



CITY OF WHITEHORSE

Annual Report 2018/2019



Welcome to the Annual Report for 2018/19
which details the performance of Whitehorse
City Council from 1 July 2018 to 30 June 2019.

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.

Contents

Mayor's Message	1
CEO's Message	3
Highlights of 2018/19	
Challenges and Opportunities of 2018/19	7
Fast Facts 2018/19	8
Vision, Mission and Values	10
Financial Year in Review	11
Overall Financial Position	12
Capital Works Program.....	13
Asset Management.....	14
Financial Outlook	15
Financial Sustainability	15
Our City	18
Councillors	19
Our Organisation.....	21
Organisational Structure.....	21
Executive Management Team	22
Council's People.....	23
Risk.....	26
Our Performance	7
Integrated planning and reporting	27
Strategic Direction One: Support a healthy, vibrant, inclusive and diverse community.....	30
Strategic Direction Two: Maintain and enhance our built environment to ensure a liveable and sustainable city	37
Strategic Direction Three: Protect and enhance our open space and natural environments.....	44
Strategic Direction Four: Strategic leadership and open and accessible government.....	50
Strategic Direction Five: Support a healthy local economy.....	59

Local Government Performance Reporting Framework Indicators.....	
Governance and Statutory Information.....	
Governance.....	73
Governance and Management Checklist.....	78
Audit Operations	82
Statutory Information.....	84
Performance Statement	91
Certification of the Performance Statement.....	106
Independent Auditors Report.....	107
Annual Financial Report 2018/19	109
Understanding the Annual Financial Report	109
Certification of the Annual Financial Report	115
Independent Auditor’s Report.....	116
Financial Statements	118
How to Access This Report.....	161

Mayor's Message

On behalf of my fellow Councillors, welcome to our Annual Report for 2018/19.



This year's Annual Report highlights the achievements and challenges experienced throughout the financial year 1 July 2018 to 30 June 2019. 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 highlights 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 has been ongoing progress with the redevelopment of the Whitehorse Centre, with an architecture design competition held and BKK Architects selected to lead the design of the project. This is a very exciting project for the City of Whitehorse and will see a cherished community facility redeveloped to support the growth of arts and culture in our municipality.

In June 2019, Council adopted a \$205 million budget for 2019/20 which will enable the ongoing delivery of high-quality services and the renewal and improvement of community facilities and infrastructure for the benefit of the Whitehorse community.

The 2019/20 capital works budget of \$72 million includes \$19.19 million to complete the development of the Nunawading Community Hub, \$11.47 million for the redevelopment of sporting pavilions at Elgar Park, Morton Park, Walker Park, Terrara Park and to commence the new Sparks Reserve west pavilion, \$3.26 million to continue the Whitehorse Centre redevelopment and \$1.70 million for Morack Golf Course Pavilion, Driving Range and Mini Golf Facility. It also includes \$5.10 million for roads, \$5.44 million for parks, open space and streetscapes, \$2.94 million for footpaths and cycleways and \$3.88 million to renew recreational, leisure and community facilities.

Council's commitment to continuous improvement has seen further savings of over \$0.66 million and training of a further 10 continuous improvement champions across the organisation who have implemented initiatives and processes to generate more savings into the future.

Council has committed a net \$3.46 million in new operational budget initiatives in 2019/20 to deliver on the *Council Vision* and *Council Plan*. This is in addition to some continuing major initiatives that commenced in 2018/19. These initiatives cover a range of service areas including tree protection, environmental sustainability, strategic planning and improving the efficiency and customer experience through the digitalisation of service delivery.

With an average rate increase of 2.5 per cent in 2019/20, the City of Whitehorse will continue to have one of the lowest levels of rates in metropolitan Victoria, while meeting 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 listen to our community and make decisions that are in the best interests of the community. We also advocate to other levels of government where Council is not the decision-making authority.

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

I have been very proud to serve as Mayor of Whitehorse for 2018/19. I have enjoyed the opportunity to represent the Whitehorse community and work closely with my fellow Councillors and Council staff to deliver positive outcomes for our community.

A handwritten signature in black ink that reads "Bill Bennett". The signature is written in a cursive, flowing style.

Cr Bill Bennett

Whitehorse Mayor

CEO's Message



On behalf of the City of Whitehorse, it's my pleasure to present the Annual Report 2018/19.

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 \$50.55 million in capital works projects. These key projects demonstrate Council's commitment to deliver a quality infrastructure that meets the needs of our diverse community and is sustainable into the future.

Work has progressed on the Nunawading Community Hub and will be completed early in 2020 and the Whitehorse Centre redevelopment is also moving along, with an architectural firm selected to lead the project.

Council's commitment to service delivery is highlighted by the recent results achieved in the 2019 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 higher than that of councils state-wide (index score 60) and metropolitan group councils (index score 67).

Council delivered excellent financial results, and achieved an adjusted underlying surplus of \$70.51 million. Council's Balance Sheet also reflects that key measures are within guidelines – including a strong working capital ratio that measures Council's ability to meet current commitments.

As this will be my last Annual Report, I want to thank all our Councillors, volunteers and Council officers for their ongoing hard work, support and dedication to the community over many years. I have been proud to lead Whitehorse Council and see our city grow and prosper and I know this will continue into the future.

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, appearing to read 'Noelene Duff', with a stylized flourish at the end.

Noelene Duff

Chief Executive Officer

Highlights of 2018/19

Major Projects

Council made significant progress on a number of major projects in 2018/19 including completion of the new Harrow Street multi-deck car park in Box Hill Central which provides 562 car parking bays, including nine disabled parking bays, 12 bicycle racks, four electric vehicle charging stations, 12 motorcycle spaces for workers, shoppers and other visitors.

A national design competition was conducted for the Whitehorse Centre to attract Australia's best design teams. The winning architect BKK + KTA (in association) have been appointed to finalise the concept design phase and commence the schematic design process. Onsite construction of the Nunawading Community Hub commenced and includes works to preserve the heritage school building and provision of new community spaces. Completion is expected mid-2020.

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. Five 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 2019. 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.

Excellence in Asset Management Award

Whitehorse City Council was recognised at the 2019 IPWEA (Vic) Public Works Conference as the winner of the Excellence in Asset Management Award for the development of a software tool for the "Holistic Predictive Modelling of Council Buildings". The award acknowledges Council's work in developing a new methodology to determine accurate renewal funding requirements for public buildings – the first of its type in Australia.

Continuous Improvement Program

In 2018/19, ten staff were trained in our customised Continuous Improvement methodology, bringing our total number of improvement champions to 23. This increased capacity to undertake improvement initiatives within existing resources.

In 2018/19, our program delivered 13 projects with a further 26 in progress, resulting in financial benefits worth \$0.67 million. These projects improved responsiveness for our customers, and thus their overall experience with council.

Digital Transformation

Year Two of Council's Digital Transformation Strategy saw the acceleration of the Apply and Pay Online service, delivering a total of 37 transitioned processes that improve customer service, integrate with Council's systems and provide transactional efficiencies.

Live Streaming of Council and Committee Meetings

The Streaming and Publishing Recordings of Council Meetings Policy was adopted by Council at a meeting held on 15 October 2018 and streaming of live video and audio of Council Meetings, Special Council Meetings and Special Committee of Council Meetings began on 12 November 2018. Access to webcasts of live Council meetings, viewing of archived meetings and links to meeting schedules, agendas and minutes are accessible on the Council's Meeting Webcast webpage. Figures provided by our live streaming service provider have confirmed there is good uptake of this new initiative.

Whitehorse Festival Season

The Festivals Unit successfully delivered the Whitehorse Festival Season that included Spring Festival, Whitehorse Carols, Australia Day Concert and fireworks, Global Fiesta and the Swing Pop Boom! series.

Tree Protection

Blanket tree protection controls were introduced for residential zoned areas in the City of Whitehorse. Council completed and adopted further strategic work required by the state government to support permanent tree protection controls. Amendment C219 to implement the controls was authorised by the Minister for Planning enabling Council to exhibit the proposed controls for community comment.

Statement on Family Violence and the Prevention of Violence against Women and Children

The Whitehorse City Council Statement on Family Violence and the Prevention of Violence against Women and Children was adopted by Council on 24 June 2019.

Whitehorse City Council says no to violence. Council is committed to working together with the community to model and promote equal and respectful relationships. We want a community where everyone is valued and safe.

Box Hill MAC Review

A review of the vision and strategic directions for the Box Hill Metropolitan Activity Centre commenced in 2018/19 and continues into 2019/20.

Implementation of Mobile Devices for Reactive Work Orders

The City Works Team now uses mobile devices to generate, receive, action and close reactive work orders. The mobile devices allow work orders to be issued directly to field staff without delay and are displayed in map-form on the mobile device to improve efficiencies in work scheduling.

As an example, a resident may send a photo of graffiti in a public area that needs to be removed. A work order can be generated, attaching the photo and sending it direct to the mobile device in the graffiti removal truck. The graffiti removal officer can remove the graffiti and take a photo of the completed works. While the officer is onsite they may notice that a drainage pit is blocked and they can generate a work order for the drainage maintenance crew to attend.

Open Space Development (Chaucer Street, Box Hill South)

Council purchased a residential property in Chaucer Street Box Hill South for development into public open space in an identified area of shortfall. Our Leisure and Recreation and ParksWide teams completed the project which involved demolition of the house, significant earthworks and drainage and landscaping to create a community open space area with playground.

Municipal Early Years and Youth Plans

Successful completion of all remaining actions scheduled in the 2014-18 Municipal Early Years Plan – “A City for All Children”, and the successful completion of all remaining actions scheduled in the 2014-18 Municipal Youth Plan – “A City for All Young People”.

Residential Parking Permits

New online applications went live on 6 June 2019 providing an online platform for customers to apply and pay for new residential parking permits. The benefits will include an improved customer experience through faster processing and single point management eliminating unnecessary steps from multiple departments, minimising paperwork or payment issues which in turn will improve customer experience and efficiency.

Risk Framework and Risk Plan

A review and realignment of the Risk Policy, Risk Framework and Risk Plan to Australian and international standards for the entire organisation was completed.

Whitehorse Men’s Action Group

The Whitehorse Men's Action Group was established and contributed to a number of activities throughout the financial year including Council's White Ribbon Day Breakfast, the Whitehorse Celebrates Equality and Respect campaign, the Polished Man campaign and the Rotary Club's International Women's Day Breakfast.

Library Community Survey

A community survey was carried out in November 2018 and elicited over 5000 responses. Results indicated that library services are highly valued by the community and have a positive influence in their lives.

Challenges and Opportunities in 2018/19

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.

Rate Capping

Rate rises in 2018/19 were capped at the CPI of 2.25 per cent 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

2018/2019

Whitehorse City Council was responsible for the delivery and maintenance of a range of facilities, assets and services during 2018/19:



7092
square metres
of graffiti removed
from Council
and private property

1,633,693

people
visited our
aquatic
facilities



1654

Planning permit
applications processed



24,034

square metres
of footpath
slabs replaced



3 million garbage bins
Collected

1.9 million recycling bins
Collected

& 646,380
garden organics bins
Collected

4,124,654

golf balls
hit at Morack
Golf Course
Driving Range



8317
hours saved through
increased capacity

53 sports fields
maintained



364,575
phone calls answered

9109

vaccinations to
4309 children delivered
in our public
immunisation program



Responded to

2047

requests for removal
of dumped rubbish

1434

new trees **planted**



39,338

trees produced by the
Whitehorse Nursery

178

playgrounds
maintained



8

Parent
Information
Forums
delivered



\$1,224,828

invested in community
groups through grants



341

animals **reunited**
with their owners

73,392

hours domestic
assistance provided
to clients aged
65 and over



Fast Facts

2018/2019

Whitehorse City Council was responsible for the delivery and maintenance of a range of facilities, assets and services during 2018/19:

Attendance by
47,250

people at Council's festivals and events



18,000

Maternal and Child Health consultations involving over **9,025 families**



74,341

rateable property assessments



305

publications including brochures, banners and postcards



101,195

visitors to minor halls

8215

visitors to Whitehorse ArtSpace



88,201

visitors to Box Hill Town Hall



33,578

hard waste bookings **collected**



683,185

visitors to our libraries

96%

of mail **responded** to within the required timeframes



1055

attendees at business workshops, seminars and events



1275

registered food premises

Box Hill Community Arts Centre **visitation**

60,911



83,387

meals delivered to Whitehorse Home and Community Services clients



4253

visitors to Schwerkolt Cottage and Museum

3093

tonnes of rubbish and debris swept from Council roads and car parks



2451

proactive open space inspections

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

Our Values

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

Consultation and Communication

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

Democracy and Leadership

Recognise and value community participation in Council's decision-making as well as Council's role in providing leadership to the community.

Equity and Social Justice

Respect and celebrate our social diversity to promote an inclusive community.

Integrity

Make decisions and act in ways that reflect our values.

