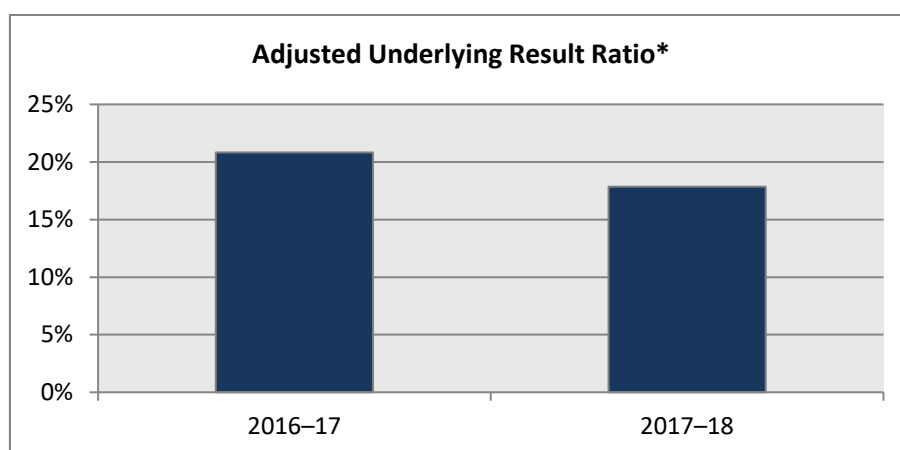
Council's operating surplus for the year further strengthens the Balance Sheet and our capacity to meet ongoing and planned commitments.

Adjusted Underlying Result

Council achieved an adjusted underlying surplus for 2017/18 of \$35.4 million compared to \$40.8 million in 2016/17. The adjusted underlying result assists in the determination of whether Council is operating sustainably.

The adjusted underlying surplus for the year excludes non-monetary assets contributed to Council (such as drainage and roads from developers or land from state government bodies such as VicRoads), non-recurrent government grants received for capital purposes and contributions for capital works.

Council's adjusted underlying result ratio for the 2017/18 year was 17.9 per cent (2016/17: 20.8 per cent). This is a strong result that indicates Council's capacity to provide for the renewal of community assets and to fund future major community infrastructure projects as determined by Council.



*Adjusted underlying surplus/Adjusted underlying revenue

Operating Result

Council achieved an operating surplus of \$37.8 million, compared to the budgeted surplus of \$26.7 million. The operating result includes non-cash items such as non-monetary assets contributed to Council (such as drainage, roads and land), non-recurrent government grants received for capital purposes and contributions for capital works.

The key variances to budget were as a result of:

- \$2.3 million of the 2018/19 Financial Assistance Grant being provided in advance in June 2018 by Victoria Grants Commission
- \$1.3 million higher than anticipated public open space contributions* resulting from increased property development within the municipality as well as increases in the values of properties being developed
- Council receiving \$1.1 million of unbudgeted non-monetary contributions of land, buildings and drainage assets during the year.

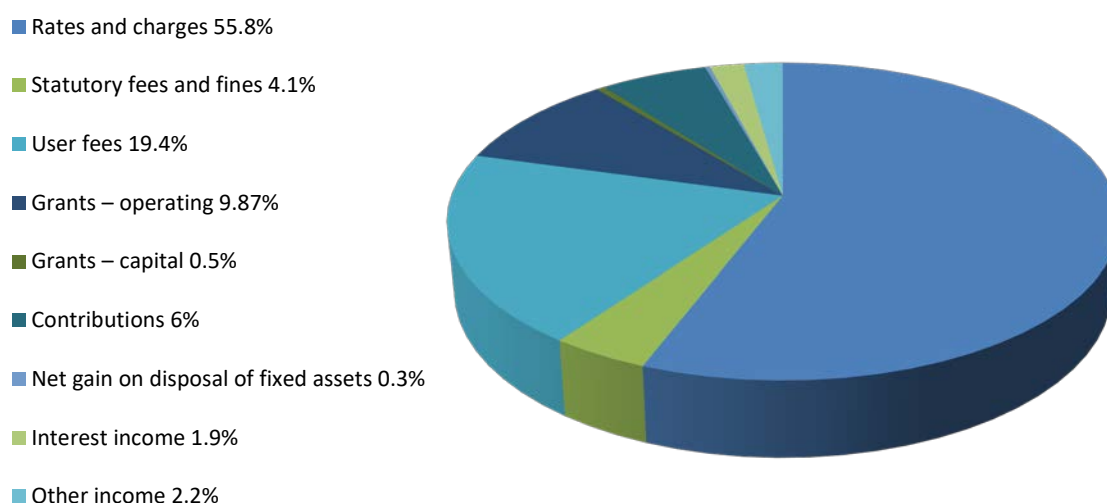
- employee costs being \$1.7 million lower than budget mainly reflecting \$0.6 million savings due to the gradual recruitment of the new Digital Transformation Strategy Team and a \$0.6 million variance due to a delay in the implementation of the Municipal Tree Study Recommendations
- \$2 million lower than budgeted materials and services expenditure which primarily relates to some key Council initiatives including the Strategic Land Management Program (\$0.8 million), implementation of the Digital Transformation Strategy (\$0.6 million) and energy-efficient street lighting changeover initiative (\$0.4 million)
- depreciation and amortisation being \$1.2 million lower than budget due to a change in depreciation methodology for road assets subsequent to the revaluation conducted at 30 June 2017.

* These contributions are transferred to the Public Open Space Reserves and are restricted by statute to be used on public open space.

Operating Income

The total operating income for the year of \$200.5 million was derived from a number of sources as per the graph below:

2017/18 Operating Income

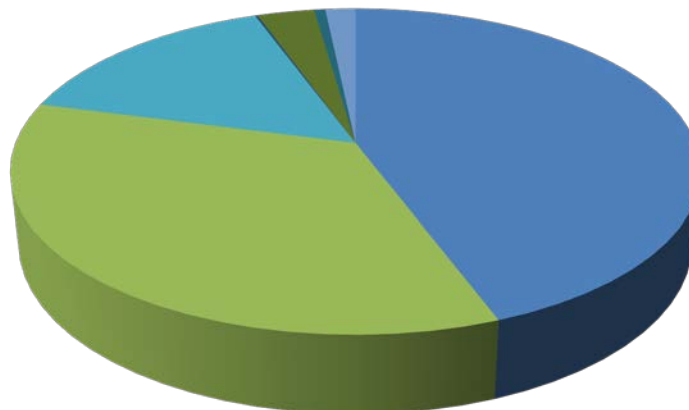


Operating Expenditure

The total operating expenditure for the year of \$162.65 million was incurred from a number of sources as per the graph below:

2017/18 Operating Expenditure

- Employee costs 44.3%
- Materials and services 34.8%
- Depreciation and amortisation 15.3%
- Borrowing costs 0.1%
- Contributions expense 3.2%
- Share of net loss in associates 0.6%
- Other expenses 1.7%



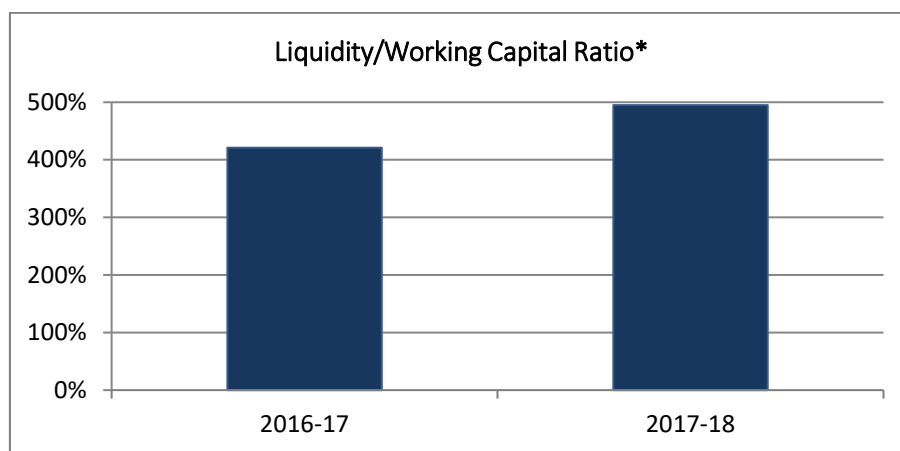
Overall Financial Position

At 30 June 2018, Council's total assets were \$3.8 billion (2016/17: \$3.1 billion) and total liabilities were \$48.9 million (2016/17: \$49.2 million), resulting in net assets of \$3.8 billion (2016/17: \$3.1 billion).

Liquidity

Council has maintained its strong liquidity/working capital position.

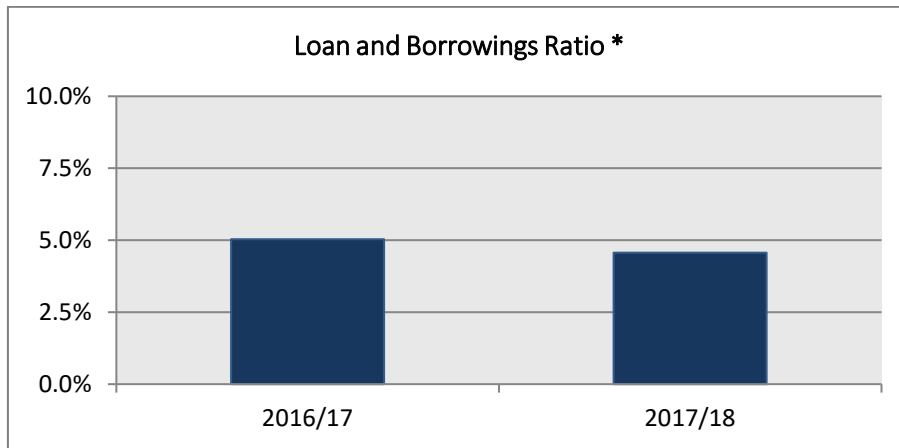
Council achieved a working capital (liquidity) ratio of 495 per cent for 2017/18 (2016/17: 421 per cent). This ratio assesses Council's ability to meet current commitments and is calculated by measuring Council's current assets as a percentage of current liabilities. The increase from the previous year indicates a strengthening of Council's financial position.



*Current assets/Current liabilities

Obligations

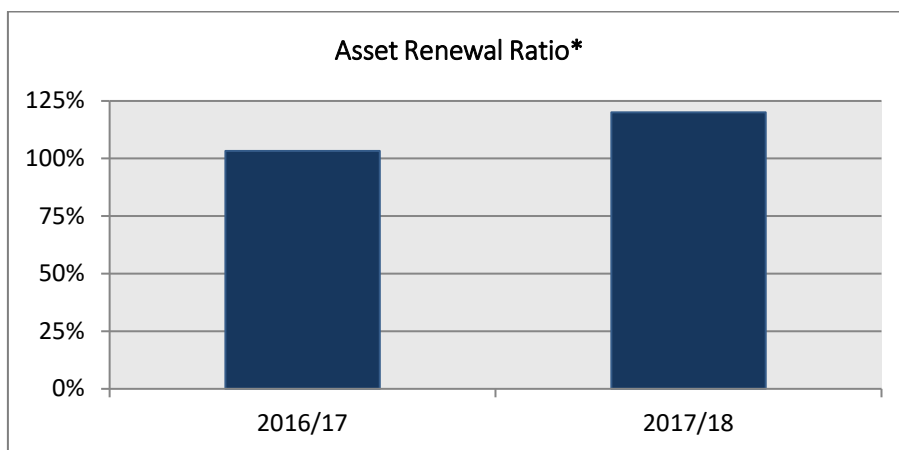
At the end of the 2017/18 year Council's loans and borrowings ratio which is measured by comparing interest-bearing loans and borrowings to rate revenue was 4.6 per cent (2016/17: 5.0 per cent). This demonstrates Council's capacity to take on further responsible levels of debt as a funding source for future major community infrastructure projects as determined by Council. There are no current plans to source further levels of debt.



*Loans and borrowings/Rate revenue

Council aims to ensure that it is able to maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. Council invested \$29.4 million in asset renewal works during the 2017/18 year (2016/17: \$25.1 million).

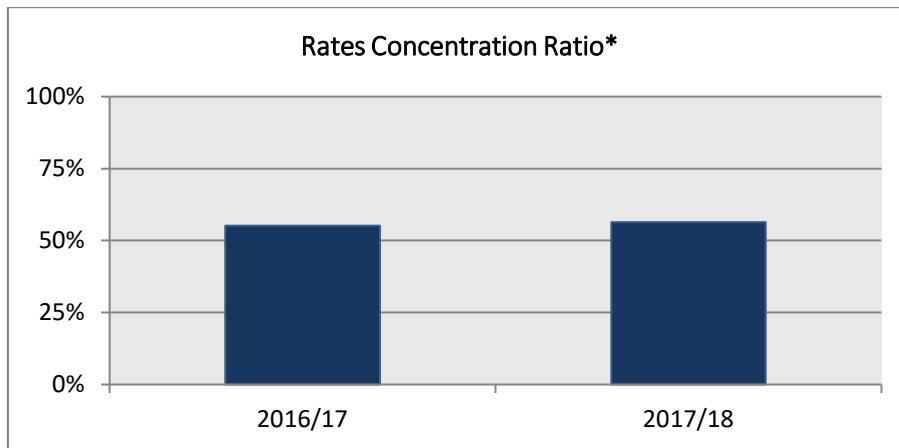
Council's asset renewal ratio, which is measured by comparing asset renewal expenditure to depreciation, was 120 per cent (2016/17: 103 per cent). This result demonstrates Council's increasing commitment to renewing existing community infrastructure as part of its Asset Management Strategy.



*Asset renewal/Asset depreciation

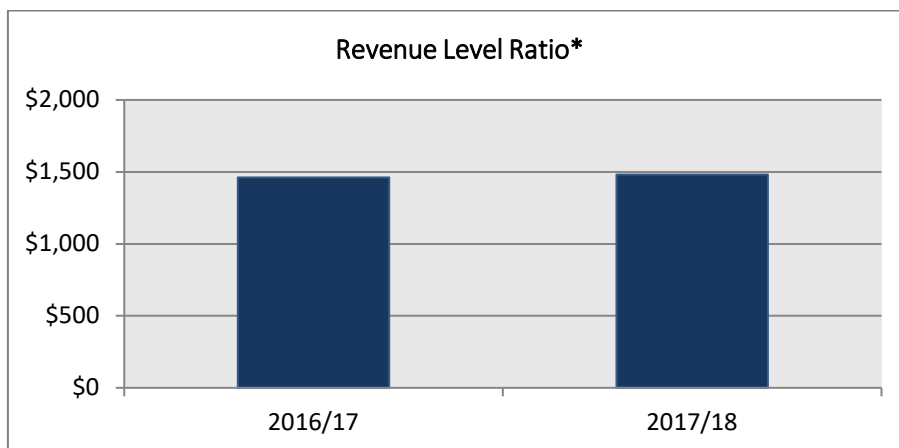
Stability and Efficiency

Council derives a wide range of revenue to fund its operations including rates, user fees, fines, grants and contributions. Council's rates concentration (which compares rate revenue to adjusted underlying revenue) was 56.4 per cent for the 2017/18 year (2016/17: 55.2 per cent).



*Rate revenue/Adjusted underlying revenue

The average residential rate per residential assessment of \$1,481 for the 2017/18 year (2016/17: \$1,461) is one of the lowest across metropolitan Melbourne.



* Residential rate revenue/Number of residential property assessments

For a more detailed explanation please refer to the Financial Statements and Performance Statement contained within this Annual Report from page 102.

Capital Works Program

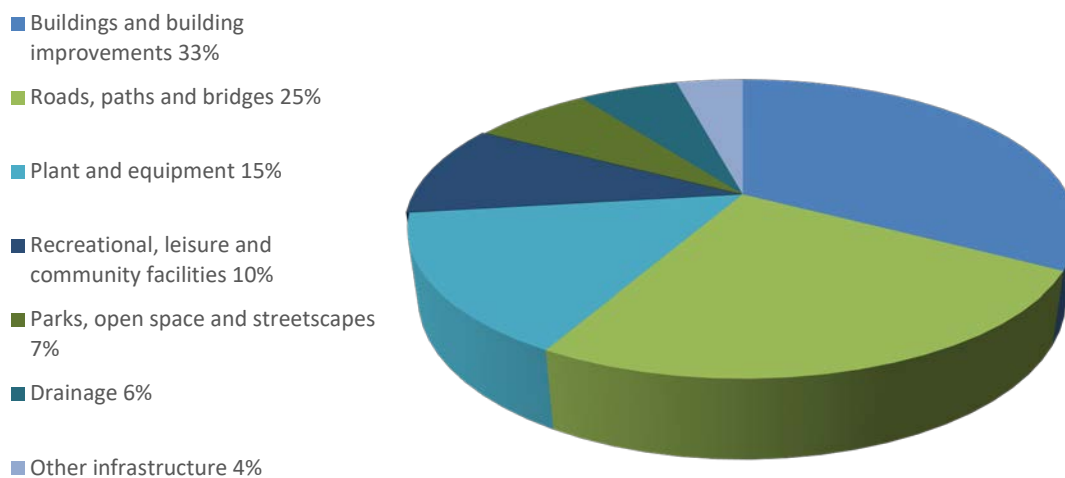
Council allocates funding on an annual basis to the renewal of the community's assets, which are valued at over \$3.8 billion (including land at \$2.8 billion). Funding is also allocated to the new, upgrade and asset expansion programs to deliver improvements that enhance the City's infrastructure and our ability to deliver services expected by the community.

During 2017/18, Council completed capital works projects to the value of \$35.7 million including 208 programs, projects and project stages. A total of 193 of 208 projects were completed in 2017/18. Fifteen projects or project stages were carried forward for delivery in 2018/19. In overall financial terms, 82.9 per cent of the \$43.1 million total capital works budget in 2017/18 was expended.

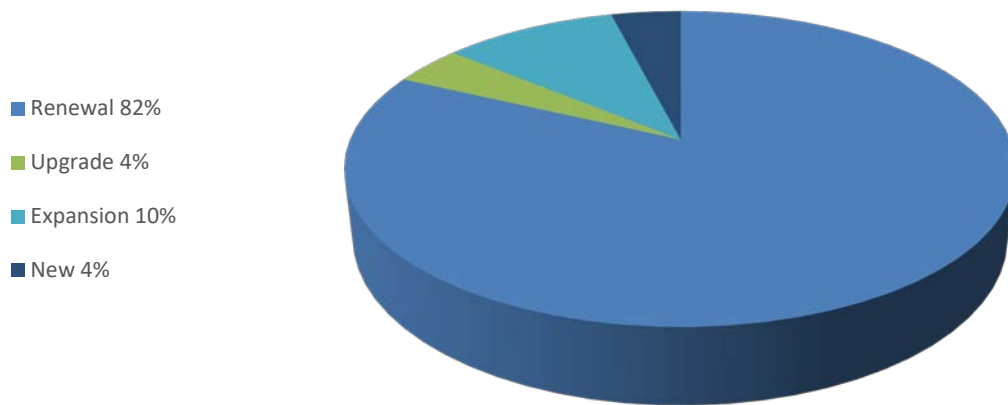
Further highlights include:

- buildings and building improvements: \$11.7 million
- roads, paths and bridges: \$9.1 million
- plant and equipment including information technology, fittings and furniture: \$5.5 million
- recreation, leisure and community facilities: \$3.5 million
- parks, open space and streetscapes: \$2.6 million
- drainage: \$2.1 million
- other infrastructure: \$1.3 million.

2017/18 Capital Works Expenditure by Asset Class



2017/18 Capital Works Expenditure by Asset Category



Asset Management

Whitehorse City Council is responsible for the management of assets valued at more than \$3.8 billion. These include but are not limited to:

- 605 kilometres of roads
- 32 kilometres of laneways
- 1182 kilometres of kerb and channel
- 1176 kilometres of footpath
- 849 kilometres of stormwater drainage network
- 370 buildings and facilities including: early childhood and maternal care, leisure and recreation, community and cultural facilities
- 53 sports fields
- 177 playgrounds
- 75,000 street trees
- 631 hectares of open space, including: bushland reserves, parks, gardens, recreation reserves and trails.

These assets play an integral part in delivering the services provided by Council to serve our municipality.

Strategic Asset Management Achievements 2017/18

During 2017/18, Council maintained our core maturity rating as defined in the National Asset Management Assessment Framework with a score of 1042 out of 1100 (95%). Other achievements for 2017/18 include:

- Council adoption of the new Asset Management Policy
- creation and endorsement of the new Asset Management Strategy
- creation and endorsement of the new four-year Asset Management Improvement Plan
- upgrade of the IPS Asset Management System to Version 8.5
- commencement of the Asset Management Mobility Project
- development of a new Asset Handover Process
- review of the Roles and Responsibility Matrix for Council's Assets.

These achievements coupled with the strategic management of Council's assets ensure their viability continues into the future to promote a healthy, vibrant, prosperous and sustainable community.

Financial Outlook

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

- 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 and the flexibility to respond to opportunities and unplanned major costs should they arise
- achieving efficiencies through targeted savings and an ongoing commitment to contain costs
- rate and fee increases that are both manageable and sustainable
- providing a framework to deliver balanced budgets including sustainable annual underlying surpluses.

Council has prepared its budget for 2018/19 based on an average general rate increase of 2.25 per cent which is in line with the rate cap set by the Minister for Local Government under the Fair Go Rates System. Council has been practical and fiscally responsible when preparing this budget to ensure that Council is able to deliver services and capital works that will meet the needs of our diverse community for many years to come. Council will continue to have one of the lowest average rates per assessment in metropolitan Melbourne.

Financial Sustainability

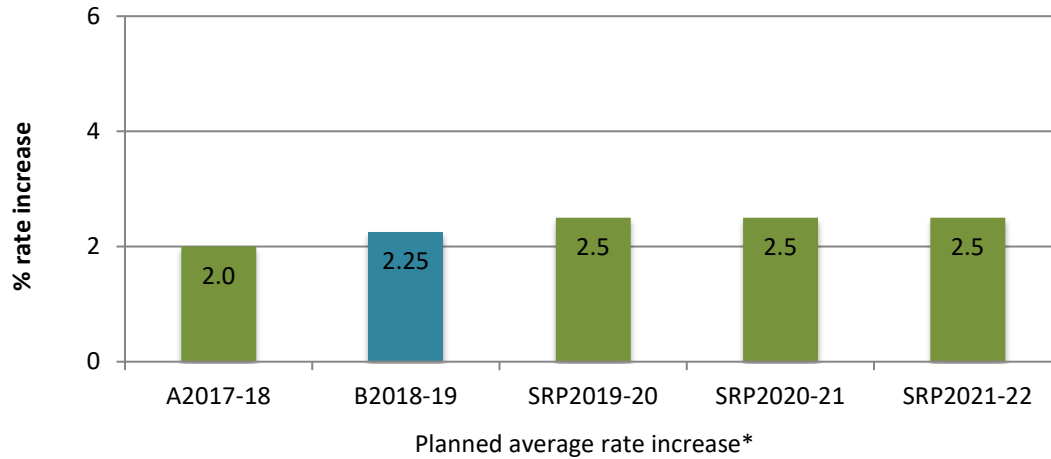
A high-level Strategic Resource Plan for the years 2018–2022 has been developed to assist Council in adopting a budget within a prudent longer-term financial framework. The key objective of the plan is financial sustainability in the medium to long-term, while still achieving the strategic objectives as specified in the Council Plan 2017–2021.

Council will achieve a surplus in the 2018/19 financial year while continuing to place higher priority on the renewal of the community's infrastructure.

Supporting Graphs

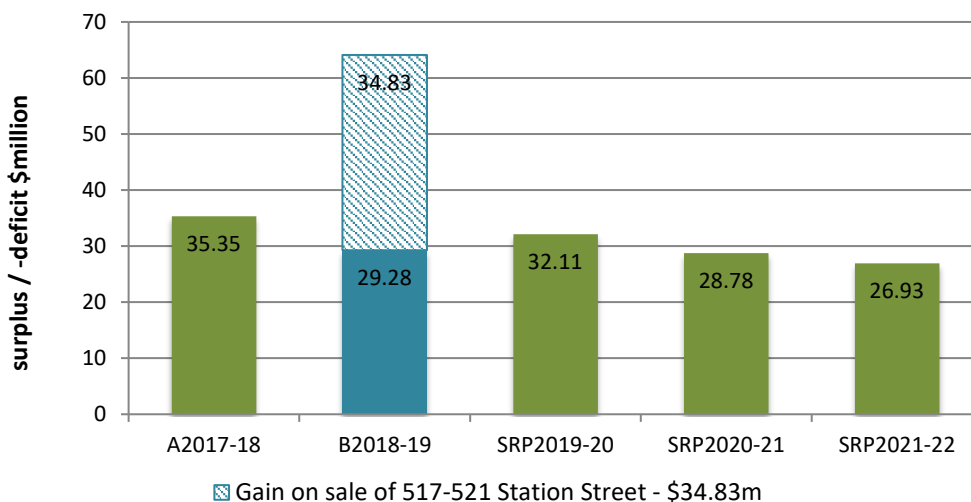
The following graphs highlight Council's Long-Term Financial Plan for average rates, adjusted underlying result and capital works expenditure.

Average Rates



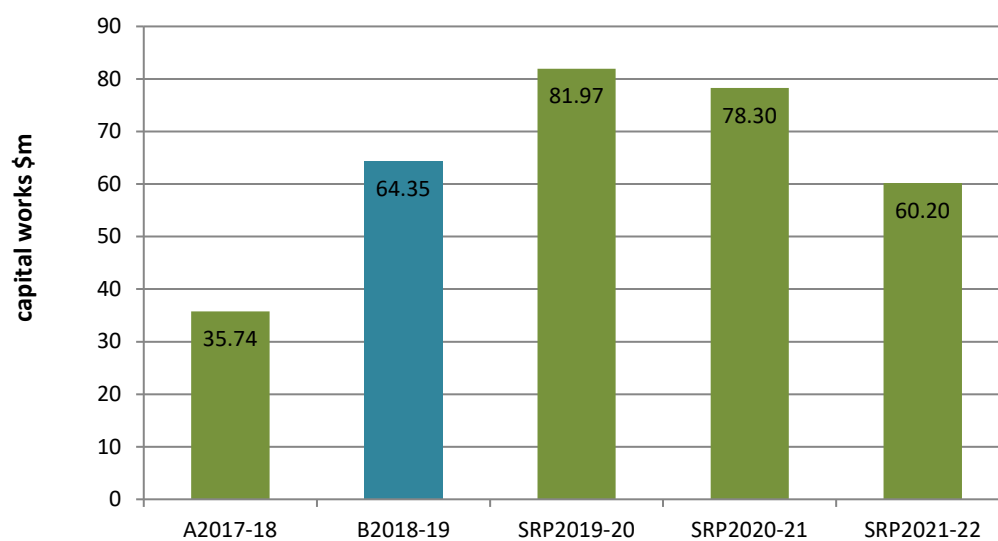
* Note: The planned general rate increase excludes supplementary rates and interest on overdue rates, and is subject to future year rate cap determinations by the Minister for Local Government.

Adjusted Underlying Result*



* The adjusted underlying result excludes non-cash items such as non-monetary assets contributed to Council (such as drainage, roads and land), non-recurrent government grants received for capital purposes and contributions for capital works. When these items are included Council's operating surplus for 2017/18 was \$37.8 million.

Capital Works Expenditure



Refer to page 102 onwards for the complete Financial Statements and Performance Statement.

Our City

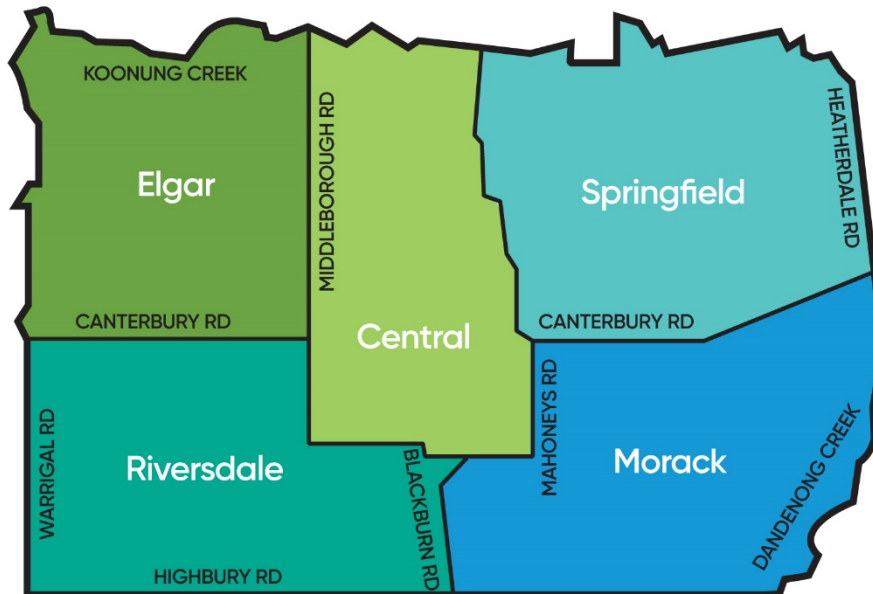


Located 15 kilometres east of Melbourne's CBD, the City of Whitehorse is a major hub of cultural, commercial, business and innovative activity in the eastern suburbs of Melbourne. The municipality is bounded by the City of Manningham to the north, the cities of Maroondah and Knox to the east, the City of Monash to the south and the City of Boroondara to the west. Whitehorse suburbs include Blackburn, Blackburn North, Blackburn South, Box Hill, Box Hill North, Box Hill South, Burwood, Burwood East, Forest Hill, Mitcham, Mont Albert, Mont Albert North, Nunawading, Surrey Hills, Vermont and Vermont South.

Whitehorse is a diverse municipality, with 38.4 per cent of residents born overseas and a third from languages other than English speaking backgrounds. In total, more than 120 languages are spoken. The most common languages other than English are Mandarin (12.9 per cent), Cantonese (5.3 per cent), Greek (2.5 per cent), Italian (1.4 per cent) and Vietnamese (1.3 per cent).

Councillors

Elected by the community, Council is the decision-making body that sets the strategic direction and policy of the municipality, consulting with community and working closely with the Chief Executive Officer and Council administration. The City of Whitehorse has 10 Councillors elected by residents to govern the city. The municipality is divided into five wards: Central, Elgar, Morack, Riversdale and Springfield.



Councillors were elected as representatives of the City of Whitehorse on 22 October 2016 for a four-year term. Councillor Blair Barker was elected via Countback on 9 May 2017, following the resignation of Councillor Tanya Tescher. Collectively, they have a responsibility for setting the strategic direction for the municipality, developing policy, identifying service standards and monitoring performance. The Mayor of Whitehorse is elected by the Councillors to serve as the principal ambassador for the city for a 12-month term.