Openness and Accountability

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

Sustainability

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

Wellbeing

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

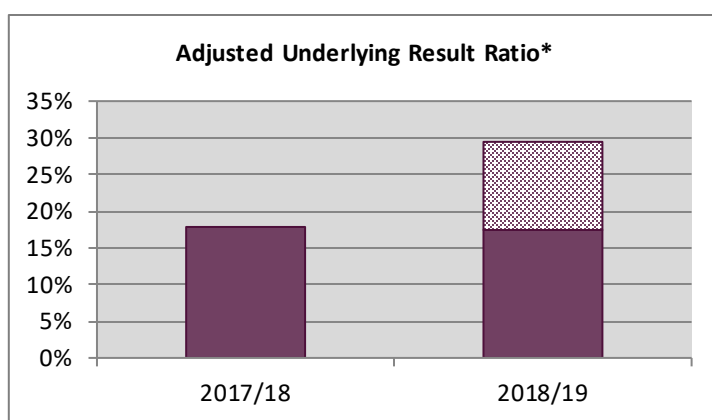
Financial Year in Review

Adjusted Underlying Result

Council achieved an adjusted underlying surplus for 2018/19 of \$70.51 million compared to \$35.35 million in 2017/18. 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 2018/19 year was 29.45 per cent (2017/18: 17.85 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

Gain on sale of 517-521 Station Street - \$34.84m

Operating Result

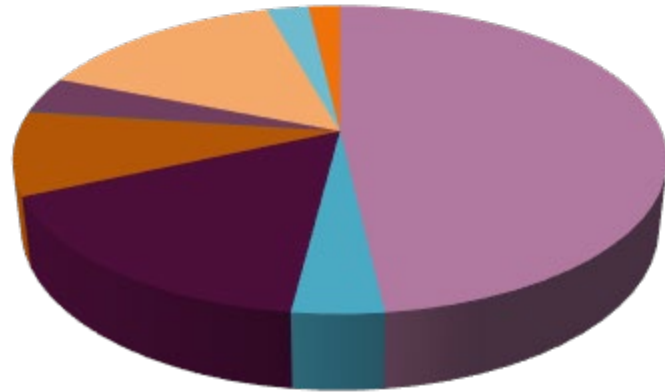
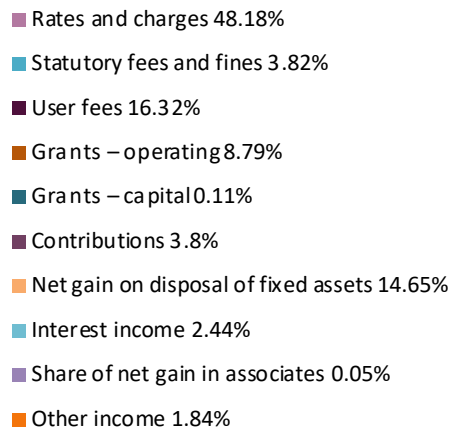
Council achieved an operating surplus of \$71.5 million, compared to the budgeted surplus of \$37.84 million. The operating surplus includes the impact of a one-off \$34.84m net gain from the sale of 517-521 Station Street Box Hill. The operating result includes non-cash items such as non-monetary assets 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:

- \$1.07 million increase in parking infringement income due to an increase in infringements issued relating to the extended hours monitoring service, and a \$0.35 million increase in statutory planning fees due to continued strong demand for planning application permits.
- operating grants were \$4.32 million and higher than anticipated reflecting \$2.41 million of the 2019/20 Financial Assistance Grant provided in June 2019 by Victoria Grants Commission. Health and Family Services also received a \$1.17 million increase in childcare subsidies, which was largely offset by a reduction in childcare user fees.
- \$0.50 million of additional recycling income including \$0.28 million of outstanding rebates, for the period March to June 2018 and a \$0.22 million of additional income for engineering assets.

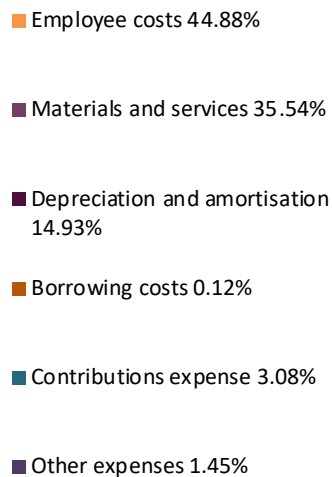
Operating Income

The total operating income for the year of \$240.38 million was derived from a number of sources as per the graph below:



Operating Expenditure

The total operating expenditure for the year of \$168.88 million was incurred from a number of sources as per the graph below:



Overall Financial Position

At 30 June 2019, Council's total assets were \$3.61 billion (2017/18: \$3.82 billion) and total liabilities were \$55.48 million (2017/18: \$48.93 million), resulting in net assets of \$3.55 billion (2017/18: \$3.77 billion).

Capital Works Program

Council allocates funding on an annual basis to the renewal of the community's assets, which are valued at over \$3.6 billion (including land). Funding is also allocated to new, upgrade and asset expansion programs to deliver improvements that enhance the City's infrastructure and our ability to deliver services to the community. During 2018/19, Council completed capital works projects to the value of \$50.5 million.

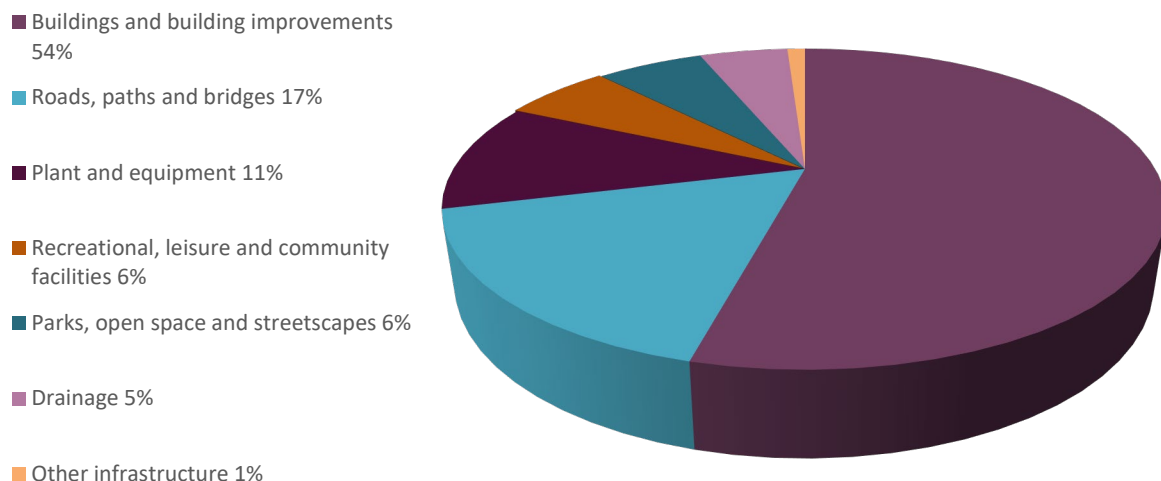
180	8	7	1
Complete	Carried Over	On Hold	Incomplete

In overall financial terms, 78.5 per cent of the \$64.34 million adopted capital works budget for 2018/19 was expended.

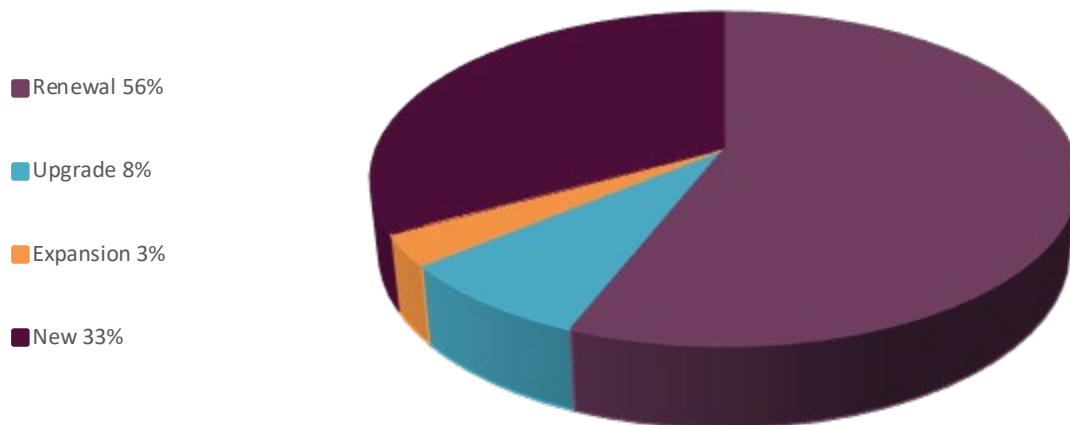
Further highlights include:

- buildings and building improvements: \$27.18 million
- roads, paths and bridges: \$8.57 million
- plant and equipment including information technology, fittings and furniture: \$5.65 million
- recreation, leisure and community facilities: \$3.19 million
- parks, open space and streetscapes: \$2.91 million
- drainage: \$2.3 million
- other infrastructure: \$0.70 million

2018/19 Capital Works Expenditure by Asset Class



2018/19 Capital Works Expenditure by Asset Category



Asset Management

Whitehorse City Council is responsible for the management of assets valued at more than \$2.73 billion. These include, but are not limited to:

- 605 kilometres of roads
- 32 kilometres of laneways
- 1185 kilometres of kerb and channel
- 1176 kilometres of footpath
- 855 kilometres of stormwater drainage network
- 372 buildings and facilities including: early childhood and maternal care, leisure and recreation, community and cultural facilities
- 53 sports fields
- 174 playgrounds
- 75,000 street trees
- 690 hectares of open space including: quality bushland reserves, parks, formal gardens, recreation reserves and trails.

These assets play an integral part in delivering the services provided by Council to serve our municipality. Council manages its asset management responsibilities through the adopted Asset Management Policy and the implementation Strategy. The strategy contains a number of actions which include the development and regular update of Asset Management Plans for various asset management classes. Asset Management Plans direct Council's investment in maintenance and capital renewal for Council's assets.

Asset Management Plan Status

Asset Management Plan (AMP)	First AMP Developed	Latest AMP Developed	Next Version
Summary AMP	June 2014	June 2014	Review commencing in 2019 (expected completion in June 2020)
Roads AMP	May 2008	June 2014	In progress (expected completion – July 2019)
Drainage AMP	May 2008	May 2019	Scheduled for 2022
Buildings AMP	May 2008	August 2018	Scheduled for 2022
Open Space AMP	Sept 2007	April 2014	In progress (expected completion - July 2019)
Plant and Fleet AMP	May 2008	June 2019	Scheduled for 2022
Information Technology AMP	May 2008	March 2019	Scheduled for 2022

Financial Outlook

Council's long-term planning strategy is aimed at creating a sustainable financial environment which enables 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:

- balance the community's needs and ensure that Council continues to be financially sustainable in the long term
- increase Council's commitment to sustainable asset renewal and maintenance of the community's assets
- maintain a strong cash position for financial sustainability and the flexibility to respond to opportunities and unplanned major costs should they arise
- achieve efficiencies through targeted savings and an ongoing commitment to contain costs
- make rate and fee increases that are both manageable and sustainable
- provide a framework to deliver balanced budgets including sustainable annual underlying surpluses.

Council has prepared our budget for 2019/20 based on an average general rate increase of 2.5 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.

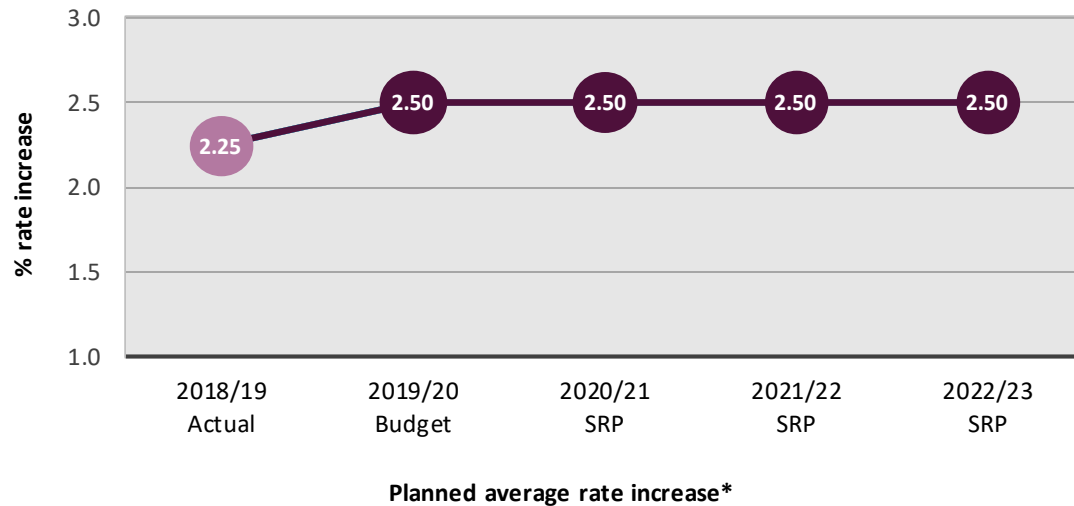
Financial Sustainability

A high-level Strategic Resource Plan for the years 2019–2023 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 2019/20 financial year while continuing to place higher priority on the renewal of the community's infrastructure.

Supporting Graphs

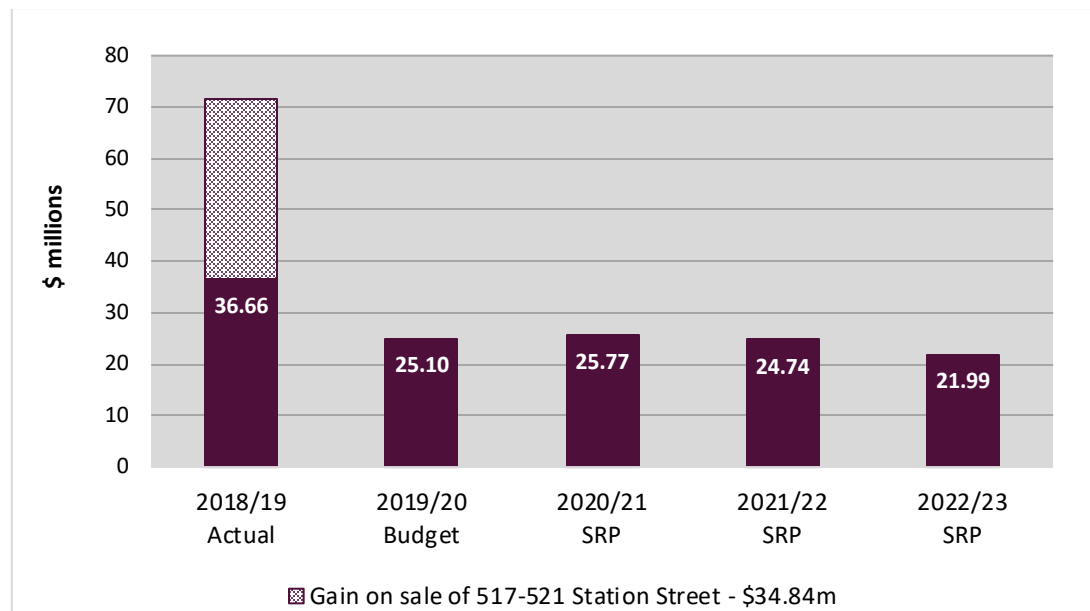
The following graphs highlight Council's Long-Term Financial Plan for average rates, adjusted underlying result and capital works expenditure.

Average Rates

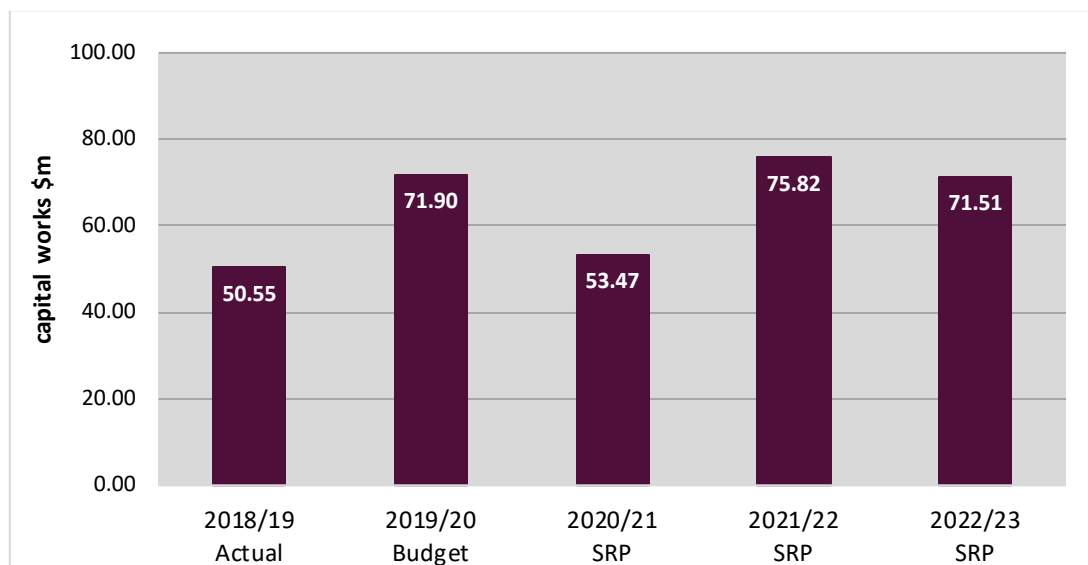


* Note: The planned general rate increase excludes supplementary rates and interest on overdue rates, and is subject to future year rate cap determinations by the Minister for Local Government.

Operating Result



Capital Works Expenditure



Refer to page 91 onwards for the complete Financial Statements and Performance Statement.

Our City

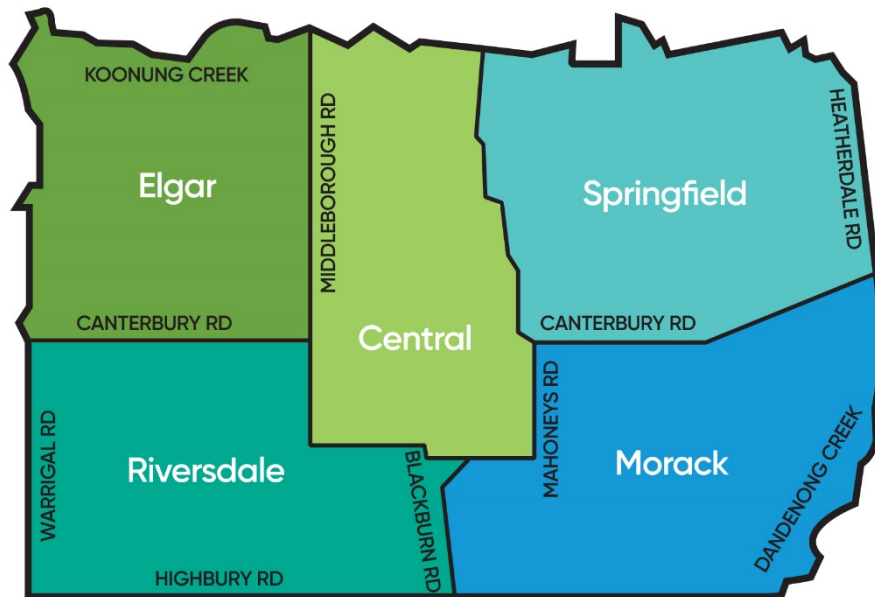


Located 15 kilometres east of Melbourne's CBD, the City of Whitehorse is a major hub of cultural, commercial, business and innovative activity in the eastern suburbs of Melbourne. The municipality is bounded by the City of Manningham to the north, the cities of Maroondah and Knox to the east, the City 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 vibrant municipality, with over 176,000 residents. The city is culturally diverse, 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, Cr Ben Stennett, Cr Bill Bennett – Mayor 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 (Mayor)

Phone: 0409 195 530

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

Date Elected: 22 October 2016

Term: 2012–2016, 2016–current

Mayoral Term: 2018–2019

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

Phone: 0407 652 145

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

Date Elected: 22 October 2016

Term: 2012–2016, 2016–current

Mayoral Term: 2017–2018

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

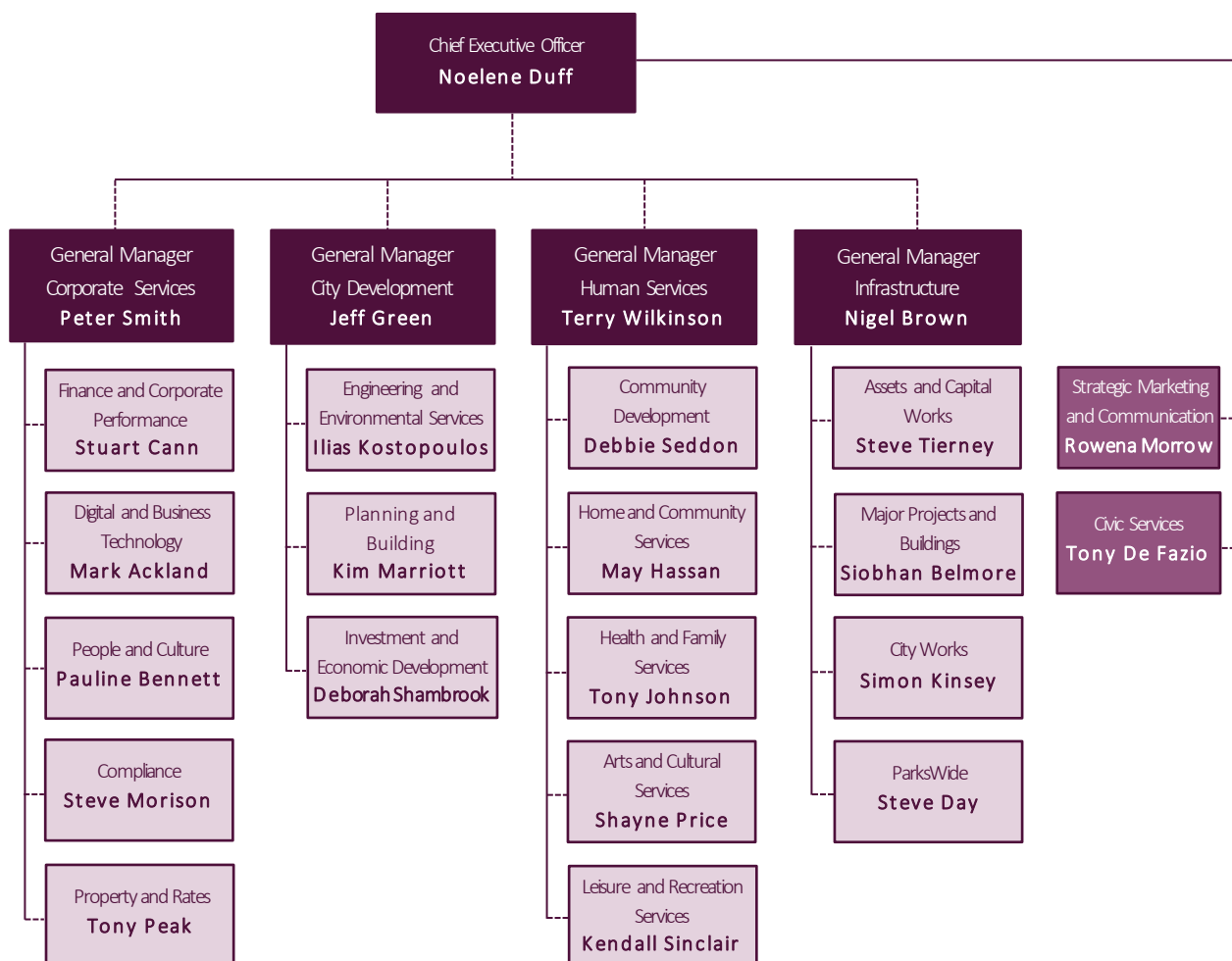
Our Organisation

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 abilities.

Organisational Structure

As at 30 June 2019, this is the organisation chart: -



In response to operational requirements, Council may conduct a review of the service delivery structure. During 2018/19, Council revised several departments to enhance business operations. A review was conducted in our Organisation Development Department which has now been renamed to People and Culture. In addition, a review has commenced of our communications, digital marketing and marketing functions.

Executive Management Team

Whitehorse City Council's Executive Management Team comprises 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, People and Culture, 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

Nigel Brown

Acting 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 2019, a total of 1387 staff were employed by Council, comprising full-time, part-time, temporary and casual positions.

Overall, Council staff increased by 21 during the year to fill vacant positions and meet increased legislative, project or operational requirements. This is approximately 1.5 per cent higher than last year.

Staff by Functional Area 2018/19 – as at 30 June 2019

Directorate	Gender					Headcount						
	Female	EFT*	Male	EFT*	Total EFT	Full Time		Part Time		Casual		Total
						Female	Male	Female	Male	Female	Male	
Chief Executive Office	39	30	8	6	36	14	4	20	4	5	0	47
City Development	47	40	42	41	81	25	41	22	1	0	0	89
Corporate Services	163	86	112	60	146	46	43	34	4	83	65	275
Human Services	633	297	211	94	391	82	40	302	75	249	96	844
Infrastructure	27	24	105	102	126	23	101	4	4	0	0	132
Total	909	477	478	303	780	190	229	382	88	337	161	1387

EFT = Equivalent Full Time *Excludes vacant positions Casual EFT calculated by actual hours

Council Staff by Employment Classification

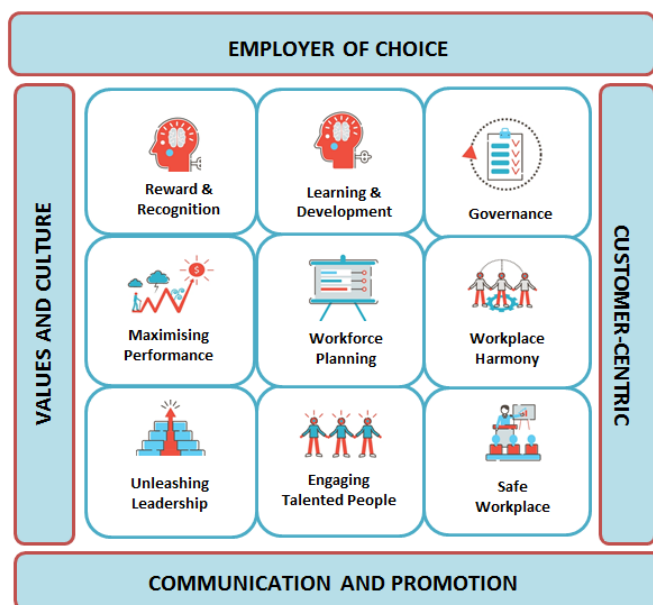
Employment Classification [^]	Female EFT	Male EFT	Total EFT
Band 1	0	1	1
Band 2	101	43	144
Band 3	41	66	107
Band 4	104	39	143
Band 5	61	33	94
Band 6	66	41	107
Band 7	32	34	66
Band 8	4	6	10
Other*	68	40	108
Total	477	303	780

[^] = Temporary EFT (65 EFT) and Casual EFT (101 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 People and Culture Strategic Framework and the Whitehorse City Council Collective Agreement 2016 are central to our people management strategies.



Council's People and Culture Strategic Framework

Workforce Planning and Professional Development

A critical component of our People and Culture Strategic Framework is effective workforce planning to ensure the appropriate resources are available to deliver Council services. During 2018-19 Council finalised its participation in a sector-wide 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 City Council, 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 commenced 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 361 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	228
Male	133
Total	361

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 2018/19, Council promoted a calendar of targeted health and wellbeing initiatives focused on identified areas of need. These included: physical activity, healthy eating, smoking, alcohol and mental health. The health and wellbeing of staff and associated initiatives have received further support in 2018/19 with the addition of a temporary Health and Wellbeing Officer within the Risk, Health and Safety Team.

Injury Management

Whitehorse City Council continues to achieve and maintain positive return-to-work results. This is achieved through early return-to-work strategies. 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.

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 were 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. Managers attend to present their high and medium risks and the controls to the committee to demonstrate ownership and allow for robust risk conversations. Council fulfils our 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 our identified insurable risk. Insurance is reviewed in detail annually to ensure adequate insurance coverage. 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 our 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 our 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 our 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

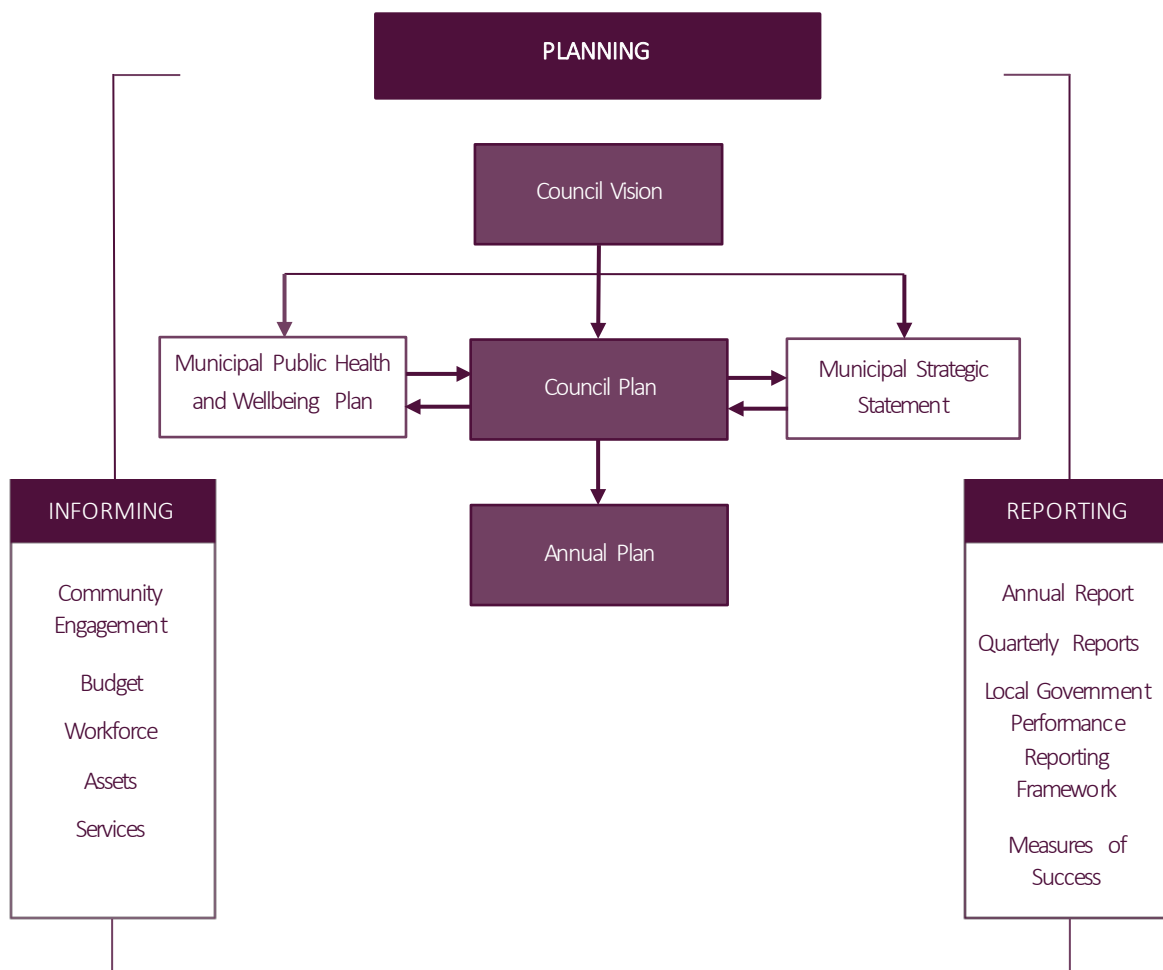
Integrated Planning and Reporting

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 ourselves 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 *Council Plan* goals and related approaches.