Whitehorse City Council Councillors

Front Row (Left to Right): Cr Tina Liu, Cr Raylene Carr, Cr Denise Massoud, Cr Sharon Ellis and Cr Prue Cutts

Back Row (Left to Right): Cr Blair Barker, Cr Andrew Davenport - Mayor, Cr Ben Stennett, Cr Bill Bennett and Cr Andrew Munroe

Central Ward

Cr Denise Massoud

Phone: 0409 230 499

Email: denise.massoud@whitehorse.vic.gov.au

Date Elected: 22 October 2016

Term: 2012–2016, 2016–current

Mayoral Term: 2016–2017

Cr Andrew Munroe

Phone: 0429 138 140

Email: andrew.munroe@whitehorse.vic.gov.au

Date Elected: 22 October 2016

Term: 2008–2012, 2012–2016, 2016–current

Mayoral Terms: 2012–2013, 2014–2015

Elgar Ward

Cr Tina Liu

Phone: 0418 121 357

Email: tina.liu@whitehorse.vic.gov.au

Date Elected: 22 October 2016

Term: 2016–current

Cr Blair Barker

Phone: 0459 857 280

Email: blair.barker@whitehorse.vic.gov.au

Date Elected: 15 May 2017

Term: 2017–current*

** Cr Barker was elected via Countback on 9 May 2017 (Following the resignation of Cr Tanya Tescher, and officially sworn in as a Councillor on 15 May 2017)*

Morack Ward

Cr Raylene Carr

Phone: 0400 886 889

Email: raylene.carr@whitehorse.vic.gov.au

Date Elected: 22 October 2016

Term: 2008–2012, 2012–2016, 2016–current

Cr Bill Bennett

Phone: 0409 195 530

Email: bill.bennett@whitehorse.vic.gov.au

Date Elected: 22 October 2016

Term: 2012–2016, 2016–current

Riversdale Ward

Cr Sharon Ellis

Phone: 0419 397 194

Email: sharon.ellis@whitehorse.vic.gov.au

Date Elected: 22 October 2016

Term: 2003–2005, 2005–2008, 2008–2012, 2012–2016, 2016–current

Mayoral Terms: 2005–2006, 2013–2014

Cr Andrew Davenport (Mayor)

Phone: 0407 652 145

Email: andrew.davenport@whitehorse.vic.gov.au

Date Elected: 22 October 2016

Term: 2012–2016, 2016–current

Springfield Ward

Cr Ben Stennett

Phone: 0448 375 937

Email: ben.stennett@whitehorse.vic.gov.au

Date Elected: 22 October 2016

Term: 2007–2008, 2008–2012, 2012–2016, 2016–current

Mayoral Term: 2010–2011

Cr Prue Cutts

Phone: 0409 867 540

Email: prue.cutts@whitehorse.vic.gov.au

Date Elected: 22 October 2016

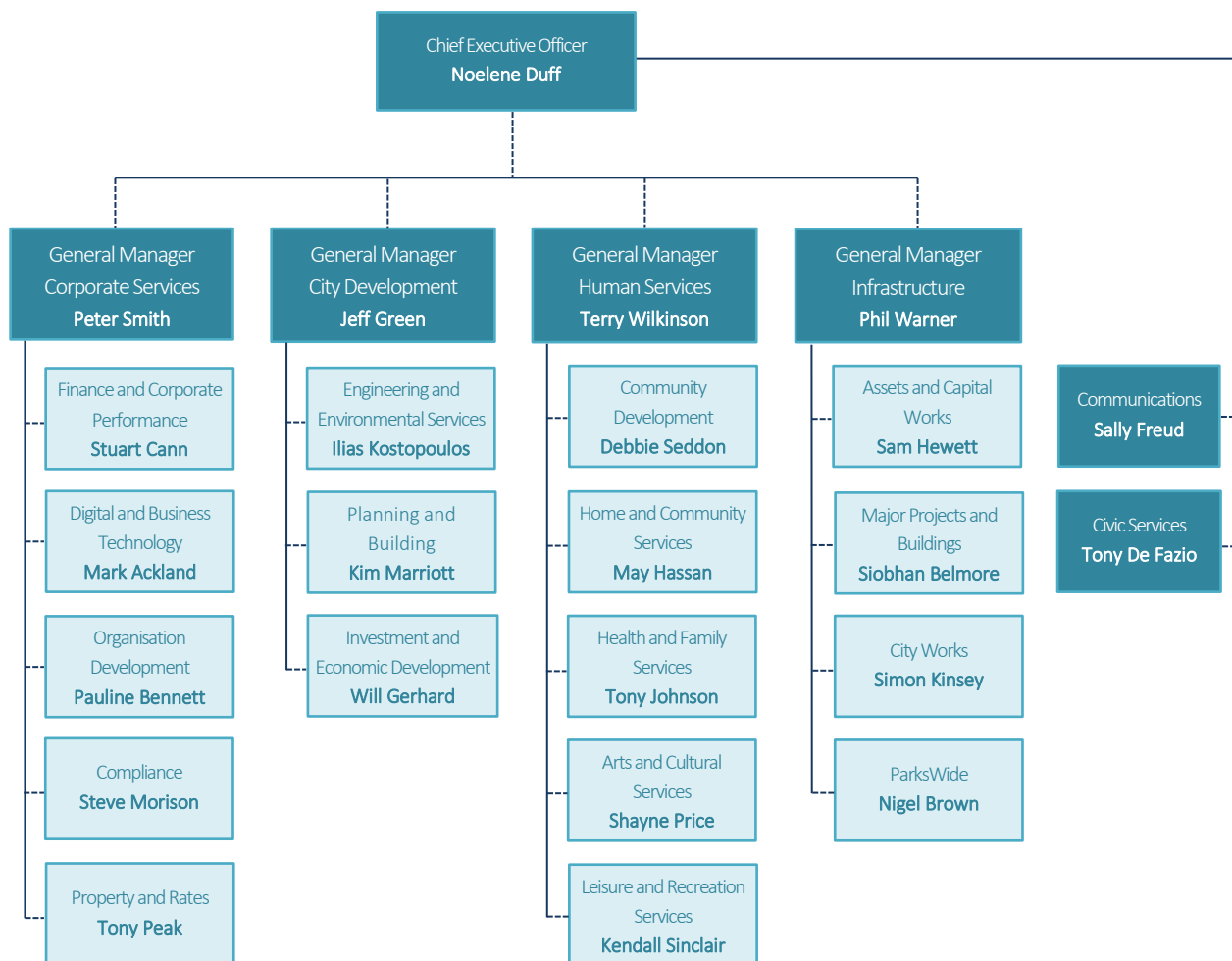
Term: 2016–current

Our Organisation

Whitehorse City Council values the contribution of our dedicated employees and volunteers in delivering more than 100 different services to more than 170,000 residents in the community. Council prides itself on providing a safe and satisfying working environment, committed to ensuring the wellbeing of all employees and volunteers while they achieve Council's objectives to the best of their ability.

Organisational Structure

As at 30 June 2018, this is the organisation chart:



In response to operational requirements, Council may conduct a review of the service delivery structure. During 2017/18, Council revised several departments to enhance business operations. A review was conducted in Arts and Recreation Development creating two separate departments being Leisure and Recreation Services and Arts and Cultural Services.

In addition, reviews of the following departments resulted in streamlining of their structures: ParksWide, City Works, Home and Community Care which is now known as Whitehorse Home and Community Services.

Executive Management Team

Whitehorse City Council's Executive Management Team comprises of **Noelene Duff**, the Chief Executive Officer and four General Managers. Noelene reports directly to Council with the Communication and Civic Services departments reporting directly to Noelene.

Noelene is supported by:



Peter Smith

General Manager Corporate Services

Areas of responsibility include: Finance and Corporate Performance, Digital and Business Technology, Organisation Development, Compliance and Property and Rates

Jeff Green

General Manager City Development

Areas of responsibility include: Engineering and Environmental Services, Planning and Building and Investment and Economic Development



Terry Wilkinson

General Manager Human Services

Areas of responsibility include: Community Development, Whitehorse Home and Community Services, Health and Family Services, Leisure and Recreation Services, and Arts and Cultural Services

Phil Warner

General Manager Infrastructure

Areas of responsibility include: Assets and Capital Works, Major Projects and Buildings, City Works and ParksWide



Council's People

As at 30 June 2018, a total of 1366 staff were employed by Council, comprising full-time, part-time, temporary and casual positions.

Overall, Council staff increased by 42 during the year to fill vacant positions and meet increased legislative, project or operational requirements. This is approximately 3.3 per cent higher than last year.

Staff by Functional Area 2017/18 – as at 30 June 2018

Directorate	Gender					Headcount						
	Female	EFT*	Male	EFT*	Total EFT	Full Time		Part Time		Casual		Total
						Female	Male	Female	Male	Female	Male	
Chief Executive Office	35	28	6	5	33	16	3	14	3	5	0	41
City Development	46	39	40	38	76	25	38	21	2	0	0	86
Corporate Services	162	79	105	53	132	45	44	31	3	86	58	267
Human Services	629	293	214	93	387	87	36	300	78	242	100	843
Infrastructure	25	21	104	98	119	20	100	5	3	0	1	129
Total	897	460	469	287	747	193	221	371	89	333	159	1366

EFT = Equivalent Full Time *Excludes Vacant Positions Casual EFT calculated by actual hours

Council Staff by Employment Classification

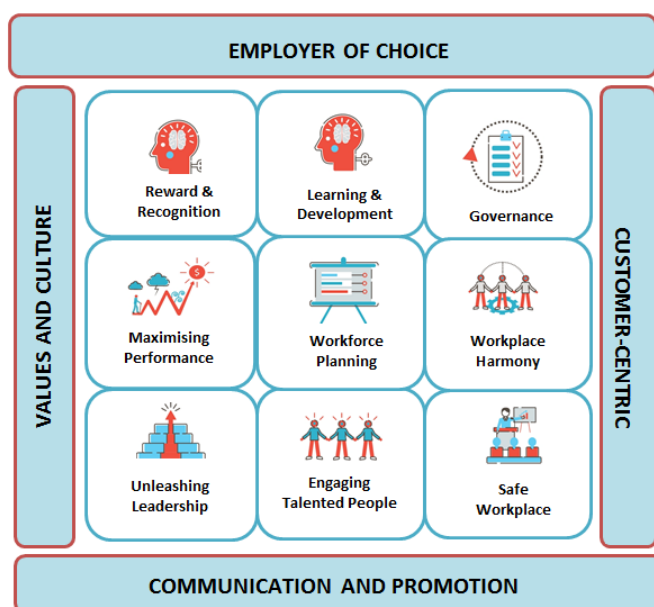
Employment Classification^	Female EFT	Male EFT	Total EFT
Band 1	0	1	1
Band 2	100	46	146
Band 3	40	65	105
Band 4	112	40	151
Band 5	63	27	90
Band 6	59	36	95
Band 7	30	29	59
Band 8	3	6	10
Other*	53	37	90
Total	460	287	747

^ = Temporary EFT (68 EFT) and Casual EFT (91 EFT) have been included

* 'Other' includes non-banded workforce members including nurses, sessional (leisure centre) staff, tutors, school crossing supervisors and senior officers

Strategic Framework

Council's Organisational Development Strategic Framework and the Whitehorse City Council Collective Agreement 2016 are central to our people management strategies.



Council's Organisational Development Strategic Framework

Workforce Planning and Professional Development

A critical component of our Organisational Development Strategic Framework is effective workforce planning to ensure the appropriate resources are available to deliver Council services. During 2017/18 Council participated in a sector project designed to increase our ability to undertake workforce planning.

Council encourages all employees to reach their full potential by pursuing and developing their career and professional development interests. A range of formal and informal learning opportunities and development activities are provided to employees at Whitehorse. These programs have been identified in consultation with management and employees through Council's annual Performance Appraisal and Development Program.

Equal Opportunity

Whitehorse City Council takes its equal opportunity responsibilities seriously and is committed to upholding the principles of the *Equal Opportunity Act 2010*. Council is committed to providing a workplace free of all forms of discrimination, bullying and harassment in all aspects of the employment and volunteering relationship. We aim for equality of opportunity for all employees and volunteers to ensure that the principles of the Human Rights Charter are embedded in our employee and volunteer policies, practices and culture.

The objective of Council's Equal Employment Opportunity Program is to ensure there is no discrimination relating to the characteristics listed under the *Equal Opportunity Act 2010* such as race, colour, sex, marital status, parenthood, physical or mental impairment, age, religious or political affiliation, gender identity and sexual orientation. Further objectives include ensuring the workplace is free from bullying and harassment. Council seeks to attract and retain the most talented employees and volunteers, and to create a positive

environment. Our goal is to provide a clear and consistent approach to managing and resolving equal opportunity and human rights issues.

The Equal Opportunity and Human Rights Program is monitored by the Equal Opportunity and Human Rights Committee that promote employee and management awareness, consider relevant issues and contribute to issue resolution and advice.

Collective Agreement

During the past year, Council has continued to implement the provisions of the Whitehorse City Council Collective Agreement 2016 that expires in December 2019. Negotiations for a new Collective Agreement will commence in early 2019. The Whitehorse City Council Consultative Committee is an important consultation mechanism for the organisation. It is comprised of five delegates each of employees, union and management who consult on a range of issues arising from the Collective Agreement, relevant legislation and industrial relations matters and seeks to contribute to maintaining a cooperative, productive and satisfying workplace.

Volunteers

Council engages 335 volunteers across various programs including Meals on Wheels, advisory committees, Council's ArtSpace, Bushland Education Program and homework support. Council acknowledges the valuable role that our volunteers play in contributing to the community.

Volunteers	
Female	217
Male	118
Total	335

Health and Wellbeing at Work

Whitehorse City Council ensures there is a focus on health and wellbeing to support and promote a safe, healthy and productive work environment. The aim is to encourage self-engagement and motivation to adopt healthy habits which are beneficial for a healthy work-life balance.

During 2017/18, Council promoted a calendar of targeted health and wellbeing initiatives focused on the identified areas of need. These include: physical activity, healthy eating, smoking and mental health. The health and wellbeing of staff and associated initiatives have received further support in 2017/18 with the addition of a temporary Health and Wellbeing Officer within the Risk, Health and Safety Team.

Injury Management

Whitehorse continues to achieve and maintain positive return-to-work results. This is achieved through early return-to-work strategies. For example, Council aims to work closely with the injured employee and their treatment provider to find suitable duties for the employee to perform while they recover. Council performance continues to be better than its industry cohorts as assessed and credited by Council's WorkSafe insurance agent.

Safety Activities

Council is committed to providing a work environment that is safe and without risk to health and safety. Employee consultation in relation to Occupational Health and Safety (OHS) occurs on several levels. The Corporate OHS Consultative Committee is the main consultative mechanism. Consultation also occurs via local OHS team meetings and is integrated into other health and safety processes (for example, hazard inspections and risk assessments).

OHS training is risk-based and is driven from a training needs analysis used to identify and target training requirements of the various positions within Council. An OHS training calendar has been developed and, via the learning and development system, individual department training plans are created. Further developments in the health and safety arena have included the expansion of wellness and injury prevention activities to deliver an effective, proactive and customer-focused Wellness and Injury Prevention Program.

Risk

Risk Review

Council's strategic and operational risks are reviewed on a monthly basis through a risk review timetable at a monthly Risk Management Committee. The committee comprises all members of the Executive Management Team, the managers from the department whose risks are being reviewed and representatives from the Risk Health and Safety Team. The managers are in attendance to present their high and medium risks and the controls/treatments to the committee to demonstrate ownership and allow for robust risk conversations. Council fulfils its governance requirements by providing the minutes of these meetings and specific risk reports to Council's Audit Advisory Committee, which ensures risks are effectively monitored, reviewed and reported.

Council's Insurance

Council has an insurance program in place to cover its identified insurable risk. Insurance is reviewed in detail annually to ensure adequate insurance coverage is provided. In addition Council's "uninsured" risk is assessed to identify any insurance gaps. Council continues to manage risk in the area of road management and application of the *Victorian Road Management Act 2004*. All claims against Council are reviewed against a legal framework. Currently, Council's public liability and professional indemnity insurance are with the MAV Scheme.

Managing Risk

Council acknowledges it has an obligation to:

- provide a safe environment for all staff, contractors, residents and visitors
- manage its financial resources in a responsible manner
- comply with all legislation relevant to its local government activities
- maintain and protect its physical assets.

Whitehorse City Council recognises risk management as an essential business strategy for current and future operations of the organisation and is fundamental to Council's ability to deliver on its strategic objective of strong leadership and governance in partnership with community. Council has a responsibility in developing a risk management culture through effective communication and training.

Council's current Risk Management Policy, structured by the *Risk Management Standard ISO 31000-2018*, seeks to develop a systematic approach to:

- identify and prioritise risks
- develop and implement responses to minimise risks
- link risk assessment issues to operational and strategic plans
- determine the level of resourcing required to respond to specific risk categories

Council has a risk management framework that is appropriate to its activities and operating environment. It provides an effective process for the identification, analysis and management of impacts (both negative and positive) on finances, people, business processes and systems, the environment, reputation and image. This approach supports the sustainability and safeguarding of Council's assets, including people, finances, property and reputation.

Our Performance

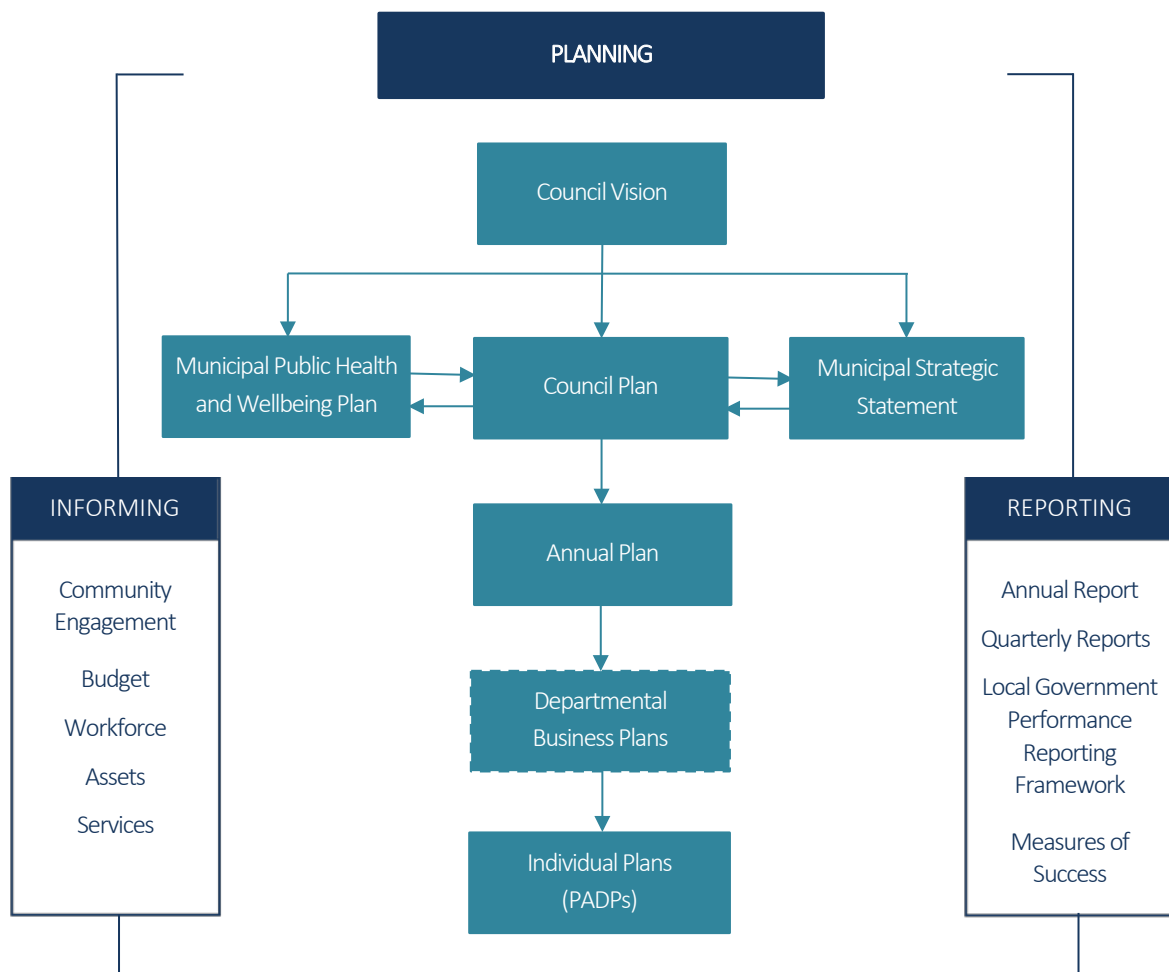
Integrated planning and reporting

Council's integrated planning and reporting framework guides Council in identifying community needs and aspirations over the long-term (Council Vision), medium term (Council Plan) and short-term (Annual Budget, incorporating the Annual Plan), and then holding itself accountable (Annual Report and Audited Statements).

The purpose of integrated planning and reporting is:

- to determine the priorities for the municipality in terms of its future outlook, how our community wants to live and the city we desire to be
- to consider how change will impact the city and how this presents an opportunity to shape our future
- to establish clear strategic direction for responding to change
- to prioritise projects and services which will deliver the best return on investment
- to inform Council's long-term financial planning and budgeting
- to inform annual Council planning and business planning across Council departments
- to provide a line of sight for employees to see how their individual work tasks contribute to the overall strategic direction of Council and community.

Council's integrated planning and reporting framework



Council Vision

The *Council Vision* is a 10-year plan informed by community engagement, research and consultation and articulates the aspirations of the community about the future through five strategic directions.

Council Plan

The *Council Plan* details Council's contribution to the delivery of the *Council Vision* through an array of high-level goals sitting beneath each strategic direction featured within the *Council Vision*. The *Council Plan* focuses on Council's approach to working with the community, key stakeholders, community organisations and other levels of government in order to achieve these goals over the next four years. The *Council Plan* also informs Council's long-term financial planning and Council's 10-year capital works program. Finally, the *Council Plan* contains the *Strategic Resource Plan* which is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the goals and related approach, as outlined in the *Council Plan*.

Municipal Public Health and Wellbeing Plan

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

Municipal Strategic Statement

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

Annual Plan

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

Departmental Business Plans

Departmental business plans are currently under development. Departmental business planning is an annual plan which focuses on the actions – at a departmental level – that will help achieve the *Council Plan*.

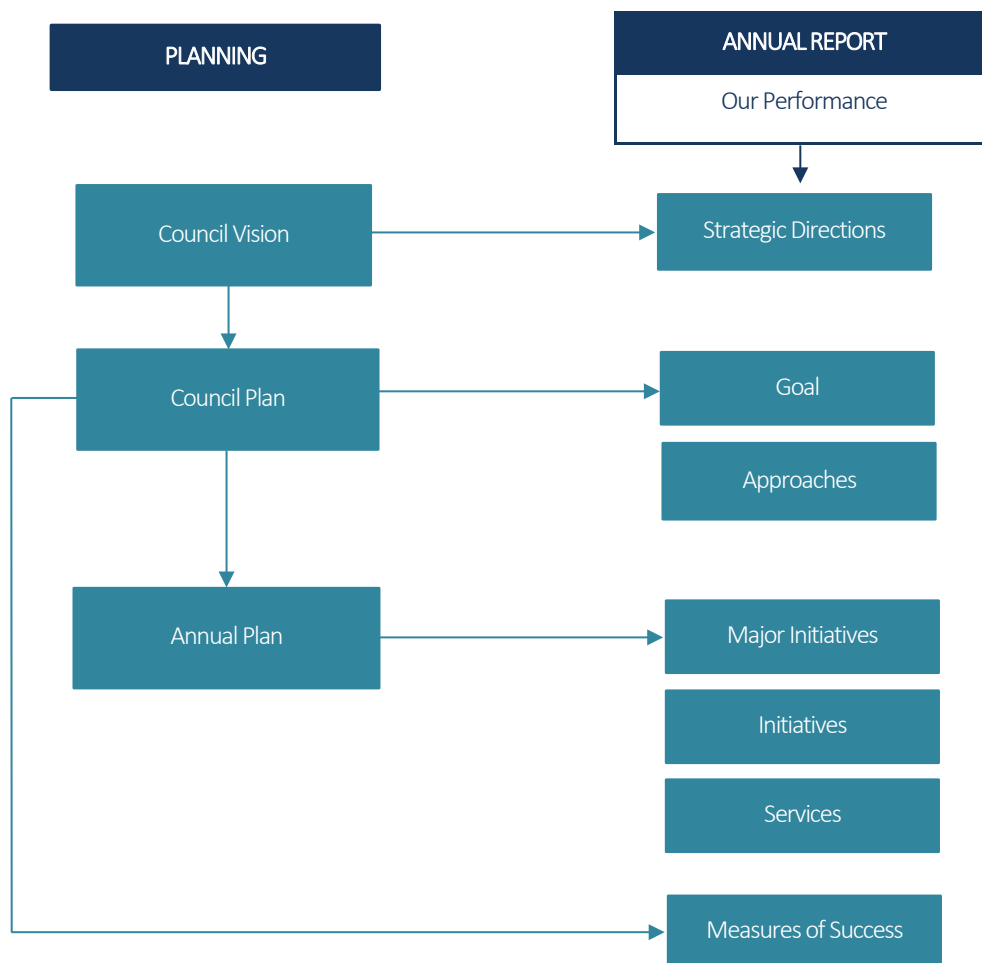
Individual Plans (Performance Appraisal and Development Program)

Individual plans or personal and development plans provide a clear line of sight for employees between the *Council Vision*, *Council Plan*, *Annual Plan* and their own work.

Details of Our Performance

The *Council Plan* forms the basis for our performance and thus this section should be read in conjunction with our *Council Plan*. In the proceeding pages, each strategic direction includes:

- related goals and approaches from our *Council Plan*
- Annual Plan Initiatives - achievements for 2017/18
- services – highlight achievements for 2017/18
- Measures of Success: strategic indicator results for 2017/18



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.

Goal 1.1: A safe, inclusive, resilient and diverse community which benefits from good health and wellbeing through the delivery of services, facilities and initiatives

Our Approach

- 1.1.1** In partnership, plan and deliver high-quality responsive services and advocate for our diverse community based on current and future needs.
- 1.1.2** Encourage and facilitate connections across the diverse age groups through activities and social interaction in our community.
- 1.1.3** Continue to work with the community and stakeholders in relation to community safety, including family violence, mental health, drugs and alcohol.
- 1.1.4** Work with community organisations to encourage social connections and support community participation.
- 1.1.5** Continue to encourage and support volunteering to enable community participation opportunities.
- 1.1.6** Continue to provide opportunities for people to engage in the arts, festivals, recreation and sports leading to social connectedness and cultural diversity.
- 1.1.7** Increase awareness of and celebrate the diversity of our community.

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

Major Initiatives

Nunawading Community Hub Development

Develop the Nunawading Community Hub and engage with stakeholders to develop an inviting, highly accessible place with a range of flexible internal and external spaces for active and passive activities, providing for a broad range of groups and individuals now and into the future.

A Community Information Day was held in November 2017 for the local community to inspect plans and view the 3D model of the proposed Community Hub. Over 150 residents participated. A detailed concept design was endorsed by Council. A contractor expression of interest process was completed in March 2018, with five contractors shortlisted. Tender documentation was prepared and the tender released to shortlisted tenderers at the end of May 2018 with a closing date of July 2018.

Whitehorse Centre

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

Project planning for the Whitehorse Centre is underway with project management documents in preparation. Preparation of tenders for consultancy services such as probity auditing and design advisory services, and the development of a communication plan are underway.

Municipal Public Health and Wellbeing Plan 2017–2021

Commence implementation of the Municipal Public Health and Wellbeing Plan, which identifies key priorities and objectives to implement over the next four years to improve the health and wellbeing of the municipality.

The *Municipal Public Health and Wellbeing Plan 2017–2021* (the Plan) was adopted by Council on 16 October 2017. Implementation of the Plan is currently in progress. Highlights from the first year of implementation include establishment of the Whitehorse Prevention of Family Violence and Violence against Women Collaborative Action Working Group, working with Victoria Police on a bilingual signage project to reduce theft from motor vehicles, and regional advocacy to reduce harm from alcohol via the Action on Alcohol Flagship Group.

Reporting mechanisms for the Plan have been established via *cammsstrategy*, Council's performance reporting software and the evaluation plan has been finalised.

Initiatives

Healesville Freeway Reserve Precinct

High-level planning and coordination for the precinct including preparation for the redevelopment of Strathdon House and implementation of the Morack Golf Course Strategic Plan commencing in 2018/19.

Council is awaiting state government to commence work on a masterplan for the Healesville Freeway Reservation.

CCTV Renewal and Upgrade Program

Continue to promote community safety through enabling footage from Council-owned CCTV at Mitcham Station, Britannia Mall and Box Hill Mall to be transmitted to the new Forest Hill and Box Hill Police stations.

Hardware and servers have been installed at Box Hill Police Station and Forest Hill Police Station. Camera footage from Box Hill Mall and Britannia Mall is now delivered via an optic fibre link to Box Hill Police Station and Forest Hill Police Station respectively.

Resilient Melbourne Strategy

Continue to participate in the Resilient Melbourne Strategy to better understand the challenges the community and wider Victoria face. Whitehorse City Council will participate through further community-led activation, following from Council's involvement in the pilot Neighbourhood Project 2016/17.

A project to review and refine community-led placemaking and place activation processes at Council has been undertaken to embed learnings from the Neighbourhood Project. Place Activation Guidelines have been prepared with remaining Neighbourhood Project funding to provide a clear way forward for interested community members to initiate their placemaking ideas and work with Council in a streamlined way.

Box Hill Additional Cleaning Resources

Continue to maintain the appearance, safety and cleanliness of the municipality.

An upgraded cleansing service for the central Box Hill area commenced in July 2017. An additional cleansing officer was recruited and there are now two Council officers dedicated to cleaning the central Box Hill area. Council also awarded a contract to provide regular footpath sweeping services to the central Box Hill area five days per week. The sweeping started in September 2017 and ensures by 7am the footpaths are clean and cleansing officers are available to undertake other cleaning activities. The existing footpath sweeping resource servicing Box Hill has been diverted to cover other precincts.

Review of Local Law Enforcement

Undertake a review of enforcement of Whitehorse City Council Community Local Law 2014 to improve enforcement of, and compliance with, the Law.

Two additional permanent and three seasonal staff have been employed in the Community Laws Team and an additional staff member has also been employed in infrastructure operations. This additional resourcing has increased proactive service provision including amenity inspections of targeted locations and the proactive reporting of abandoned shopping trolleys. The resourcing has further built capacity to respond to an increased number of service requests. This has resulted in:

- 6842 properties being inspected
- 1147 property owners receiving written information on raising awareness of the impacts of overhanging branches
- 1153 service requests being generated resulting in 766 direction notices and 28 infringements being issued.

Requests for collection of dumped rubbish in 2017/18 have risen by 12 per cent to over 1500 requests. Despite the increase in requests, the additional staff resource and the purchase of a new truck has seen the response time reduced from nine days last year to three days in 2017/18 and subsequently improved public amenity.

A consultant was engaged in March 2018 to conduct a service review of enforcement of the Community Local Law 2014 to recommend approaches to improve enforcement and suggest modifications to the Local Law or enforcement guidelines.

Highlights from the 2017/18 financial year are described below:

Libraries

This service represents Council's contribution to the Whitehorse Manningham Regional Library Corporation which provides public library services at four locations within the municipality. It provides a customer-focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services on offer.

A minor internal refurbishment of Box Hill Library was completed with a revised floor plan, improved study and seating area, increased access to power for patron devices and the installation of energy-efficient lighting. The refurbishment was funded with a state government Living Libraries Infrastructure Grant and contributions from Whitehorse City Council and Whitehorse Manningham Libraries.

The State Library Victoria Adult Literacy Innovation Grants Program provided \$20,467 to deliver the *Families Ready to Read* pilot project, for Mandarin-speaking parents of young children. The collaboration with Deakin University commenced at Nunawading Library in May 2018 with 78 participants to date.

An upgrade to the library's Wide Area Network commenced in order to meet current service needs throughout the region.

Community Development

This service focuses on the development of policies and strategies and providing support to the Whitehorse community, in particular relating to areas of social health and wellbeing, ageing population, people with disabilities, diversity, volunteering, and provides community grants to local not-for-profit groups and organisations. Council also offers support with community festivals, including Chinese New Year and the Moon Festival.

The Whitehorse Disability Advisory Committee was appointed in April 2018 with six new members joining six returning members. The Whitehorse Reconciliation Advisory Committee was appointed in April 2018 with representation from the community, service organisations, Deakin University, and government agencies.

A number of events were successfully delivered including the Sorry Day Flag Raising ceremony with over 150 in attendance, Women's Forums *The Changing Face of Women's Sport* and *Community Safety, Scams and the Challenges of the Digital Age*, International Day against Homophobia, Transphobia and Biphobia celebrations and a *Tour of Worship* event hosted by the Whitehorse Interfaith Network with 52 students visiting three local places of worship.

Internal organisational training activities included Disability Awareness training, *Breaking down the Binary* gender diversity awareness training, and a family violence information session resulting in the successful recruitment of 10 members to the men's action group.

The Whitehorse Community Grants for the 2018/19 financial year closed in April with recommendations considered by the Councillor Panel at a meeting in June.

Cultural Facilities and Programs

This service provides a diverse and ongoing program of arts, cultural and heritage events as well as access to the Whitehorse Art Collection, meeting room hire and function services. Cultural facilities include the Whitehorse Centre, Box Hill Town Hall and other minor halls, Box Hill Community Arts Centre, Whitehorse Artspace, Schwerkolt Cottage and Museum Complex. A range of Council events are also offered including the Australia Day Concert, Carols Concert, Spring Festival, Heritage Week, Global Fiesta, and Swing Pop Boom! Music Series. Council also offers support with community festivals including Chinese New Year and the Moon Festival.

Box Hill Community Arts Centre offers many popular art courses and school holiday programs, with many booked out soon after release. A high-quality of emerging and established artists participated in the Artist in Residence Program this year, each delivering a community art project. A successful street art project was undertaken to paint murals at the recently redeveloped Box Hill South Skate Park.

The Whitehorse Artspace enjoyed in excess of 8000 visitors to seven major exhibitions, and eight smaller exhibitions in the adjacent All Nations Foyer. Council endorsed the City of Whitehorse Collections Policy (2017–2025) to manage Council's Art and Civic Collections as well as its exhibition program.

Schwerkolt Cottage and Museum Complex visitation has increased by 13 per cent this year. Twelve events were held as part of this year's "Remember the Old School Days" Heritage Week in September 2017. A record number of 1800 participants attended events including an Indigenous walk, public talks and tours. Six heritage trail interpretative panels have been renewed this year.

Council again hosted a successful festival season, with the following estimated attendances:

- 20,000 attended October's Spring Festival with over 100 community groups participating
- 9000 attended the December Whitehorse Carols event headlined by Tim Campbell
- 5000 attended a stormy and rainy Australia Day Concert in January
- 2500 attended a very windy Global Fiesta in March at the Box Hill Gardens
- 1200 people attended the three-part Swing Pop Boom! outdoor events across March and April.

The Box Hill Town Hall and minor halls continue to provide valued facility services to many local community groups. Finally, the Whitehorse Centre hosted another successful professional season with many shows selling out.

Parks, Planning and Recreation

This service manages the utilisation of community recreation facilities such as sporting grounds and pavilions, provides support to community groups and provides planning and strategy development for parks and recreation facilities and infrastructure.

The development of the Elgar Park North Pavilion reached practical completion in October 2017. The \$3.4 million project included the redevelopment of the existing pavilion to include six change rooms and storage, the new pavilion in between the north east sports field and the synthetic hockey pitch to include a large kitchen and serving area, a multipurpose room, umpires room, toilets and a large undercover area for spectators.

Further works were completed on the following sites:

- new park constructed in Oak Street, Surrey Hills with a small play space
- play space upgrade works completed at Bluebell Hill Reserve incorporating nature-based play

- \$4 million redevelopment of Bennettswood Reserve Pavilion
- resurfacing works were completed at Hagenauer Athletics Track
- female-friendly change rooms were installed at Surrey Park
- new park constructed in Rowland Street, Mont Albert
- upgrade of the internal displays within the Blackburn Lake Sanctuary Visitors Centre was completed
- Livingstone Brick Pavilion was refurbished with new change rooms and storage space.

Leisure Facilities

This service provides the Whitehorse community with a range of leisure facilities including Morack Golf Course, aquatic facilities including Aqualink Box Hill and Aqualink Nunawading, and Sportlink and Nunawading Community Centre.

Council's Aqualink facilities had another year of strong attendance with over 1.5 million visitors using the facilities. A new family membership structure was introduced, with 20 per cent of members on a family membership. Aqualink Box Hill's Group Fitness attendance rate increased by 8 per cent.

Sportlink's Hot Streak Basketball program continues to average 45 players per week. Sportlink's multipurpose rooms have attracted new and diverse user groups over 2017/18, including music classes and health workshops.

Morack Golf Course saw improvements with five new concrete paths installed and drainage improved on three fairways to continue to provide a quality course for golfers.

Sports Fields

This service maintains Council's network of sports fields to the required service standards allowing the community to safely participate in organised and informal community sport. It is responsible for the design, installation, maintenance and renewal of sports field infrastructure and the supervision and project management of sports field capital projects.

Council provided seasonal maintenance and specialist sports surface preparation at 53 sports fields within Whitehorse, providing opportunities for a variety of community sport. Two new cricket training facilities were designed and constructed, with two sports field upgrades ensuring improved sports surfaces for the tenant clubs and the community. Sports field infrastructure was audited and replaced in line with the *Open Space Asset Management Plan*.

Home and Community Services

This service provides a range of home and community care services, supporting people who are elderly, frail or have disabilities and their carers to stay active, independent and living at home as long as possible. Services include home delivered and community-based meals, personal and respite care, transport, domestic and home maintenance, planned activities and social support, and social housing at two residential housing facilities.

The new departmental structure of the Whitehorse Home and Community Services Department (WHACS) was implemented following a review; the new structure has positioned the department in line with the Aged Care Reform changes. The National Disability Insurance Scheme (NDIS) transition commenced in Whitehorse in November 2017 with 73 consumers transitioned to date with the remaining 45 to be transitioned by April 2019. Council actively advocated to the Municipal Association of Victoria in partnership with the Eastern

Metropolitan Regional Councils for the retention of benefits of the Victorian Home and Community Care Program.

The following service hours were delivered in 2017/18:

- assessment of clients aged over 65 – 8434 hours (2464 assessments)
- assessment and care coordination of people aged under 65 – 591 hours
- occupational therapy – 1192 hours
- domestic assistance – 78,302 hours
- personal care – 23,403 hours
- food preparation, advice and education – 1631 hours
- respite care – 2357 hours
- home modifications and home maintenance – 4756 hours
- food services – 89,709 meals
- social support groups – 30,449 hours
- assisted transport – 4196 hours
- escorted activities – 9879 hours
- transport – 27,502 hours or 21,636 trips.

Family Services

This service area provides family-oriented support services including centre-based childcare Whitehorse Early Learning Service (WELS), integrated kindergarten, inclusion support, maternal and child health and youth support services.

Council's Youth Services, working in collaboration with a diverse range of community organisations, continued to provide regular outreach, support and service to young people in our community. Council's drop-in centre, Youth ConneXions, had 3800 visits. The Whitehorse Youth Representative Committee facilitated many music and cultural events and the Municipal Youth Forum for young people during the year. These events focused on key issues relevant to young people such as mental health, bullying, social media and diversity.

The use of Council's four Whitehorse early years children's services centres remains high with occupancy reaching 93 per cent during the 2017/18 year.

Maternal and Child Health Services conducted 26,750 consultations involving more than 6000 families and improved their use of technology with automated text reminders and mobile computing. Major renovations were completed to three family centres, providing improved facilities for both clients and staff. Three supported playgroups were established in May and June, with 18 families engaged following appointment of a full-time Supported Playgroup Facilitator in March 2018.

Council hosted eight parent information forums during the 12-month period. The forums included a range of topics such as school transition, parenting in a digital world, managing childhood and adolescent behaviour, peer relationships, bullying and managing high school stress.

Environmental Health

This service area provides health education and protection services such as immunisations, food safety management, communicable disease surveillance, tobacco control and environmental protection.

Council's public childhood immunisation program administered more than 12,000 vaccinations to 4500 children. Council's school immunisation program administered 10,600 vaccinations including implementation of the Meningococcal Program to all Years 10 to 12 students.

Council continues to meet its statutory requirements under the *Food Act 1984*, *Public Health and Wellbeing Act 2008*, and *Tobacco Act 1987*, with the following activities undertaken in 2017/18:

- 1525 Mandatory Assessments/Inspections
- 182 Complaint Inspections
- 545 Routine Inspections
- 462 Non-compliance/Follow-up inspections
- 69 Formal Orders/Notices issued which includes Prescribed Infringement Notices and Seizures
- Education visits, assessments, response to complaints and test purchases for cigarette sales to minors.

Compliance

This program includes a range of Council's regulatory functions to ensure the safety and wellbeing of the community; including: domestic animal management, school crossing supervision, Council's local law framework and managing parking controls across the municipality to ensure fair and equitable access to on-street parking for the community, and to ensure streets are safe for pedestrians and other road users.

The Compliance Service conducted in excess of 1200 proactive park patrols to educate community on responsible pet ownership. New pound arrangements have reduced overall expenditure and resulted in 136 lost animals reunited with owners without having to go to the pound.

The Compliance Support and Infringement Review teams transitioned from Infringements Court to Fines Vic smoothly with shortened collection and enforcement timeframes. The Infringement Review Team produce daily analytics reports to monitor the current number of days required to complete a review, ensuring they meet legislative requirements.

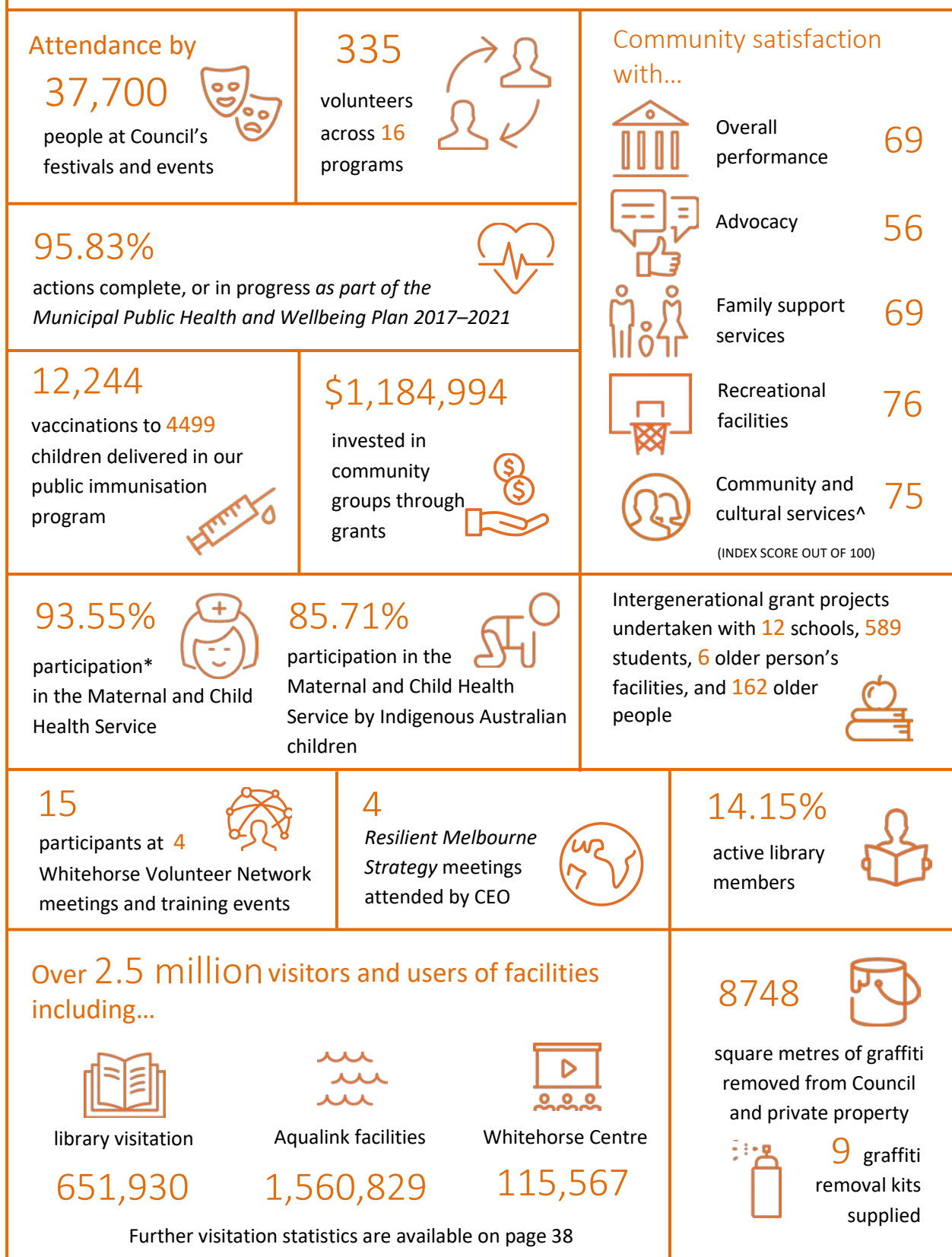
Council has added to existing safety strategies for Parking and Local Laws Officers through the procurement of body-worn cameras.

Parking space availability was effectively managed with improved performance of in-ground sensors and parking meter management. The in-ground sensors accounted for 8.9 per cent of all reported vehicles overstaying the permitted time.

Summary of some of the key statistics include:

- incoming correspondence – 8894 / outgoing correspondence – 26,409
- appeals – 6367
- phone calls – 25,300
- permits issued – 3036
- Direction Notices issued – 2857
- penalty Reminder Notices – 14,879
- referrals to Fines Vic/Infringements Court – 7437
- animals impounded – 527 / animals reunited – 386.

Strategic Direction One – Measures of Success



* Twelve per cent of children were not scheduled for a visit during the financial year because it falls between their 2 year and 3.5 year scheduled visit

[^] Community satisfaction with Council festivals and celebrations is included in this indicator

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.

Goal 2.1: A well-connected city with a balanced approach to growth supported by infrastructure and development that respects our neighbourhood character.

Our Approach

- 2.1.1 Development which respects our natural and built environments and neighbourhood character while achieving a balanced approach to growth in accordance with relevant legislation.
- 2.1.2 Advocate for greater housing diversity including affordable and social housing.
- 2.1.3 Advocate for enhanced transport accessibility and improved transport routes and modes (including active transport).
- 2.1.4 Maintain, renew and sustainably invest in our community infrastructure that is relevant, modern and accessible, and can accommodate multipurpose usage.
- 2.1.5 Maintain, enhance and create shared community spaces that promote the neighbourhood character and provide a safe and enjoyable meeting place for everyone.

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

Major Initiatives

Box Hill Affordable Housing Project and Affordable Housing Strategy

Council along with the Department of Health and Human Services (DHHS) is exploring the potential for a vibrant and innovative housing development in Box Hill. The vision is for a building that will include a mix of affordable and private housing as well as potential commercial opportunities.

The Box Hill Affordable Housing Project will provide new much-needed affordable housing in the City of Whitehorse. HousingFirst (formerly Port Phillip Housing Association) will partner with Whitehorse City Council and property developer MAB Corporation (MAB) to deliver 73 brand-new architect-designed, affordable homes for low-income residents; particularly for older people and those living with a disability. The project will deliver another 156 private units. The project is progressing in accordance with the project timelines with a town planning application submitted to Council in April 2018.

Bennettswood Reserve Pavilion Redevelopment

Removal of the existing pavilions and construction of a new pavilion which includes female-friendly change rooms and a multipurpose space.

The construction of the pavilion and surrounding hard surfaces is completed and occupancy to the tenant clubs was provided in March 2018. Demolition of the existing structures is complete.

Elgar Park North Sports Pavilion Redevelopment

Redevelopment of the Elgar Park North Pavilion.

The construction of the pavilion was completed in September 2017 and occupancy to the tenant clubs was provided in October 2017.

Harrow Street Car Park Redevelopment

Complete the design stage of a multi-deck car park.

Council approved the design of the Harrow Street Car Park on 17 July 2017 with a capacity of 562 car parking spaces. An expression of interest for construction was invited and a shortlist of builders was approved on 31 October 2017. The project was tendered in December 2017 and the Tender Evaluation Report was approved on 23 April 2018. The appointment of the builder for this project is linked to the sale of the Cambridge Street Car Park. The sale is awaiting ministerial approval for a planning zone change for that site after which a formal appointment of the builder will take place.

Protect Neighbourhood Character in Box Hill, Mitcham, Vermont and Vermont South

Develop policy and principles that define and guide responsible and appropriate development. This initiative seeks to implement recommendations 2 and 35 in the Whitehorse Housing Strategy 2014.

A preliminary review of two potential heritage /neighbourhood character precincts in Box Hill has been undertaken. Review of the three areas located in Bush Suburban precinct nine (BS9) in Mitcham, Vermont and Vermont South did not proceed this financial year as this work is dependent on the additional work required by the Minister for Planning to support permanent municipal-wide tree controls.

Initiatives

Advocate for Public Transport Routes and Connections

Continue to work with key stakeholders in advocating for public transport routes and connections within the City of Whitehorse, including advocating for upgrade of the Box Hill Transport Interchange and the extension of tram route 75 from Vermont South to Knox City.

Council continues to actively advocate to the state government for the urgent upgrade of the Box Hill Transport Interchange so that safety, connectivity, security and convenience issues are addressed. Advocacy activities in 2017/18 include:

- meetings with Members of Parliament
- meetings with state government officers
- participation in the Box Hill Transit Interchange Steering Committee appointed by the state government to develop a business case for the redevelopment of the Interchange
- print and social media articles and videos
- ongoing advocacy through Council's involvement in the Eastern Transport Coalition for:
 - tram route 75 to be extended from Vermont South to Knox
 - the remaining level crossing in Whitehorse at Mont Albert Road, Mont Albert to be grade separated
 - improved train services and infrastructure along the Belgrave/ Lilydale line to address overcrowding, punctuality and safety

- commenced campaign for improved bus services throughout the eastern region of Melbourne, including improved bus coverage and frequency and safer access to bus stops
- ongoing advocacy to the state government to ensure traffic, public transport, walking and cycling infrastructure and services are not detrimentally impacted by the decision to proceed with alignment option A for the North East Link project
- ongoing requests to Public Transport Victoria for improved bus stop facilities.

Morton Park Pavilion Redevelopment

Undertake a feasibility study/develop a business case.

Schematic design has progressed and Council officers are continuing discussions and consulting with the tenant clubs. The project is currently in the design development stage, and stakeholder engagement is continuing.

Walker Park Pavilion Redevelopment

Undertake scoping and a concept plan.

The development of the design is progressing, incorporating minor changes to the layout to suit the tenant clubs. The project is currently in the design development stage and stakeholder engagement is continuing.

Design Guidance Framework – Intensive Development

Undertake further strategic work on design guidelines to support implementation of a potential Design and Development Overlay.

Council's Draft Residential Corridors Study was completed and endorsed by Council on 25 June 2018 for community consultation. Community engagement material has been prepared.

Energy-efficient Street Lighting Changeover Program

Street lighting lamp changeover from inefficient mercury vapours to LED lamps.

The project was successfully rolled out over two financial years (last quarter of 2016/17 and the first quarter of 2017/18). More than 3000 lights were changed over to 22-watt street LED (LED) lights.

Environmentally Sustainable Development (ESD) Advisory Services

Continue to implement actions of the draft Whitehorse Sustainability Action Plan.

Council has continued to implement the approved Environmentally Sustainable Development Policy and to provide feedback to the state government via Council Alliance for a Sustainable Built Environment (CASBE).

Sustainability Strategy Implementation

Continue to deliver the key actions outlined in Section A of the Sustainability Strategy Action Plan as well as prioritise new actions such as improving the management of Council's environmental data, the increased use of sustainability-focused online community engagement programs and new energy-saving initiatives.

Council revised its approach towards becoming carbon neutral by 2022, accelerating the installation of energy-efficient and energy-saving measures in Council facilities over the next three years to achieve improved economic and environmental outcomes for the community.

A new Environmental Data Management System has been put in place to improve the management of utility data at Council buildings and facilities for electricity, gas and water. Work has continued retrofitting Council buildings with energy and water-saving devices.

New developments are now assessed to ensure they include environmentally sustainable design features.

Sustainable Living Week (May/June 2018) and the Spring Festival had strong participation and showcased events around the Whitehorse municipality including *The New Joneses' Tiny House* demonstrating ways of living sustainably in small spaces.

The Green Money online program was launched, providing incentives and rewards for residents to undertake sustainable activities at their home, work or in their lifestyle. Rebates continue to be provided for residents who install solar panels, battery storage, solar hot water or water tanks.

Five schools have participated in the Schools Water Efficiency Program, seven in the Stephanie Alexander Foundation Kitchen Garden scheme and another seven schools are participating in the Resource Smart programs.

Box Hill Activities Area Car Parking Strategy

Implement the Box Hill Central Activities Car Parking Strategy.

Council's traffic consultant O'Brien Traffic has completed the review of the outstanding actions from the *Box Hill Activities Area Car Parking Strategy*. Parking demand and utilisation surveys have been completed in March 2018. Council officers are currently reviewing the actions and car parking analysis as outlined in the strategy and will provide a report on the findings.

Indoor Sports Study

Undertake a feasibility study to better understand the demands of various indoor sports and facility provision.

Council appointed @Leisure consultants to undertake the *Indoor Sports Facility Feasibility Study* to understand current and projected demands for indoor court space across the municipality. Detailed community consultation was undertaken with online and hard copy surveys, acceptance of written submissions, workshops and key stakeholder meetings. This information is being collated.

Private Buildings on Council Land

Continue compliance reviews with key stakeholders.

Agreements have been reached with Scouts Victoria on buildings occupied by the Scouts and Girl Guides including lease arrangements, capital investment requirements and maintenance obligations. Work to finalise the leases is underway and works to renew some buildings are underway.

Student Accommodation Policy

Review Student Accommodation Policy

The background report and draft strategy have been completed.

Highlights from the 2017/18 financial year are described below:

Planning

This program provides for the provision of statutory and strategic land use planning. The statutory planning functions include processing applications, amendments and subdivisions, together with ensuring compliance of land uses and developments with Whitehorse's planning controls. Strategic planning functions include: development and implementation of structure plans and Urban Design Framework development; review and updating of the Whitehorse Planning Scheme, as well as local planning policy projects. The program also includes a Heritage Adviser and provides for the department's additional role of implementing Structure Plans and managing Council's Place Making Program in Box Hill.

Strategic Planning

Review of the *Whitehorse Planning Scheme* for the period 2014–2017 was completed in accordance with statutory requirements. Council provided input and/or submissions to various state government projects. A record number of Heritage Assistance Fund applications (63) were assessed with 21 being successful in their applications. A total of \$40,000 was allocated.

Amendment C191 came into effect on 8 February 2018, applying an interim Significant Landscape Overlay (SLO) to protect trees on all residential land not already affected by a permanent SLO. The interim control expires 31 December 2018 while Council undertakes further work towards permanent tree protection controls.

Limited support from an independent panel for Amendment C175 to implement the draft *Box Hill Metropolitan Activity Centre Built Form Guidelines* led Council to abandon the Amendment at its meeting on 25 June 2018. A program of future work for the Box Hill Metropolitan Activity Centre is included in the 2018/19 budget process.

Five locally initiated Amendments to the *Whitehorse Planning Scheme* came into effect during 2017/18:

- Amendment C182 rezoned land at 217 and 219–233 Burwood Highway, Burwood East, from Residential Growth Zone (Schedule 2) to the Mixed Use Zone and applied the Environmental Audit Overlay
- Amendment C189 corrected a number of anomalies
- Amendment C192 rezoned six properties at the corner of Springfield and Surrey roads, Blackburn North from General Residential Zone to Commercial 1 Zone, introduced a Design and Development Overlay across the sites and an Environmental Audit Overlay to one property
- Amendment C191 introduced an interim Significant Landscape Overlay over all residential land not currently covered by the Overlay
- Amendment C193 zoned 289–291 Morack Road, Vermont South and part of the Urban Floodway Zone to General Residential Zone, and applied a Design and Development Overlay and an Environmental Audit Overlay to the land.

Statutory Planning

The Statutory Planning team received a total of 1376 applications and determined 1296. Decisions were made within an average of 125 gross processing days, which is less than the metropolitan average of 127 days. 43% of applications were completed within the statutory timeframe, which is less than the metro

average of 57%. The average statutory processing days, whilst lower than the metro average, reflect the continuing high number of complex applications that attract interest in the community, thereby requiring extensive consultation processes, which result in longer processing times.

A 170% increase in the number of VicSmart applications received from the previous year. Much of this increase is attributed to the introduction of interim tree protection controls into the planning scheme, and a broadening of VicSmart application classes.

Council had 107 appeals lodged at VCAT, and 117 determinations made. Appeals lodged are predominantly (58%) against refusals by the Responsible Authority (both Council and delegate). There was an increase of 20 appeals lodged at VCAT in comparison to the previous year. Of the decisions made, 23 were affirmed, 32 were varied and 48 were set aside. This reflects the increasing expectation by VCAT of parties to reach a consensus position.

Building

The principal focus of this program is to enhance the health, safety and amenity of the built environment through administration of Council's responsibilities under the Building Act 1993 and Building Regulations 2006. The program includes the administration, education and enforcement of various public and community safety aspects, provision of a community-focused building permit service, maintenance of various registers and records required by the Building Act 1993, provision of information and investigation of building-related matters.

Building has undertaken a number of continuous improvement activities in 2017/18 as part of the *Digital Transformation Strategy*. Council is now able to process Report and Consent Applications via electronic lodgement, reducing the average turnaround time by four working days.

In 2017/18 the Building conducted 2622 onsite building inspections comprising of:

- 454 mandatory building inspections
- 758 Report and Consent Inspections
- 1410 building enforcement inspections.

Building provided advice on and processed:

- 40 hoarding permits for public protection and cover way gantries
- 75 new building permits for residential properties
- 571 new building enforcement actions for non-compliant building works
- over 500 Report and Consent applications (dispensations) for new residential buildings
- over 50 Construction Management Plans
- permits for upgrade of alarm signalling equipment and installation of new fire panels.
- 110 referrals to Council's Environmental Health Unit
- building permit for new shelters in Box Hill Gardens, including consultation on disability upgrade works
- building Permits for a number of communication towers as part of Council's *Digital Transformation Strategy*.

Audits were undertaken on the following:

- 50 swimming pool and spa safety barriers
- combustible cladding on 15 large buildings in conjunction with the Victorian Building Authority.

Engineering Services

This includes provision of transport engineering services including strategic traffic and sustainable transport planning and traffic investigations and reports; capital works project scoping, design and construction supervision; civil asset protection; and the strategic management of Council roads and drainage assets.

Design and Construction

Council has conducted:

- road reconstruction works at Laurel Grove North, Blackburn; Haig Street, Box Hill South; and Hood Street, Mont Albert
- streetscape improvements along Whitehorse Road, Box Hill and at Houston Shopping Centre Box Hill South, Station Street Mitcham and Highbury Road/Middleborough Road Shopping Centre, Burwood
- playspace works at Bluebell Hill Reserve and Box Hill Gardens
- drainage rehabilitation and drainage upgrade program
- sealed car park renewal program
- sports field lighting upgrade at Box Hill Oval.

Engineering Assets

The inspection and condition assessment of a selection of drainage assets has been completed. There have been an increased number of applications for permission to conduct works in road reserves as well as other applications relating to building works and civil infrastructure.

Council was involved in the approval of various stages of the development at the old Brickworks Site at 78 Middleborough Road, Burwood East.

Preparation of data required for valuing of the land under Council's roads was completed.

Transport

The Transport Team have been instrumental in promoting sustainable, active and safe transport throughout the municipality. Various education programs including the Transit Program and “Bike It!” are delivered in schools, to community groups and to individual community members. The “L2P” learner driver mentor program continues to be delivered, along with workshops dedicated at supporting senior drivers.

In 2017/18, Council’s “Fleet Safety” and “Safer Driving” policies and procedures were updated, and Council’s speed observation trailer was placed in 290 local streets to remind motorists to slow down and be aware of other road users.

Numerous community engagement activities were undertaken throughout the year, providing information, education and seeking feedback; particularly in relation to Council’s advocacy campaigns for improved transport services and infrastructure and predominantly regarding improved bus and train services.

Public Street Lighting

This service provides street lighting throughout Whitehorse. Public street lighting costs include the purchase of 100 per cent “Green” power. Purchasing green power is a key measure in helping Council to reduce its net greenhouse gas emissions.

During the year Council purchased 100 per cent “Green” power for public lighting.

City Works

This service is responsible for ensuring the ongoing cleanliness and maintenance of Council's roads, footpaths, kerb and channel, stormwater drainage pits and pipes, roadside furniture, bridges, path structures and shopping centres within the municipality including street sweeping, litter bin collection, removal of dumped rubbish and the provision of an after-hours emergency response service.

Council has:

- attended to 14,007 requests
- made safe 1493 footpath slabs
- replaced 20,345 square metres of footpath slabs
- repaired or replaced 2144 signs
- cleaned 2435 stormwater drainage pits
- cleared 8947 lineal metres of stormwater drainage pipe
- removed 157 tonnes of rubbish from gross pollutant traps
- responded to 1632 requests to collect dumped rubbish
- collected 174 tonnes of dumped rubbish
- collected 266 dumped mattresses
- collected 394 tonne of waste from Council's street litter bins
- attended to 1111 sites to remove graffiti vandalism
- removed 8748 square metres of graffiti from Council and private property
- responded to 675 after-hours emergency requests
- swept 2483 tonnes of rubbish and debris from Council roads and car parks.

Council has also continued to provide barbeque cleaning, township cleansing and cleaning of conventional and automated public toilets. The timber road bridge in Bellbird Dell was replaced and the boardwalk in the Valda Avenue/Koonung Creek Wetlands was replaced.

Operations Centre and Plant and Vehicle Maintenance

This service provides for the operation of Council's Operations Centre and the replacement, maintenance, insurance and registration costs of Council's plant and vehicle fleet.

The service to manage Council's fleet of plant equipment and vehicles continued. Larger purchases included a loader, prime mover and trailer for the Recycling and Waste Centre and a footpath sweeper for township cleaning.

Assets and Capital Works

This service is responsible for the project management of capital building projects, and the planning and implementation of asset management improvement initiatives across the organisation including the continuing implementation of Council's corporate Asset Management System.

The actions highlighted in the *Asset Management Strategy* and due for delivery in 2017/18 were completed. These actions included updating asset management plans, establishing valuations for land under roads and implementing an improved forecast modelling tool for buildings. In addition, works are underway to clean up asset data and to implement a mobility tool for outdoor staff.

Major Projects

This service is responsible for the development, monitoring and performance reporting of Council's Capital Works Program and the facilitation of major projects.

Council has:

- finalised the design documentation for the Nunawading Community Hub
- tendered the Harrow Street Car Park project
- completed the Solar Program: solar panels installed at Box Hill City Oval, Billabong Pavilion, Surrey Park Pavilion
- initial site investigation works pertaining to the redevelopment of the Whitehorse Centre
- completed the upgrade to a commercial kitchen at Box Hill Town Hall
- completed the LED program at Burgess Family Centre, Vermont South Library, Nunawading Aqualink, Eley Park Community Centre and Slater Reserve
- completed the refurbishment and upgrade to change rooms and toilets at Livingstone Pavilion
- completed and refurbished the Mitcham Scout Hall
- completed the Box Hill Library fit-out
- completed Bennettswood Pavilion
- completed Blackburn Lake Visitor Centre display upgrade
- completed Elgar North Pavilion
- completed the Surrey Park Pavilion female-friendly toilet upgrade
- completed Burwood Neighbourhood House pergola installation to entry.






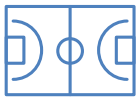









Facilities Maintenance

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 and defined level of service standards to ensure the facilities present in a safe, secure and fully operational state for use by Council staff and the public.

Council has:

- refurbished male and female gym change rooms at Aqualink Nunawading
- constructed an accessible car park at Box Hill Community Arts Centre
- replaced fire indicator panel at Whitehorse Centre
- replaced smoke/thermal detection and strobe sounder at Aqualink Box Hill
- removed asbestos at Florence Road Pre-school and Nunawading Toy Library
- painted Vermont South Children's Centre
- upgraded heating and cooling at Sportlink and Box Hill Town Hall
- conducted a cladding audit for eight Council buildings
- upgraded Fire Service (water) at Nunawading Community Centre.

Strategic Direction Two – Measures of Success

<div></div> <div>56</div> <div>Community satisfaction with transport (lobbying)</div>	<div>12</div> <div></div> <div>transport advocacy programs delivered</div>	<div>\$37.5 million</div> <div>invested into maintenance, upgrades and development of community infrastructure</div> <div></div>
<div>Cleaning hours undertaken in Box Hill</div> <div>5512</div> <div></div>	<div>16</div> <div>multipurpose facilities available to the community</div> <div></div>	<div>39%</div> <div>Percentage of planning application decisions made within 60 days</div> <div></div>
<div>76</div> <div></div> <div>Community Satisfaction with the Aqualink facilities</div>	<div></div> <div>199</div> <div>environmentally sustainable development assessments undertaken</div>	<div>318</div> <div>VicSmart applications processed</div> <div></div>
<div>6</div> <div>initiatives that provide sustainable and quality infrastructure</div> <div></div>	<div>10</div> <div>meetings and advocacy activities as part of Council's participation on the Eastern Affordable Housing Alliance</div> <div></div>	
<div>5</div> <div>Council-owned buildings retrofitted with environmentally-sustainable design principles</div> <div></div>	<div>Value of development invested in Whitehorse...</div> <div>The Whitehorse economy has an output in excess of \$18B and is expected to grow as population, residential and commercial development continues to impact.</div> <div></div>	
<div>3</div> <div>actions or activities that protect neighbourhood character</div> <div></div>		

* Audit results of the Road Management Plan (which is inclusive of active transport modes) – next audit is scheduled for September 2018 so will be available in next year's Annual Report.

*Community events or celebrations attendance rates – refer to Strategic Direction One results

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

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

Goal 3.1: A place where passive and open space is highly valued, shared and enhanced

Our Approach

- 3.1.1** Continue to sustainably manage, enhance and increase trees and vegetation in Council's streetscapes, parks and gardens, with species that enhance neighbourhood character, support biodiversity and are adaptable to a changing climate.
- 3.1.2** Continue to retain, enhance and increase the amount of open spaces to meet the needs of our diverse community with amenities that encourage opportunities for shared use.
- 3.1.3** Continue to educate and create awareness of the importance of sustaining our natural environment including the importance of trees and vegetation in an urban environment.

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

Major Initiatives

Municipal-wide Tree Study Recommendations

Maintain and protect valued residential areas in Whitehorse, through implementation of the Municipal-wide Tree Study Recommendations (\$0.6 million in 2017/18).

The Minister for Planning approved interim tree protection controls in February 2018 but refused Council's authorisation request for permanent tree protection controls. The amendment for permanent tree protection controls therefore did not proceed in the 2017/18 year. The Minister requires Council to undertake further investigation to justify the permanent controls. A brief has been sent consultants to undertake the additional work as part of the 2018/19 budget.

Pipe Track Shared Path

Construction of shared path between Mahoneys Road and Springvale Road, Forest Hill for use by cyclists and pedestrians (\$0.2 million in 2017/18 Capital Works Program).

Use of pipe track as a strategic corridor shared user path between Ballantyne Street and Mt Pleasant Road (of which Council's works were to be part of), were not approved by Melbourne Water due to required major maintenance of water supply mains within the pipe track that are scheduled to occur over the next few years by Melbourne Water.

Activity Centre Streetscape Improvement Program

Renewal and upgrade to the various streetscapes across the municipality including ongoing improvements to Box Hill Commercial Activity Area.