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 the City of Whitehorse.

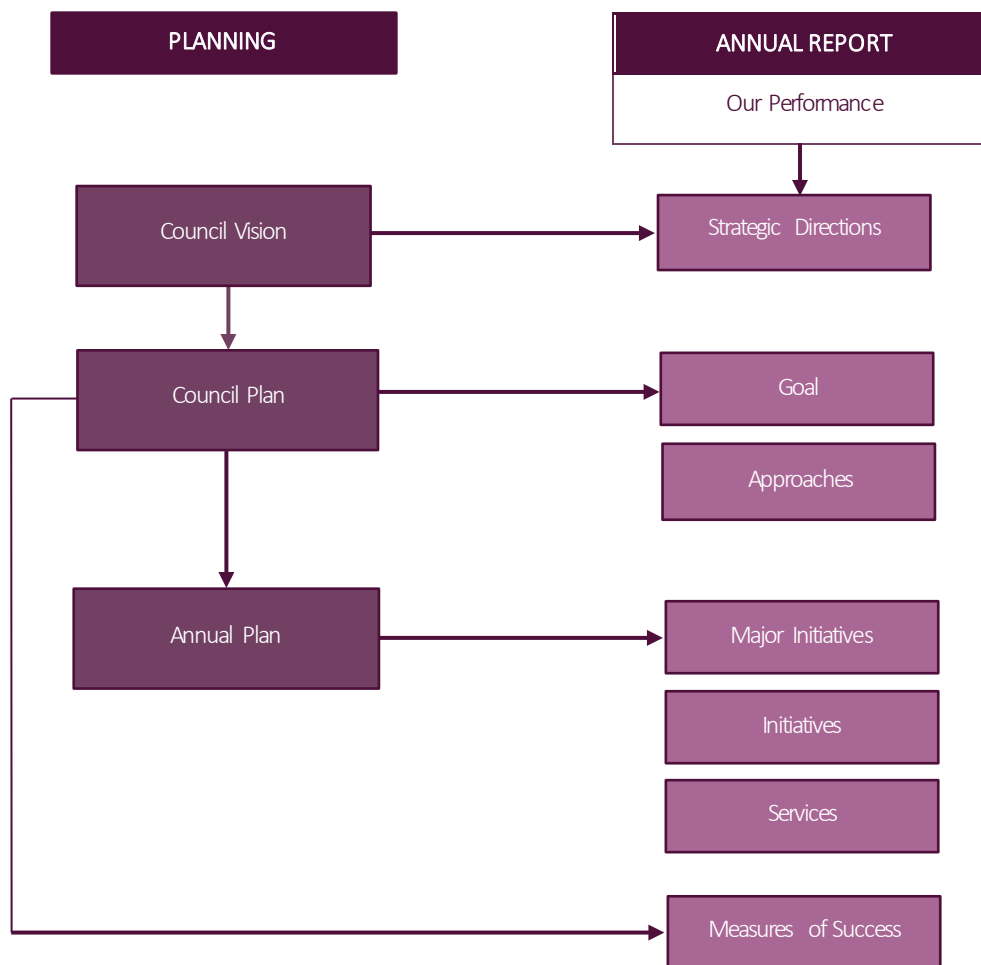
Annual Plan

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).

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 2018/19
- services – highlight achievements for 2018/19
- Measures of Success: strategic indicator results for 2018/19



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 that contribute to our approach for 2018/19. 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.

Ireland Brown Constructions were engaged in September 2018 and commenced construction onsite in November 2018. Works completed include partial excavation for the underground services, car parks and landscaping. The precast concrete lift core has been completed along with the pouring of the ground floor slab. The steel framing on the ground floor is currently in progress. The refurbishment of the heritage school building is underway and structural underpinning works is due to commence shortly. Completion is expected mid-2020.

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. 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.

A national design competition was held to attract Australia's best design teams. The winning architect was BKK + KTA (in association) and project design meetings are in progress to finalise the concept design phase and commence the schematic design process.

Initiatives

Strathdon House

Commence redevelopment for the future of the Strathdon homestead and precinct.

Lovell Chen is the appointed architect and has been engaged to carry out a building condition survey. The House Collection Inventory has been carried out to form part of the history display and fruit tree grafting has commenced.

Sports and Planning Development

Manage sports club growth and demand in Whitehorse proactively with employment of a Sports Planning and Development Officer.

A Sports Development and Participation Officer was employed and commenced in this role in November 2018. This position is responsible for proactively planning and managing current and future use of key Council recreation and sporting facilities from a policy development and club development perspective, with an emphasis on participation, physical activity and health-focused outcomes.

Services

Highlights from the 2018/19 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.

The local launch of the Libraries Change Lives campaign was held at Box Hill Library and included presentations from the Library Board Chair, Councillor Tina Liu, local author Hazel Edwards and other community members. Whitehorse Manningham Regional Library Corporation, Chief Executive Officer Sally Both and Councillor Tina Liu, also attended the Libraries Change Lives event held at Parliament House in June 2019. The event showcased the value of public libraries to the community.

In January 2019, the Nunawading Library featured on the ABC's *7.30 Report* which highlighted the importance of libraries in our communities. The program filmed a story time session that had almost 100 parents and children in attendance. The Coordinator Youth Services, Robyn Burns, was also interviewed and spoke about the importance of early literacy programs in childhood learning and development.

Community Development

This service focuses on the development and implementation of policies and strategies, and programs and initiatives to respond to community wellbeing needs. It also provides community grants to local not-for-profit groups and organisations and offers support with community festivals.

Council launched a new online engagement platform, Your Say Whitehorse, allowing Council to receive community feedback through online forums and targeted surveys, as well as to share information via custom-branded project pages.

The Inner East Faith Communities Unite for Safety and Respect project, funded by Women's Health East, was a successful collaboration between the City Councils and Interfaith Networks of Whitehorse, Monash, Manningham and Boroondara. The purpose of the project was to discuss the reality of family violence in our community and to strengthen interfaith relationships and partnerships across the inner east region.

To support and promote girls' engagement with science, technology, engineering and mathematics (STEM), the Miss Makes Code community event in March 2019 reached 95 children and adult participants. Council also participated in the Gambling Help Awareness Week and is now a full member of the Alliance for Gambling Reform. As part of our commitment to men's mental health and wellbeing, a number of activities were delivered to over 150 participants as part of Men's Health Week 2018.

Arts and Cultural Services

This service provides a diverse and ongoing program of arts, cultural and heritage events as well as access to the Whitehorse Art Collection, meeting room hire and function services.

The Festivals Unit successfully delivered the Whitehorse Festival Season that included Spring Festival, Whitehorse Carols, Australia Day Concert and fireworks, Global Fiesta and the Swing Pop Boom! series. It also offers support with community festivals including Chinese New Year and the Moon Festival. The 2018 Heritage Week theme was "A Walk in the Park" and showcased the City of Whitehorse gardens and green spaces across 17 events.

Box Hill Community Arts Centre has experienced a great year, with consistently high bookings for Council-run courses and workshops across all age groups. The Box Hill Town Hall continues to cater for a wide array of community and corporate events including celebrations, festivals, conferences and numerous citizenship ceremonies.

The Whitehorse Artspace hosted seven exhibitions in its gallery space within the Box Hill Town Hall.

The Whitehorse Centre's professional Theatre and Music Season and Midweek Matinee programs were very well received with many shows selling out. Theatre hire clients, particularly the community musical theatre groups, have also enjoyed sold out performances, further enhancing a broad theatre experience for the City of Whitehorse residents. The Whitehorse Centre hosted a number of Council events for community members including the Women's Forum luncheons, Sports Awards and Parent Forums.

Leisure Facilities

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

Teams came from all over Victoria to compete in the Whitehorse Netball Association's major annual tournament at the Sportlink facility. Over 15 associations and 65 teams used the eight courts for the full day; this was a fast-paced and highly competitive competition.

Over 3000 visitors attended the Melbourne Taekwondo Centre tournament with 300 martial arts competitors showcasing their skills. The tournament ran across all three stadium courts at Box Hill Aqualink and attracted hundreds of spectators. Nunawading Basketball Association conducted its annual Queen's Birthday basketball tournament with approximately 720 players participating. The event was supported by 600 spectators and is the largest single tournament the centre hosts.

Active Communities

This service manages community sport and recreation operations, use and development including the utilisation of sporting grounds and pavilions and provides support to community groups including club development opportunities.

Council hosted a club development session for all sports and recreation clubs within the municipality titled "Empowering Women in Sport". Councillor Bill Bennett Mayor of Whitehorse provided the opening address for the evening's session which was facilitated by Meaghan Densley from Sports Community. "Empowering Women in Sport" focused on the changing face of women's sports and the capacity of sports to advance gender equality. This will assist clubs with encouraging women to seek opportunities in leadership roles. The session was delivered as part of Council's ongoing commitment to provide development and support opportunities for clubs located within the municipality. Participants found the session to be informative and valuable to their club.

Recreation and Open Space Development

This service provides planning and strategy development for open space and recreation facilities and infrastructure.

Works associated with the construction of a Mountain Bike Skills Loop and upgrade of the existing BMX Track at Heatherdale Reserve were completed. The original proposal was received from a local group of boys within the community requesting that Council consider a mountain bike track in the vicinity of the existing BMX track. A draft concept plan was developed and consultation was undertaken with key stakeholder groups and local residents. The skills loop includes several elements such as mounds, humps, rocks and berms. The track was opened in December and provides the opportunity for families to ride together and develop riding skills in a safe environment. Additional planting was undertaken to enhance the riding experience as well as maintain privacy for adjoining residents.

Council saw the appointment of new members to the Whitehorse Sport and Recreation Network for a two-year term. This network provides Council with advice and guidance on the future of sports and recreation development within the City of Whitehorse.

Sports Fields

This service is responsible for the design, installation, maintenance and renewal of sports field infrastructure and project management of sports field capital projects.

Council provided seasonal maintenance and specialist sports surface preparation at 53 sports fields within the municipality which provided opportunities for a variety of community sports. New multi-purpose training nets were designed and constructed at Forest Hill Reserve. The middle oval at Mahoneys Reserve was upgraded ensuring improved sports surfaces for the tenant clubs and the community. Sports field infrastructure, such as coaches boxes and goal posts were audited and replaced in line with the Open Space Asset Management Plan.

Home and Community Services

This service provides home delivered and community-based meals, personal and respite care, transport, domestic and home maintenance, planned activities and social support.

Whitehorse City Council (WCC) Home and Community Services (WHACS) Department provides services to over 4500 people annually of all ages who are frail aged and/or have a disability, with younger people currently accounting for approximately 1.1 per cent of all current service users. Services provided include assessment, domestic assistance, personal care, community transport, occupational therapy, home maintenance and modifications and delivered meals services. Service provision is underpinned by a wellness and enablement framework that aims to enhance individual capacity to live independently in the community through support with a wide range of daily living activities.

Results of the WHACS Annual Client Review has demonstrated quality service outcomes to the consumers with 97.74 per cent stating that services they receive from WHACS made a difference to them, and 731 people reflected that WHACS services supported them with tasks they are no longer able to do, which increased their participation in community life and allowed them to continue living at home. The high importance of elderly support services to the community is also highlighted in the 2019 Whitehorse Community Satisfaction Survey.

Family Services

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

Maternal and child health consultations involved 9025 families with nurses completing nearly 18,000 consultations. We supported 90 highly vulnerable families and collaborated with other service providers to deliver the Mother Goose Program; a specialised parent group targeted at vulnerable families. A revised and updated *Family Resource Guide* was developed and we supported five playgroups and delivered eight Parenting Information forums.

Successful transition of families over to an electronic sign in and out system for the Whitehorse Early Learning Services centres following improved efficiencies with the enrolment placement process resulting in an improved customer experience and a 1.6 per cent increase in average utilisation for the period January to February 2019.

Council Youth Services engaged and worked with approximately 8400 young people this year and included 3200 instances of Youth Connexions (Council's drop-in centre) and outreach support, 441 students attending the homework support program, 875 students benefiting from School Focused Youth Service interventions

in schools, approximately 3700 young people attending events (FReeZa events, Spring Fest Youth Area and Victorian Youth Week), 24 young people actively involved in youth committees, 120 young people participating in school holiday activities and 80 young people attending the Municipal Youth Forum. There was a diverse range of strategies implemented by the Youth Services Unit to engage young people, including the youth 'drop in' centre, outreach, school holiday activities, specific events and online / social media engagement.

Environmental Health

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

Childhood immunisation coverage rates remain high across the municipality averaging at nearly 94 per cent in 2018 with a total of 9109 vaccinations administered to 4390 children for the year as part of Council's public childhood immunisation program. A total of 6144 vaccinations were administered as part of Council's school immunisation program. There is a notable decline in the number of immunisation encounters through Council due to a shift towards families using general practitioner (GP) services instead.

The Food Safe program continues to drive improvements in food safety with 93.5 per cent of premises being compliant in 2018. To maintain Council's statutory requirements under the Food Act and Public Health and Wellbeing Act we undertook 1507 mandatory assessments/inspections, 190 complaint inspections, 318 routine inspections, 298 non-compliance/follow up inspections, and issued 52 formal orders/notices which included planning infringement notices and seizures.

Compliance

This service delivers regulatory functions including: domestic animal management, school crossing supervision, Council's local law framework and managing parking controls across the municipality.

A new online application function for residential parking permits applications went live in June 2019 providing an online platform for customers to apply and pay for new residential parking permits. Benefits will include an improved customer experience through faster processing and single point management, eliminating unnecessary steps from multiple departments, and minimising paperwork or payment issues which in turn will improve customer experience and efficiency.

Council implemented a strategy to reduce the impact of abandoned shopping trolleys around Box Hill. The new approach included improved engagement with retailers, increased collection regimes and the introduction of multilingual communication methods designed to educate local residents regarding the need to return trolleys to allocated locations and reporting any issues.

An extensive review of dog-off-lead provision within the City of Whitehorse was completed resulting in three additional off-lead sites declared. There are now 22 dog off-lead locations in the City of Whitehorse.

Enhanced safety strategies for Parking and Local Laws Officers were introduced through the procurement of body-worn cameras to supplement existing health and safety measures.

In 2018/19, 50,643 infringements were issued for the year, an increase of 14 per cent to the previous year.

Strategic Direction One

– Measures of Success

1

Attendance by
47,250

people at Council's
festivals and events



361

volunteers across
various programs

Community
satisfaction
with...



95.83%

actions complete, or in progress as
part of the Municipal Public Health and
Wellbeing Plan 2017-2021



Overall
performance **69**



Advocacy **56**



Family
support
services **70**



Recreational
facilities **77**



Community
and cultural
services^ **74**

(Index score out of 100)

9109

vaccinations to
4309 children delivered
in our public
immunisation program



\$1,224,828

invested in community
groups through grants



84.36%

participation* in the
Maternal and Child
Health Service

89.80%

participation in the Maternal
and Child Health Service by
Indigenous Australian children



Over
2.5 million
visitors and users
of facilities including...



683,185

library visitation



1,633,693

Aqualink facilities



111,959

Whitehorse Centre

7092

square metres of
graffiti removed
from Council and
private property



graffiti removed
from **865** sites



4

Resilient Melbourne
Strategy meetings
attended by CEO

13.91%

active library members



7

Intergenerational
grant projects
undertaken
with Whitehorse
Manningham
Libraries and

6

Schools

* 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 that contribute to our approach for 2018/19. They do not constitute all actions delivered by Council.

Major Initiatives

Harrow Street Car Park Redevelopment

Construction of the multi-deck car park.

Buxton Constructions were engaged September 2018 and commenced construction onsite late September 2018. Construction works have progressed well anticipating a late July 2019 completion. The community space tenancy fitout works has commenced and is due for completion late August 2019. Pioneer Park is to be completed by ParksWide with works scheduled to commence mid-late July 2019. Tenders for the Station Street pedestrian operated signals close 19 July 2019, followed by construction to commence late September 2019.

Pavilion Redevelopment

Commence the redevelopment of the Morton Park Reserve Pavilion, Walker Park Reserve Pavilion, Elgar Park South Pavilion and Terrara Park Pavilion

Morton and Walker Park Pavilions

Demolition and earthworks for Walker Park are in progress, with concrete works due to start shortly. The anticipated completion date for Walker Park is mid- December 2019. The site compound and temporary facilities for Morton Park are being established. Commencement has been delayed due a nationwide shortage of temporary facilities, and an increased vigilance with legislative requirements for temporary facilities. Moreton Park Pavilion is scheduled for completion early 2020.

Elgar South Pavilion

The appointment of a head contractor is currently in progress with works scheduled to commence onsite late August 2019. Anticipated completion is mid-May 2020.

Terrara Park Pavilion

Katz Architecture PL are progressing through the design development phase with the completion of tender documentation anticipated September/October 2019.

Morack Golf Course

Design development for Morack Golf Course Pavilion, driving range and mini golf facility.

Centrum Architects were appointed to the project and development of concept designs is well underway. Consultation has recently been undertaken regarding the concept designs with the golf course operator and resident golf clubs with the appointment of key consultants completed.

Transport Strategy for Box Hill Metropolitan Activity Centre (MAC)

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

Completed a Background Study prior to developing an Integrated Transport Strategy for the Box Hill MAC.

Residential Corridors Study

Implementation of guidelines from the Residential Corridors Study to address design of new development in the Residential Growth Zone along major growth road corridors.

The Residential Corridors Built Form Guidelines were finalised and adopted by Council on 29 January 2019. Council also resolved to seek authorisation for a planning scheme amendment to implement the guidelines and the planning controls have been prepared.

Highlights from the 2018/19 financial year are described below.

Planning

This service provides statutory and strategic land use planning functions, ensuring compliance of land use and developments under the Whitehorse Planning Scheme.

Strategic Planning

A planning scheme amendment to implement the permanent tree protection controls was initiated to support “blanket” tree protection controls across the municipality for those areas not already covered by a permanent Significant Landscape Overlay.

Council adopted the Student Accommodation Strategy with next steps being future planning scheme amendments. A grant from the state government is facilitating background work and a policy for affordable housing.

Twenty-one of the 22 successful applicants for the annual Heritage Assistance Fund completed their projects and another successful biennial Built Environment Awards evening was held in June highlighting innovative and sustainable design around the theme “Change in the Middle Suburbs”.

Statutory Planning

Council received a total of 1648 applications and determined 1686 with decisions made within an average of 105 gross processing days, which is an improvement on last year and less than the metropolitan average of 123 days. There has been an increase in the number of existing permits being amended, as the development industry shifts. This is supported by data which shows 243 permits sought to be amended for the year, compared to 170 for the previous year.

Council received 581 VicSmart applications in comparison to 341 received the previous year and 126 in 2016/17. This significant increase is due to the introduction of interim tree protection controls into the planning scheme, and a broadening of VicSmart application classes by the state government. In comparison, this is significantly higher than Banyule with 407 VicSmart applications and Maroondah with 345 VicSmart applications. These councils are comparable with tree controls over large parts of these municipalities.

Whitehorse Council has in its Planning Scheme, a policy to guide environmentally sustainable development. For this financial year, 160 sustainable design assessments have been undertaken for applications seeking development of 3 - 9 dwellings, and 131 Sustainability Management Plans have been undertaken for residential developments of greater than 10 dwellings and non-residential developments.

Building

This service provides the administration, education and enforcement of public safety, provision of a community-focused building permit service, maintenance of registers and records as required by the Building Act 1993.

Undertook 50 site inspections for public protection and hoarding permits, 2475 onsite building inspections comprising 427 mandatory building inspections and 695 for report and consent inspections and 1353 building enforcement inspections. Over 50 swimming pool and spa safety inspections were completed, and more than

20 combustible cladding audits were undertaken with the Victorian Building Authority. Building enforcement action was taken for 487 matters where non-compliant building works had taken place.

The team attended Training with the Victorian Building Authority on the new Building Regulations 2018 and the new Building Code amendments to maintain continuing professional development accreditation and undertook training to become proficient in the new Trapeze software used for building plan assessments.

Engineering Services

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

Design and Construction

This year saw the commencement of netball and basketball court reconstruction works at Mont Albert Reserve, and the Service also granted the detailed design for sports field lighting upgrades at Morton Park (West and East) ovals, finalised detail design works for streetscape improvement works at Blackburn Village and Vermont Village shops and continued with conceptual and preliminary design for future stages of streetscape improvement works at Mitcham Shopping Centre.

Extensive works were completed during the year from footpath construction, drainage improvement works, and road reconstruction to resurfacing projects, car park resurfacing and streetscape improvement works. Bicycle hoops were installed at Box Hill Gardens, bicycle and skateboard maintenance facilities at Box Hill Skate Park, play space upgrades were completed at R E Gray Reserve, Nicoll Park, Lundgren Chain (North East), Jean Lake Reserve, Gardiners Creek Reserve and Eley Road Reserve. Detailed designs were completed for sports fields lighting upgrade at Bill Stewart (athletics track) and infield which is used for soccer.

Engineering Assets

Ongoing complex major developments in Box Hill have seen an increase in the number of customer requests related to damage to assets by builders and service authorities this year. We've undertaken investigations and completed installation for various minor public lighting projects across the municipality.

Technology improvements have resulted in online applications for Building over the Easement, Legal Point of Discharge and Flood Levels going live and available on Council's website.

CCTV survey of Council's stormwater network and modelling of Council's drainage assets and road pavement was completed with commencement of data verification and modelling of other roads assets required for completion of the Roads Asset Management Plan later in the year.

Transport

Provided various activities relating to travel behaviour activities involving partly funded Fit2Drive workshops for Year 11 students at two secondary schools, continued delivery of the L2P learner driver mentor program, hosted Walk to School month activities in 30 primary schools during the month of October, and organised cycling education programs including Mums on Bikes, CycleWise, Teenage Girls' Bike Skills Course, School Holidays Bike Skills program, and Bike Ed. Prioritised the first Easy Ride cycling routes for implementation (EW6) and completed the preliminary design for this route. Continuing discussions with VicRoads regarding pedestrian and cyclist infrastructure improvements to the Box Hill to Ashburton Strategic Cycling Corridor and Box Hill to Ringwood Shared User Path and completed the Eastern Trails Strategy with representatives of other municipalities in eastern Melbourne.

Strong advocacy to the state government continued for improved community outcomes relating to the North East Link project, including the lodgement of a written submission regarding the North East Link Environmental Effects Statement outlining Council's concerns about the project, and made strong recommendations for improved community outcomes, particularly in relation to transport, ecology, open space and community amenity. Other advocacy campaigns continue to the state government for the urgent upgrade of the Box Hill Transport Interchange so that safety, connectivity, security and convenience issues are addressed.

Public Street Lighting

This service provides street lighting throughout Whitehorse.

Council ceased the purchase of green power for public street lighting from July 2018, purchasing equivalent offsets for contribution to energy-efficient and renewable energy projects.

City Works

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

Council continues to provide barbeque cleaning, township cleansing and cleaning of conventional and automated public toilets. The timber road bridge at Yarran Dheran was replaced and boardwalks were replaced in Joseph Street Reserve, Heatherdale Reserve, Kalang Park and Blackburn Lake Sanctuary. It was a record year with debris collected by the street sweeping program with 3093 tonnes collected.

Fleet and Workshop

The team manages Council's fleet of vehicles, plant and equipment items including the operation of a workshop and overall management of the functions of the Operations Centre.

The Fleet and Workshop Service continued to maintain Council's plant and fleet. Larger purchases of plant and fleet included a bucket loader and trailer for the Recycling and Waste Centre, a large tipper truck, tractor and an electric cart for Council's nursery.

Major Projects

This service is responsible for the project management of capital building projects and the facilitation of major projects.

The Major Projects and Buildings Team continued to deliver Council's high-priority projects as part of the Capital Works program.

Assets and Capital Works

This service is responsible for the development, monitoring and performance reporting of Council's Capital Works Program, and the planning and implementation of asset management improvement initiatives across the organisation including Council's Asset Management System.

It was a year of innovation for the Asset Management Team with new initiatives including the development of a Holistic Predictive Modelling of Council Building software tool and the roll-out of a mobile computing solution for City Works and Facilities Maintenance Field staff. New Asset Management plans were completed for buildings, plant and fleet and IT assets as well as a review of the Roads and Drainage Asset Management Plan.

Various management plan reviews were completed and this year saw the roll-out of a mobile computing solution for our City Works and Facilities Maintenance Field staff.

Council maintained our core maturity rating as defined in the National Asset Management Assessment Framework with a score of 1047 out of 1100.

Capital works projects to the value of \$50.5 million were completed as part of the 196 delivered programs, projects and project stages delivered. The Capital Works program which prioritises renewal projects, achieved a 92 per cent completion rate with renewal expenditure making up 56 per cent of the \$50.5 million spent.

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.

Legislated essential safety measures were completed to all Council-owned assets with programmed works and inspections including, but not limited to: pest control measures; mechanical servicing; thermostatic mixing valve tests; roof and gutter cleaning and inspections; thermal imaging of switchboards; solar panel maintenance; and testing and tagging of over 13,000 appliances and leads.

Associated Capital Works program maintenance included testing for asbestos and subsequent removal of asbestos from five tennis club buildings and six sporting and community facilities, solar array and installation of battery technology completed at the Horticultural Centre Function Rooms, an accessible ramp provided to the Box Hill South Neighbourhood House and refurbishment works undertaken at the Florence Road Pre-school and Koonung Pavilion kiosk.

Strategic Direction Two

– Measures of Success

2



56

Community satisfaction
with transport (lobbying)



7

transport advocacy
programs delivered

\$50.5 million

invested into
maintenance,
upgrades and
development
of community
infrastructure



5512

Cleaning hours
undertaken in Box Hill

1

actions or activities that
protect neighbourhood



16

multipurpose
facilities
available to
the community



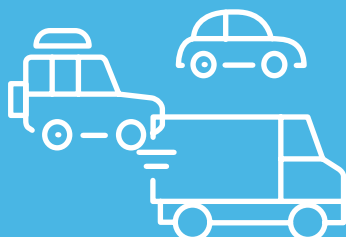
77

Community
Satisfaction with
recreation facilities



27

Council-owned
buildings
retrofitted with
environmentally-
sustainable



93.1%

compliance with the Road
Management Plan



1654

planning application
decisions made



291

environmentally
sustainable
development
assessments undertaken

93.1%

compliance with the Road
Management Plan

581

VicSmart
applications processed



4

initiatives that
provide sustainable
and quality
infrastructure

\$1.73B

value of development
invested in Whitehorse
based on planning
applications received



13

meetings and advocacy
activities as part of Council's
participation on the Eastern
Affordable Housing Alliance



*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 that contribute to our approach for 2018/19. They do not constitute all actions delivered by Council.

Major Initiatives

Implement Municipal Wide Tree Study

Preparation and exhibition of an amendment to the Whitehorse Planning Scheme to implement an extension to the Significant Landscape Overlay to all residential zoned land in the municipality.

Council prepared further strategic work to support "blanket" permanent tree protection controls and adopted the study at its meeting on 18 March 2019. Proposed Amendment C219 was authorised by the Minister for Planning in June 2019, allowing for an exhibition of the permanent controls. Interim tree protection controls that have been in place since February 2018 were also extended to allow for the Planning Scheme amendment process for the permanent controls to progress.

Review of Waste Management Strategy

Development of Council's new Waste Management Strategy and commence implementation of priority actions.

Council's new Waste Management Strategy was adopted by Council in December 2018. Four hundred people provided comment on the draft in addition to over 700 who provided input into the strategy's development. The strategy outlines extensive research into waste policies and strategic directions at local, state and national levels, bench-marking with other councils, comprehensive community and external stakeholder consultation, input from waste industry specialists, and a review of progress in implementing Council's previous Waste Management Plan.

Review of Potential Waste Services Charge

Preparation for the potential introduction of a waste services charge that allows for the cost of all kerbside waste and recycling services to be covered by waste charges levied to those properties that use Council's kerbside waste and recycling services.