Streetscape improvement works undertaken at Whitehorse Towers, Houston Shopping Centre, Highbury Road/Middleborough Road, and Mitcham Shopping Centre were completed. Detailed designs were finalised for Ferndale Street/Riversdale Road and Megamile Precinct.

Box Hill Skate Park Extension

Construction works to extend Box Hill Skate Park will include a separate new beginner area, introduction of street “plaza” style skating elements, a new basketball half-court, an upgrade to the main bowl, removal of the existing shade shelter and construction of two new shade shelters, and installation of lighting and additional seating.

The redevelopment of the Box Hill South Skate Park reached practical completion in October 2017. The main features included doubling the size of the skate park with a focus on street plaza elements, a separate beginner area, a half-court basketball facility, new shade shelters and installation of automatic shut-off lighting.

Urban Forest Strategy Implementation

Achieve an increase in overall tree numbers within Whitehorse through the ongoing implementation of the Street Tree Upgrade Program and Indigenous Tree Planting in Parks Program.

Council completed the 2017/18 street tree infill and indigenous park tree planting program in association with identified parkland upgrade projects. Overall, approximately 2000 trees were planted by Whitehorse Council, of which 45 per cent were new trees, not replacements.

A new five-year contract for biannual block pruning of street trees was adopted by Council in August 2017. A new five-year contract for a panel of reactive tree maintenance contractors was adopted by Council in August 2017.

Whitehorse Urban Biodiversity Strategy 2024

Develop an inventory of Whitehorse biodiversity assets and urban habitat.

The *Whitehorse Urban Biodiversity Inventory Survey* commenced in September 2017 and will take approximately 15 months to complete to allow for seasonal variations.

Highlights from the 2017/18 financial year are described below:

Whitehorse Recycling and Waste Centre

Council's Recycling and Waste Centre is a facility for the recycling and disposal of general or bulky non-hazardous waste. The centre incorporates the latest technologies and follows best practice industry guidelines to encourage recycling and reduce the waste transported to landfill.

The Whitehorse Recycling and Waste Centre performed almost 140,000 transactions and received more than 59,400 tonnes of material to the site, with almost 41,000 tonnes being transported to landfill. A total of 31.4 per cent of material that was brought to the site was diverted from landfill and recycled.

The items recycled include:

- 13,368 tonnes green waste
- 1958 tonnes concrete and masonry material
- 1887 tonnes metal
- 1047 tonnes cardboard and paper
- 126 tonnes television and computer products
- 2.54 tonnes domestic handheld batteries
- 1.51 tonnes gas bottles
- 2269 tyres
- 2304 mattresses
- 14,400 litres waste engine oil.

Sustainability, Waste and Recycling

This service facilitates the implementation of actions from the Sustainability Strategy, particularly in the planning for energy and water reduction programs and waste management strategic planning. This service also includes contracts for waste collection including domestic garbage collection, kerbside recycling, and hard and green waste collection. Waste services are provided through external contractors.

Council collected 3.3 million garbage bins, almost 2 million recycling bins and 633,300 garden organics bins for the year. Over 7600 households participated in the 2018 Renew collection and Drop-Off Day resulting in 92 tonnes of unwanted household goods being recycled or made available to various re-use programs.

This year has seen extensive community consultation regarding the Council's new *Waste Management Strategy* for the next seven to ten years.

The 2018 worldwide collapse of recycling commodity prices and export availability has had a huge impact on the cost of recycling for all councils. Whitehorse has been involved in intensive discussions with recycling contractors, the Victorian Government and other councils about how best to continue and sustain kerbside recycling services.

Council commenced delivery of the 2018 Smarter Living workshop series, a joint program with Manningham Council, featuring workshops on reducing food waste, War on Waste, zero-waste home, de-cluttering, and reducing coffee pod waste. Education and action were promoted through National Recycling Week, the Visy MRF Tour, Plastic Free July, the annual Garage Sale Trail, a Recycle Right (soft plastics) advert placed in Asian media publications, and the United Energy's Summer Saver program. Waste education sessions were held

for the Box Hill Chinese Senior Citizens Group, Eastern Climate Action Melbourne meeting and ELGAR Contact residents.

Open Space Maintenance

ParksWide maintains and enhances open space sites for residents to enjoy the natural environment, to contribute to the visual attractiveness of the municipality and to ensure the safety of park users and visitors. It is responsible for the management of Council's bushland, open space and parklands including developing plant stock, landscaping, pruning, grass cutting and fire management. Council also provides an education program on ecological and environmental issues largely centred on Blackburn Lake Sanctuary.

Open space areas were maintained throughout the year via a range of operational programs including: weed spraying, open space mowing, garden bed maintenance and general park clean-up. Specialist bushland re-vegetation and management was conducted by both in-house and contractor staff at Council's bushland reserves. Various landscape projects were designed and constructed including Rowland Street, Mont Albert Community Park. Council's Landscape Construction Services Contract was re-tendered and awarded to a panel of qualified contractors.

A bushfire awareness and prevention program was conducted between October and March.

An audit completed by an external contractor, on the condition and age of all playspace units within Whitehorse, showed that high standards are being maintained and recommended some actions. These actions have been incorporated into the works schedule to be implemented by ParksWide staff.

Tree Management

This service is responsible for the strategic and operational management of Council's street and park trees to meet community expectations as well as statutory and safety obligations. It includes planning for increasing the quantity and quality of trees within Whitehorse as well as maintaining the health and amenity of existing trees through inspections, pruning and removals in line with Council policy.

Council's tree population was effectively managed through programmed activities; that is, cyclic pruning, park and facility audits, vegetation line management clearance, and responding to reactive requests from the community.

The introduction of a data collection activity to the Cyclic Pruning Contract will see Council gathering individual tree data on the approximately 75,000 street trees within the municipality. Data collection has commenced and will allow Council to demonstrate a history of works to an individual tree as well as produce reports on the municipal tree population overall.

Strategic Direction Three – Measures of Success

Community satisfaction with appearance of public areas

73



3853

open space inspections undertaken that support the local law education program within our parks supporting shared use



35,000

plants produced by the Whitehorse Nursery in 2017/18 and planted on Council maintained land

Number of trees planted annually in our streetscapes and parks



918

trees planted in parks and gardens



1032

street trees planted



Planning Tree Education Program and events attendance rates

500+

people attended 2 outreach sessions



357

children attended Nature Play sessions



745

people attended 13 workshops



28,000

plants produced by the Whitehorse Nursery in 2017/18 that are indigenous to Whitehorse

ParksWide Environment Education Program attendance rates

3907

students across 124 sessions equating to 331 delivery hours



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.

Goal 4.1: Good governance and resource management

Goal 4.2: A high performing and engaged workforce

Goal 4.3: A Council that communicates effectively, engaging with our community to enable the delivery of services and facilities that meet the needs of our diverse community

Our Approach

- 4.1.1 Continue to ensure financial sustainability and continue business improvement programs.
- 4.1.2 Promote and enhance good governance practices and conduct.
- 4.1.3 Progress the implementation of the Local Government Act Review.
- 4.2.1 Promote leadership and development opportunities for Council employees.
- 4.2.2 Continue to maintain and develop a high-performing workforce that supports Council's ability to deliver services efficiently and effectively.
- 4.2.3 Continue to participate in the *Resilient Melbourne Strategy*; working collaboratively to deliver actions that will help make Whitehorse a viable, liveable and prosperous city, long into the future.
- 4.2.4 Continue to provide a high standard of customer service while improving the customer experience.
- 4.3.1 Communicate Council services, facilities and initiatives through a wide range of accessible channels.
- 4.3.2 Undertake a digital transformation that improves the customer experience, business processes and provides operational benefits.
- 4.3.3 Apply the *City of Whitehorse Community Engagement Framework* to promote and improve the practice of public participation and community engagement across our diverse activities.
- 4.3.4 Collaborate with our stakeholders to inform policies, plans, projects, services and infrastructure that deliver positive relevant outcomes for the community.

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

Major Initiatives

Digital Transformation Strategy

Implementation of Year One of the Digital Strategy 2017.

Council's *Digital Transformation Strategy* commenced in 2017/18 with the progressive recruitment of nine new staff to support the project. Extensive audit work was conducted on the existing web and intranet sites. Comprehensive analysis work also commenced to collate data obtained from stakeholder discovery workshops and channel audits, assisting multiple business units with successful digital marketing campaigns.

Internal social media and web expertise played a key role in these campaigns with significant uplifts to campaign results due to targeted and informed use of these platforms.

A number of application processes transitioned to the online environment including Land Information Certificates, Building Certificates, Point of Discharge Applications and Heritage Demolition Applications. A centralised, end-to-end e-payment function linked to these new online services provides enhanced direct customer service, transactional efficiencies and allows for the accelerated roll-out of further Whitehorse online services.

A preferred Web Content Management System was selected following an extensive evaluation of business requirements and liaison with other Councils and vendors.

Strategic Land Management Program

Complete due diligence on identified Council landholdings.

All property due diligence on select sites has been completed and commencement on second phase will commence in July 2018. Approved settlement offer for Springvale Road Grade Separation from VicRoads was received and this offer is being reviewed.

Initiatives

Implementation of requirements of the Local Government Act Review

Implementation of requirements of the Local Government Act Review.

Council participated in the consultation process conducted by Local Government Victoria and prepared a submission. The bill is being debated in parliament and Council is currently awaiting the outcome of those deliberations. In the interim, policies are being developed associated with the new act in anticipation of being passed by parliament

Business Improvement Program

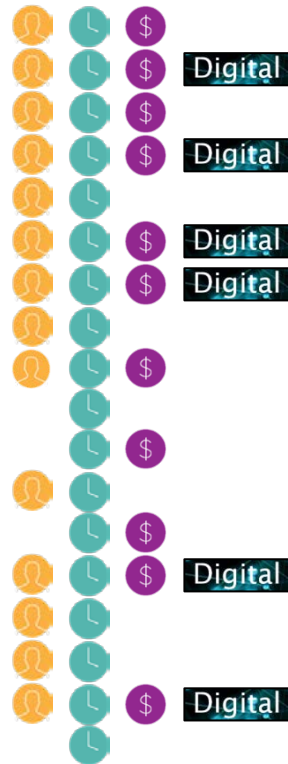
Continue to implement an organisation-wide Business Improvement Program focusing on benefits such as improving effectiveness, responsiveness, systems and reporting.

The Business Improvement Program has focused on increasing capacity to meet the demands of a growing community and an increasing volume of transactions. During the year the Business Improvement Program implemented Phase II of the Council-approved *Business Improvement Strategy*. The objective of Phase II is to develop and enhance our existing business improvement practices into a consistent, formalised and organisation-wide branded program.

Phase II highlight activities included developing a Whitehorse-branded improvement methodology and training 13 continuous improvement champions on the methodology. Ongoing improvement to service delivery for our community continued to see positive benefits as it relates to our three types of efficiencies: improving customer experience; making the process easier and faster; and financial savings. Projects are outlined on the following page.

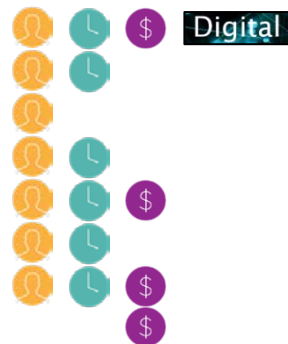
PROJECTS IN PROGRESS

1. Skip Bin Process
2. Land Information Certificates
3. Invoices – Facilities Maintenance ★
4. 29A Demolition assessments online
5. Intelligent Invoice Processing
6. Building Certificates
7. Engineering Statement of Compliance ★
8. Customer Service – First Call Resolution ★
9. Early Childhood Services – Continuity ★
10. Indigenous vegetation harvesting ★
11. Workshop maintenance ★
12. Customer Communication Effectiveness ★
13. Utilities Invoice ★
14. Dispensation lodgment ★
15. Compliance – First Call Resolution ★
16. Customer Service Facilitations Team ★
17. Online Application and Payment ★
18. Performance and Development Plans (PADP) ★



COMPLETED PROJECTS – BENEFITS REPORTED

19. Planning objections – online
20. Parking Infringement review
21. Customer Service CARES stream
22. Customer Service Systems Mobility
23. Electronic email Rates Notice
24. Councillor Requests (CityWatch)
25. Management Vehicle Detection Unit Mobility
26. Eco Print Strategy



★ Continuous Improvement Champion Projects

Infringement Appeals

Reducing administrative waste in processing infringements.

3039
HOURS
SAVED

Digital Rates Notices

We now email rates notices to 5030 residents making their lives easier, cutting costs and reduces paper usage.

\$9501
SAVED

Business Technology Print

Improved technology reduced print volumes, decreased colour printing and increased double-sided printing.

\$67,888
SAVED

Online mobility for Community Laws

Rolling out mobility devices so officers can receive and process requests online out-and-about.

2520
HOURS
SAVED

Online Applications and Payments

Implementing online applications and payments for Demolition Assessments, Building Certificates and Land Information Certificates.

Improved Responsiveness

Faster processing due to online application and electronic delivery.

12 DAYS
SAVED PER
APPLICATION

Highlights from the 2017/18 financial year are described below:

Civic Services

This service includes the provision of customer service at Council's three service centres and governance services which includes the coordination of Council meeting documents; managing Freedom of Information applications and maintaining Council's statutory records; fostering international relations, particularly with Council's Sister City Matsudo; and cleaning and maintaining the municipal offices.

Governance

Council's Governance Team supported all Council meetings, Councillor briefing and strategic sessions. Audio recordings of all formal Council meetings were made available on Council's website from the next working day following each formal Council meeting to enhance transparency of Council's decision-making process and as a reference for the community.

Continued participation, oversight, and advice was provided in relation to statutory compliance matters such as Freedom of Information, Registers of Interest, Instruments of Delegation and Instruments of Authorisation, including statutory review of Instruments of Delegation from Council under section 98(6) of the *Local Government Act 1989*. Council prepared for the *Freedom of Information Amendment (Office of the Victorian Information Commissioner) Act 2017* and arranged training for staff and Councillors.

Civic Services' Governance supported the sister city relationship with the City of Matsudo, Japan by: facilitating a visit from Matsudo City Board of Education officials; a study visit by a Matsudo city staff member; collaboration with the Box Hill Community Arts Centre for Matsudo Week 2018 events, workshops and projects; and a Green Tree Day planting event held in May 2018 at the Box Hill Town Hall.

Customer Service

Council's Customer Service centres assisted almost 53,000 customers over the counter and in addition, processed 47,500 in person cashiering transactions. An additional 270,000 transactions were made through alternate payment options such as post, internet, BPAY and Australia Post. Overall trends indicate a slight decline in person transactions and phone calls, and a subsequent growth in online servicing.

During 2017/18 calls to Council's Customer Service Department totalled 138,300 which was a reduction of almost 15,000 on the previous year. An increased grade of service was delivered, with 87.2 per cent connected to a customer service officer within 20 seconds and less than 2 per cent of callers electing to abandon.

Communications

This service manages Council's communications activities including the production of Council publications such as the Whitehorse News, the Annual Report Summary and the Council calendar. The service also manages content on Council's Community Directory and produces printed and electronic communication for the community, Councillors and the organisation.

Council has:

- published 12 copies of the *Whitehorse News*
- prepared 195 speeches

- designed and produced 371 publications including brochures, banners and postcards
- produced Annual Report Summary and Whitehorse Calendar that featured children's art produced at the Box Hill Community Arts Centre
- major promotions included: Australia Day Citizenship Ceremony and Concert, Swing Pop Boom! music series, Whitehorse Carols, Spring Festival and Heritage Week
- prepared 64 communication strategies on behalf of various departments
- responded to 129 media enquiries
- produced 333 media releases
- published 96 advertisements in *Whitehorse Leader*, promoting a range of Council events, services and initiatives
- produced 41 informative telephone on-hold messages.

Council Support

Provision of services involved with the conduct of citizenship ceremonies, legal expenses, Council receptions and functions, general office expenses, councillor development and training and the conduct of Council elections.

Council delivered operational requirements in line with organisational requirements. Mayoral commitments and Councillors' conference registrations and event RSVPs, Mayoral/Councillor functions, and scheduling meetings on behalf of the Mayor as required with internal and external stakeholders were managed.

Scheduling of citizenship ceremonies to accommodate the Department of Immigration and Border Securities candidate list was undertaken in line with federal and state requirements and guidelines.

Risk, Health and Safety

This service administers Council's Occupational Health and Safety Program, ensures compliance with occupational health and safety legislation, manages Council's insurance program and implements the risk management framework.

Health and safety training for employees has continued on an annual training cycle to ensure Council is meeting its compliance expectations under the *Occupational Health and Safety Act 2004*. This training is provided to ensure employees are able to complete their tasks in a safe and effective manner. Review of risk assessments, safe operating procedures and continued compliance training are undertaken to ensure the safety of employees and the general public.

The contractor induction program was reviewed and upgraded ensuring better "pre-qualification" processes were in place to check contractor's insurances, licenses, and safety procedures; and ensures safety instructions were being completed.

Cyberattacks were identified as an emerging risk and as a result of investigations, an insurance policy will be purchased to minimise Council's financial risk if an incident occurs.

Organisation Development

This service provides human resource management services including staff recruitment, corporate training and development, industrial relations and volunteer advisory services.

A small number of New Business Initiative recruits remain outstanding at the end of the year, due to implementation of a temporary Planning Scheme amendment. Training has continued for volunteer supervisors and volunteers in compliance topics. Leadership development has continued this year with a second Emerging Leaders Program which has seen the 16 participants involved in a range of training and development activities.

Council's participation in the gender equity initiatives of Local Government Victoria have delivered some useful ideas for a gender equity program in the future. Similarly, involvement in the Local Government Professionals workforce planning project has delivered training and practical experience in the possible requirements of a future workforce plan for the organisation. A comprehensive draft workforce plan has been developed for one segment of the workforce.

Finance and Corporate Performance

This service manages Council's corporate planning, performance and continuous improvement functions, financial management, payroll, and procurement, tendering and contract administration.

The Finance and Corporate Performance Team prepared the 2018/19 Annual Budget and Year Two of the 2017–2021 Council Plan including an update of the Strategic Resource Plan. These were adopted by Council in June 2018. A systems upgrade to Employee Self Service was conducted to enhance functionality for staff.

The Procurement Policy was amended to align with the new Procurement Strategy and specifically encapsulate improvements with regards to delegations, tender evaluation and criteria, and recycling.

Council appointed Crowe Horwath as its internal auditor and six internal audits were conducted and reported through to the Audit Advisory Committee. A number of financial system enhancements were implemented to improve internal controls and streamline processes.

The Business Improvement Program launched Phase II including customised “Lean” training of 13 Whitehorse Champions whom will each deliver a project by 2018 calendar year end. During the financial year Council carried out 18 continuous improvement projects, which has enhanced customer service and time management in terms of the delivery of some of Council services and/or provided a financial benefit.

Corporate Information

This service manages and maintains Council's corporate record system and information across the organisation.

The Corporate Information Team responded to internal system enquiries and privacy enquires, processed incoming correspondence in a timely manner, provided action tracking reports to the Executive Management Team and Managers, and continued to implement the Data Migration Strategy.

The Corporate Information Team also conducted an upgrade of the records management system and delivered training sessions to support the roll-out.

Information Technology

This service manages and maintains Council's computer systems and networks.

In 2017/18, the Information Technology Team implemented new-generation information technology systems and infrastructure, including improved application backup and restore capabilities. Efficient high-speed connectivity links were set up at the Civic Centre and Box Hill Town Hall to increase capacity and service availability for customers and staff. A successful Disaster Recovery exercise was undertaken for Whitehorse City Council's finance system.

A whole-of-business mobile carrier change was implemented that dramatically simplified and improved call and data plans and this was complimented with dedicated in-building carrier coverage at the Civic Centre. Internal information technology systems and processes, including improved security measures that reduced the opportunity for cyberattacks on Whitehorse City Council web sites and infrastructure, were streamlined. An improved awareness of end-user device configuration resulted in productivity increases and better customer experiences.

Property

This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.

The Property Team has managed a number of matters including:

- completion of the 2018 level municipal revaluation in accordance with the Valuation of *Land Act 1960* and the Valuer-General Victoria's *Best Practice Guidelines*. A Section 7A Certificate was obtained for municipal revaluation in June 2018
- completed 2016 level valuation objections for the 2017/18 financial year
- completed supplementary valuations
- completed 100 public open space valuations
- completed annual insurance valuations
- completed Asset Valuation material change review
- completed the asset valuations of the 'Land Under Road' category for accounting purposes
- completed VicMap M1 notifications
- provided specialist leasing, valuation and property advice when required
- commenced transition process for 'Centralised Valuations' for the 2019 level revaluation in accordance to amendments to the *Valuation of Land Act 1960*
- completed the sale and settlement of 2 Carrington Road, Box Hill in accordance with Council's statutory obligations, the state government's *Best Practice Guidelines* and the supervision of an independent probity adviser
- completed the sale process for 55 Dorking Road, Box Hill in accordance with Council's statutory obligations and the state government's *Best Practice Guidelines*
- administered Council's corporate presentation to the C194 Planning Scheme amendment which related to 517–521 Station Street, Box Hill
- removal of drainage easement at Harrow Street Car Park
- negotiated Council becoming the Committee of Management for the section of Crown Land occupied by the 18th tee of Council's Morack Golf Course
- managed ongoing discussions with Parks Victoria regarding Vermont South boardwalk; these discussions resulted in Parks Victoria repairing the boardwalk and consequently mitigating community risk

- completed Dogs off Leash analysis of Melbourne Water-owned land
- various lease documents including residential leases, commercial lease and community-based leases.

Geographic Information System (GIS)

Council's Geographic Information System (GIS) Strategy was endorsed. Two sets of historical imagery, new colour and near infrared imagery were deployed. New, best practice GIS architecture was designed and established. Benchmark testing on the platform with latest release software was conducted.

Rates

This service undertakes rate revenues and Fire Services Property Levy collection.

Council has:

- Delivered approximately 216,000 rate notices and fee-for-service invoices
- Collected \$109.5 million in Council rates raised in accordance with the *Local Government Act 1989*
- Collected \$1.13 million in supplementary rate income for the 2017/18
- Collected and remitted \$15 million Fire Services Property Levy revenue on behalf of the state government
- Collected \$97,000 in Special Rate Scheme revenue
- Collected \$3 million in additional bins and \$3 million in garden organics bins
- Successfully implemented an online Land Information Certificate application process.

Watts Street Parking

This service provides multi-level car parking facilities in Watts Street, Box Hill.

New equipment has increased car park occupancy, which resulted in an 18.6 per cent increase in gross revenue for the 2017/18 financial year.

Emergency Management and Business Continuity

This service implements Council's responsibilities as detailed in the Emergency Management Act 1986, the Municipal Emergency Management Plan and Business Continuity Policy.

The City of Whitehorse *Municipal Emergency Management Plan* was audited by Victoria State Emergency Service and was assessed as complying with the Ministerial Guidelines. There were eight Emergency Management Council activations and 12 business continuity incidents during the year. Departmental readiness across the organisation for the management of business continuity increases through the development and maintenance of localised recovery plans.

A desktop business continuity exercise was held with all divisions and departments on 27 September 2017, testing the organisation's capacity and capability to respond to business disruption events. A successful Disaster Recovery exercise was undertaken for Whitehorse's finance system, and mains power at the Civic Centre, including Nunawading Library.

The regional *Influenza Pandemic Plan* and *Extreme Heat Plan* have been completed and endorsed by the Municipal Emergency Management Planning Committee.



















A draft *Emergency Management Community Engagement Plan* has been completed.

Digital

This service provides the transition to digital platforms across the organisation aimed to deliver improved customer experience and operational benefits.

Robust project management and reporting of the diverse activities supporting Whitehorse's digital transformation continued and included supporting, guiding and tracking of progress against strategy timelines and objectives. A number of positions were recruited over the year to support the project. Further information on the Digital Transformation Strategy is on page 58.

Strategic Direction Four – Measures of Success

<p>88% phone calls </p> <p>97% mail </p> <p>85% service requests </p> <p>responded to within required timeframes</p>	<p>18 business improvement initiatives with savings of  \$415,106</p>	<p>4 new applications and e-payments delivered as part of the Digital Transformation Strategy </p>
<p>6 initiatives completed through the Customer Service Improvement Project </p> <p>Community satisfaction with customer service  73</p>	<p>Over 1000 </p> <p>participants engaged in community engagement activities in the development of policies, strategies or major projects</p>	<p>Community satisfaction with advocacy 56</p> <p>2 advocacy campaigns undertaken </p>
<p>100% compliance with the annual Governance and Management Checklist (LGPRF) </p> <p>3.93% of Council decisions made at meetings closed to the public (LGPRF) </p>	<p>19,331 social media followers </p> <p>11 communication channels and reach used to promote/inform services, facilities and initiatives </p>	<p>satisfaction with community consultation and engagement 57 </p>
	<p>1 project completed as part of the Resilient Melbourne Strategy. See page 36 for details. </p>	<p>361 corporate training courses delivered with 3924 attendees </p> <p>437 attendees in leadership programs </p> <p>9.84% staff turnover rate </p>
<p>Refer to Council's Performance Statement on page 71 for financial performance and sustainable capacity indicators from the Local Government Performance Reporting Framework</p>		

**Changes are made across Council to meet the requirements of the new Local Government Act – The new Act is yet to be ratified*

**Maintain Councils for Gender Equity program national accreditation – this program is no longer in operation*

**Staff satisfaction survey results – the next staff satisfaction survey is scheduled for 2019*

Strategic Direction Five: Support a healthy local economy

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

Goal 5.1: Work in partnership to support a strong, active, local economic environment that attracts investment and provides economic opportunities for businesses and employment for people

Our Approach

- 5.1.1** Working in partnership to support the development of a sustainable and growing local economy which contributes to economic activity and employment growth.
- 5.1.2** Working in partnership to support the commercial, private and public sector investment opportunities.
- 5.1.3** Working in partnership to support the growth of the health, education and commercial sectors
- 5.1.4** Maintain a regional presence through engagement with a range of Melbourne's eastern stakeholders.
- 5.1.5** Encourage and partner with local businesses to work with the community to create, participate in, and sponsor events which promote a sense of place.

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

Initiatives

Local Business and Community Events

Encourage local businesses to work with the community in creating events which promote a sense of place.

Whitehorse Business Week was completed in August 2017 with nine events, workshops and seminars attracting 713 attendees. Further support for businesses was provided with the Boost Your Business Program attracting over 120 participants, and the Small Business Mentoring Service providing free mentoring to over 30 small businesses.

A Tertiary Business Skills Program, in partnership with Deakin University, was completed in September 2017, with 22 businesses and 25 students completing the program. Additional support to students was provided with the Whitehorse SpeedX Industry Immersion Career Expo engaging 24 businesses and 80 students.

Council's annual Think Local Buy Local campaign was held over three months in the lead-up to the festive season. Local radio and media promoted supporting local businesses.

Nunawading/Megamile and Mitcham Activity Centre Structure Plan

Review the structure plan to provide guidance for future improvement and development in Nunawading/Megamile East and Mitcham Activity Centre.

A background report to review implementation of the Nunawading/Megamile Major Activity Centre and Mitcham Neighbourhood Activity Centre Structure Plan 2008 and changes in the activity centre over the past 10 years was undertaken in preparation for an update to the structure plan in the 2018/19 year.

Box Hill Metropolitan Activity Centre

Review and action the biennial investment, development and economic update for the Box Hill Metropolitan Activity Centre.

The Box Hill Metropolitan Activity Centre continues to attract ongoing interest from investors, developers and businesses as the preferred location for investment in Melbourne's east. Key stakeholders such as the Box Hill Institute, Box Hill and Epworth hospitals and Box Hill Central Shopping Centre are leading the investment growth with projects of significant economic and employment impact that will gather momentum into the future. Large commercial and residential projects, for example, Sky One are on the way with sites in Prospect Street gathering significant interest from investors.

The development of Box Hill Transport Interchange is the key to future growth and Council continues to advocate through its stakeholder group "Box Hill First" for state government commitment and action.

Services

Highlights from the 2017/18 financial year are described below:

Investment and Economic Development















This service is responsible for the delivery of specific activities and programs as outlined in the Whitehorse Economic Development Strategy 2014–2019.

The Whitehorse Investment Facilitation Office based at the Box Hill Library continued operation with over 65 major investment enquiries received in 2017/18. Whitehorse investment marketing was updated, including an investment prospectus, brochure, banners, website detail and video clip.

Council updated Wbiz and Box Hill websites to include revitalised branding and visual presentation.

Whitehorse and Box Hill Visitor Guide was completed with over 7500 visitor guides distributed across Whitehorse. The visitor guide is in response to the growing visitation and tourism market and location of new accommodation businesses in Whitehorse.

Three issues of the *Down to Business* newsletter were produced for local businesses, with hard copy distribution of 4500 and an e-Newsletter circulated to a mailing list including business groups and trader associations.

Strategic Direction Five – Measures of Success			
<p>98% </p> <p>satisfied with Council's business services and programs*</p>	<p>2250 </p> <p>attendees at business workshops, seminars and events</p>	<p>65 </p> <p>large-scale investment and development enquiries</p>	<p>300 </p> <p>businesses supported to prepare for the NBN</p>
<p>24 </p> <p>engagements with Melbourne's eastern stakeholders</p>	<p>12 </p> <p>engagements with over 170 local stakeholders</p>	<p>20,556 </p> <p>visitors to WBiz website</p>	<p>10 </p> <p>retail precincts promoted through WBiz</p>
<p>Continued partnership with Deakin University to develop training programs for young people </p> <p>4 integrated student/business workshops delivered as part of the 9th Whitehorse Tertiary Business Skills Program with 200 students and 40 businesses involved</p> <p>7 initiatives delivered that support partnership opportunities</p> <p>'Speed X' Employment expo with 20 businesses and 80 students </p>		<p>1000+ </p> <p>businesses profiled in WBiz directory</p> <p>4 </p> <p>partnerships with Neighbourhood Houses to support 310 attendees at Learn Local Programs and other seminars</p>	
		<p>10 </p> <p>business growth enquiries every week</p>	<p>400+ </p> <p>businesses participating and/or sponsoring at events and festivals</p>

* Business community satisfaction rating through biennial service survey – next survey in 2019. 2017 survey scored 98% satisfaction

Local Government Performance Reporting Framework Indicators

The following are the results of the prescribed service performance indicators from the Local Government Performance Reporting Framework. Comments are provided to assist you in understanding the results.