The major focus for this project throughout 2018/19 has been the review, analysis and progressive improvements to a number of Council's bin-related processes and systems. Each process was analysed thoroughly, following the entire flow of information from the initial resident request through to final billing and payment, sometimes involving six different departments within Council as well as external waste and recycling contractors.

The review and subsequent changes to various Council systems resulted in improvements to the customer experience, the efficiency of processing each request, the accuracy of the data captured, and better service and financial outcomes.

The review of all of Council's bin-related processes is continuing, as is the capture and management of bin data for all properties that use Council bins.

Sustainability Strategy Implementation

Continue to deliver the key actions outlined in the Sustainability Strategy Action Plan as well as priority new actions including working towards achieving net zero carbon emissions through carbon offsets.

One of the actions delivered this year includes the Sustainable Living Week program 29 May to 6 June. Over 1800 people attended 27 diverse workshops and activities on topics ranging from energy-saving measures, solar energy, gardening, nature play, waste-free living, coral reef conservation, wildlife photography and the joy of minimalism. Practical advice about making your home more sustainable (potentially even getting off-grid), caring for indoor plants, environmentally sustainable design for buildings, and how to recognise edible weeds were all added to the mix of interesting and well attended activities.

A Sustainable Learning Conference was held in May for educators across the City of Whitehorse and the eastern region. Nine schools completed composting workshops and Council grants were awarded to 17 schools and early learning centres to undertake sustainable and waste reduction projects at their school or kindergarten. Council also sponsored 11 schools participating in the schools program that supported Stephanie Alexander's Kitchen Garden program.

Council continues to participate in a range of regional projects and climate change advocacy through its membership of Eastern Alliance for Greenhouse Action (EAGA) along with eight other eastern and south-eastern councils. Areas of focus that will continue in 2019 include updating the eastern region's Climate Change Adaptation Plan, looking at ways to improve the network of electric vehicle charging stations, and more energy-efficient road lights on major roads.

Other actions in the Sustainability Strategy continue as part of "business as usual" for Council and include installing energy and water-saving appliances, lighting and devices in Council buildings; growing and using native plants for Council's parks and gardens; looking after bushland at Blackburn Lake and Yarran Dheran; promoting tree planting in public and private land to improve vegetation cover; and supporting a range of community programs about enjoying and conserving our natural environment.

Tree Education Program

Work in an ongoing partnership with developers, residents and homeowners to increase the number of trees and to improve the health of existing trees on private properties.

The Tree Education program released a video to support the 10 reasons to plant more trees campaign and provided content to the Whitehorse News, and hosted 17 events hosted over the last financial year. Speakers included an experienced local arborist who provided an overview of tree maintenance from plant selection to senescence and a landscape designer who spoke about green walls.

A general “Sustainable Living in Whitehorse” presentation has been prepared in collaboration with the Sustainability Unit with plans to deliver it at English Language classes attended by new residents, as this is regarded as a gap in our communications. The presentation was delivered once and was well received.

The Gardens for Wildlife program visited 81 gardens, producing individualised reports for each garden. New guides have been recruited and four are currently in the process of being trained. A Wildlife of Whitehorse poster has been developed and printed and distribution has commenced.

Tree Canopy Cover Assessment Tool

Progress the Urban Forest Strategy through research and implementation of a tree canopy cover assessment tool.

Council completed a full audit of street trees in Mitcham that identifies multiple management attributes including genus and species, tree age, health, and safe life expectancy. This will be used in the 2019/20 financial year as base data for assessing risks to the street tree population from pests, climate extremes and a hotter dryer climate. In addition to assessment, Council obtained light detection and ranging (LiDAR) data which showed the amount of canopy cover in the municipality. The data allows for a repeatable spatial assessment of cover that will be used to measure canopy targets.

Highlights from the 2018/19 financial year are described below.

Whitehorse Recycling and Waste Centre

This is a service for the recycling and disposal of general or bulky nonhazardous waste, encouraging recycling and the reduction of waste transported to landfill.

The City of Whitehorse Recycling and Waste Centre performed 138,597 transactions this year – on average, that is 50 customers per hour. They received 60,341 tonnes of material to site, with 39,721 tonnes transported to landfill. A total of 34.2 percent of the material that was brought to the site was diverted from landfill and recycled. A new free e-waste collection service commenced at the Centre in March 2019. E-waste is any product that is powered by battery or electricity.

Sustainability, Waste and Recycling

This service facilitates planning for energy and water reduction programs and waste management strategic planning. This service also includes contracts for waste collection including domestic garbage collection, kerbside recycling, and hard and green waste collection.

The Sustainability Team continued to service the waste collection needs of the municipality with 3,086,957 kerbside garbage bin collections and over 30,000 hard waste bookings received and actioned. Council's random bin inspection program continued to observe the contents of a sample of kerbside bins across the City, and provide feedback to residents accordingly as part of Council's Gold Star Recycling Recognition program.

There was increased community participation in Council's GreenMoney online rewards program, which rewards community actions that reduced waste to landfill, increased recycling or improved the sustainability of households or businesses. We continued to work with other councils, state government, recycling contractors and Metro Waste Group in reviewing recycling contracts and responding to the impacts of the recycling crisis as a result of the collapse of recycling markets and the ban by China in accepting mixed recycling exports.

Three Community workshops were held inspiring residents to live more sustainably and we delivered several community activities during National Recycling Week in November 2018, including a tour of waste and recycling facilities, recycling displays at Forest Hill Chase and a community workshop. Undertook food waste recycling at the 2018 Spring Festival, reducing the amount of waste that previously would go to landfill.

Open Space Maintenance

ParksWide is responsible for the management of Council's bushland, open space and parklands including developing plant stock, landscaping, pruning, grass cutting and fire management. The service also provides an education program on ecological and environmental issues largely centred on Blackburn Lake Sanctuary.

Open space areas were maintained throughout the year via a range of operational programs including: weed spraying, open space mowing, garden bed maintenance, general park clean-up and replacement of park furniture in a number of locations with sustainable grown timber units including Somers Trail and Antonio Park.

The Natural Environment Team completed a three year project to capture and document the extent of flora, fauna and fungi species that call our bushland reserves home. The Whitehorse Biodiversity Inventory reviewed all available records including 119 Council reports spanning over two decades. Seasonal field data was collected over two years in over 50 reserves. The resulting data will inform the goals of the urban biodiversity strategy and provide a resource for officers and community members undertaking conservation works in the municipality.

The Bushland Maintenance Services contract was renewed to enable the delivery of high-quality bushland maintenance works in Council reserves. The Whitehorse Biodiversity Inventory project was finalised, enabling Council to collate and combine previous and current biodiversity information into one central database.

Tree Management

This service is responsible for the management of Council's street and park trees to meet community expectations as well as statutory and safety obligations. It includes planning for increasing the quantity and quality of trees within Whitehorse as well as maintaining the health and amenity of existing trees.

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.

A full audit of street trees commenced in Mitcham. This tree data identifies multiple management attributes including: genus and species, tree age, health and safe life expectancy. This will be used in the 2019/20 financial year as base data for assessing risks to the street tree population from pests, climate extremes and a hotter dryer climate.

Strategic Direction Three

– Measures of Success

3

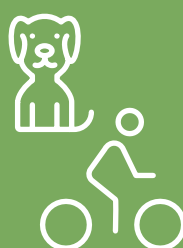
Number of trees
planted annually in our
streetscapes and parks



557 trees planted in parks
877 street trees planted

76 
Community satisfaction with
appearance of public areas

2451
open space inspections
undertaken that support
the local law education
program within our parks
supporting shared use




39,338
plants produced by the
Whitehorse Nursery in
2018/19 and planted on
Council maintained land

**Planning Tree
Education
Program
and events
attendance rates**



916
people
attended
17 hosted
events

299
children
attended
Nature Play
sessions




26,480
plants produced by
the Whitehorse Nursery
in 2018/19 that
are **indigenous**
to Whitehorse

**ParksWide Environment
Education Program attendance rates**

5066
students across 131 sessions



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 initiatives overleaf highlight Council's priority actions contributing to our approach for 2018/19. They do not constitute all actions delivered by Council.

Major Initiatives

Digital Transformation Strategy

Implementation of Year Two of the Digital Strategy 2017.

Year Two of Council's Digital Transformation Strategy saw the acceleration of the apply and pay online model, building upon early proof of concept testing and delivering a total of 37 transitioned processes that improve customer service, integrate with Council's backend systems and provide transactional efficiencies. Following selection of a preferred web content management system last year, tender processes were conducted to appoint a web development partner and a web hosting partner. The Morack Golf website, built as a pilot site using Council's new web platform, relaunched and was quickly followed by the WBIZ and Box Hill sites in advance of Council's new corporate, intranet and functional site launches. Nominated content champions across multiple departments were trained in the new platform, reviewed existing content and prepared updated content for the new sites.

Strategic Land Management Program

Complete due diligence on identified Council landholdings.

Detailed site and feasibility work was undertaken of a nominated Council-owned site.

Initiatives

Implementation of requirements of the Local Government Act Review

Staged implementation in accordance with the state government timeline

A high-level review of the *Local Government Bill 2018* has been undertaken by the Minister for Local Government with additional reforms proposed as part of the *Local Government Bill 2019*. A reform paper has been circulated to local governments for comment.

Live Streaming of Council and Committee Meetings

To implement the live streaming of Council and Committee meetings to assist the community in being informed of Council decision-making, and ensuring transparency and accountability in Council proceedings and processes.

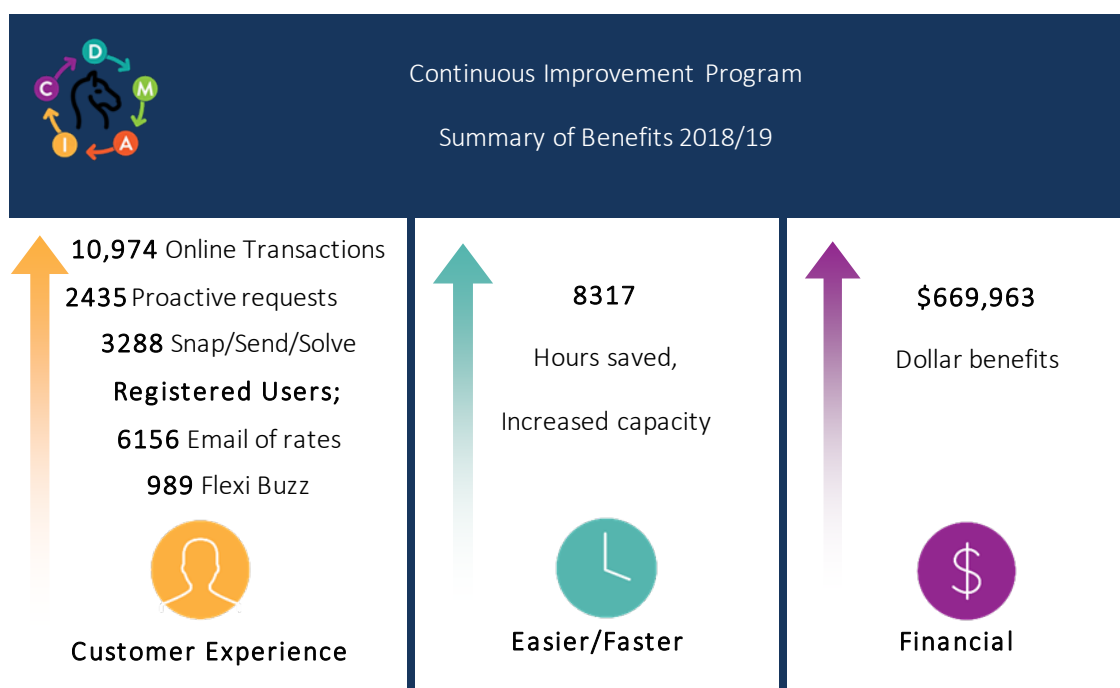
The Streaming and Publishing Recordings of Council Meetings Policy was adopted by Council at a meeting held on 15 October 2018 and streaming live video and audio of Council Meetings, Special Council Meetings and Special Committee of Council Meetings began on 12 November 2018. Access to webcasts of live Council meetings, viewing of archived meetings and links to meeting schedules, agendas and minutes are accessible on the council's Meeting Webcast webpage. Figures provided by Live Streaming Service Provider has confirmed there is good uptake of this new initiative.

Continuous Improvement Program

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

Our Continuous Improvement program aims to provide a consistent methodology customised for the City of Whitehorse based primarily on Lean principles. The framework is adaptable to the diversity of services Council offers.

Our Continuous Improvement program trained 10 council staff in 2018/19, bringing our total number of improvement champions to 23. The improvement champions identify and improve processes, embed the technology made available through the Digital Strategy, increase capacity through hours saved, and improve the overall customer experience. This approach increases the organisational capacity to deliver ongoing business improvements.



CONTINUOUS IMPROVEMENT PROJECTS STATUS

★ Improvement Champion 🟡 Customer Experience 🟢 Easier/Faster 💜 Financial

26 PROJECTS IN PROGRESS 2018/19

1. Apply and Pay Online (9 Services) ★ 🟡 🟢 **Digital**
2. Performance and Development Plans (PADPs) ★ 🟢
3. Credit Cards 🟢 💜
4. Accounts Payable Process 🟢 💜
5. Merchant Fees 💜 ★
6. Snap Send Solve Integration to Pathway ★ 🟡 🟢 **Digital**
7. Parking Permits Online ★ 🟡 🟢
8. Childhood Immunisation Process Review ★ 🟡 🟢
9. Online Infringements ★ 🟡
10. Construction Permit Process Review ★ 🟡
11. Debt Collection for Rates Arrears ★ 🟢 💜
12. Standardised Pre-start Vehicle Plant Inspections ★ 🟢 💜
13. Early Childhood Services WELS Software Program ★ 🟡 🟢
14. Asset Protection Process Review ★ 🟡 🟢
15. Annual Client Service Review WHACS ★ 🟡 🟢
16. WHACS Consumer Service Intake Process ★ 🟡 🟢
17. Store Stock Inventory Process Review ★ 🟢
18. Engineering Vehicle Crossing Permits ★ 🟡 🟢
19. Programmed Works Process Review ★ 🟢
20. Animal Registrations Online ★ 🟡 🟢
21. Attendance Registers Process ★ 🟢
22. Down to Business Publication Process ★ 🟡 🟢 💜
23. Graphic Design Process Review ★ 🟢
24. Postage Cost Process Review ★ 💜
25. Procurement Vendor Process Review ★ 🟢
26. Utilities Invoice ★ 🟢

13 COMPLETED PROJECTS 2018/19– BENEFITS REPORTED

1. Early Childhood Services ★ 🟡 💜
2. Customer Service Facilitations Team ★ 🟢
3. Engineering Statement of Compliance ★ 🟢
4. Apply and Pay Online (36 Services) ★ 🟡 🟢 **Digital**
5. Invoices – Facilities Maintenance ★ 🟢
6. Customer Communication Effectiveness ★ 🟡
7. Intelligent Invoice Processing ★ 🟢 💜
8. Customer Service – Missed Bins ★ 🟢
9. Indigenous Vegetation Harvesting ★
10. Workshop Maintenance ★ 🟢
11. Dispensation Lodgement ★ 🟡 🟢
12. Compliance – First Call Resolution ★ 🟡 🟢
13. Final Notice Infringement Letters ★ 💜

Highlights from the 2018/19 financial year are described below.

Civic Services

This service includes customer service provision at Council's three service centres and governance services; fostering international relations; and cleaning and maintaining the municipal offices.

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 Team also supported the sister city relationship with the City of Matsudo, Japan through collaboration with the Box Hill Community Arts Centre for Matsudo Week 2019 events, workshops and projects, and a Green Tree Day planting event held in May 2019 at the Box Hill Town Hall. The review of internal ward boundaries was undertaken, and a submission was endorsed by Council and submitted to the Victorian Electoral Commission.

Customer Service

Council's Customer Service centres assisted over 48,000 customers with enquiries at service counters and over the counter and also processed over 44,000 in-person payment transactions. An additional 275,000 transactions were made through alternate payment options such as post, internet, BPAY and Australia Post. Overall trends indicate a slight decline of in-person transactions and phone calls, and a subsequent growth in online servicing. During 2018/19, Council answered a total of 364,575 calls – a reduction of 4552 calls on the prior year. A positive grade of service was delivered, with 88.34 per cent of customers connected to a customer service officer within 20 seconds.

Council Support

This service manages 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 federal department's candidate list was undertaken in line with federal and state requirements and guidelines. Mayoral and Councillor requests for administrative/secretarial service were effectively managed and actioned.

Communications

This service manages the production of Council publications, graphic design, media liaison, strategic communications plans and produces printed and electronic communication for the community, Councillors and the organisation.

Last year Whitehorse News was redesigned based on community feedback. There have been 12 editions issued with 850 e-news subscribers. Council issued 130 proactive media releases and responded to 78 media enquiries.

People and Culture

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

A major staff survey was conducted in October 2018 to ascertain employee engagement and satisfaction levels. These were high in comparison to national local government and private sector benchmarking. Workforce planning continued for a number of teams in the organisation experiencing major change and a Workforce Planning Framework for the organisation was agreed in line with a sector-wide project led by Local Government Professionals Inc (LGPro). The Emerging Leaders program concluded with a successful cohort graduating from it, and the Induction program had a major review and rebranding in line with improved technology options for this important process.

Processes and procedures continue to be developed for new employment legislation covering local government, which includes the Reportable Conduct Scheme and further enhancements to the Integrity Framework.

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.

The management of risk within Council is an enabling function to assist Council to meet the expectations of the community and our many stakeholders. The Risk Management Framework aims to effectively manage compliance and governance, establish risk management practices to support Council's strategic goals and implement a framework that embraces AS/NZS/ISO 31000 Risk Management Principles and Guidelines. Council annually reviews the insurable risk profile and insurance products, to ensure a cost effective program.

Risk, health and safety training is maintained on an annual basis to ensure Council is meeting our compliance requirements under the *Occupational Health and Safety Act 2004* and associated Regulations. Training is provided to ensure employees are able to complete their tasks without risk to their own and others health and safety. Risk assessments are regularly reviewed with safe operating procedures developed to ensure employees are completing required tasks safely.

Council continues to focus on the rise of occupational violence related incidents. This includes ensuring strategies are in place for staff to feel safe when at work through reporting, awareness campaigns and training. Employees' health and wellbeing continues to be a priority. Council has achieved 80 per cent of the Victorian Governments Healthy Workplaces Achievement program.

Finance and Corporate Performance

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

The 2019/20 *Annual Budget* and Year Three of the 2017–2021 *Council Plan* were prepared, including an update of the Strategic Resource Plan. The Procurement Policy was amended to align with Year 2 of the Procurement Strategy and specifically centred on Council's commitment to continuous improvement, cost and risk reduction, and community and commercial benefits. Council's internal auditor, Crowe Horwath, conducted five internal audits that were reported to the Audit Advisory Committee. A number of recommendations were implemented to strengthen internal controls and processes.

Our Continuous Improvement program trained 10 council staff in 2018/19, bringing our total number of improvement champions to 23. This approach increases our capacity to undertake improvement initiatives within existing resources, embedding a culture of continuous improvement. In 2018/19, our program delivered 13 projects with a further 26 in progress, attributing to an improved customer experience, 8317 hours in increased capacity and \$669,963 in financial benefits.

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.

Information Technology

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

This year, Council improved application and server capabilities through enhancing the information technology systems and infrastructure. Efficient backup and disaster recovery enhancements were set up at the Civic Centre and Box Hill Town Hall to increase service availability for customers and staff.

A whole-of-business desktop and laptop standard operating environment was implemented across user devices that dramatically simplified device updates, improved staff productivity and enhanced the security of the systems. Internal information technology systems and processes were streamlined which included improved security measures undertaken to reduce the opportunity for cyber-attacks on Whitehorse City Council's infrastructure.

Property

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

Council evaluated submissions for a Supplementary Valuations contract and awarded the contract to independent valuation firm that executed the Harrow Street Car Park operation tender.

Valuations were updated for accounting purposes of Council's landholdings, Council-owned buildings and land under Council-administered roads, and the team completed land tax valuation objections notices in accordance with the *Valuation of Land Act 1960*, and leases for various Council-owned properties.

Geographic Information System (GIS)

New web map services were implemented to support the asset management mobile solution with mobile applications deployed to support Sustainability (utility meters) and ParksWide (remnant indigenous plants and seed harvesting) departments.

Council acquired new aerial imagery of 2018 and 2019 time periods and negotiated an enterprise agreement with Esri Australia (for GIS software, support and online services).

Rates

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

Council has successfully completed the rates end-of-year rollover. Council collected 98.33 per cent of 2018/19 financial year rates, with the fourth and final instalment issued to 32,329 ratepayers totalling \$14.5 million. Overdue instalment notices were issued to 2598 ratepayers totalling \$1.4 million.

Watts Street Parking

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

High occupancy rates this year meant a 6 per cent increase in gross revenue and greater than originally forecasted income.

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.

Departmental readiness across the organisation for the management of business continuity and emergency management events was enhanced through the development and maintenance of localised business continuity recovery plans and emergency management preparedness arrangements.

A desktop business continuity exercise was held with all divisions and departments on 21 June 2019, testing the organisation's capacity and capability to respond to business disruption events. A successful disaster recovery exercise was undertaken in August 2018 to test the Civic Centre to Operations Centre's data link. Emergency management exercises were conducted both locally and regionally. There were six emergency management Council activations and 12 business continuity incidents during the year.

Digital

This service provides the transition to digital platforms across the organisation.

In Digital marketing, approximately 40 digital campaigns per month were conducted across various web and social sites, increasing awareness of Council's activities, boosting attendance at events and raising responses rates to surveys. Council's corporate Facebook site was launched in August 2018 and now has over 3000 followers. Digital content has been produced in-house for use on both the new websites and in social channels. A total of three Customer Engagement Panels have been conducted to date to help inform the layout and content of information presented across web and social channels. The Single View of Customer project has progressed with the appointment of a vendor to conduct the data quality phase.

Strategic Direction Four

– Measures of Success



88%
phone
calls



96%
mail



78%
service
requests



responded to within
required timeframes



41 business improvement
initiatives with savings of
\$669,963



56 Community
satisfaction
with advocacy

4 advocacy
campaigns
undertaken

37

processes transformed to improve
online customer service transactions as
part of the Digital Transformation Strategy



Over
1000

participants engaged in community engagement
activities in the development of policies, strategies
or major projects



3
initiatives completed
through the Customer Service
Improvement Project

78
Community
satisfaction with
customer service



57
satisfaction with community
consultation and engagement

100%
compliance with the annual
Governance and Management
Checklist (LGPRF)



1 project completed
as part of the Resilient
Melbourne Strategy.



30
communication channels
used to promote, engage
and inform services,
facilities and initiatives



4.39%
of Council decisions made at
meetings closed to the public
(LGPRF)

25,557
social media followers



2087
attendees at corporate
training courses



184
attendees in
leadership programs



8.74%
staff
turnover



Refer to Council's Performance Statement for financial performance and capacity indicators from the Local Government Performance Reporting Framework.

* 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

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 2018/19. They do not constitute all actions delivered by Council.

Major Initiatives

Review Vision of Box Hill Metropolitan Activity Centre

Review the Vision for the Box Hill Metropolitan Activity Centre; Stage 1 – project planning, appointment of consultant and key stakeholder consultation.

Initial community consultation, Stakeholder Reference Group meetings and Stage 1 background analysis has been completed. The *Box Hill Metropolitan Activity Centre Analysis and Options* report that has been produced has been released for community consultation before moving into Phase 2 of the project.

Initiatives

Parking Meter Replacement in Box Hill

Replacement and modernisation of all parking meters in the Box Hill area, providing enhanced flexibility and availability of payment options for customers.

The parking meter replacement tender was awarded in October 2018 with contracts signed in October. The contract provides for the supply, installation and removal of old machines and a five-year routine maintenance program.

A hundred new parking meters were subsequently installed and were fully operational on 15 April 2019 providing customers with a reliable service with multiple payments options. Faulty meter reports have been reduced by 90 per cent with further improvements anticipated.

Pay-by-phone options were extended providing customers with an easy, cashless and secure alternative to pay for parking.

Nunawading Structure Plan Review

Progress the Nunawading Structure Plan Review, which will form the basis of a future Planning Scheme Amendment for the centre.

Preparation of a project brief commenced. The project will recommence in 2019/20.

Services

Highlights from the 2018/19 financial year are described below.

Investment and Economic Development

This service works in partnership with a range of organisations to support a local economic environment that attracts investment.

We delivered the Whitehorse Business Week (WBW) 2018 program with seven major events attracting 770 business representatives. Events were presented at a number of venues across the City of Whitehorse with a range of keynote speakers and topics. A record number of 22 sponsors participated in WBW 2018. During WBW, the first Melbourne East Regional Event was held in the City of Whitehorse, a partnership with the councils of Manningham, Maroondah, Monash, Knox, Whitehorse and Yarra Ranges and over 160 businesses, business groups, and institutions attended from across Melbourne's east region. The City of Whitehorse led the production of a video that showcases the benefits of living, working and playing in the Melbourne's east and was previewed for the first time at the event.

We successfully secured \$20,000 Business Victoria Local Events funding from Small Business Victoria to run a range of workshops and presentations from April 2019 until June 2020.

The Whitehorse Tertiary Business Skills program a partnership between Whitehorse City Council and Deakin University - celebrated its 10th Anniversary with and this milestone was further elevated through achieving a silver award at the 2018 National Local Government Innovation Awards. The 2018 program engaged 26 students and 24 businesses over the 16-week program, providing work integrated learning and practical engagement between students and businesses.

The Box Hill Logo Competition ran from 18 March to 29 April 2019 and received 65 submissions from Whitehorse tertiary institutions, secondary schools, businesses and residents. The winning logo was voted for by the Box Hill logo judging panel who were made up of representatives from the local community.

The Festive Window Competition was revamped and held through the Instagram platform for the first time. Shoppers were encouraged to upload a photo of their favourite festive window to win. Nominated businesses also became eligible to win, with over \$6,000 of prizes given away.

Strategic Direction Five

– Measures of Success

5



1055

attendees at business workshops, seminars and events

19

large-scale investment and development enquiries



155

businesses **supported** to prepare for the NBN

14

engagements with Melbourne's eastern stakeholders



27

different engagements with local stakeholders



10,403

visitors to WBiz website

9

retail precincts promoted through **WBiz**



Continued partnership with Deakin University to develop training programs for young people as part of the **10th**

Whitehorse Tertiary Business Skills Program with **26** with students and **24** businesses involved.

7

major initiatives/events attracting **770 business representatives**



\$20,000 Business Victoria Local Events funding for workshops and presentations



32

businesses participating through sponsorship or partnerships of business events

40

business growth enquiries every week



15,980

businesses based in the City of Whitehorse

3845

recipients of Down to Business Newsletter promoting Learn Local events across 10 neighbourhood houses.



* Business community satisfaction rating results for 2019 were not available at time of publishing

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
	2015/16	2016/17	2017/18	2018/19	
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	1.50	2.00	Council operates two indoor aquatic facilities and continues to proactively inspect facilities. We engage a laboratory to conduct quarterly microbiological testing of all pools and centre staff conduct four-hourly testing of all pools during operating hours.
Health and Safety Reportable safety incidents at aquatic facilities [Total number of WorkSafe reportable aquatic facility safety incidents]	2.00	0.00	1.00	0.00	The continuing low number of incidents reflects Council's proactive approach to risk management within its aquatic facilities, with systems in place to ensure the safety of both patrons and staff.
Service Cost Cost of indoor aquatic facilities [Direct cost of indoor aquatic facilities less income received/Number of visits to indoor aquatic facilities]	-\$0.08	-\$0.11	\$0.20	\$0.21	We have seen an increase in our net cost compared to previous years. While membership income has increased, operating costs in relation to salaries, utilities and reactive building 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	Council does not operate an outdoor facility.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015/16	2016/17	2017/18	2018/19	
Utilisation of aquatic facilities [Number of visits to aquatic facilities/Municipal population]	9.62	9.28	9.00	9.27	Attendances at Council's aquatic facilities remain steady with growth coming from user groups commencing in the stadium at Aqualink Box Hill and increased group fitness participation at Aqualink Nunawading.
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]	2.01	1.45	1.22	1.33	Council continues to provide a responsive high-quality service which was identified as being significantly higher than partners benchmarked as part of a service review conducted in 2018.
Service Standards Animals Reclaimed [Number of animals reclaimed/Number of animals collected]	70.33%	91.57%	53.33%	72.05%	Council continues to focus on reunification as a priority through continued education initiatives and pleased to have had over 530 animals reclaimed. The number of registered animals within the municipality remains steady.
Service Cost Cost of animal management service [Direct cost of the animal management service/Number of registered animals]	\$26.69	\$28.09	\$35.56	\$38.93	The cost of the service has risen through additional training needs and routine increases in staff remuneration. Quality of service remains high and standards confirmed through a benchmarking exercise in 2018.
Health and Safety Animal management prosecutions [Number of successful animal management prosecutions]	7.00	9.00	4.00	11.00	Council continues to be proactive in education of responsible pet ownership. Council has been successful in prosecuting all serious dog attacks where the officers were able to collect evidence to confirm the incident. The number of animal management incidents varies from year to year.