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Aquatic Facilities					
Service Standard Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities/Number of Council aquatic facilities]	1.00	1.00	1.00	1.50	Council operates two indoor aquatic facilities – Aqualink Box Hill and Aqualink Nunawading. There were three health inspections during the financial year. In addition to this, Council engages a laboratory to conduct quarterly microbiological testing of all pools and centre staff conduct four-hourly testing of all pools during operating hours.
Reportable safety incidents at aquatic facilities [Total number of WorkSafe reportable aquatic facility safety incidents]	0.00	2.00	0.00	1.00	There was one reportable incident during the year. There is an inherent risk with these types of facilities of slips, trips and falls; however, Council officers have taken appropriate action via the risk management and safety system, resulting in rectification and mitigation of the risks. Council takes a proactive approach to risk management within its aquatic facilities, with systems in place to ensure the safety of both patrons and staff.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Service Cost Cost of indoor aquatic facilities [Direct cost of indoor aquatic facilities less income received/Number of visits to indoor aquatic facilities]	\$0.28	-\$0.08	-\$0.11	\$0.20	Council continues to provide a competitive rate for the wide variety of programs and activities offered at the leisure centres. This year the facilities had a net cost compared to the small net surplus for the prior two years. Membership income has increased, but costs in relation to salaries, utilities and repairs/maintenance have also increased.
Cost of outdoor aquatic facilities [Direct cost of outdoor aquatic facilities less income received/Number of visits to outdoor aquatic facilities]	N/A	N/A	N/A	N/A	Whitehorse City Council does not operate an outdoor aquatic facility.
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities/Municipal population]	10.11	9.62	9.28	9.00	<p>Aquatic facilities were well utilised, offering a broad range of accessible aquatic and dry area facilities. The minor decrease in the indicator result can be attributed to an increase in municipal population. The number of visits for 2018 actually increased slightly from 2017 despite increased competition from a new aquatic facility in a neighbouring municipality.</p> <p>Council's recreational facilities are one of the top performing areas in Council's Community Satisfaction Survey, significantly exceeding the state-wide averages for the period 2016–2018.</p>

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Animal Management					
Timeliness Time taken to action animal management requests [Number of days between receipt and first response action for all animal management requests/Number of animal management requests]	N/A	2.01	1.45	1.22	We continue to focus on responsiveness to requests resulting in an improved initial engagement with our customers.
Service Standards Animals Reclaimed [Number of animals reclaimed/Number of animals collected]	64.00%	70.33%	91.57%	53.33%	Overall impounds have increased due to a program aimed at reducing stray animals within the municipality. This has led to an increase in the collection of unidentifiable and unowned stray cats and kittens and hence a reduced overall percentage of animals being reunited with their owners.
Service Cost Cost of animal management service [Direct cost of the animal management service/Number of registered animals]	\$25.58	\$26.69	\$28.09	\$35.56	The cost of the service reflects the service demands and high registration levels in the municipality and has increased 3% from 2016/17. Prior year data error understated the cost per registration of the animal management service in this indicator by up to \$8, meaning the real change year on year is not significant and the 2018 result is in the middle of the expected range.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Health and Safety Animal management prosecutions [Number of successful animal management prosecutions]	7.00	7.00	9.00	4.00	All attacks that met the <i>Domestic Animal Act 1994</i> criteria were successfully prosecuted. This year four incidents were reported and all four incidents were successfully prosecuted. The number of animal management prosecutions varies from year to year. Matters reported are investigated and where the circumstances of the incident meet statutory provisions, prosecutions are initiated against the animal's owner.
Food Safety					
Timeliness Time taken to action food complaints [Number of days between receipt and first response action for all food complaints/Number of food complaints]	N/A	1.88	2.03	1.63	Response time for food safety related complaints is well within the target range and has reduced compared to prior years.
Service Standard Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> /Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i>]	99.00%	100.88%	100.00%	100.00%	As of 31 December 2017 there were 854 registered class 1 and class 2 food premises for which 854 annual food safety assessments were conducted, which met the target.
Service Cost Cost of food safety service [Direct cost of the food safety service/Number of food premises registered or notified in accordance with the <i>Food Act 1984</i>]	\$488.04	\$513.09	\$508.84	\$556.40	Actuals will vary in accordance with staff levels, timing of activities (e.g. sampling and agency staff) and conducting legal enforcement. Increased costs this financial year relate to increased legal costs. These costs have been partially offset with significant fines being paid and an increased volume of registrations.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Health and Safety Critical and major non-compliance notifications [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]	92.00%	98.97%	100.00%	100.00%	In 2017, all major and critical non-compliances identified were followed up in accordance with operational policy. Consistent results have been achieved in the past two years through improved tracking of critical and major non-compliance and strengthening operational policy.
Governance					
Transparency Council decisions made at meetings closed to the public [Number of Council resolutions made at Ordinary or Special Meetings of Council, or at meetings of a Special Committee consisting only of Councillors closed to the public/Number of Council resolutions made at Ordinary or Special Meetings of Council or at meetings of a Special Committee consisting only of Councillors]	7.00%	8.65%	5.04%	3.93%	The low and reducing trend in the number of Council resolutions made at Ordinary or Special Meetings of Council or Special Committee Meetings of Council which are closed to the public indicates a very high level of transparency and accountability in decision-making processes.
Consultation and Engagement Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	60.00	56.00	57.00	57.00	The 2018 Community Satisfaction Survey showed a consistent level of satisfaction in Whitehorse City Council's community consultation and engagement. As a core value we strive to continually develop and improve in this area to further support the needs of the Whitehorse community

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Attendance Councillor attendance at Council meetings [The sum of the number of Councillors who attended each Ordinary and Special Council Meetings of Council/(Number of Ordinary and Special Meetings of Council) x (Number of Councillors elected at the last Council General Election)]	94.00%	95.26%	100.00%	100.00%	There were no unapproved absences by Councillors for the financial year demonstrating good governance practices and compliance by Councillors with the provisions of the <i>Local Government Act 1989</i> and Council's Councillor Code of Conduct.
Service Cost Cost of governance [Direct cost of the governance service/Number of Councillors elected at the last Council General Election]	\$49,284.83	\$46,671.09	\$49,130.20	\$47,172.11	The service cost indicates maintenance of consistent expenditure levels while continuing to deliver a high level of service standard in serving Councillors and the community.
Satisfaction Satisfaction with Council decisions [Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community]	56.00	57.00	59.00	58.00	Whitehorse City Council has seen improvement in satisfaction with Council decisions over the past four years with only minor variations year on year. This result highlights Council's continued efforts in making decisions which are in the best interest of the community. In the 2018 Community Satisfaction Survey, Whitehorse City Council's result was consistent with the metropolitan result and significantly exceeded the state-wide result on making community decisions.
Libraries					
Utilisation Library collection usage [Number of library collection item loans/Number of library collection items]	7.37	7.69	7.62	7.45	Renovations of the Box Hill Library had some impact on loan statistics for the year as parts of the collection were unavailable at different times and the whole library was closed for a short period of time.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Resource Standard Standard of library collection [Number of library collection items purchased in the last five years/Number of library collection items]	74.00%	79.10%	77.50%	78.15%	The standard of resources remains high and compares favourably with Victorian state benchmarks.
Service Cost Cost of library service [Direct cost of the library service/Number of visits]	\$5.08	\$5.72	\$6.17	\$6.07	The closure of Box Hill Library for renovations had an impact on visitation statistics. The libraries received an additional payment of \$40,000 from the Library Board to assist in the upgrade of the Wide Area Network.
Participation Active library members [Number of active library members/Municipal population]	15.00%	15.28%	14.84%	14.15%	The active members indicator fluctuates each year. This year the estimated resident population for Whitehorse has increased, whilst the number of active members has remained static, resulting in a slightly lower percentage. The indicator does not include members who attend the library for other purposes such as using the internet, wi-fi services or attendance at library programs.
Maternal and Child Health (MCH)					
Satisfaction Participation in first MCH home visit [Number of first MCH home visits/Number of birth notifications received]	99.00%	99.15%	100.28%	99.35%	<p>The participation rate for the first home visit relative to the number of birth notifications received represents a very high service rate. The four-year trend continues to be high.</p> <p>A small number of families are not able to be home visited within the specified date range as the babies remain in hospital due to illness or prematurity. Some families are not able to be home visited as they reside temporarily outside of the municipality.</p>

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Service Standard Infant enrolments in MCH service [Number of infants enrolled in the MCH service (from birth notifications received)/Number of birth notifications received]	100.00%	95.97%	94.03%	101.19%	Infant enrolments from birth notifications is consistently high for the service and are at the highest level for the past four years. Some infants born in 2016/17 enrolled in 2017/18, resulting in an indicator greater than 100% for 2017/18. Since 2015 a number of Maternal and Child Health service providers have migrated to a new record system. Difficulties in transitioning to this system has affected the reporting of enrolment data in a number of Local Government Areas. As such, caution should be taken when analysing data for this indicator.
Service Cost Cost of MCH service [Cost of the MCH service/ Hours worked by MCH nurses]	N/A	\$77.74	\$84.97	\$83.51	The unit costing of the service has increased over the past three years, with a slight decrease in the last 12 months.
Participation Participation in MCH service [Number of children who attend the MCH service at least once (in the year)/Number of children enrolled in the MCH service]	80.00%	78.37%	83.36%	85.71%	This result demonstrates that Maternal and Child Health Service participation rates are high and steadily increasing in the City of Whitehorse. This is supported by the positive results in our most recent Maternal and Child Health Satisfaction Survey. Twelve per cent of children were not scheduled for a visit during the 12 month period because it would fall between their 2 year and 3.5 year scheduled visit.
Participation in MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year)/Number of Aboriginal children enrolled in the MCH service]	73.00%	75.53%	68.33%	93.55%	Whitehorse City Council has a small number of Indigenous Australian children registered and the participation rate is high during the first three years, as with non-Indigenous children. The ability to send SMS reminders to families has improved participation.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Roads					
Satisfaction Sealed local road requests [Number of sealed local road requests/Kilometres of sealed local roads] x100	46.35	44.41	69.92	80.22	The increased ease of reporting defects through mobile technology, higher expectations from customers and the increase in major developments occurring within the municipality has seen an increase in requests over the past three years relating to minor defects in the road.
Condition Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council/Kilometres of sealed local roads]	99.00%	99.03%	98.90%	98.59%	This result reflects the high-quality standard of local roads in Whitehorse. There is no material change in the percentage of the sealed local roads maintained to condition standards over the last four years.
Service Cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction/Square metres of sealed local roads reconstructed]	\$166.50	\$166.44	\$216.78	\$185.45	Contracts for road reconstructions are awarded following an extensive public tender process. Council reconstructs roads, when required, to a high standard and at the same time renews associated infrastructure like kerb and channel, drainage and vehicle crossings. This holistic approach results in an extended life for the entire road and minimises maintenance costs. The increase in cost for 2016/17 is attributed to the significant road reconstruction project at Station Street, Mitcham, and the cost for 2017/18 is now based on the market prices. The cost of sealed local road reconstruction changes every year, and it depends on the project requirements, market forces and material prices.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Cost of sealed local road resealing [Direct cost of sealed local road resealing/Square metres of sealed local roads resealed]	\$26.30	\$23.84	\$19.18	\$27.20	<p>The resurfacing projects for this financial year were awarded using the Procurement Australia Road Resurfacing and Associated Services Eastern RPEN to obtain quotes to achieve the best value for money for the program. The increase in costs have been due to an increase in the amount of macadam (existing pavement material) that was removed during the edge profiling process, and an increase in the amount of pre-treatment (patching and SAMI seals) required on the roads prior to resurfacing.</p> <p>The cost of sealed local road resealing changes every year, and it depends on the project requirements, market forces and material prices.</p>
Satisfaction Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	64.00	73.00	73.00	70.00	<p>Satisfaction with sealed local roads remains largely consistent for the past three years. In the 2018 Community Satisfaction Survey, Whitehorse City Council performed strongly in the area of sealed local roads, significantly exceeding the metropolitan group and state-wide averages.</p>
Statutory Planning					
Timeliness Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	123.00	71.00	99.00	81.00	<p>While the number of applications lodged with Council has increased, the time to decide on applications has decreased due to improvements in Council's processes for assessing and managing applications, and a team with reduced staff turnover.</p>

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Service Standard Planning applications decided within required timeframes [Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits/Number of planning application decisions made]	44.00%	57.01%	46.08%	44.40%	The percentage of planning applications determined within statutory time has dropped slightly due to the increased volume of applications lodged with Council. The number of VicSmart applications increased due to the introduction of interim tree controls on all residential land. In addition, there have been more complicated and sensitive applications, requiring greater community engagement, adding time to the assessment process.
Service Cost Cost of statutory planning service [Direct cost of the statutory planning service/Number of planning applications received]	\$1977.96	\$1560.60	\$1895.81	\$2,573.96	Additional staffing resources were added to the Statutory Planning Unit this financial year to address the increase in demand for planning services. The number of new applications increased by 10% this year. Prior year results were calculated based on applications received (including amendments) instead of only new applications, resulting in lower comparative results for this indicator in prior years. Re-cast data for this indicator would show a 14% increase this year due to increased costs.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Decision-making Council planning decisions upheld at VCAT [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]	52.00%	40.66%	48.98%	58.11%	The increase in the number of planning decisions upheld at VCAT is likely to reflect the continuing pressure for applications to be resolved outside of VCAT's merits hearing process. This means that applicants, Council and the community involved in proceedings are strongly encouraged to find a point on applications at which all parties can agree, thereby eliminating the need for a full merits hearing. Poorer planning applications are not receiving VCAT support, and objector appeals are less often resulting in overturned decisions.
Waste Collection					
Satisfaction Kerbside bin collection requests [Number of kerbside garbage and recycling bin collection requests/Number of kerbside bin collection households] x 1000	89.23	112.23	78.29	65.70	Council continues to work closely with the waste and recycling contractors to monitor the services and continuously improve practices and systems where practicable.
Service Standard Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed/Number of scheduled kerbside garbage and recycling collection bin lifts] x 10,000	4.52	4.97	3.40	4.17	The waste and recycling service standards within the Council contracts are of high standard, and contractor compliance with these standards is very good. The number of missed bins is well within acceptable industry levels, and quite low given the number of bin lifts performed each year.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015	2016	2017	2018	
Service Cost Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service/Number of kerbside garbage collection bins]	\$97.26	\$99.62	\$97.63	\$100.61	The minimal 3.4% increase in garbage bin collection costs over the past four years is attributable to low annual CPI adjustments, due largely to relatively low fuel and wage price increase over this period. Annual fluctuations are mainly linked to variations in the diesel fuel price, a key component in the contract collection rate. Diesel prices have periodically increased and decreased over the past four years.
Cost of kerbside recyclables bin collection service [Direct cost of the kerbside recyclables bin collection service/Number of kerbside recyclables collection bins]	\$1.56	\$2.17	\$3.46	\$9.64	The 2015–2017 costs are extremely low because of an approximately 75% offset of collection costs by a recycling income rebate paid to Council. In 2018, Council received less recycling income rebate from the contractor (eight months instead of 12 months rebate) as a result of the recycling industry collapse in commodity prices that adversely affected recycling income worldwide. The trending increase in cost is also partly attributable to a reduction in the weight of packaging materials resulting in declining tonnages of recyclables collected. The net recycling costs, however, are still the lowest in Victoria.
Waste Diversion Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins/Weight of garbage, recyclables and green organics collected from kerbside bins]	51.00%	50.12%	51.12%	50.18%	Diversion from landfill is satisfactory and in line with the diversion rate at other councils with optional garden bin services. Council has maintained a diversion rate above 50% despite the decline in the weight of recyclables and the amount of garbage waste to landfill in recent years. In the 2018 Community Satisfaction Survey, waste management was first equal as the highest-performing service area.

Governance and Statutory Information

Governance

Whitehorse City Council is constituted under the *Local Government Act 1989* to provide leadership for the good governance of the municipal district and the local community. Council has a number of roles including:

- taking into account the diverse needs of the local community in decision-making
- providing leadership by establishing strategic objectives and monitoring achievements
- ensuring that resources are managed in a responsible and accountable manner
- advocating the interests of the local community to other communities and governments
- fostering community cohesion and encouraging active participation in civic life.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities. The community has many opportunities to provide input into Council's decision-making processes including community consultation, public forums such as ward meetings and the ability to make submissions to Special Committees of Council.

Council's formal decision-making processes are conducted through Council meetings and Special Committees of Council. Council delegates some of its decision-making to Council staff. These delegations are exercised in accordance with adopted Council policies.

Council Meetings Including Special Committees

Council conducts open public meetings on the second and third Monday of each month. Members of the community are welcome to attend these meetings and observe from the gallery. Council meetings also provide the opportunity for community members to submit a question to Council, make a submission or speak to an item.

For the 2017/18 year Council held the following meetings:

- 12 Ordinary Council meetings
- 1 Special Council Meeting
- 11 Special Committee of Council meetings (Special Committees section).

The following table provides a summary of Councillor attendance at Council meetings and Special Council meetings for the 2017/18 financial year.

	Meetings of Council		
	Council	Special Meetings	Leave of absence granted to Councillors
Central Ward			
Cr Andrew Munroe	11	1	1 (Ordinary Council)
Cr Denise Massoud	12	1	0
Elgar Ward			
Cr Tina Liu	12	1	0
Cr Blair Barker	12	1	0
Morack Ward			
Cr Bill Bennett	12	1	0
Cr Raylene Carr	12	1	0
Riversdale Ward			
Cr Sharon Ellis	12	1	0
Cr Andrew Davenport	12	1	0
Springfield Ward			
Cr Ben Stennett	12	1	0
Cr Prue Cutts	11	1	1 (Ordinary Council)

Special Committee

The *Local Government Act 1989* allows councils to establish one or more special committees consisting of:

- Councillors
- Council staff
- other persons
- any combination of the above.

Council has established a Special Committee of Council which comprises all Councillors. The Committee has delegated decision-making power from Council and is a Special Committee in accordance with section 86 of the *Local Government Act 1989*.

The provisions of Council's Local Law relating to Meeting Procedures, as applicable to the Special Committee, apply to committee meetings. An important role of the committee is to enhance the consultative process and facilitate public participation and involvement in meetings of the committee in accordance with Council's Council Plan strategies – good governance, its Meeting Procedures and Common Seal Local Law 2013.

The committee shall operate in accordance with its instrument of delegation. For example, the committee may note information reports, and consider proposals requiring community input and consultation, such as master plans, studies on policy development and draft local laws.

	Committee	
	Special Committee of Council	Leave of absence granted to Councillors
Central Ward		
Cr Andrew Munroe	10	1
Cr Denise Massoud	11	0
Elgar Ward		
Cr Tina Liu	10	1
Cr Blair Barker	10	1
Morack Ward		
Cr Bill Bennett	11	0
Cr Raylene Carr	9	2
Riversdale Ward		
Cr Sharon Ellis	11	0
Cr Andrew Davenport	11	0
Springfield Ward		
Cr Ben Stennett	11	0
Cr Prue Cutts	10	1

Code of Conduct

The *Local Government Amendment (Improved Governance) Act 2015* required councils to develop and approve a Councillor Code of Conduct by 4 July 2016. The revised code was adopted by Council at the Special Meeting of Council held on 27 June 2016. After the General Election held on Saturday 22 October 2016, Council called a Special Council meeting on 20 February 2017 to review the Councillor Code of Conduct.

On 20 February 2017, Council adopted a revised Councillor Code of Conduct which is designed to:

- assist Councillors to maintain the highest standards of conduct and behaviour as well as provide a means to deal with problems they may encounter
- attract the highest level of confidence from Council's stakeholders
- assist the Mayor and Councillors to discharge the responsibilities of their public office appropriately.

In addition to setting out the Councillor Conduct Principles, the code also outlines:

- other conduct definitions under the Act, such as those relating to misuse of position, improper direction, breach of confidentiality and conflict of interest
- roles and relationships
- dispute resolution procedures.

Conflict of Interest

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires Councillors to act in the public interest. When a council delegates its powers to a council officer or a committee, the committee or officer also needs to act in the interest of the public

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act has resulted from it. Council has guidelines to assist Councillors and staff, as well as a comprehensive procedure to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and committee meetings.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. Conflicts of interest disclosed at Ordinary Council meetings, Special Council meetings and Special Committee of Council meetings are recorded in the Minutes of the meetings. A register is maintained to record all other disclosed conflict of interests.

During 2017/18, eight conflicts of interest were declared at Council and Special Committee meetings.

Councillor Allowances and Councillor Expenses

In accordance with section 74 of the *Local Government Act 1989*, councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor is also entitled to receive a higher allowance.

The state government sets the upper and lower limits for all allowances paid to councillors and mayors. Councils are divided into three categories based on the income and population of each Council, in this instance Whitehorse City Council is recognised as a category three council.

For the period to 30 November 2017, the Councillor annual allowance for a Category 3 Council (as defined by the *Local Government Act 1989*) was fixed at \$29,630 per annum and the allowance for the Mayor was \$94,641 per annum. The Minister for Local Government approved an annual adjustment of 2 per cent to take effect as from 1 December 2017. The annual allowances were adjusted for the period 1 December 2017 to 30 June 2018 at \$30,223 per annum for the councillor allowance and \$96,534 per annum for the mayoral allowance. Councillors also received the equivalent of the Superannuation Guarantee Contribution of 9.5 per cent for the 2017/18 year.

These allowances are not subject to tax withholding arrangements.

The following table contains a summary of the allowances paid to each Councillor during the year.

Summary of the allowances paid to each Councillor during the year:

	Total Allowances
Central Ward	
Cr Andrew Munroe	\$32,823.65
Cr Denise Massoud	\$62,484.90
Elgar Ward	
Cr Tina Liu	\$32,823.65
Cr Blair Barker	\$32,823.65
Morack Ward	
Cr Bill Bennett	\$32,823.65
Cr Raylene Carr	\$32,823.65
Riversdale Ward	
Cr Sharon Ellis	\$32,823.65
Cr Andrew Davenport	\$81,303.42
Springfield Ward	
Cr Ben Stennett	\$32,823.65
Cr Prue Cutts	\$32,823.65

Summary of the expenses paid for each Councillor during the year:

	Expenses (excluding GST)				
	Conferences, training and functions	Travel, meals, and accommodation	Information and communication	Car mileage	Total
Central Ward					
Cr Andrew Munroe	\$3,821	\$785	\$578	\$0	\$5,184
Cr Denise Massoud	\$4,808	\$1,807	\$1,088	\$519	\$8,222
Elgar Ward					
Cr Tina Liu	\$3,837	\$1,039	\$559	\$0	\$5,435
Cr Blair Barker	\$857	\$459	\$579	\$0	\$1,895
Morack Ward					
Cr Bill Bennett	\$3,354	\$1,202	\$461	\$0	\$5,017
Cr Raylene Carr	\$562	\$1,506	\$475	\$0	\$2,543
Riversdale Ward					
Cr Sharon Ellis	\$2,669	\$1,536	\$642	\$0	\$4,847
Cr Andrew Davenport	\$7,543	\$1,543	\$546	\$972	\$10,604
Springfield Ward					
Cr Ben Stennett	\$328	\$718	\$557	\$0	\$1,603
Cr Prue Cutts	\$4,221	\$1,773	\$736	\$0	\$6,730

Governance and Management Checklist

The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist. Throughout this table, unless otherwise stated, "The Act" refers to the *Local Government Act 1989*.

Governance and Management Items	Assessment	Completed
1. Community Engagement Policy Policy outlining Council's commitment to engaging with the community on matters of public interest	Policy <i>Community Engagement Framework</i> Date of current policy: 23 June 2014	✓
2. Community Engagement Guidelines Guidelines to assist staff to determine when and how to engage with the community	Guidelines <i>Community Engagement Guide</i> Date of current guidelines: October 2015	✓
3. Strategic Resource Plan Plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next four financial years	Adopted in accordance with section 126 of the Act <i>Council Plan 2017–2021 Year Two</i> Date of adoption: 25 June 2018	✓
4. Annual Budget Plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required	Adopted in accordance with section 130 of the Act <i>Adopted Budget 2018/19</i> Date of adoption: 25 June 2018	✓
5. Asset Management Plans Plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years	Plans Date of operation of current plans: <i>Summary Asset Management Plan</i> 8 May 2014, <i>Roads Asset Management Plan</i> 4 June 2014 (under review), <i>Drainage Asset Management Plan</i> 14 June 2014 (under review), <i>IT Asset Management Plan</i> 4 December 2013 (under review), <i>Buildings Asset Management Plan</i> 22 March 2014 (under review), <i>Open Space Asset Management Plan</i> 22 April 2014 and <i>Plant and Fleet Asset Management Plan</i> 1 December 2016	✓
6. Rating Strategy Strategy setting out the rating structure of Council to levy rates and charges	Strategy <i>Rating Strategy</i> Date of current strategy: 22 June 2014	✓

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Governance and Management Items	Assessment	Completed
7. Risk Policy Policy outlining Council's commitment and approach to minimising the risks to Council's operations	Policy <i>Risk Management Policy and Risk Assessment and Corporate Risk Matrix</i> Date of current policy: 1 November 2015	✓
8. Fraud Policy Policy outlining Council's commitment and approach to minimising the risk of fraud	Policy <i>Fraud Policy</i> Date of operation of current policy: 1 April 2017	✓
9. Municipal Emergency Management Plan Plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> . <i>Municipal Emergency Management Plan</i> Date of preparation: 14 February 2017	✓
10. Procurement Policy Policy under section 186A of the Act outlining the matters, practices and procedures that will apply to all purchases of goods, services and works	Prepared and approved in accordance with section 186A of the Act <i>Procurement Policy</i> Date of approval: 25 June 2018	✓
11. Business Continuity Plan Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster	Plan <i>Business Continuity Plan</i> Date of operation of current plan: 1 November 2016	✓
12. Disaster Recovery Plan Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster	Plan <i>Disaster Recovery Plan</i> Date of operation of current plan: 28 June 2017 (under review)	✓
13. Risk Management Framework Framework outlining Council's approach to managing risks to the Council's operations	Framework <i>Risk Management Policy</i> Date of operation of current framework: 1 November 2015	✓

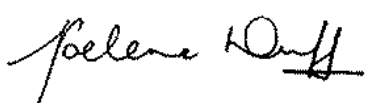
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Governance and Management Items	Assessment	Completed
14. Audit Committee Advisory committee of Council under section 139 of the Act whose role is to oversee the integrity of Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements	Established in accordance with section 139 of the Act Audit Advisory Committee Date of establishment: 1 November 1996	✓
15. Internal Audit Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls	Engaged Crowe Horwath Date of engagement of current provider: 1 July 2017	✓
16. Performance Reporting Framework A set of indicators measuring financial and non-financial performance including the performance indicators referred to in section 131 of the Act	Framework <i>Performance Reporting Framework</i> Date of operation of current framework: 25 June 2018	✓
17. Council Plan Reporting Report reviewing the performance of the Council against the Council Plan including the results in relation to the strategic indicators for the first six months of the financial year	Reports Council Plan Reporting Dates of report: 16 October 2017 Six month report: 23 April 2018	✓
18. Financial Reporting Quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure	Statements presented to Council in accordance with section 138(1) of the Act Date statements presented: 16 October 2017, 20 November 2017, 19 February 2018, 21 May 2018	✓
19. Risk Reporting Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies	Reports Dates of reports: 20 November 2017, 21 May 2018	✓
20. Performance Reporting Six-monthly reports of indicators measuring results against financial and non-financial performance, including performance indicators referred to in section 131 of the Act	Reports Dates of reports: 16 October 2017, 6 March 2018	✓

Table continued over page

Governance and Management Items	Assessment	Completed
21. Annual Report Annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial and performance statements	Considered at meeting of Council in accordance with section 134 of the Act Date of consideration: 16 October 2017	✓
22. Councillor Code of Conduct Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors	Reviewed in accordance with section 76C of the Act Date reviewed: 20 February 2017	✓
23. Delegations A document setting out the powers, duties and functions of Council and the Chief Executive Officer that has been delegated to members of staff	Reviewed in accordance with section 98(6) of the Act Date of review: <i>Instrument of Delegation from Council to Chief Executive Officer – 21 August 2017, Instrument of Delegation from Council to staff – 21 August 2017</i>	✓
24. Meeting Procedures A local law governing the conduct of meetings of Council and special committees	Meeting procedures local law made in accordance with section 91(1) of the Act Date local law made: 19 August 2013	✓

I certify that this information presents fairly the status of Council's governance and management arrangements.



Noelene Duff

Chief Executive Officer

Dated: 12 September 2018



Cr Andrew Davenport

Mayor

Dated: 17 September 2018

Audit Operations

Audit Advisory Committee

The Audit Advisory Committee is an advisory committee whose role is determined by the *Local Government Act 1989* and Council.

The key objective of the Audit Advisory Committee is to provide independent assurance and assistance to the Chief Executive Officer and Council on Council's risk, control and compliance framework, and its external accountability and legislative compliance responsibilities.

The Audit Advisory Committee's role is to report and provide appropriate advice and recommendations on matters relevant to its charter in order to assist Council in certain decision-making processes.

The Audit Advisory Committee comprises two appointed Councillors and two independent persons with technical expertise and industry experience, one of whom is appointed as Chairperson.

The first independent member and Chairperson for the Audit Advisory Committee is Mr Michael Said, who was appointed in July 2004. He is also Chairperson of the Audit Committees of Darebin City Council and Whittlesea City Council and the Shires of Baw Baw, Colac Otway and Moorabool and is a member of Yarra City Council and Chisholm Institute of TAFE's Audit Committees.

The second independent member is Ms Lisa Woolmer, who was appointed in September 2017. She has a strong background and qualifications in audit and accounting, combined with contemporary experience working with audit committees across the public sector.

The Audit Advisory Committee members during the 2017/18 financial year were:

- Mike Said – Chairperson / Independent member (July 2004 to present)
- Greg Hollyman – Independent member (June 2011 to August 2017)
- Lisa Woolmer – Independent member (September 2017 to present)
- Cr Ben Stennett – Councillor representative (April 2017 to present)
- Cr Denise Massoud – Councillor representative (November 2016 to present).

The Chief Executive Officer is required to be present at the meetings, and the General Manager Corporate Services and the Head of Finance and Corporate Performance attend the meetings unless advised to the contrary. The internal auditor is invited to each meeting and the external auditor is invited where appropriate.

Internal Audit

Council's internal auditor, Crowe Horwath, supports the Audit Advisory Committee by providing independent and objective assurance on internal corporate governance, risk management, internal control and compliance.

The Strategic Internal Audit Plan (SIAP) is developed by the internal auditor in consultation with the Chief Executive Officer, general managers, selected managers and the Audit Advisory Committee. It is a three-year plan of internal audit projects and is based on past internal audit activity, Council's strategic risk register, audit activity proposed by the Victorian Auditor-General's Officer, and risks prevalent in the local government sector. The SIAP is revised annually to ensure the audit resources remain focused on the appropriate areas.

The Audit Advisory Committee endorsed the SIAP for July 2017 to June 2020 in September 2017. The Audit Advisory Committee also recommended that Council approve the 2017/18 Annual Audit Plan, within the SIAP. Council approved this in October 2017.

As part of the 2017/18 Annual Audit Plan, the Audit Advisory Committee received reports on the following:

1. Procurement
2. Payroll
3. Fuel Cards
4. Occupational Health and Safety
5. Landfill Rehabilitation
6. Fraud Management and Prevention.

Internal audit reports detail the observations and recommendations from the review. All observations identified are given a risk rating. Recommendations are assigned to the responsible officer and tracked in Council's performance management system. Responsible officers provide status updates that are reviewed by the internal auditor and reported to the Audit Advisory Committee.

The internal auditor attends Audit Advisory Committee meetings where required to report on the status of the SIAP, present findings of completed reviews, and provide an update on the progress of past audit recommendations.

External Audit

The external auditor is the Victorian Auditor-General's Office who conducted the Annual Financial Report and Performance Statement audits for the 2017/18 financial year.

Statutory Information

The following information is provided in accordance with legislative and other requirements applying to Council.

Privacy and Data Protection

The Privacy and Data Protection Act 2014 states that Council must not contravene Information Privacy Principles in respect of personal information it has collected, held, managed, used, disclosed or transferred.

Council's Privacy Policy is a public document available from Council's website at www.whitehorse.vic.gov.au or on request. The policy was reviewed in September 2015.

One complaint was received and investigated by Council during 2017/18. Council found no evidence indicating a breach of Information Privacy Principles (IPPs) under the *Privacy and Data Protection Act 2014*. No complaints were received or investigated for breaches of the *Health Records Act 2001*. Any enquiries regarding Council's obligations under the *Privacy and Data Protection Act 2014* and Council's Privacy and Data Protection Policy, please contact Council's Privacy Officer on 03 9262 6333 or customer.service@whitehorse.vic.gov.au

Council's Privacy Officer: Coordinator Corporate Information

Freedom of Information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982* (FOI Act), Council is required to publish certain statements in its Annual Report, or separately such as on its website, concerning its functions and information available. Council provides the following summary of the application and operation of the FOI Act.

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the FOI Act and in summary as follows:

- It should be in writing
- It should identify as clearly as possible which document is being requested
- It should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged by email.

Access charges may also apply once documents have been processed and a decision on access is made (for example, photocopying and search and retrieval charges).

Further information regarding Freedom of Information can be found at the Freedom of Information Commissioner website www.foicommissioner.vic.gov.au and on the Whitehorse City Council website www.whitehorse.vic.gov.au.

For the period 1 July 2017 to 30 June 2018 there were 20 requests made regarding freedom of information:

- Part access was granted on two occasions
- Full access was granted on eight occasions
- Access was denied on one occasion
- Documents were processed outside the FOI process on one occasion

- One request remained in process at 30 June 2018
- There was one occasion where the *Freedom of Information Act 1982* did not apply
- There were six occasions where no documents existed which met the specific terms of the request.

There were no requests for review of a decision relating to requests processed throughout the year.

There were no applications for review lodged with the Victorian Civil and Administrative Tribunal (VCAT) relating to requests processed throughout the year.

The provisions of the Act under which the above decisions were made:

- Access denied in full – sections 30(1), 31(1)(a), 33(1), 35(1)(b) of the Act
- Access denied in part – sections 30(1), 33(1) of the Act.

The names and designation of the officers with authority to make a decision on a request are:

- Principal Officer: Chief Executive Officer
- Freedom of Information Officer: Manager Civic Services
- Freedom of Information Officer: Team Leader Governance.

Road Management Act 2004

The *Road Management Act 2004* requires Council to develop a road management plan, which in effect provides opportunity to establish a policy defence against civil liability claims associated with the management of its road network. Council's road management plan outlines roads under management, inspection regimes and service and maintenance standards against which Council will manage its roads and road-related assets. In accordance with section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial direction in its Annual Report.

In 2017/18, Council did not receive any Ministerial directions in relation to the Road Management Act.

National Competition Policy

Whitehorse City Council continues to comply with the requirements of the National Competition Policy and The Australian Consumer Law legislation in the operation of our business. Whitehorse's significant businesses operate in accordance with the principles of competitive neutrality to ensure that Council does not unduly influence the private market in the provision of services. Council's Procurement Policy is inclusive of National Competition requirements.

Officer responsible for National Competition Policy: Head of Finance and Corporate Performance

Contracts

During the year Council did not enter into any contracts valued at \$150,000 or more in accordance with section 186(5) (a) and (c) of the *Local Government Act 1989*, or without first engaging in a competitive process.

Council has an ongoing commitment to competitive neutrality as a matter of good business and transparency and adheres to competitive neutrality principles.

Protected Disclosure Act 2012

The *Protected Disclosure Act 2012* came into effect on 10 February 2013 creating a (new) legislative framework for receiving protected disclosures and protecting those who make them. As Whitehorse City

Council is committed to integrity and commitment in all its operations, we have had a Protected Disclosure Policy and procedures since the commencement of the legislation. A review of the procedures was conducted during 2017/18. The updated procedures are available on Council's website and at Council's offices.

During 2017/18, five potential disclosures were made which Council assessed.

Protected Disclosure Coordinator/Responsible Person: Manager Organisation Development

Charter of Human Rights and Responsibilities

The Victorian Charter of Human Rights and Responsibilities (1 January, 2008) contains 20 protected civil and political rights. In accordance with the Charter, it is unlawful for a public authority to act in a way that is incompatible with a human right, or in making a decision, to fail to give proper consideration to a relevant human right. Whitehorse City Council continues to give consideration to human rights in all its decision-making processes including the formulation of local laws.

The Charter of Human Rights aims to:

- promote dialogue about human rights
- enable participation for all, but especially marginalised or disadvantaged groups;
- enhance accountability and transparency.

Therefore, Council must:

- respect human rights (that is, refrain from interfering, directly or indirectly, with the enjoyment of human rights)
- protect human rights (that is, prevent third parties from interfering in any way with the enjoyment of human rights)
- promote human rights (that is, take positive steps to promote, support and provide for the realisation of human rights); and
- fulfil (realise, avoid the loss of) human rights.

Council's Equal Opportunity and Human Rights Committee oversees the implementation of Council's Human Rights Plan.

Best Value

In accordance with the *Local Government Act 1989*, Council applies best value principles to its strategic and service planning processes. At Whitehorse City Council this happens through our regular process of future planning, and ensuring continuous review and improvement across Council's service areas.

This means:

- All services provided by Council must meet quality and cost standards
- Each service provided by Council must be accessible to those members of the community for whom the service is intended
- All services provided by Council must be responsive to the needs of the community
- Council works towards providing continuous improvement in its service provisions for its community
- Council has developed a program of regular consultation with its community about the services it provides
- Council reports regularly to its community on its achievements against the principles.

Please refer to the Business Improvement Section of this report on page 6 for an overview of projects undertaken and benefits achieved through our Business Improvement Program.

Documents Available for Inspection

For the purposes of section 222 of the *Local Government Act 1989* (the Act) the following are prescribed documents if they are not published on Council's website www.whitehorse.vic.gov.au:

- a) a document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by any Councillor or member of Council staff in the previous 12 months, including the name of the Councillor or member of Council staff, the dates on which the travel began and ended, the destination, the purpose and the total cost to Council of the travel, including accommodation costs; to inspect this document contact Team Leader Governance 9262 6337
- b) the agendas for, and minutes of, Ordinary and Special Meetings held in the previous 12 months which are kept under section 93 of the Act, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act; published on Council's website
- c) the minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months, other than those minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act; published on Council's website
- d) a register of delegations kept under sections 87(1) and 98(4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6) respectively, of the Act; to inspect this document contact Team Leader Governance 9262 6337
- e) a document containing details of all leases involving land which were entered into by Council as lessor, including the lessee and the terms and the value of the lease; to inspect this document contact Manager Property and Rates 9262 6469
- f) a register maintained under section 224(1A) of the Act of authorised officers appointed under that section; to inspect this register contact Team Leader Governance 9262 6337
- g) a list of donations and grants made by Council during the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant; to inspect this list contact Financial Accountant 9262 6321.

Food Act 1984

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its Annual Report. No such Ministerial Directions were received by Council during the financial year.

Disability Act 2006

Whitehorse City Council is committed to working with its partners with the aim of creating a community that is accessible, welcoming and inclusive. Of the 173,514 residents in Whitehorse, approximately 18.3 per cent report a level of disability, representing nearly 32,000 people in our community. Council recognises that initiatives to create a more accessible and inclusive community cannot be achieved without addressing the specific needs and rights of people with disabilities, their families and carers.

Outlined below are some of the actions undertaken during the 2017/18 financial year as Council develops the next iteration of the Whitehorse *Disability Action Plan*:

- raising awareness by supporting the Dementia Friendly Communities Project in Forest Hill; empowering local organisations to be able to respond to the needs of women or children with disability who have experienced violence through the Regional Family Violence Partnership; and including people with disabilities in consultations for the *Disability Action Plan*
- encouraging social connectedness through inclusive events such as Global Fiesta, Australia Day, Carols concerts, Aqualink programs, Whitehorse Centre programs, Box Hill Community Arts Program and Women's forums; providing designated viewing areas and accessible facilities has contributed to growing numbers of people with disability attending Council events; the Box Hill Community Arts Centre continues to offer arts and other programs that are inclusive of people with disability
- supporting residents to transition into NDIS with information sessions; and transitioning existing clients into the NDIS services and activity groups
- increasing the accessibility of Council facilities with the new Civic Centre Courtyard ramp; new accessible toilet facilities at Forest Hill Hall; and better pathway access included in projects at Box Hill Gardens, Nunawading Community Hub, Tunstall Park, Campbell's Creek and Gardiners Creek reserve. Council continued advocacy with Public Transport Victoria for improved accessibility at bus stops
- supporting employment and volunteering by partnering to deliver the *Back to Basics Strengths Based Career Planning Guide* and promoting the *Get Involved* volunteer booklet
- providing rate notices and fee-for-service invoices in large print and Braille, and providing options for customers to provide feedback in different forms.

Domestic Animal Management Plan November 2017

In accordance with the *Domestic Animals Act 1994 (Act)*, Council is required to prepare a *Domestic Animal Management Plan (DAMP)* at four-yearly intervals and evaluate its implementation in the Annual Report.

The 2017–2020 DAMP was endorsed by Council at its meeting in November 2017.

The DAMP has been developed through consultation with the community, key stakeholders, and the Domestic Animal Management Plan Advisory Committee (DAMPAC) and key Council staff members.

DAMPAC is the cornerstone of Whitehorse City Council's *Domestic Animal Management Strategy* and together with the DAMP provides a framework for Council to manage its statutory responsibilities associated with domestic animal management recognising that animal management is an ever-moving environment requiring ongoing assessment and development to address emerging issues.

The 2017–2020 DAMP objectives are to provide a safe, harmonious environment by promoting responsible pet ownership to residents and the community throughout Whitehorse, focusing on key issues such as

effective control of dogs in public places such as parks and streets, registration levels, education programs and enforcement.

Other key compulsory information in the 2017–2020 DAMP includes staffing levels, training standards, key workload performance indicators, current programs and other services available.

In detail, the 2017–2020 DAMP outlines planned programs and initiatives including training and development, community education, responsible pet ownership strategies, identification and registration of animals that assist with the key objective of reuniting lost and found animals with their owners.

The first stage of the community consultation in relation to the development of this plan was conducted in 2017 and focused on identifying broad overarching community issues associated with domestic animal management. This was carried out by two surveys; multiple pop-up displays at prominent locations and the provision of hard copies of the survey at a number of shopping centres and other key locations. The survey identified five key community issues as follows:

- enforcement of the legislation
- further education
- animal registration
- cat curfew
- off/on lead areas.

These five issues along with other related matters form part of the four-year Action Plan.

In 2018, the DAMPAC Terms of Reference have been reviewed and the provision of dog off-lead areas assessed with a determination of the need to increase the number and spread of locations across the municipality.

Carer's Recognition Act 2012

The *Carers Recognition Act 2012* recognises, promotes and values the role of carers and the important contribution that people in care relationships make to our community. The impact of this legislation is both on Council's obligations as an employer and as a provider of services.

Council's Flexibility Program and the family violence provisions of the Whitehorse City Council Collective Agreement 2016 facilitate consideration of individual circumstances in relevant decision-making for carer requests of staff.

Council internal training programs such as Disability Awareness and Accessible Communications Workshops raise awareness of the critical role carers have in the lives of people with disability, older people and others in the community.

Over the past year Council has provided a range of services and supports for carers including:

- respite services for primary carers to have a break from caring responsibilities
- short-term care coordination to consumers and their carers in transitioning to the NDIS
- providing information through the Whitehorse City Council Regional Assessment Service, women's forums, NDIS workshops, and parenting information forums covering topics such as the role of grandparents as carers
- promoting a broad range of festivals, events and activities to carers in our community
- strengthening services through participation in the Eastern Metropolitan Region Carers Respite Services Support Network.

Community Grants

The Community Grants Program supports the Whitehorse community by providing funding to not-for-profit community organisations to facilitate services that meet community needs, provide value for money, promote community spirit and celebrate Whitehorse's heritage and diversity.

The Community Grants Program has four objectives:

1. to support community organisations to provide projects or activities which meet the social, cultural, economic, recreational and development needs of residents
2. to foster a sense of community identity across the City of Whitehorse and improve community linkages
3. to maximise access to programs and activities by people who have had limited participation in these activities to date
4. to encourage cooperation between organisations leading to enhanced program or activity delivery and more efficient use of resources.

The value of grants across the three categories for the 2017/18 financial year is outlined below:

Community Grants 2017/18	
Cash Grants	\$836,405
Discount Support Free Tipping	\$37,570
Discount Support Hall Hire	\$311,019
TOTAL	\$1,184,994

Performance Statement

for the year ended 30 June 2018

Understanding the Performance Statement

Council is required to prepare and include a Performance Statement within its Annual Report. The Performance Statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures, together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 1989* and Local Government (Planning and Reporting) Regulations 2014.

Where applicable the results in the Performance Statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council information systems or from third parties (for example, Australian Bureau of Statistics).

The Performance Statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by Council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the Performance Statement. Council has adopted materiality thresholds relevant to each indicator and measure, and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature. Council has, however, provided comments against every indicator to assist readers in interpreting the results.

The forecast figures included in the Performance Statement are those adopted by Council in the *Strategic Resource Plan 2018–2022* on 25 June 2018 and which forms part of the *Council Plan 2017–2021*. The *Strategic Resource Plan 2018–2022* includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The *Strategic Resource Plan 2018–2022* can be obtained by contacting Council or from Council's website www.whitehorse.vic.gov.au/Corporate-Documents.html.

Description of Municipality

The City of Whitehorse is located just 15 kilometres east of Melbourne and covers an area of 64 square kilometres. The municipality has an estimated residential population of 173,514 residents (Australian Bureau of Statistics, 2018). Whitehorse has a diverse population. According to the 2016 census, 38 per cent of residents were born overseas and 37 per cent speak a language other than English at home. The most common languages are Mandarin, Cantonese, Greek, Italian, Vietnamese, Hindi, Sinhalese, Korean and Persian/Dari. Whitehorse City Council provides high-quality services and facilities across a range of areas including community services, environmental services, customer services, health and wellbeing, planning and building, parks and gardens and more. Whitehorse has more than 631 hectares of open space, including quality bushland reserves, parks, formal gardens, recreation reserves and trails, combined with tree-lined residential streetscapes to form a pleasant urban environment.

Sustainable Capacity Indicators

For the year ended 30 June 2018

Dimension/Indicator/Measure	Results			Material Variations and Comments
	2015	2016	2017	2018
Capacity				
Population				
Expenses per head of municipal population [Total expenses / Municipal population]	\$906.87	\$912.94	\$923.37	\$937.41
				This result demonstrates Council's ability to maintain a low cost per head of population. Council ensures high-quality service delivery and maintenance of community infrastructure within the parameters of a responsible budget.
Population				
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$4,913.42	\$4,912.03	\$5,022.44	\$4,909.70
				This result reflects Council's continual commitment to invest in high-quality infrastructure.
Population				
Population density per length of road [Municipal population / Kilometres of local roads]	265.31	268.33	263.63	272.39
				This result demonstrates the growing Whitehorse population using an established road network, well maintained but not growing in length.
Own source revenue				
Own source revenue per head of municipal population [Own source revenue / Municipal population]	\$871.39	\$934.83	\$981.87	\$967.43
				This result reflects Council's continual ability to generate revenue from different sources without relying on funding from other levels of government.
Recurrent grants				
Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$130.59	\$102.93	\$130.74	\$115.25
				In 2017/18, Council received 50% of the 2017/18 funding allocation and 50% of the 2018/19 funding allocation for the Financial Assistance Grants, whereas in 2016/17 Council received the full 2016/17 funding allocation and 50% of the 2017/18 allocation.
Disadvantage				
Relative socio-economic disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	9.00	9.00	9.00	9.00
				This result indicates that Whitehorse continues to be a municipality with a relatively low socio-economic disadvantage.

Definitions

"adjusted underlying revenue" means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and

(c) contributions to fund capital expenditure from sources other than those referred to above

"infrastructure" means non-current property, plant and equipment excluding land

"local road" means a sealed or unsealed road for which Council is the responsible road authority under the *Road Management Act 2004*

"population" means the resident population estimated by Council

"own source revenue" means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants)

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its website

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

Service Performance Indicators

For the year ended 30 June 2018

Service/Indicator/Measure	Results				Material Variations and Comments
	2015	2016	2017	2018	
Aquatic facilities					
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	10.11	9.62	9.28	9.00	Aquatic facilities were well utilised, offering a broad range of accessible aquatic and dry area facilities. The minor decrease in the indicator result can be attributed to an increase in municipal population. The number of visits for 2018 actually increased slightly from 2017 despite increased competition from a new aquatic facility in a neighbouring municipality. Council’s recreational facilities are one of the top performing areas in Council’s Community Satisfaction Survey, significantly exceeding the state-wide averages for the period 2016–2018.
Animal management					
Health and safety Animal management prosecutions [Number of successful animal management prosecutions]	7.00	7.00	9.00	4.00	All attacks that met the <i>Domestic Animal Act 1994</i> criteria were successfully prosecuted. This year four incidents were reported and all four incidents were successfully prosecuted. The number of animal management prosecutions varies from year to year. Matters reported are investigated and where the circumstances of the incident meet statutory provisions, prosecutions are initiated against the animal's owner.

Table continued over page

Service/Indicator/Measure	Results				Material Variations and Comments
	2015	2016	2017	2018	
Food safety					
Health and safety Critical and major non-compliance notifications [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] X 100	92.00%	98.97%	100.00%	100.00%	In 2017, all major and critical non-compliances identified were followed up in accordance with operational policy. Consistent results have been achieved in the past two years through improved tracking of critical and major non-compliance and strengthening operational policy.
Governance					
Satisfaction Satisfaction with Council decisions [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	56.00	57.00	59.00	58.00	Whitehorse City Council has seen improvement in satisfaction with Council decisions over the past four years with only minor variations year on year. This result highlights Council's continued efforts in making decisions which are in the best interest of the community. In the 2018 Community Satisfaction Survey, Whitehorse City Council's result was consistent with the metropolitan result and significantly exceeded the state-wide result on making community decisions.

Table continued over page

Service/Indicator/Measure	Results				Material Variations and Comments
	2015	2016	2017	2018	
Libraries					
Participation Active library members [Number of active library members / Municipal population] X 100	15.00%	15.28%	14.84%	14.15%	The active members indicator fluctuates each year. This year the estimated resident population for Whitehorse has increased, whilst the number of active members has remained static, resulting in a slightly lower percentage. The indicator does not include members who attend the library for other purposes such as using the internet, wi-fi services or attendance at library programs.
Maternal and Child Health (MCH)					
Participation Participation 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] X 100	80.00%	78.37%	83.36%	85.71%	This result demonstrates that Maternal and Child Health Service participation rates are high and steadily increasing in the City of Whitehorse. This is supported by the positive results in our most recent Maternal and Child Health Satisfaction Survey. Twelve per cent of children were not scheduled for a visit during the 12 month period because it would fall between their 2 year and 3.5 year scheduled visit.
Participation Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] X 100	73.00%	75.53%	68.33%	93.55%	Whitehorse City Council has a small number of Indigenous Australian children registered and the participation rate is high during the first three years, as per the non-Indigenous children. The ability to send SMS reminders to families has improved participation.

Table continued over page

Service/Indicator/Measure	Results				Material Variations and Comments
	2015	2016	2017	2018	
Roads					
Satisfaction	64.00	73.00	73.00	70.00	Satisfaction with sealed local roads remains largely consistent for the past three years. In the 2018 Community Satisfaction Survey, Whitehorse City Council performed strongly in the area of sealed local roads, significantly exceeding the metropolitan group and state-wide averages.
Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]					
Statutory Planning					
Decision-making Council planning decisions upheld at VCAT [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] X 100	52.00%	40.66%	48.98%	58.11%	The increase in the number of planning decisions upheld at VCAT is likely to reflect the continuing pressure for applications to be resolved outside of VCAT’s merits hearing process. This means that applicants, Council and the community involved in proceedings are strongly encouraged to find a point on applications at which all parties can agree, thereby eliminating the need for a full merits hearing. Poorer planning applications are not receiving VCAT support, and objector appeals are less often resulting in overturned decisions.
Waste Collection					
Waste diversion Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] X 100	51.10%	50.12%	51.12%	50.18%	Diversion from landfill is satisfactory and in line with the diversion rate at other councils with optional garden bin services. Council has maintained a diversion rate above 50% despite the decline in the weight of recyclables and the amount of garbage waste to landfill in recent years. In the 2018 Community Satisfaction Survey, waste management was first equal as the highest-performing service area.

Definitions

"Aboriginal child" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the *Aboriginal Heritage Act 2006*

"active library member" means a member of a library who has borrowed a book from the library

"annual report" means an annual report prepared by a council under sections 131, 132 and 133 of the Act

"CALD" means culturally and linguistically diverse and refers to persons born outside Australia in a country whose national language is not English

"class 1 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act

"class 2 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act

"critical non-compliance outcome notification" means a notification received by Council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to Council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health

"food premises" has the same meaning as in the *Food Act 1984*

"local road" means a sealed or unsealed road for which Council is the responsible road authority under the *Road Management Act 2004*

"major non-compliance outcome notification" means a notification received by a Council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to Council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

"population" means the resident population estimated by Council

"WorkSafe reportable aquatic facility safety incident" means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the *Occupational Health and Safety Act 2004*.

Financial Performance Indicators

For the year ended 30 June 2018

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2015	2016	2017	2018	2019	2020	2021	2022	
Efficiency									
Revenue level	\$1,338.28	\$1,421.53	\$1,461.10	\$1,481.26	\$1,504.40	\$1,529.49	\$1,555.54	\$1,582.57	This result confirms Whitehorse City Council's low average rates per assessment and is among the lowest across metropolitan Melbourne. Future rate increases are anticipated to be in line with the rate cap.
Average residential rate per residential property assessment									
[Residential rate revenue / Number of residential property assessments]									
Expenditure level	\$2,151.48	\$2,148.34	\$2,157.02	\$2,215.05	\$2,265.01	\$2,318.40	\$2,356.28	\$2,398.28	This result demonstrates Council's continual ability to deliver quality services within a responsible budget.
Expenses per property assessment									
[Total expenses / Number of property assessments]									
Workforce turnover	7.16%	8.33%	10.27%	9.84%	15.00%	15.00%	15.00%	15.00%	This result reflects a small decrease in the number of staff leaving the organisation compared to the previous year and the filling of a number of vacant positions during the year. The result is consistent with the forecast.
Resignations and terminations compared to average staff									
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year]									

Table continued over page

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2015	2016	2017	2018	2019	2020	2021	2022	
Liquidity									
Working capital	278.81%	284.31%	421.04%	495.00%	466.73%	448.93%	395.85%	382.41%	This demonstrates Council's extremely strong cash position, which will contribute to funding for major community infrastructure projects including the redevelopment of the Nunawading Community Hub and Whitehorse Centre. The improvement in the result reflects Council's strong operating performance in 2017/18.
Current assets compared to current liabilities [Current assets / Current liabilities]									
Unrestricted cash	188.90%	194.18%	257.97%	307.62%	332.30%	281.10%	216.15%	196.55%	This demonstrates Council's strong unrestricted cash position, strong operating performance in 2017/18 and reflects the cash available after accounting for trust funds and deposits and statutory reserves. This will contribute to funding for major community infrastructure projects. A decrease in this indicator is expected over future years as Council uses cash reserves as a funding source for major infrastructure projects including the Nunawading Community Hub and Whitehorse Centre redevelopments. The forecast indicator remains strong.
Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities]									

Table continued over page

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2015	2016	2017	2018	2019	2020	2021	2022	
Obligations									
Asset renewal Asset renewal compared to depreciation [Asset renewal expense / Asset depreciation]	75.75%	100.22%	103.30%	120.06%	143.86%	183.80%	136.45%	104.57%	This result continues the upward trend of Council's asset renewal expenditure. This demonstrates Council's continual commitment to renew its existing community infrastructure such as the Nunawading Community Hub and Whitehorse Centre redevelopments. This indicator is expected to increase over the next two years and then reduce once these major projects are completed, however is expected to remain above the desired level of 100%.
Loans and borrowings Loans and borrowings compared to rates [Interest-bearing loans and borrowings / Rate revenue]	6.53%	5.62%	5.03%	4.57%	4.32%	0.00%	0.00%	0.00%	Council continues to have a relatively low level of current borrowings which will reduce over time. There were no new borrowings in the 2017/18 year and this is not expected to change over the forecasted period.

Table continued over page

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2015	2016	2017	2018	2019	2020	2021	2022	
Loans and borrowings Loans and borrowings repayments compared to rates [Interest and principal repayments on interest-bearing loans and borrowings / Rate revenue]	8.46%	0.67%	0.62%	0.51%	0.19%	4.25%	0.00%	0.00%	Consistent with the loan and borrowings compared to rates ratio, Council continues to have a relatively low level of current borrowings with the associated interest and principle repayments. There were no new borrowings in the 2017/18 year and this is not expected to change over the forecasted period.
Indebtedness Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue]	6.89%	5.75%	5.10%	4.44%	1.70%	2.03%	2.03%	2.03%	This result demonstrates Council's continual ability to meet its long term obligations. This ratio will continue to improve over the forecasted period.
Operating position									
Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (or deficit) / Adjusted underlying revenue]	12.33%	15.25%	20.84%	17.85%	27.46%	14.98%	13.62%	12.47%	This result represents another strong result for 2017/18; however, the forecast trend is expected to decline due to the impact of rate capping.

Table continued over page

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2015	2016	2017	2018	2019	2020	2021	2022	
Stability									
Rates concentration Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue]	56.44%	58.34%	55.21%	56.39%	49.55%	57.60%	58.41%	58.97%	This result is consistent with prior years in respect to the reliance on rates as a funding source. This percentage is not expected to significantly change in the forecasted period.
Rates effort Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality]	0.20%	0.21%	0.17%	0.17%	0.15%	0.14%	0.13%	0.12%	This result illustrates the relatively low rating burden for the Whitehorse community that will decrease over the forecasted period.

Definitions

"adjusted underlying revenue" means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and

(c) contributions to fund capital expenditure from sources other than those referred to above

"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure

"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

"current assets" has the same meaning as in the AAS

"current liabilities" has the same meaning as in the AAS

"non-current assets" means all assets other than current assets

"non-current liabilities" means all liabilities other than current liabilities

"non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Strategic Resource Plan

"own source revenue" means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants)

"population" means the resident population estimated by Council

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges

"recurrent grant" means a grant other than a non-recurrent grant

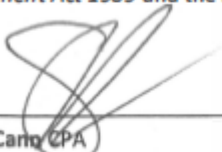
"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.



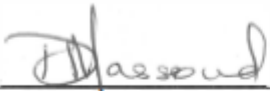
Stuart Carr CPA
Principal Accounting Officer
Dated: 20 August 2018

In our opinion, the accompanying performance statement of *Whitehorse City Council* for the year ended 30 June 2017 presents fairly the results of council's performance in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify this performance statement in its final form.



Denise Massoud
Councillor
Dated: 20 August 2018

Ben Stennett
Councillor
Dated: 20 August 2018

Noelene Duff
Chief Executive Officer
Dated: 20 August 2018

Independent Auditor's Report

To the Councillors of Whitehorse City Council

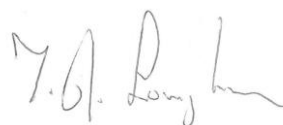
Opinion	<p>I have audited the accompanying performance statement of Whitehorse City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2018 • sustainable capacity indicators for the year ended 30 June 2018 • service performance indicators for the year ended 30 June 2018 • financial performance indicators for the year ended 30 June 2018 • other information and • the certification of the performance statement. <p>In my opinion, the performance statement of Whitehorse City Council in respect of the year ended 30 June 2018 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 1989</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p>
Auditor's responsibilities for the audit of the performance statement	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists.</p>

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement.

As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
28 August 2018

Tim Loughnan
as delegate for the Auditor-General of Victoria

Annual Financial Report 2017/18

The Annual Financial Report is one of Council's key reports to the community. It shows Council's financial performance during the year and the financial position at the end of the year.

The Annual Financial Report is prepared under the requirements of the *Local Government Act 1989*, the Local Government (Planning and Reporting) Regulations 2014, Australian Accounting Standards and Interpretations as well as the Local Government Model Financial Report, which are designed to standardise financial reporting for local government bodies throughout Victoria.

Council is committed to accountability. For this reason this simple guide has been developed to assist readers understand the Annual Financial Report.

Understanding the Annual Financial Report

Council's Annual Financial Report contains the following sections:

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Notes to the Financial Statements
- Certification of the Annual Financial Report
- Auditor General's Independent Audit Report

These sections are described in more detail below.

Comprehensive Income Statement

The Comprehensive Income Statement measures Council's financial performance over the year and shows if a surplus or a deficit results from delivering Council's services. The Comprehensive Income Statement shows total income, total expenses and the surplus (deficit) for the year.

The Statement includes all sources of income less all operating expenses or expenses incurred in delivering these services. This includes depreciation, which is the writing down over time the value of buildings, roads, footpaths, drains and all other infrastructure assets which are used to provide Council services.

These assets are depreciated over the life of the asset as they are used. Capital costs or new assets purchased or created during the year are excluded from the Statement but as indicated above, are depreciated as they are used.

The Statement is prepared on an "accrual" basis. This means that income is recognised when earned and expenses are recognised when incurred, regardless of when the cash is actually received or paid.

Balance Sheet

The Balance Sheet is a snapshot of Council's financial position at the end of the financial year. It shows what Council owns as assets and what it owes as liabilities. Assets and liabilities are separated into current and non-current. Current Assets are assets that are either cash or could be readily converted to cash within 12 months while liabilities are regarded as current when they require payment or are entitled to be paid within this same timeframe.

The components of the Balance Sheet are explained below.

Current and non-current assets include:

- Cash and cash equivalents – This includes cash held in banks and petty cash. It also includes Council's cash investments in term deposits with a maturity of ninety days or less.
- Other Financial assets – This includes term deposits with a maturity of greater than ninety days.
- Trade and other receivables – This represents monies owed to Council by rate payers, parking debtors, and other debtors.
- Other assets – This includes inventories and prepayments.
- Investments in associates– This represents the value of Council's ownerships and investments in the Whitehorse Manningham Regional Library Corporation and Narre Warren User Group.
- Property, infrastructure, plant and equipment – This is the most significant component of Council's worth and includes land, buildings, roads, drainage, land improvements, plant and machinery, equipment, furniture and fittings, other structures, and the art collection.

Current and non-current liabilities include:

- Trade and other payables – This represents monies owed to creditors by Council and deposits held in trust.
- Provisions – This includes annual leave and long service leave employee entitlements.
- Interest-bearing loans and borrowings – This relates to loans and borrowings from financial institutions.

Net assets are calculated as total assets less total liabilities and represent the net worth of Council, which has been built up over many years. Net assets equal total equity.

The components of total equity are:

- Accumulated surplus – This refers to the value of all net assets accumulated over time less funds transferred to other reserves.
- Reserves – This consists of the asset revaluation reserve which is the difference between the previously recorded value of assets and their current valuations and other reserves which comprise various reserves where funds have been allocated from the accumulated surplus for specific purposes.

Statement of Changes in Equity

The Statement of Changes in Equity summarises the change in Council's net worth (or net assets). The Statement of Changes in Equity also shows the total comprehensive income for the year, which consists of the surplus (deficit) for the year and any other comprehensive income (asset revaluations), and transfers between accumulated surplus and other reserves.

Statement of Cash Flows

The Statement of Cash Flows shows Council's cash inflows and cash outflows for the financial year and the net "cash in hand" position. It differs from the Comprehensive Income Statement in that:

- it excludes non-cash expenses, such as depreciation
- it excludes the accruals taken into account by the Comprehensive Income Statement
- it includes payments or receipts in relation to capital items
- it includes any "financing" activities, such as any additional cash that Council may hold as a result of proceeds from borrowings.

Council uses the Statement of Cash Flows in conjunction with the rest of the Financial Statements to evaluate changes in net assets, analyse the financial structure (including the liquidity and solvency of Council), and make decisions concerning the amounts and timing of cash flows in order to adapt to changing circumstances and opportunities.

The Statement of Cash Flows contains three sections:

- Cash flows from operating activities – This relates to revenue-producing activities. It includes receipts from rates, user fees and charges, grants and subsidies, interest received, and other income. This is offset by payments for employee benefits, materials and services and other expenses.
- Cash flows from investing activities – This relates to transactions associated with the acquisition and disposal of long-term assets and other investments. It includes proceeds from the sale of assets, payments for the acquisition of assets and net cash movements in term deposits (investments).
- Cash flows from financing activities – This relates to transactions associated with loans and borrowings and includes loan repayments and interest payments (finance costs).

Statement of Capital Works

The Statement of Capital Works is a summary of all amounts expended by Council on capital works for the financial year. It shows a breakdown of the expenditure by area including land, buildings, plant machinery and equipment, fixtures, fittings and furniture, roads, drainage, parks, open space and streetscapes. The Statement of Capital Works also splits the total capital works expenditure into asset renewal, upgrade, new assets or asset expansion. Asset renewal expenditure is expenditure on existing assets through renewing, restoring and replacing existing assets.

Notes to the Financial Statements

The Notes to the Financial Statements provide further information in relation to the rules and assumptions used to prepare the Financial Statements as well as additional information and detail about specific items within the Statements. The Notes also advise the reader if there have been any changes to Accounting Standards, accounting policies or Legislation which may change the way the Statements are prepared (see Note 1 of the Annual Financial Report).

Within the five Financial Statements, there is a Note column to indicate which Note the reader can refer to for additional information.

Information in the Notes is particularly useful where there has been a significant change from the previous year's comparative figure. The Notes should be read together with other parts of the Financial Report to get a clear picture of Council's financial performance and financial position.

Certification of the Financial Report

The Certification of the Financial Report is made by the Principal Accounting Officer, the Chief Executive Officer and two Councillors on behalf of Council.

The certification by the Principal Accounting Officer is made by the person responsible for the preparation of the Financial Report. It certifies that in their opinion, the reports have met all the statutory and professional reporting requirements.

The certification by the Chief Executive Officer and representative Councillors certifies that in their opinion, the Financial Report is presented fairly and is not misleading or inaccurate.

Auditor-General's Independent Auditor's Report

The Victorian Auditor-General's Independent Audit Report provides the reader with an independent opinion on the Financial Report and will advise the reader if there are any issues of concern.

Whitehorse City Council received a clear audit for 2017/18 with no high or moderate risks identified.

**WHITEHORSE CITY COUNCIL
ANNUAL FINANCIAL REPORT
For the year ended 30 June 2018**

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WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2017/18

COMPREHENSIVE INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$'000	2017 \$'000
Income			
Rates and charges	2.1	111,953	108,151
Statutory fees and fines	2.2	8,240	7,271
User fees	2.3	38,906	39,666
Grants - operating	2.4	19,587	20,685
Grants - capital	2.4	914	1,476
Contributions	2.5	12,125	9,897
Net gain on disposal of property, infrastructure, plant and equipment	2.6	539	1,466
Interest income		3,830	3,241
Other income	2.7	4,395	4,927
Total Income		<u>200,489</u>	<u>196,780</u>
Expenses			
Employee costs	3.1	72,004	68,177
Materials and services	3.2	56,631	54,739
Depreciation and amortisation	3.3	24,918	24,656
Borrowing costs		229	266
Contributions expense - Whitehorse Manningham Library		5,154	5,026
Share of net loss in associates	5.3	1,003	(477)
Other expenses	3.4	2,714	2,458
Total expenses		<u>162,653</u>	<u>154,845</u>
Surplus for the year		<u>37,836</u>	<u>41,935</u>
Other comprehensive income			
Items that will not be reclassified to surplus in future periods			
Net asset revaluation increment/(decrement)	8.1	(1,906)	743,898
Total comprehensive result		<u>35,930</u>	<u>785,833</u>

The Comprehensive Income Statement should be read with the accompanying notes.

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2017/18

BALANCE SHEET AS AT 30 JUNE 2018

	Note	2018 \$'000	2017 \$'000
Assets			
Current assets			
Cash and cash equivalents	4.1	10,999	18,205
Other financial assets	4.1	163,326	125,723
Trade and other receivables	4.1	11,083	10,856
Non-current assets classified as held for sale	5.1	18,774	18,954
Other assets	4.2	1,153	2,350
Total current assets		205,335	176,088
Non-current assets			
Trade and other receivables	4.1	41	44
Investment in associates and joint operation	5.3	5,737	6,740
Property, infrastructure, plant and equipment	5.2	3,609,360	2,956,546
Intangible assets	4.2	1,092	940
Total non-current assets		3,616,230	2,964,270
Total assets		3,821,565	3,140,358
Liabilities			
Current liabilities			
Trade and other payables	4.3	15,365	16,808
Trust funds and deposits	4.3	10,592	9,899
Interest bearing loans and borrowings	4.4	57	436
Provisions	4.5	15,468	14,679
Total current liabilities		41,482	41,822
Non-current liabilities			
Interest bearing loans and borrowings	4.4	5,042	5,008
Provisions	4.5	1,500	1,781
Other liabilities	4.6	903	554
Total non-current liabilities		7,445	7,343
Total liabilities		48,927	49,165
Net assets		3,772,638	3,091,193
Equity			
Accumulated surplus		1,454,895	784,114
Reserves	8.1	2,317,743	2,307,079
Total equity		3,772,638	3,091,193

The Balance Sheet should be read with the accompanying notes.

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2017/18

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

2018	Note	Accumulated surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Total \$'000
Balance at beginning of the financial year		784,114	2,234,725	72,354	3,091,193
Surplus for the year		37,836	-	-	37,836
Adoption of Land Under Roads valuation (AASB 1051)		645,515	-	-	645,515
Net asset revaluation increment	8.1	-	(1,906)	-	(1,906)
Transfers to other reserves	8.1	3,078	-	15,648	18,726
Transfers from other reserves	8.1	(15,648)	-	(3,078)	(18,726)
Balance at end of the financial year		1,454,895	2,232,819	84,924	3,772,638

2017	Note	Accumulated surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Total \$'000
Balance at beginning of the financial year		753,884	1,490,827	60,649	2,305,360
Surplus for the year		41,935	-	-	41,935
Net asset revaluation increment	8.1	-	743,898	-	743,898
Transfers to other reserves	8.1	4,512	-	16,217	20,729
Transfers from other reserves	8.1	(16,217)	-	(4,512)	(20,729)
Balance at end of the financial year		784,114	2,234,725	72,354	3,091,193

The Statement of Changes in Equity should be read with the accompanying notes.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018 Inflows/ (Outflows) \$'000	2017 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		111,784	107,954
Statutory fees and fines		8,041	7,551
User fees		41,018	41,555
Grants - operating		20,394	21,599
Grants - capital		952	1,537
Contributions - monetary		11,472	9,662
Interest received		3,830	3,241
Net Trust funds and deposits		693	667
Other receipts		3,883	3,234
Net GST refund/payment		5,518	5,266
Employee costs		(71,667)	(68,116)
Materials and services		(64,040)	(66,881)
Other payments		(8,603)	(7,912)
Net cash provided by operating activities	8.2	<u>63,274</u>	<u>59,357</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(35,740)	(34,659)
Proceeds from sale of property, infrastructure, plant and equipment		3,435	5,137
Payments for investments		(189,826)	(243,223) *
Proceeds from sale of investments		152,223	218,143 *
Payment of loans and advances from community organisations		3	2
Net cash used in investing activities		<u>(69,905)</u>	<u>(54,600)</u>
Cash flows from financing activities			
Finance costs		(230)	(266)
Repayment of borrowings		(345)	(402)
Net cash used in financing activities		<u>(575)</u>	<u>(668)</u>
Net increase (decrease) in cash and cash equivalents		(7,206)	4,089
Cash and cash equivalents at beginning of the financial year		18,205	14,116
Cash and cash equivalents at end of the financial year	4.1	<u>10,999</u>	<u>18,205</u>
Financing arrangements	4.7		
Restrictions on cash assets	4.1		

The Statement of Cash Flows should be read with the accompanying notes.

* Please note 2016/17 comparatives for Payments for investments and Proceeds from sale of investments have been restated as per the following:

	2017 Original \$'000	2017 Restated \$'000	Overall Difference \$'000
Payments for investments	(286,223)	(243,223)	(43,000)
Proceeds from sale of investments	<u>261,143</u>	<u>218,143</u>	<u>43,000</u>
	<u>(25,080)</u>	<u>(25,080)</u>	<u>0</u>

**STATEMENT OF CAPITAL WORKS
FOR THE YEAR ENDED 30 JUNE 2018**

	2018 \$'000	2017 \$'000
Property		
Land	-	2,864
Buildings	5,670	4,503
Building Improvements	6,030	3,967
Total Property	11,700	11,334
Plant and Equipment		
Plant, machinery and equipment	3,581	3,573
Fixtures, fittings and furniture	265	107
Computers and telecommunications	1,647	918
Total Plant and Equipment	5,493	4,598
Infrastructure		
Roads	5,541	4,976
Bridges	123	43
Footpaths and cycleways	3,387	3,875
Drainage	2,090	2,216
Recreational, leisure and community facilities	3,484	3,584
Parks, open space and streetscapes	2,625	3,562
Off street car parks	107	371
Other infrastructure	1,190	100
Total infrastructure	18,547	18,727
Total capital works expenditure	35,740	34,659
Represented by:		
New asset expenditure	1,327	5,149
Asset renewal expenditure	29,408	25,046
Asset expansion expenditure	3,654	2,526
Asset upgrade expenditure	1,351	1,938
Total capital works expenditure	35,740	34,659

The above statement of capital works should be read with the accompanying notes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

OVERVIEW

Introduction

The Whitehorse City Council was established by an Order of Governor in Council on 15th December 1994 and is a body corporate. Council's main office is located at 379-397 Whitehorse Road, Nunawading VIC 3131.

Statement of Compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

Significant Accounting Policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to note 5.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 5.2)
- the determination of employee provisions (refer to note 4.5)
- other areas requiring judgements

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

Goods and services tax (GST)

Revenues, expenses, and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1 Performance against Budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. *The Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of 10% and \$1 million where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the material variance is considered to be significant in nature.

The budget figures detailed below are those adopted by Council on 26 June 2017. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

1.1 Income and Expenditure

	Budget 2018 \$'000	Actual 2018 \$'000	Variance 2018 \$'000	Variance %	Ref
Income					
Rates and charges	111,623	111,953	330	0.3	
Statutory fees and fines	7,164	8,240	1,076	15.0	1
User fees	40,804	38,906	(1,898)	(4.7)	2
Grants - operating	16,238	19,587	3,349	20.6	3
Grants - capital	488	914	426	87.3	
Contributions	9,406	12,125	2,719	28.9	4
Net gain on disposal of property, infrastructure, plant and equipment	229	539	310	135	
Interest income	3,781	3,830	49	1.3	
Other income	3,105	4,395	1,290	41.5	5
Total Income	192,838	200,489	7,651	4.0	
Expenses					
Employee costs	73,740	72,004	1,736	2.4	6
Materials and services	58,672	56,631	2,041	3.5	7
Depreciation and amortisation	26,106	24,918	1,188	4.6	8
Interest expense	232	229	3	1.3	
Contributions - Whitehorse Manningham Regional Library Corporation	5,064	5,154	(90)	(1.8)	
Share of net gain/(loss) of associates	-	1,003	(1,003)	(100.0)	9
Other expenses	2,292	2,714	(422)	(18.4)	
Total expenses	166,106	162,653	3,453	2.1	
Surplus for the year	26,732	37,836	11,104	41.5	
Other comprehensive income					
Revaluation of property, infrastructure, plant and equipment	-	(1,906)	(1,906)	-	
Total comprehensive result	26,732	35,930	9,198	34.4	

(i) Explanation of material variances

1 Statutory fees and fines:

This variance mainly reflects a \$0.551m increase in parking infringement income due to an increase in infringements issued relating to the extended hours monitoring service, and a \$0.481m increase in statutory planning fees due to continued strong demand for planning application permits.

2 User fees:

User fees were \$1.898m lower than budget mainly due to a \$1.135m income received from Swim Schools from user fees to other income. There was also a \$0.385m decrease in Whitehorse Recycling and Waste Centre patronage during the first half of the year which is primarily attributed to a new 24-hour facility opening in Dandenong South and due to a significant machinery failure which resulted in large customers being turned away from the Whitehorse Recycling and Waste Centre for 7 days in September.

3 Grants - operating:

Grants - operating were \$3.349 higher than budget mainly reflecting \$2.328m of the 2018-19 Financial Assistance Grant being provided in June 2018 by Victoria Grants Commission. Additional funding was also received for Health and Family Services of \$0.337m, and \$0.257m Disaster Relief funding was received in relation to an extreme storm event that occurred in January 2015.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1 Performance against Budget

1.1 Income and Expenditure (continued)

4 Contributions:

Contributions were \$2.719m higher than budget mainly reflecting \$1.318m higher than anticipated public open space contributions resulting from increased property development within the municipality as well as increases in the values of properties being developed. Council also received \$1.107m of non-monetary contributions of land, building and drainage assets during the year and \$295k of unbudgeted monetary contributions towards capital projects.

5 Other income:

Other income was \$1.290m higher than budget mainly due to a reclassification of \$1.135m income received from Swim Schools from user fees to other income.

6 Employee costs:

Employee costs were \$1.736m lower than budget mainly reflecting \$0.566m savings due to the gradual recruitment of the new Digital Transformation Strategy team, a \$0.556m variance due to a delay in the implementation of Municipal Tree Study Recommendations; and \$0.347k favourable variance in Arts and Recreation Development primarily relating to Council's leisure facilities. Council's 2017/18 Workcover premium was also \$0.136m lower than budget.

7 Materials and services:

This variance primarily related to lower than budgeted expenditure on some key Council initiatives including the strategic land management program (\$0.785m), implementation of the Digital Transformation Strategy (\$0.583m) and energy efficient street lighting changeover initiative (\$0.405m). Kerbside waste collection was also lower than budgeted by \$0.837m.

8 Depreciation and amortisation:

This variance was mainly due to a change in depreciation methodology for road assets subsequent to the revaluation conducted at 30 June 2017.

9 Share of net (gain)/loss of associates:

Council's share of net loss on associates for 2017/18 was \$1.003m, \$0.973m of which relates to Council's share of the Whitehorse Manningham Regional Library Corporation and \$0.030m relating to the Narre Warren User Group.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1 Performance against Budget

1.2 Capital Works

	Budget \$'000	Actual \$'000	Variance \$'000	Variance %	Ref
Property					
Land	1,680	-	1,680	100.0	10
Buildings	11,650	5,670	5,980	51.3	11
Building improvements	6,185	6,030	155	2.5	
Total Property	19,515	11,700	7,815		
Plant and Equipment					
Plant, machinery and equipment	3,283	3,581	(298)	(9.1)	
Fixtures, fittings and furniture	578	265	313	54.2	
Computers and telecommunications	1,405	1,647	(242)	(17.2)	
Total Plant and Equipment	5,266	5,493	(227)		
Infrastructure					
Roads	5,090	5,541	(451)	(8.9)	
Bridges	100	123	(23)	(23.0)	
Footpaths and cycleways	3,033	3,387	(354)	(11.7)	
Drainage	1,865	2,090	(225)	(12.1)	
Recreational, leisure and community facilities	2,865	3,484	(619)	(21.6)	
Waste management	1,330	1,190	140	10.5	
Parks, open space and streetscapes	3,480	2,625	855	24.6	12
Off street car parks	582	107	475	81.6	
Total Infrastructure	18,345	18,547	(202)		
Total capital works expenditure	43,126	35,740	7,386		
Represented by:					
New asset expenditure	9,830	1,327	8,503	86.5	
Asset renewal expenditure	26,796	29,408	(2,612)	(9.7)	
Asset expansion expenditure	4,682	3,654	1,028	22.0	
Asset upgrade expenditure	1,818	1,351	467	25.7	
Total capital works expenditure	43,126	35,740	7,386		

(i) Explanation of material variances

10 Land: There were no property purchases in 2017/18.

11 Buildings: This variance primarily reflects a delay in construction of the Harrow Street Car Park \$5.013m, which is now planned to be undertaken in 2018/19.

12 Parks, open space and streetscapes: This variance primarily reflects the reclassification of \$0.793m of streetscape works completed during the year to footpaths and cycleways, including works associated with streetscape upgrades in the Box Hill Central Activities Area and Mitcham Shopping Centre.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**Note 2 Funding for the delivery of our services****Revenue recognition**

Income is recognised when Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to Council and the amount of the contribution can be measured reliably.

Interest Income

Interest is recognised as it is earned.

2.1 Rates and Charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. Capital Improved Value is the value of the property, inclusive of land, buildings and other improvements.

The valuation base used to calculate general rates for 2017/18 was:

General rate	\$ 64,452,917,500	(2016/17)	\$63,595,687,500
Recreational rate	\$ 75,769,000	(2016/17)	\$86,164,000

The 2017/18 rate in the dollar of general rate assessments was 0.17143 cents of each dollar of CIV (2016/17: 0.168069 cents).

The total quantum of 'in-lieu of rates' levied on recreational assessments was \$38,967 in 2017/18 (2016/17: \$43,445).

The date of the latest general revaluation of land for rating purposes within the municipal district was conducted on 1 January 2016, and the valuation was first applied in the rating year commencing 1 July 2016.

	2018 \$'000	2017 \$'000
General rates	110,490	106,885
Supplementary rates and rate adjustments	1,123	970
Cultural and recreational	39	43
Interest on rates and charges	301	253
Total rates and charges	111,953	108,151

The date of the latest general revaluation of land for rating purposes within the municipal district was conducted on 1 January 2018, and the valuation will be first applied in the rating year commencing 1 July 2018.

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice is issued.

2.2 Statutory Fees and Fines

Infringement and costs	3,844	3,362
Court recoveries	723	597
Town planning fees	2,478	1,962
Land information certificates	150	151
Building services	622	604
Permits	423	595
Total statutory fees and fines	8,240	7,271

Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever occurs first.

2.3 User Fees

Aged and health services	2,278	2,375
Arts and culture	2,532	2,372
Leisure centre and recreation	10,963	10,939 *
Child care/children's programs	4,141	4,416
Parking	3,388	3,386
Registration and other permits	1,822	1,619
Building services	123	162
Waste management services	12,577	12,795
Other fees and charges	1,082	1,602
Total user fees	38,906	39,666

* Swim school income has been reclassified as other income.

User fees are recognised as revenue when the service has been provided or Council has otherwise earned the income.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$'000	2017 \$'000
Note 2 Funding for the delivery of our services (continued)		
2.4 Funding from other levels of government		
Grants were received in respect of the following :		
Summary of grants		
Commonwealth funded grants	15,927	18,176
State funded grants	4,574	3,985
Total grants received	20,501	22,161
(a) Operating Grants		
Recurrent - Commonwealth Government		
Aged and disability services	6,328	6,136
Community Safety	-	28
Family and children	2,702	2,814
General home care	1,389	1,314
Financial Assistance Grants	4,628	6,439
Other	45	46
	15,092	16,777
Recurrent - State Government		
Aged and disability services	1,566	1,646
Community safety	216	191
Family and children	648	502
Maternal and child health	1,161	1,096
School crossing supervisors	462	319
Other	18	29
	4,071	3,783
Total recurrent operating grants	19,163	20,560
Non-Recurrent - State Government		
Business and economic development	-	12
Community planning	-	35
Community safety	-	9
Natural Disaster	257	64
Other	167	5
	424	125
Total non-recurrent operating grants	424	125
Total operating grants	19,587	20,685
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to Recovery	835	1,379
Total recurrent capital grants	835	1,379
Non-Recurrent - Commonwealth Government		
Infrastructure	-	20
	-	20
Non-recurrent - State Government		
Buildings	-	30
Drainage	28	17
Footpaths and cycleways	51	30
	79	77
Total non-recurrent capital grants	79	97
Total capital grants	914	1,476

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$'000	2017 \$'000
Note 2 Funding for the delivery of our services (continued)		
(c) Unspent grants received on condition that they be spent in a specific manner		
Balance at start of year	42	191
Received during the financial year and remained unspent at balance date	250	42
Received in prior years and spent during the financial year	(42)	(191)
Balance at year end	<u>250</u>	<u>42</u>

Grant income is recognised when Council obtains control of the contribution. Control is normally obtained upon receipt (or acquittal) or upon earlier notification that a grant has been secured.

2.5 Contributions

Monetary	11,018	9,277
Non-monetary	<u>1,107</u>	<u>620</u>
Total contributions	<u>12,125</u>	<u>9,897</u>
Contributions of non monetary assets were received in relation to the following asset classes:		
Land	460	256
Buildings	150	-
Infrastructure	<u>497</u>	<u>364</u>
	<u>1,107</u>	<u>620</u>

Monetary and non monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

2.6 Net gain on disposal of Property, Infrastructure, Plant and Equipment

Proceeds of sale	3,435	5,137
Written down value of assets disposed	<u>(2,896)</u>	<u>(3,671)</u>
Total net gain on disposal of property, infrastructure, plant and equipment	<u>539</u>	<u>1,466</u>

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

2.7 Other Income

Cost recovery income	569	499
Recycling income	1,310	1,599
Rent	701	780
Swim school income	1,135	1,130
Other	<u>680</u>	<u>919</u>
Total other income	<u>4,395</u>	<u>4,927</u>

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$'000	2017 \$'000
Note 3 The cost of delivering services		
3.1 Employee costs		
Wages and salaries	58,626	54,948
Casual staff	5,383	5,079
Superannuation	5,513	5,319
Fringe benefits tax	680	787
Staff development	988	930
WorkCover	814	1,114
Total employee costs	72,004	68,177
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	430	494
	<u>430</u>	<u>494</u>
There were no employer contributions payable at reporting date.		
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,160	3,118
Employer contributions - other funds	1,922	1,707
	<u>5,082</u>	<u>4,825</u>
Employer contributions payable at reporting date	\$0.521m	\$0.493m
<i>Refer to note 8.3 for further information relating to Council's superannuation obligations.</i>		
3.2 Materials and services		
Building maintenance	1,830	1,960
Consultants	298	232
Contract payments	33,568	32,197
Council election	16	572
Energy efficient street lighting	495	884
General maintenance	1,175	1,017
Information technology	1,672	1,554
Insurance	1,064	940
Legal expenses	1,639	1,145
Materials and supplies	4,034	3,646
Office administration	2,634	2,277
Utilities	3,777	3,986
Other services	4,429	4,329
Total materials and services	56,631	54,739
3.3 Depreciation and amortisation		
Property	7,257	6,798
Plant and equipment	3,764	3,673
Infrastructure	13,473	13,774
Intangibles	424	411
Total depreciation and amortisation	24,918	24,656
<i>Refer to Note 4.2(b) and 5.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.</i>		
3.4 Other expenses		
Bad and doubtful debts	9	58
Community grants	946	940
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	82	70
Auditor's remuneration - Internal audit	110	129
Councillor allowances	400	369
Operating lease rentals	505	375
Fire Services Property Levy	210	213
Share of loss in Regional Landfill Clayton South*	349	258
Other expenses	103	46
Total other expenses	2,714	2,458

*Refer to Note 4.6 for more details on Regional Landfill Clayton South.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$'000	2017 \$'000
Note 4 Council's financial position		
4.1 Financial assets		
(a) Cash and Cash equivalents		
Cash at bank and on hand	10,999	13,205
Term deposits	-	5,000
Total cash and cash equivalents	10,999	18,205
(b) Other financial assets		
Term deposits - current	163,326	125,723
Total other financial assets	163,326	125,723
Total Financial assets	174,325	143,928
Council's cash, cash equivalents and other financial assets are subject to external restrictions that limit amounts available for discretionary use. These include:		
Trust funds and deposits	10,592	9,899
Public open space reserve	33,235	23,804
Car parking in lieu reserve	34	34
Total restricted funds	43,861	33,737
Total unrestricted cash, cash equivalents and other financial assets	130,464	110,191
Intended allocations		
Although not externally restricted, the following amounts have been allocated for specific future purposes by Council:		
- Aged care reserve	10,638	10,431
- Development reserve	39,269	35,075
- Waste management reserve	1,737	2,999
- Art collection reserve	11	11
	51,655	48,516
Cash and cash equivalents include cash on hand, deposits at call and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.		
Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.		
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	3,432	3,264
Fire Services Property Levy debtors	404	372
Parking debtors	4,013	2,863
Provision for doubtful debts - parking debtors	(2,809)	(2,004)
GST Receivable	1,530	1,857
<i>Non statutory receivables</i>		
Unsecured loans and advances	39	43
Community loan - Nunawading Gymnastics and Sports Club	3	3
Provision for doubtful debts - community loan	(1)	(1)
Other debtors	4,681	4,746
Provision for doubtful debts - other debtors	(209)	(287)
Total trade and other receivables - current	11,083	10,856
Non-current		
<i>Non statutory receivables</i>		
Unsecured loans and advances	4	5
Community loan - Nunawading Gymnastics and Sports Club	74	77
Provision for doubtful debts - community loan	(37)	(38)
Total trade and other receivables - non-current	41	44

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

	2018 \$'000	2017 \$'000
Note 4 Council's financial position (continued)		
(a) Ageing of Receivables		
The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	4,366	4,383
30-60 days	198	140
61-90 days	13	52
Over 90 days	104	171
Other debtors	4,681	4,746
(b) Movement in provision for doubtful debts - other debtors		
Balance at 1 July	287	238
New provisions recognised during the year	325	418
Amounts already provided for and written off as uncollectible	(18)	(39)
Amounts provided for but recovered during the year	(385)	(330)
Balance at 30 June	209	287
(c) Ageing of individually impaired Receivables		
At balance date, other debtors representing financial assets with a nominal value of \$0.209m (2016/17: \$0.287m) were impaired. The amount of the provision raised against these debtors was \$0.209m (2016/17: \$0.287m). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.		
The ageing of other debtors that have been individually determined as impaired at reporting date was:		
Current (not yet due)	60	49
30-60 days	9	24
61-90 days	3	14
Over 90 days	137	200
Total trade & other receivables	209	287
(d) Operating lease receivables		
Council has entered into a number of commercial property leases or licensing arrangements. These arrangements consist of operating leases with remaining non-cancellable tenures of between 1 and 10 years. Rental revisions are made on a variety of bases including CPI, fixed percentage and fixed dollar amount.		
Future minimum rentals receivable under non-cancellable operating leases are as follows:		
	2018 \$'000	2017 \$'000
Not later than one year	293	283
Later than one year and not later than five years	512	363
Later than five years	117	69
	922	715

4.2 Non-financial assets

(a) Other assets

Prepayments	922	2,136
Inventories	241	214
Provision for stock obsolescence	(10)	-
Total other assets	1,153	2,350

Prepayments are those expenses paid before services are rendered which are expected to occur in a subsequent period.

Inventories consist of Stores, Materials and Nursery plant stock held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$'000	2017 \$'000
Note 4 Council's financial position (continued)		
(b) Intangible assets		
Software	<u>1,092</u>	<u>940</u>
Gross carrying amount		
Balance at beginning of year	3,295	2,822
Additions	576	379
Disposals	(931)	-
Transfers	-	94
Balance at end of year	<u>2,940</u>	<u>3,295</u>
Accumulated amortisation and impairment		
Balance at beginning of year	(2,355)	(1,944)
Amortisation expense	(424)	(411)
Disposals	931	-
Balance at end of year	<u>(1,848)</u>	<u>(2,355)</u>
Net book value at the end of the year	<u>1,092</u>	<u>940</u>

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining lives and amortisation method are reviewed at least annually and adjustments made where appropriate.

4.3 Payables

(a) Trade and other payables

Trade payables	15,365	16,808
Total trade and other payables	<u>15,365</u>	<u>16,808</u>

(b) Trust funds and deposits

Narre Warren User Group	1,861	1,923
Fire Services Property Levy	1,282	1,311
Deposits for asset protection	5,444	4,831
Other deposits	2,005	1,834
Total trust funds and deposits	<u>10,592</u>	<u>9,899</u>

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited, resulting in Council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

Narre Warren User Group (NWUG) - Council holds the cash investment for NWUG and surplus is generated from the interest and gas royalty returns less site monitoring costs.

Fire Services Property Levy - Council is the collection agent for the Fire Services Property Levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed are to be remitted to the State Government in line with this process.

Deposits for asset protection - Deposits are taken by Council in relation to building works to protect Council's assets.

Other deposits - Deposits are taken by Council as a form of surety in a number of circumstances such as tender deposits, contract deposits and the use of civic facilities. Other deposits also include Retention amounts where Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$'000	2017 \$'000
Note 4 Council's financial position (continued)		
4.4 Interest-bearing liabilities		
Current		
Loans and borrowings - secured (1)	-	426
Finance lease	57	10
	<u>57</u>	<u>436</u>
Non-current		
Loans and borrowings - secured (1)	5,000	5,000
Finance lease	42	8
	<u>5,042</u>	<u>5,008</u>
Total	<u>5,099</u>	<u>5,444</u>
(1) Council's borrowings are secured by way of mortgage over general rate income.		
(a) The maturity profile for Council's borrowings is:		
Not later than one year	-	426
Later than one year and not later than five years	5,000	5,000
Later than five years	-	-
	<u>5,000</u>	<u>5,426</u>
Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method. The classification depends on the nature and purpose of the interest bearing liabilities. Council determines the classification of its interest bearing liabilities at initial recognition.		
(b) The maturity profile for Council's finance lease liabilities is:		
Not later than one year	57	10
Later than one year and not later than five years	42	8
	<u>99</u>	<u>18</u>
Minimum future lease payments	109	21
Less future finance charges	10	3
Present value of minimum lease payments	<u>99</u>	<u>18</u>

The Finance Lease repayments are specified within the loan agreements with BOQ Finance Limited and CarePark Pty Ltd.

4.5 Provisions

	Employee Provisions \$'000	Other Provisions \$'000	Total \$'000
2018			
Balance at beginning of the financial year	16,460	-	16,460
Additional provisions	6,472	-	6,472
Amounts used	(5,940)	-	(5,940)
Increase in the discounted amount arising because of time and effect of any change in the discount rate	(24)	-	(24)
Balance at the end of the financial year	<u>16,968</u>	<u>-</u>	<u>16,968</u>
2017			
Balance at beginning of the financial year	16,906	79	16,985
Additional provisions	5,684	-	5,684
Amounts used	(5,727) *	(79)	(5,806)
Increase in the discounted amount arising because of time and effect of any change in the discount rate	(403)	-	(403)
Balance at the end of the financial year	<u>16,460</u>	<u>-</u>	<u>16,460</u>

* Amount has been restated to include leave paid on termination.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

	2018 \$'000	2017 \$'000
Note 4 Council's financial position (continued)		
Current provision expected to be wholly settled within 12 months		
Annual leave	4,187	4,221
Long service leave	862	849
	<u>5,049</u>	<u>5,070</u>
Current provision expected to be wholly settled after 12 months		
Annual leave	1,026	1,032
Long service leave	9,393	8,577
	<u>10,419</u>	<u>9,609</u>
Total current employee provisions	<u>15,468</u>	<u>14,679</u>
Non-current		
Long service leave	1,500	1,781
Total non- current employee provisions	<u>1,500</u>	<u>1,781</u>
Aggregate carrying amount of employee provisions		
Current	15,468	14,679
Non-current	1,500	1,781
Total aggregate carrying amount of employee provisions	<u>16,968</u>	<u>16,460</u>

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date:

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits and annual leave which are expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability.

	2018	2017
Key assumptions		
- discount rate	2.65%	2.61%
- inflation rate	3.30%	3.00%
- settlement rate	8.58%	9.04%

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

		2018 \$'000	2017 \$'000
Note 4	Council's financial position (continued)		
4.6	Other Liabilities		
	Non-current		
	Clayton Landfill Funding Obligation	903	554
	Total other liabilities - non-current	903	554

Council holds an interest of 14.12% (2016/17:14.12%) in Regional Landfill Clayton South. The principal activity is the provision of a refuse disposal site for member Councils. The liability represents Council's share of future funding for the Clayton landfill site's aftercare management costs. The Clayton landfill provision is calculated using the present value of aftercare costs associated with the site based on independent advice from landfill experts Golder Associates.

The provision includes capping and gas infrastructure capital works and additional aftercare management costs for the next 27 years until 2045. The provision is reassessed at the end of each reporting period in order to ensure that it accurately reflects the cost of aftercare management of the site. Further costs may arise for future aftercare of the landfill site however at this stage, these costs are too uncertain to reliably determine. At balance date the landfill itself retains sufficient liquidity to fund the post closure capital works and aftercare management costs for the medium term. It is, however likely that additional Council funding will be required to support the entity in the longer term.

Whitehorse City Council has a joint arrangement interest in the Regional Landfill Clayton South together with four other Councils:

Whitehorse City Council	14.12%
Monash City Council	16.80%
Boroondara City Council	35.22%
Glen Eira City Council	21.10%
Stonnington City Council	12.76%
	100.00%

4.7 Financing Arrangements

Bank overdraft	100	100
Credit card facilities	60	60
Total facilities	160	160
Used facilities	54	52
Unused facilities	106	108
	160	160

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

Note 4 Council's financial position (continued)

4.8 Commitments

Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

	Less than 1 year \$'000	1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
2018					
Operating					
Street sweeping	569	68	11	-	648
Community programs	262	87	-	-	349
Cleaning of Council buildings	346	125	2	-	473
Maintenance of Council assets	472	338	-	-	810
Professional services	607	119	-	-	726
Other services	3,412	606	606	-	4,624
Total operating commitments	5,668	1,343	619	-	7,630
Capital					
Buildings	203	-	-	-	203
Information Technology	433	-	-	-	433
Parks open spaces and streetscapes	431	-	-	-	431
Total capital commitments	1,067	-	-	-	1,067

Please note the 2016/17 Commitment comparative figures have been restated.

2017 (Restated)

Operating					
Street sweeping	541	569	79	-	1,189
Community programs	262	262	87	-	611
Cleaning of Council buildings	428	346	127	-	901
Maintenance of Council assets	539	472	338	-	1,349
Professional services	790	607	119	-	1,516
Other services	3,286	2,806	-	-	6,092
Total operating commitments	5,846	5,062	750	-	11,658
Capital					
Buildings	3,829	-	-	-	3,829
Information Technology	415	433	-	-	848
Parks open spaces and streetscapes	1,326	-	-	-	1,326
Total capital commitments	5,570	433	-	-	6,003

2017 (Original)

Operating					
Street sweeping	1,021	519	-	-	1,540
Community programs	33	-	-	-	33
Cleaning of Council buildings	1,299	189	-	-	1,488
Maintenance of Council assets	121	-	-	-	121
Professional services	751	646	-	-	1,397
Other services	251	-	-	-	251
Total operating commitments	3,476	1,354	-	-	4,830
Capital					
Buildings	5,877	-	-	-	5,877
Information Technology	25	-	-	-	25
Parks open spaces and streetscapes	1,120	-	-	-	1,120
Total capital commitments	7,022	-	-	-	7,022

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

Note 4 Council's financial position (continued)

Operating lease commitments

At the reporting date, the Council had the following obligations under non-cancellable operating leases for the lease of equipment and land and buildings for use within Council's activities (these obligations are not recognised as liabilities):

	2018 \$'000	2017 \$'000
Not later than one year	262	278
Later than one year and not later than five years	387	385
Later than five years	-	-
	<u>649</u>	<u>663</u>

Lease payments for operating leases are required by the accounting standard to be recognised on a straight line basis, rather than expensed in the years which they are incurred.

Note 5 Assets managed by Council

5.1 Non current assets classified as held for sale

Land	18,750	18,930
Buildings	24	24
	<u>18,774</u>	<u>18,954</u>

In April 2016 Council having considered public submissions resolved to sell the property known as 2-4 Bruce Street Box Hill in accordance with the public notice published in The Age on 20 February 2016. The final sale settlement had not occurred at balance date but is expected to occur in 2018/19.

In July 2016 Council resolved at a Special Meeting to accept a formal offer to sell the property known as 517-521 Station Street, Box Hill. The final sale settlement had not occurred at balance date but is expected to occur in 2018/19.

Non-current asset classified as held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) are expected to be completed within approximately 12 months from the date of classification.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note 5 Assets managed by Council (continued)

5.2 Property, Infrastructure, Plant and Equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2017 \$'000	Accumulated Depreciation 30 June 2017 \$'000	WDV 30 June 2017 \$'000	Acquisitions \$'000	Contributions \$'000	Impairment \$'000	Depreciation \$'000	Disposals \$'000	Transfers \$'000	At Fair Value 30 June 2018 \$'000	Accumulated Depreciation 30 June 2018 \$'000	WDV 30 June 2018 \$'000
Land	2,113,113	-	2,113,113	-	460	-	-	(1,630)	645,515	2,757,458	-	2,757,458
Buildings	498,637	(193,556)	305,081	9,545	150	(1,726)	(7,257)	-	1,719	508,325	(200,813)	307,512
Plant and Equipment	32,129	(17,354)	14,758	4,916	-	-	(3,764)	(1,266)	144	32,765	(17,977)	14,788
Infrastructure	817,606	(301,499)	516,107	15,975	497	-	(13,473)	-	2,440	836,518	(314,972)	521,546
Work in progress	7,487	-	7,487	4,728	-	-	-	-	(4,159)	8,056	-	8,056
	3,468,972	(512,409)	2,956,546	35,164	1,107	(1,726)	(24,494)	(2,896)	645,659	4,143,122	(533,762)	3,609,360

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Closing WIP \$'000
Buildings	4,164	2,155	(1,719)	4,600
Plant and Equipment	17	1	-	18
Infrastructure	3,306	2,572	(2,440)	3,438
	7,487	4,728	(4,159)	8,056

Asset recognition thresholds and depreciation periods

Asset class	Depreciation Period	Threshold Limit
Land	-	Nil
Buildings	10-100 years	\$7,000
Plant, machinery and equipment	2-20 years	\$1,000
Fixtures, fittings and furniture	4-10 years	\$500
Computers and telecommunications	4-5 years	\$500
Roads	10-200 years	\$8,000
Bridges	10-200 years	\$3,000
Footpaths and cycleways	10-200 years	\$8,000
Drainage	20-200 years	\$2,000
Recreational, leisure and community facilities	5-25 years	\$3,000
Parks, open space and streetscapes	5-25 years	\$3,000
Off street car parks	10-25 years	\$3,000
Other infrastructure	10-200 years	\$3,000
Intangible assets	4-5 years	\$500

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note 5 Assets managed by Council (continued)

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land under Roads \$'000	Total Land \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total Buildings \$'000	Work in Progress \$'000	Total Land and Buildings \$'000
Land and Buildings									
At fair value 30 June 2017	2,058,899	54,214	-	2,113,113	493,761	4,876	498,637	4,164	2,615,914
Accumulated depreciation at 30 June 2017	-	-	-	-	(192,730)	(826)	(193,556)	-	(193,556)
Total Land and Buildings	2,058,899	54,214	-	2,113,113	301,031	4,050	305,081	4,164	2,422,358
Movements in fair value									
Acquisitions of assets at fair value	-	-	-	-	3,573	5,972	9,545	2,155	11,700
Contributed assets	460	-	-	460	150	-	150	-	610
Adoption of Land under Roads (AASB 1051)	-	-	645,515	645,515	-	-	-	-	645,515
Revaluation increments/decrements	-	-	-	-	-	-	-	-	-
Impairments recognised during the year	-	-	-	-	(1,598)	(128)	(1,726)	-	(1,726)
Fair value of assets disposed	(1,630)	-	-	(1,630)	-	-	-	-	(1,630)
Transfers	-	-	-	-	1,428	291	1,719	(1,719)	-
Transfer to non-current assets held for sale	-	-	-	-	-	-	-	-	-
	(1,170)	-	645,515	644,345	3,553	6,135	9,688	436	654,469
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	-	(7,250)	(7)	(7,257)	-	(7,257)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	(7,250)	(7)	(7,257)	-	(7,257)
	-	-	-	-	-	-	-	-	-
At fair value 30 June 2018	2,057,729	54,214	645,515	2,757,458	497,314	11,011	508,325	4,600	3,270,383
Accumulated depreciation at 30 June 2018	-	-	-	-	(199,980)	(833)	(200,813)	-	(200,813)
	2,057,729	54,214	645,515	2,757,458	297,334	10,178	307,512	4,600	3,069,570

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note 5 Assets managed by Council (continued)

(b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures and fittings and furniture \$'000	Computers and telecomms \$'000	Work In Progress \$'000	Total Plant and Equipment \$'000
Plant and Equipment					
At cost 30 June 2017	20,011	5,198	6,903	17	32,129
Accumulated depreciation at 30 June 2017	(10,586)	(1,455)	(5,313)	-	(17,354)
	9,425	3,743	1,590	17	14,775
Movements in cost					
Acquisition of assets at cost	3,580	265	1,071	1	4,917
Contributed assets	-	-	-	-	-
Cost of assets disposed	(2,252)	-	(2,155)	-	(4,407)
Transfers	144	-	-	-	144
	1,472	265	(1,084)	1	654
Movements in accumulated depreciation					
Depreciation and amortisation	(2,613)	(189)	(962)	-	(3,764)
Accumulated depreciation of disposals	1,026	-	2,115	-	3,141
Transfers	-	-	-	-	-
	(1,587)	(189)	1,153	-	(623)
At cost 30 June 2018	21,483	5,463	5,819	18	32,783
Accumulated depreciation at 30 June 2018	(12,173)	(1,644)	(4,160)	-	(17,977)
	9,310	3,819	1,659	18	14,806

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 5 Assets managed by Council (continued)

(c) Infrastructure

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Recreational, leisure and community \$'000	Parks open spaces and streetscapes \$'000	Off street car parks \$'000	Other infrastructure \$'000	Work In Progress \$'000	Total Infrastructure \$'000
Infrastructure (1)										
At fair value 30 June 2017	302,671	743	101,772	222,771	48,334	104,754	13,360	23,201	3,306	820,912
Accumulated depreciation at 30 June 2017	(96,607)	(261)	(57,332)	(90,342)	(22,276)	(24,154)	(3,802)	(6,725)		(301,499)
	206,064	482	44,440	132,429	26,058	80,600	9,558	16,476	3,306	519,412
Movements in fair value										
Acquisition of assets at fair value	4,802	123	3,387	2,004	3,484	2,047	107	21	2,572	18,547
Contributed assets				497						497
Revaluation increments/decrements										
Fair value of assets disposed	915		419	151	832	116	1	6	(2,440)	
Transfers	5,717	123	3,806	2,652	4,316	2,163	108	27	132	19,044
Movements in accumulated depreciation										
Depreciation and amortisation	(3,975)	(41)	(1,205)	(2,232)	(2,525)	(2,669)	(223)	(603)		(13,473)
Accumulated depreciation of disposals										
Transfers	(3,975)	(41)	(1,205)	(2,232)	(2,525)	(2,669)	(223)	(603)		(13,473)
At fair value 30 June 2018	308,388	866	105,578	225,423	52,650	106,917	13,468	23,228	3,438	839,956
Accumulated depreciation at 30 June 2018	(100,582)	(302)	(58,537)	(92,574)	(24,801)	(26,823)	(4,025)	(7,328)		(314,972)
	207,806	564	47,041	132,849	27,849	80,094	9,443	15,900	3,438	524,984

(1) It has been identified in 2017/18 that the classification of the revaluation increments/decrements for Roads, Footpaths and cycleways, Off street car parks and Other Infrastructure was misstated in 2016/17. This misallocation between the classes occurred when transposing the increment/decrements between the classes when completing the note. The resulting affect of this misallocation is as follows:

	2016/17 Closing Balances			2016/17 Restated Closing Balances			Over/Under Statement		
	Fair Value	Accumulated Depreciation	Closing WDV	Fair Value	Accumulated Depreciation	Restated WDV	Fair Value	Accumulated Depreciation	Restated WDV
Roads	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	322,859	(115,383)	207,476	302,671	(96,607)	206,064	20,188	(18,776)	1,412
Footpaths	111,023	(63,181)	47,842	101,772	(57,332)	44,440	9,251	(5,849)	3,402
Off street car parks	7,680	(4,058)	3,622	13,360	(3,802)	9,558	-	(256)	5,936
Other Infrastructure	24,402	(6,804)	17,598	23,201	(6,725)	16,476	1,201	(79)	1,122
	465,964	(189,426)	276,538	441,004	(164,466)	276,538	24,960	(24,960)	

Please note that Drainage's opening balances have been restated due to a misallocation in the 2016/17 closing balances.

	2017 Closing Balances	2017 Restated Balances	Over/Under Statement
	\$'000	\$'000	\$'000
Drainage			
Fair Value	217,586	222,771	(5,185)
Accumulated Depreciation	(85,157)	(90,342)	5,185
WDV	132,429	132,429	

There was no overall misstatement in relation to Infrastructure's WDV in 2016/17

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

Note 5 Assets managed by Council

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have been applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Land under roads

Council has commenced recognising Land under Roads in 2017/18 in accordance with Accounting Standards *AASB 1051* ("*Land Under Roads*") at Fair Value. The fair value of Land under Roads as at 30 June 2018 is \$645,515,000.

Depreciation and amortisation

Buildings, infrastructure, plant and equipment, and other assets having limited useful lives are systematically depreciated or amortised over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation and amortisation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are consistent with the prior year unless otherwise stated.

Finance Leases

Leases of assets where substantially all the risks and rewards incidental to ownership of the asset, are transferred to Council are classified as finance leases. Finance leases are capitalised, recording an asset and a liability at the lower of the fair value of the asset and the present value of the minimum lease payments, including any guaranteed residual value. Lease payments are allocated between the reduction of the lease liability and the interest expense. Leased assets are depreciated on a straight line basis over their estimated useful lives to Council where it is likely that Council will obtain ownership of the asset or over the term of the lease, whichever is the shorter. Leased assets are currently being amortised over a 3 year period.

Repairs and maintenance

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 5 Assets managed by Council (continued)

Valuation of Land and Buildings

A formal valuation of land and buildings is conducted as part of a 3 year rotation cycle unless a desktop review indicates a material difference between the fair value and the carrying amount of the assets. The previous formal valuation was conducted in 2016/17. A review of land and buildings in 2017/18 did not warrant a full revaluation.

Valuations of land and buildings are undertaken by an independent valuation firm, Matheson Stephen Valuations. The name of the valuer from the firm is Andrew Brennan (AAPI Certified Practising Valuer Registration 73379). The valuer conducted the previous formal valuation in 2016/17 with a valuation date of 30/06/17. The valuer reports to Council's Property Supervisor Mr Rohan Fiedler (AAPI Certified Practising Valuer Registration 62553) and Council's Manager Property and Rates, Mr Tony Peak (AAPI Certified Practising Valuer Registration 62445). Mr Tony Peak determines on Council's behalf whether a full revaluation is warranted.

The valuation of land is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. The valuation of buildings is at fair value, being the depreciated replacement cost of the buildings based on the remaining economic life. The valuations include unobservable inputs in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights, and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised Land - Land under Roads initial valuation

The initial valuation of Land under Roads was undertaken by an independent valuation firm, Matheson Stephen Valuations. The name of the valuer from the firm is Andrew Brennan (AAPI Certified Practising Valuer Registration 73379). The valuer reported to Council's Property Supervisor Mr Rohan Fiedler (AAPI Certified Practising Valuer Registration 62553) and Council's Manager Property and Rates, Mr Tony Peak (AAPI Certified Practising Valuer Registration 62445).

Land under Roads is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights, and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2018 are as follows:

	Level 1 \$000	Level 2 \$000	Level 3 \$000	Date of Valuation
Land - Non specialised	-	54,214	-	30/06/2017
Land - Specialised	-	-	2,057,729	30/06/2017
Land under Roads	-	-	645,515	4/06/2018
Buildings - Non specialised	-	10,178	-	30/06/2017
Buildings - Specialised	-	-	297,334	30/06/2017
Total	-	64,392	3,000,578	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 5 Assets managed by Council (continued)

Valuation of Infrastructure

A formal valuation of Infrastructure assets is conducted as part of a 3 year rotation cycle unless a desktop review indicates a material difference between the fair value and the carrying amount of the assets. The previous formal valuation of Road assets was conducted in 2016/17 while Drainage assets were revalued in 2015/16. A review of Infrastructure assets in 2017/18 did not warrant a full revaluation.

Valuation of roads (which includes pavement, substructure, kerb and channel, footpaths, traffic management devices and car parks) and drainage assets are undertaken by Council's Manager of Engineering and Environmental Services, Mr Ilias Kostopoulos Dip CE, Grad Dip Mun. Eng. and Man., MIE Aust, CPEng. The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation. It should be noted that in calculating the written down replacement cost of roads and drainage that valuations of infrastructure assets were made using a Greenfields assumption.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2018 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Roads	-	-	207,806	30/06/2017
Bridges	-	-	564	30/06/2017
Footpaths and cycleways	-	-	47,041	30/06/2017
Drainage	-	-	132,849	30/06/2016
Recreational, leisure and community facilities	-	-	27,849	30/06/2017
Parks open spaces and streetscapes	-	-	80,094	30/06/2017
Off street car parks	-	-	9,443	30/06/2017
Other infrastructure	-	-	15,900	30/06/2017
Total	-	-	521,546	

Description of significant unobservable inputs into level 3 valuations

Specialised Land

Specialised land is valued using a market based direct comparison technique, with adjustments made for unobservable inputs including restrictive planning zones, encumbrances on title, adjustments for land size, shape, and topography. The extent and impact of restrictions varies and results in a reduction to surrounding land values of between 5% and 95%. The market value of land varies significantly depending on the characteristics of the land. Currently land values range between \$33 and \$11,110 per square metre.

Land under Roads

The initial Land under Roads valuation recognised the site value across the municipality, expressed as an average site value rate per square metre and adjusts this rate, firstly to assume an 'inglobo' basis (where land is undeveloped, un-subdivided and exists in its theoretical 'raw' form) and secondly to reflect the possible or actual presence of carriageway rights and infrastructure assets to the roadways. The aggregate adjustment for these two factors is a 95% deduction from the average site value rate to arrive at a value for Land under Roads. The calculated value of Land under Roads per square metre was \$67.54 while the assessed area of roads was 9,557,568 square metres.

Specialised Buildings

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$135 to \$3,550 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 years to 118 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

Note 5 Assets managed by Council (continued)

Infrastructure Assets

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. Current replacement costs for road assets are calculated using unit rates based on both a cubic metre basis (ranges from \$128 to \$736 per cubic metre) and a square metre basis (ranges from \$7.30 to \$205.73 per square metre) depending on the material used. Current replacement costs for drainage are calculated using unit rates based on metres for pipes (ranges from \$65 to \$1,089 per metre) and per unit for pits (ranges from \$1,014 to \$4,313 per pit). The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 10 years to 150 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Reconciliation of specialised land	2018 \$'000	2017 \$'000
Land under Roads (1)	645,515	-
Parks and reserves	2,057,729	2,058,899
Total specialised land	<u>2,703,244</u>	<u>2,058,899</u>

(1) Council commenced valuing Land under Roads in 2017/18

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$'000	2017 \$'000
Note 5 Assets managed by Council (continued)		
5.3 Investments in Associates		
Investments in associates accounted for by the equity method are:		
- Whitehorse Manningham Regional Library Corporation	4,827	5,800
- Narre Warren User Group	910	940
Fair value of Council's investment in associates and joint operation	5,737	6,740
Share of net gain/(loss) of associates		
- Whitehorse Manningham Regional Library Corporation*	(973)	467
- Narre Warren User Group	(30)	10
Total share of net gain/(loss) at 30 June	(1,003)	477

* The July to September 2017 Council Contribution of \$1,266m was received from the City of Whitehorse in June 2017.

Associates are all entities over which Council has significant influence but no control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost. Council's associates are Whitehorse Manningham Regional Library Corporation and Narre Warren User Group.

Whitehorse Manningham Regional Library Corporation

On 21 December 1995 Council's library operation was combined with the Regional Authority to form Whitehorse Manningham Regional Library Corporation (the Corporation). Council has a 60% interest (as per funding responsibilities) and a 68.43% (2016/17: 68.75%) economic entitlement in the net assets of the Corporation but does not have effective control, as both Whitehorse and Manningham Councils possess the same voting rights on the board of management. The Corporation is established by agreement between the two participating councils. The principal activity of the Corporation is the lending of books and other materials.

	2018 \$000	2017 \$000
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	3,102	2,665
Share of surplus/(deficit) for year	(965)	398
Transfers (to) from reserves	(15)	39
Amendment to share of surplus based on audited results	20	-
Share of accumulated surplus at 30 June	2,142	3,102
Council's share of reserves		
Council's share of reserve at start of year	2,698	2,668
Transfers (to) from reserves	(13)	30
Council's share of reserves at end of year	2,685	2,698
Movement in carrying value of investment		
Carrying value of investment at start of year	5,800	5,333
Share of surplus (deficit) for the year	(965)	398
Transfers (to) from reserves	(28)	69
Amendment to share of surplus based on audited results	20	-
Carrying value of investment at end of year	4,827	5,800

Narre Warren User Group

Council holds an interest of 48.88% (2016/17: 48.88%) in Narre Warren User Group (NWUG). The principal activity of NWUG is to monitor the closed regional landfill that was previously used by Council. Contributions by Council to NWUG during the period totalled nil (2016/17: nil). Council holds the cash investment for NWUG and surplus is generated from the interest and gas royalty returns less site monitoring costs.

	2018 \$000	2017 \$000
Movement in carrying value of investment		
Carrying value of investment at start of year	940	930
Share of surplus for the year	(30)	10
Carrying value of investment at end of year	910	940

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note 6 People and relationships

6.1 Council and key management remuneration

(a) Related Parties

Parent entity

Whitehorse City Council is the parent entity.

Subsidiaries, Associates and Joint Arrangements

Interests in subsidiaries, associates and joint arrangements are detailed in note 5.3.

(b) Key Management Personnel

**2018
No.** **2017
No.**

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors

Bill Bennett
Raylene Carr
Andrew Davenport - Mayor from 30 October 2017
Sharon Ellis
Ben Stennett
Denise Massoud - Mayor from 9 November 2016 to 29 October 2017
Andrew Munroe
Prue Cutts
Tina Liu
Blair Barker

Total Number of Councillors

10 14 *

Chief Executive Officer and other Key Management Personnel

5 5

15 19

* Notes re: Councillor numbers and terms:

Councillor Robert Chong AM, Councillor Helen Harris OAM, Councillor Philip Daw: 1 July 2016 until 21 October 2016

Councillor Tanya Tescher: from 9 November 2016 to 3 April 2017

Councillor Prue Cutts and Councillor Tina Liu: from 9 November 2016

Councillor Blair Barker: from 15 May 2017

(c) Remuneration of Key Management Personnel

**2018
\$'000** **2017
\$'000**

Total remuneration of key management personnel was as follows:

Short-term benefits	1,729	1,639 *
Post-employment benefits	122	118
Long-term benefits	21	32
Termination benefits	-	-
Total	<u>1,872</u>	<u>1,789</u>

* The comparative for Short-term benefits has been updated to include remuneration omitted in 2016/17.

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

**2018
No.** **2017
No.**

Total remuneration range

\$1 - \$9,999	-	3
\$10,000 - \$19,999	-	1
\$20,000 - \$29,999	-	2
\$30,000 - \$39,999	8	7
\$60,000 - \$69,999	1	-
\$70,000 - \$79,999	-	1
\$80,000 - \$89,999	1	-
\$230,000 - \$239,999	-	1
\$250,000 - \$259,999	1	1
\$260,000 - \$269,999	2	2
\$270,000 - \$279,999	1	-
\$380,000 - \$389,999	-	1
\$390,000 - \$399,999	1	-
	<u>15</u>	<u>19</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

Note 6 People and relationships (continued)

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$145,000

The number of Senior Officers are shown below in their relevant income bands:

	2018 No.	2017 No.
Total remuneration range		
\$145,000 - \$149,999	1	2
\$150,000 - \$159,999	2	2
\$160,000 - \$169,999	2	4
\$170,000 - \$179,999	4	4
\$180,000 - \$189,999	3	3
\$190,000 - \$199,999	2	1
\$200,000 - \$209,999	2	-
\$210,000 - \$219,999	1	2
	<u>17</u>	<u>18</u>
Total Remuneration for the reporting year of Senior Officers included above amounted to:	\$3,062,416	\$3,138,824

6.2 Related party disclosure

(a) Transactions with related parties

During the period Council did not enter into any related party transactions that required disclosure.

(b) Outstanding balances with related parties

Council did not have any outstanding balances at the end of the reporting period in relation to transactions with a related party that required disclosure.

(c) Loans to/from related parties

There were no loans in existence at balance date that have been made, guaranteed or secured by the council to a related party that required disclosure.

(d) Commitments to/from related parties

There were no commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party that required disclosure.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 7 Managing uncertainties

7.1 (a) Contingent liabilities

Contingent liabilities are not recognised in the Balance Sheet but are disclosed by way of note and if quantifiable, are measured at nominal value. Contingent liabilities are presented inclusive of GST receivable or payable respectively.

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Future superannuation contributions

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2019 is \$0.472m.

(b) Guarantee for loans to other entities

The amounts disclosed for financial guarantees in this note are the nominal amounts of the underlying loans that are guaranteed by the Council, not the fair value of the financial guarantees.

	Loan balance outstanding	Loan guarantee limit	Loan balance outstanding	Loan guarantee limit
	2018 \$'000	2018 \$'000	2017 \$'000	2017 \$'000
Vermont South Club	193	193	210	210
The Whitehorse Club	334	500	363	500
Elgar Park Regional Hockey Association	229	229	238	288
	<u>756</u>	<u>922</u>	<u>811</u>	<u>998</u>

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

7.2 Change in accounting standards

The following new AAS's have been issued that are not mandatory for the 30 June 2018 reporting period. Council has assessed these pending standards and has identified the following potential impacts that will flow from the application of these standards in future reporting periods.

Financial Instruments - Disclosures (AASB 7) (applies 2018/19)

This Standard requires entities to provide disclosures in their financial statements that enable users to evaluate: (a) the significance of financial instruments for the entity's financial position and performance; and (b) the nature and extent of risks arising from financial instruments to which the entity is exposed.

Financial Instruments (AASB 9) (applies 2018/19)

The key changes include the simplified requirements for the classification and measurement of financial assets, a new hedging accounting model and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.

Revenue from contracts with customers (AASB 15) (applies 2019/20 for LG sector)

The standard shifts the focus from the transaction-level to a contract-based approach. Recognition is determined based on what the customer expects to be entitled to (rights and obligations), while measurement encompasses estimation by the entity of the amount expected to be entitled for performing under the contract. The full impact of this standard is not known however it is most likely to impact where contracts extend over time, where there are rights and obligations that may vary the timing or amount of the consideration, or where there are multiple performance elements. This has the potential to impact on the recognition of certain grant income.

Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities (AASB 2016-7) (applies 2019/20)

This Standard defers the mandatory effective date of AASB 15 for not-for-profit entities from 1 January 2018 to 1 January 2019.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

Note 7 Managing uncertainties (continued)

7.2 Change in accounting standards (continued)

Leases (AASB 16) (applies 2019/20)

The classification of leases as either finance leases or operating leases is eliminated for lessees. Leases will be recognised in the Balance Sheet by capitalising the present value of the minimum lease payments and showing a 'right-of-use' asset, while future lease payments will be recognised as a financial liability. The nature of the expense recognised in the profit or loss will change. Rather than being shown as rent, or as leasing costs, it will be recognised as depreciation on the 'right-of-use' asset, and an interest charge on the lease liability. The interest charge will be calculated using the effective interest method, which will result in a gradual reduction of interest expense over the lease term.

Income of Not-for-Profit Entities (AASB 1058) (applies 2019/20)

This standard replaces AASB 1004 Contributions and establishes revenue recognition principles for transactions where the consideration to acquire an asset is significantly less than fair value to enable a not-for-profit entity to further its objectives.

7.3 Financial Instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the Notes to the Financial Statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*.

Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product,
- monitoring of return on investment, and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

Note 7 Managing uncertainties (continued)

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council has exposure to credit risk on some financial assets included in our balance sheet. To help manage this risk:

- Council may require collateral where appropriate; and
- Council only invests surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provides a guarantee for another party. Details of Council's guarantees for loans to other entities are disclosed in Note 7.1(c).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of Council's operational liquidity requirements it will not have sufficient funds to settle the transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks, Council:

- has a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- has readily accessible standby facilities and other funding arrangements in place;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitors budget to actual performance on a regular basis; and
- sets limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the balance sheet and the amounts relating to financial guarantees disclosed in Note 7.1(c) and is deemed insignificant on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 4.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(f) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 0.5% and - 0.5% in market interest rates (AUD) from year-end rates of 2.57%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

Note 7 Managing uncertainties (continued)

7.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment are measured at fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from two to three years. The valuation is performed by experience Council Officers and independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense.

Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Impairment of assets

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Comprehensive Income Statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

7.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note 8 Other matters

8.1 Reserves	Balance at beginning of reporting period	Increment (Decrement)	Transfer to accumulated surplus	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000
Summary of Reserves				
Asset revaluation reserve	2,234,725	(1,906)	-	2,232,819
Other reserves	72,354	15,648	(3,078)	84,924
Total Reserves	2,307,079	13,742	(3,078)	2,317,743
(a) Asset revaluation reserve				
2018				
Property				
Land	1,882,078	-	-	1,882,078
Buildings	185,955	(1,906)	-	184,049
	<u>2,068,033</u>	<u>(1,906)</u>	<u>-</u>	<u>2,066,127</u>
Infrastructure				
Roads	92,346	-	-	92,346
Footpaths and cycleways	5,577	-	-	5,577
Drainage	68,769	-	-	68,769
	<u>166,692</u>	<u>-</u>	<u>-</u>	<u>166,692</u>
Total asset revaluation reserves	2,234,725	(1,906)	-	2,232,819
2017				
Property				
Land	1,164,097	717,981	-	1,882,078
Buildings	163,597	22,358	-	185,955
	<u>1,327,694</u>	<u>740,339</u>	<u>-</u>	<u>2,068,033</u>
Infrastructure (1)				
Roads	78,833	13,513	-	92,346
Footpaths and cycleways	15,531	(9,954)	-	5,577
Drainage	68,769	-	-	68,769
	<u>163,133</u>	<u>3,559</u>	<u>-</u>	<u>166,692</u>
Total asset revaluation reserves	1,490,827	743,898	-	2,234,725

(1) Please refer to Note 5.2(c) for information regarding the misstatement of revaluation increment/decrements in 16/17.

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000
(b) Other reserves				
2018				
Statutory				
Public open space reserve	11,716	4,210	(953)	14,973
Public open space reserve - land acquisitions	12,088	6,174	-	18,262
Car parking in lieu reserve	34	-	-	34
	<u>23,838</u>	<u>10,384</u>	<u>(953)</u>	<u>33,269</u>
Council Resolution				
Development reserve	35,075	4,997	(803)	39,269
Aged care reserve	10,431	267	(60)	10,638
Art collection reserve	11	-	-	11
Waste management reserve	2,999	-	(1,262)	1,737
	<u>48,516</u>	<u>5,264</u>	<u>(2,125)</u>	<u>51,655</u>
Total other reserves	72,354	15,648	(3,078)	84,924

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 8 Other matters (continued)

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000
2017				
Statutory				
Public open space reserve	9,198	3,832	(1,314)	11,716
Public open space reserve - land acquisitions	9,321	5,630	(2,863)	12,088
Car parking in lieu reserve	34	-	-	34
	<u>18,553</u>	<u>9,462</u>	<u>(4,177)</u>	<u>23,838</u>
Council Resolution				
Development reserve	28,592	6,483	-	35,075
Aged care reserve	10,217	272	(58)	10,431
Art collection reserve	11	-	-	11
Waste management reserve	3,276	-	277	2,999
	<u>42,096</u>	<u>6,755</u>	<u>(335)</u>	<u>48,516</u>
Total other reserves	<u>60,649</u>	<u>16,217</u>	<u>(4,512)</u>	<u>72,354</u>

Public open space reserve

This reserve comprises funds collected from contributions to public open space made by developers. The funds in this reserve are restricted for expenditure on public open space. Interest income generated from the reserve is to be reinvested back into the reserve.

Public open space reserve - land acquisitions

This reserve comprises funds collected from contributions to public open space made by developers. The funds in this reserve are restricted for expenditure on public open space, specifically land acquisitions. Interest income generated from the reserve is to be reinvested back into the reserve.

Car parking in lieu reserve

This reserve comprises funds provided by developers instead of providing car parking. The funds from this reserve are restricted for expenditure on car parking.

Development reserve

This reserve is used for funding capital works programs and for proceeds from sale of assets no longer required by Council. The funds in this reserve are required to be expended in accordance with the reserve governing principles established by Council. Interest income generated from the reserve is to be reinvested back into the reserve.

Aged care reserve

This reserve holds in trust the net proceeds secured from the sale as a "going concern" of Council's residential aged care facilities. Access to this reserve must have a legitimate relevance to the aged and disability related groups and must be consistent with the healthy positive ageing strategy adopted by Council in 2005/06. Interest income generated from the reserve is to be reinvested back into the reserve.

Art collection reserve

This reserve was established by Council in 2002/03 for the purpose of deaccessioning unwanted art works and for future purchases of art works.

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 amount represents 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. As the carbon tax levy is now abolished, the reserve will be used to rehabilitate landfill sites throughout the municipality.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 8 Other matters (continued)

	2018 \$'000	2017 \$'000
8.2 Reconciliation of Cash Flows from Operating Activities to Surplus		
Surplus for the year	37,836	41,935
Contributions - non-monetary (Note 2.5)	(1,107)	(620)
Recognition of Finance Lease Equipment	(144)	-
Depreciation and amortisation (Note 3.3)	24,918	24,656
Net gain on disposal of property, infrastructure, plant and equipment (Note 2.6 & 5.2)	(539)	(1,466)
Share of net (gain)/loss of associates (Note 5.3)	1,003	(477)
Share of loss in Regional Landfill Clayton South (Note 3.4)	349	258
	<u>62,316</u>	<u>64,286</u>
Change in assets and liabilities		
(Increase)/decrease in trade and other receivables	(227)	(1,197)
(Increase)/decrease in other current assets	1,170	(1,345)
Increase/(decrease) in trade and other payables	(1,213)	(2,740)
Increase/(decrease) in trust funds and deposits	693	667
Increase/(decrease) in provisions	535	(314)
Net cash provided by operating activities	<u>63,274</u>	<u>59,357</u>

8.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in Comprehensive Income Statement when they are made or due.

Accumulation

The Fund's accumulation category, Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2018, this was 9.5% required under Superannuation Guarantee legislation (2016/17 9.5%)).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund's Actuary.

As at 30 June 2017, a full triennial actuarial investigation was completed. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 103.1%. To determine the VBI, the fund Actuary used the following long-term assumptions:

Net investment returns 6.5% pa
Salary information 3.5% pa
Price inflation (CPI) 2.5% pa

Vision Super has advised that the estimated VBI at 30 June 2018 was 106.0%.

The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2017 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

Note 8 Other matters (continued)

Employer contributions

Regular contributions

On the basis of the results of the 2017 triennial actuarial investigation conducted by the Fund's Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2018, this rate was 9.5% of members' salaries (9.5% in 2016/17). This rate will increase in line with any increases in the SG contribution rate. In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall. Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers. In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

2017 triennial actuarial investigation surplus amounts

The Fund's interim actuarial investigation as at 30 June 2017 identified the following in the defined benefit category of which Council is a contributing employer:

A VBI surplus of \$69.8 million; and

A total service liability surplus of \$193.5 million.

A discounted accrued benefits surplus of \$228.8 million

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2017. Council was notified of the 30 June 2017 VBI during August 2017.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to the investigation date.

2018 interim actuarial investigation

A interim actuarial investigation will be conducted for the Fund's position as at 30 June 2018. It is anticipated that this actuarial investigation will be completed in December 2018.

Certification of the Annual Financial Report

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2017/18

CERTIFICATION OF THE ANNUAL FINANCIAL REPORT

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, Australian Accounting Standards and other mandatory professional reporting requirements.



Stuart Cann CPA
Principal Accounting Officer
Dated: 20 August 2018
Nunawading

In our opinion, the Financial Statements present fairly the financial transactions of Whitehorse City Council for the year ended 30 June 2018 and the financial position of Council as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



Denise Massoud
Councillor
Dated: 20 August 2018
Nunawading

Ben Stennett
Councillor
Dated: 20 August 2018
Nunawading

Noeline Duff
Chief Executive Officer
Dated: 20 August 2018
Nunawading

Independent Auditor's Report

To the Councillors of Whitehorse City Council

Opinion	<p>I have audited the financial report of Whitehorse City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2018 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • notes to the financial statements, including significant accounting policies • certification of the annual financial report. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2018 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the <i>Local Government Act 1989</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors's responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Local Government Act 1989</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

**Auditor's
responsibilities
for the audit
of the financial
report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Tim Loughnan

as delegate for the Auditor-General of Victoria

MELBOURNE
28 August 2018

How to Access This Report

The Whitehorse City Council Annual Report 2017/18 is compliant with Council's Access and Inclusion Policy and meets the double-A conformance to web content accessibility guidelines.

This Annual Report is available in various formats, as follows:

- PDF available from our website
- large print
- hardcopy.

You are welcome to contact Council for a copy of the Whitehorse City Council Annual Report 2016–17 by telephoning 03 9262 6333 or sending an email to customer.service@whitehorse.vic.gov.au.

Acknowledgement of Victorian State Government Funding



Whitehorse City Council acknowledges the support of the Victorian State Government, which enables the delivery of some of Council's projects and programs, including:

- Aged and disability services
- Community safety
- Family and children
- Maternal and child health
- School crossing
- Business and economic development
- Community planning
- Natural disaster
- Capital projects

Community Input Council welcomes community input in the development of its plans and strategies, as well as feedback on any of its publications. Access to these is provided via the website www.whitehorse.vic.gov.au, in person, or by calling our Customer Service team: 03 9262 6333.



ACKNOWLEDGEMENT OF COUNTRY

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

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