Service/Indicator/Measure	Result				Material Variation and Comments
	2015/16	2016/17	2017/18	2018/19	
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]	1.88	2.03	1.63	1.70	Council is committed to responding to food safety related complaints in a timely manner and continues to follow up these requests well below the nominated target of 2.5 days.
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>]	100.88%	100.00%	100.00%	100.00%	As of 31 December 2019 there were 874 registered class 1 and class 2 food premises for which 874 annual food safety assessments were conducted. We continue to see a rise in registered food premises each year.
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>]	\$513.09	\$508.84	\$556.40	\$546.58	Actuals will vary in accordance with staff levels, timing of activities and conducting legal enforcement. Costs remain steady over the years and are partially offset with any increase in food premises registrations.
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]	98.97%	100.00%	100.00%	100.00%	Consistent results demonstrate Council's commitment to the health and safety of the community. All 99 major and critical non-compliances identified were followed up in accordance with operational policy.

Service/Indicator/Measure	Result				Material Variation and Comments
	2015/16	2016/17	2017/18	2018/19	
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]	8.65%	5.04%	3.93%	4.39%	Additional meetings were held this financial year in comparison to previous years. The continuing low 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 Council's commitment to 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]	56.00	57.00	57.00	57.00	Council's satisfaction with consultation and engagement has remained consistent over the past four years. As a core value, we strive to continually develop and improve in this area to further support the needs of the Whitehorse community.
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)]	95.26%	100.00%	100.00%	100.00%	Even with additional meetings held this financial year in comparison to previous years, Council continues to demonstrate 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.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015/16	2016/17	2017/18	2018/19	
Service Cost Cost of governance [Direct cost of the governance service/Number of Councillors elected at the last Council General Election]	\$46,671.09	\$49,130.20	\$47,172.11	\$61,397.20	Overall costs can largely be linked to additional Council meetings, and a one-off cost associated with the recruitment of Council's new Chief Executive Officer who will commence in September 2019.
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]	57.00	59.00	58.00	60.00	The incremental increase reflects Council's continued efforts in making decisions which are in the best interest of the community. In the 2019 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]	7.69	7.62	7.45	7.24	This gradual downward trend is in-line with Victorian industry trends. Our library collection continues to be well utilised.
Resource Standard Standard of library collection [Number of library collection items purchased in the last five years/Number of library collection items]	79.10%	77.50%	78.15%	76.89%	Our library collection continues to be maintained to a high standard and compares favourably with Victorian state benchmarks.
Service Cost Cost of library service [Direct cost of the library service/Number of visits]	\$5.72	\$6.17	\$6.07	\$6.18	Our libraries continue to be cost-effective and well-utilised services.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015/16	2016/17	2017/18	2018/19	
Participation Active library members [Number of active library members/Municipal population]	15.28%	14.84%	14.15%	13.91%	There has been an increase in members this financial period who attend the library for other purposes such as studying, internet, Wi-Fi, reading within the library or library programs. These activities are not reflected in this measure.
Maternal and Child Health					
Satisfaction Participation in first MCH home visit [Number of first MCH home visits/Number of birth notifications received]	99.15%	100.28%	99.35%	96.81%	The participation rate for the first home visit relative to the number of birth notifications received represents a very high service rate and participation trend continues to be high. Sadly there were a higher than usual number of stillbirths and neonatal deaths in 2018/19 which has resulted in a decrease in number of first home visits being conducted.
Service Standard Infant enrolments in MCH service [Number of infants enrolled in the MCH service (from birth notifications received)/Number of birth notifications received]	95.97%	94.03%	101.19%	100.94%	Enrolments are higher than notices received as some infants were born outside the current reporting financial year period.
Service Cost Cost of MCH service [Cost of the MCH service/ Hours worked by MCH nurses]	\$77.74	\$84.97	\$83.51	\$82.68	Council is committed to providing quality support and information to families while minimising costs.
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]	78.37%	83.36%	85.71%	84.46%	This result demonstrates that Maternal and Child Health Service participation rates are high in the City of Whitehorse. 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.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015/16	2016/17	2017/18	2018/19	
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]	75.53%	68.33%	93.55%	89.80%	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 assists in continued participation.
Roads					
Satisfaction Sealed local road requests [Number of sealed local road requests/Kilometres of sealed local roads] x100	44.41	69.92	80.22	94.98	Requests relate to minor defects in the road and number of requests are increasing as a result of the ease in reporting defects through mobile technology solutions such as Snap Send Solve.
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]	99.03%	98.90%	98.59%	98.59%	This result reflects the continuing high-quality standard of local roads in Whitehorse.
Service Cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction/Square metres of sealed local roads reconstructed]	\$166.44	\$216.78	\$185.45	\$169.64	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. The cost of local road resealing changes every year, dependent on the project requirements, market forces and material prices.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015/16	2016/17	2017/18	2018/19	
Cost of sealed local road resealing [Direct cost of sealed local road resealing/Square metres of sealed local roads resealed]	\$23.84	\$19.18	\$27.20	\$29.46	The cost of sealed local road resealing changes every year, and it depends on the project requirements, market forces and material prices. The resurfacing projects for the 2018/19 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.
Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	73.00	73.00	70.00	72.00	Satisfaction with sealed local roads remains largely consistent for the past four years. In the 2019 Community Satisfaction Survey, Whitehorse City Council performed strongly in the area of sealed local roads, significantly exceeding the metropolitan group and state-wide averages.
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]	71.00	99.00	81.00	67.00	Council have made significant improvements to processes for assessing and managing applications, reducing the time taken to decide on applications, despite an increase in the number of applications lodged.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015/16	2016/17	2017/18	2018/19	
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]	57.01%	46.08%	44.40%	37.97%	<p>The significant increase in VicSmart applications from new tree controls applied through the Significant Landscape Overlay (SLO9) has significantly impacted Council's ability to satisfactorily meet statutory timeframes this year. An incredible effort has been seen with 1654 planning application decisions made compared to 1296 made for 2017/18 financial year.</p> <p>There has also been increased level of community interest in applications, which leads to an increased timeframe for assessment due to the need to undertake community engagement.</p>
Service Cost Cost of statutory planning service [Direct cost of the statutory planning service/Number of planning applications received]	\$1560.60	\$1895.81	\$2,573.96	\$2,288.70	<p>Cost remains steady with an increase in staffing numbers seeing improvements in the time taken to decide planning applications reducing while staff work through a backlog of planning applications. Results between 2014/15 to 2016/17 were calculated based on total applications received (including amendments) instead of only "new applications" resulting in lower comparative results for this indicator.</p>

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015/16	2016/17	2017/18	2018/19	
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]	40.66%	48.98%	58.11%	56.90%	The lower number of planning decisions upheld at VCAT over the four year period 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 all applications at which all parties can agree, thereby eliminating the need for a full merits hearings. Poorer planning applications are not receiving full VCAT support, and objector appeals are less often resulting in overturned decisions.
Waste Management					
Satisfaction Kerbside bin collection requests [Number of kerbside garbage and recycling bin collection requests/Number of kerbside bin collection households] x 1000	112.23	78.29	65.70	68.35	Council has experienced an increase in requests these past 12 months for bin changeovers from 120L to 80L garbage bins. The offer to downsize has been encouraged by Council for minimising waste, and has been taken up well by the community. 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	4.97	3.40	4.17	4.92	The steady increase in missed bins has prompted process improvements being investigated and is partly attributable to significant increase in the number of cars parking in the street blocking access to bins on nominated collection days.

Table continued on the next page

Service/Indicator/Measure	Result				Material Variation and Comments
	2015/16	2016/17	2017/18	2018/19	
Service Cost Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service/Number of kerbside garbage collection bins]	\$99.62	\$97.63	\$100.61	\$96.83	The minor variations 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 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]	\$2.17	\$3.46	\$9.64	\$26.19	The trending increase in cost for Council is attributable to the recycling industry collapse affecting recycling income worldwide. We are no longer receiving income for recyclables and a reduction in the weight of packaging materials used is resulting in declining tonnages overall. Innovative waste recovery company, Visy, is our preferred contractor, which wasn't impacted by the recent waste disposal crisis.
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]	50.12%	51.12%	50.18%	50.46%	Council continues to work hard to maintain a diversion rate above 50% despite the decline in the weight of recyclables, particularly due to lightweight packaging. Results in the 2019 Community Satisfaction Survey continues to support our focus in this area with Waste Management being our second 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 our 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 our 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 2018/19 year Council held the following meetings:

- 12 Ordinary Council meetings
- 3 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 2018/19 financial year.

Meetings of Council			
	Council	Special Meetings	Leave of absence granted to Councillors
Central Ward			
Cr Andrew Munroe	12	3	0
Cr Denise Massoud	12	3	0
Elgar Ward			
Cr Tina Liu	12	3	0
Cr Blair Barker	12	3	0
Morack Ward			
Cr Bill Bennett	12	3	0
Cr Raylene Carr	11	2	2
Riversdale Ward			
Cr Sharon Ellis	10	2	3
Cr Andrew Davenport	12	3	0
Springfield Ward			
Cr Ben Stennett	10	3	2
Cr Prue Cutts	12	3	0

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, our 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 masterplans, 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	11	0
Cr Blair Barker	11	0
Morack Ward		
Cr Bill Bennett	11	0
Cr Raylene Carr	9	2
Riversdale Ward		
Cr Sharon Ellis	8	3
Cr Andrew Davenport	11	0
Springfield Ward		
Cr Ben Stennett	11	0
Cr Prue Cutts	11	0

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 conflicts of interest.

During 2018/19, six 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 2018, the councillor annual allowance for a Category 3 council (as defined by the *Local Government act 1989*) was fixed at \$30,223 per annum and the allowance for the mayor was \$96,534 per annum. The Minister for Local Government approved an annual adjustment of 2.0 per cent to take effect as from 1 December 2018. The annual allowances were adjusted for the period 1 December 2018 to 30 June 2019 at \$30,827 per annum for the Councillor allowance and \$98,465 per annum for the Mayoral allowance. Councillors also received the equivalent of the Superannuation Guarantee Contribution of 9.5 per cent for the 2018/19 year.

These allowances are not subject to tax withholding arrangements.

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

Total Allowances	
Central Ward	
Cr Andrew Munroe	\$33,480.04
Cr Denise Massoud	\$33,480.04
Elgar Ward	
Cr Tina Liu	\$33,480.04
Cr Blair Barker	\$33,480.04
Morack Ward	
Cr Bill Bennett (Mayor 29 Oct – current)	\$83,125.09
Cr Raylene Carr	\$33,480.04
Riversdale Ward	
Cr Sharon Ellis	\$33,480.04
Cr Andrew Davenport (Mayor 1 July – 28 Oct)	\$57,293.18
Springfield Ward	
Cr Ben Stennett	\$33,480.04
Cr Prue Cutts	\$33,480.04

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 Work will shortly commence on the development of a Community Engagement Policy which will build on the work of Council's current Community Engagement Framework. Date of current framework: 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 Three</i> Date of adoption: 24 June 2019	✓
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 2019/20</i> Date of adoption: 24 June 2019	✓
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> 1 March 2019, <i>Buildings Asset Management Plan</i> 1 September 2018, <i>Open Space Asset Management Plan</i> 22 April 2014 (under review) and <i>Plant and Fleet Asset Management Plan</i> 1 June 2019	✓
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	✓

Table continued over page

Governance and Management Items	Assessment	Completed
7. Risk Policy Policy outlining Council's commitment and approach to minimising the risks to Council's operations	Risk Management Policy <i>Risk Management Strategy and Risk Management Plan formulate the Risk Management Framework.</i> Date of current policy: 18 June 2019	✓
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: 24 June 2019	✓
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: 31 July 2018	✓
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: 2 July 2018	✓
13. Risk Management Framework Framework outlining Council's approach to managing risks to the Council's operations	Risk Management Framework <i>Risk Management Policy, Risk Management Strategy and Risk Management Plan formulate the Risk Management Framework.</i> Date of operation of current framework: 18 June 2019	✓

Table continued over page

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: 24 June 2019	✓
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: 15 October 2018 Six month report: 25 February 2019	✓
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: 15 October 2018, 20 November 2018, 25 February 2019, 21 May 2019	✓
19. Risk Reporting Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies	Reports to Audit Advisory Committee and Executive Risk Management Committee Dates of reports: 19 November 2018, 20 May 2019	✓
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: 15 October 2018, 27 May 2019	✓

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: 15 October 2018	✓
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 – 16 July 2018, Instrument of Delegation by Council to members of council staff – 27 May 2019</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.



Simon McMillan

Chief Executive Officer

Dated: 23 September 2019



Cr Bill Bennett

Mayor

Dated: 23 September 2019

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 Chair of the Audit Advisory Committee is Mr Michael Said, who was appointed in July 2004. He is also Chair of the Audit Committees for shires of Colac Otway, Moorabool and Cardinia City Council.

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 2018/19 financial year were:

- Mike Said – Chairperson / Independent member (July 2004 to present)
- Lisa Woolmer – Independent member (September 2017 to present)
- Cr Denise Massoud – Councillor representative (November 2016 to present)
- Cr Ben Stennett – Councillor representative (April 2017 to November 2018)
- Cr Raylene Carr – Councillor representative (March 2019 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 and advisory services on governance, risk management, internal controls 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 2018 to June 2021 in September 2018. The Audit Advisory Committee also recommended that Council approve the 2018/19 Annual Audit Plan, within the SIAP. Council approved this in October 2018.

As part of the 2018/19 Annual Audit Plan, the Audit Advisory Committee received reports on the following:

1. Fleet Management
2. Credit Cards
3. IT Security and Access Controls
4. Follow-up of Higher Risk Past Audit Recommendations
5. Asset (Infrastructure) Management
6. Privacy and Data Protection Act Management

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 2018/19 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.

No complaints were received or investigated for breaches by Council during 2018/19.

For any enquiries regarding Council's obligations under the *Privacy and Data Protection Act 2014* and *Health Records Act 2001* 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), a 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 2018 to 30 June 2019 there were 27 requests made regarding freedom of information:

- part access was granted on three occasions
- full access was granted on 13 occasions
- access was denied on one occasion
- documents were processed outside the FOI process on one occasion
- six requests remained in process at 30 June 2019

- one applicant did not proceed with their request
- two requests were transferred to other agencies
- there were no occasions where the FOI Act did not apply
- there were no 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 FOI Act under which the above decisions were made:

- access denied in full – sections 30(1), 31(1), 33(1), 35(1)(a) of the FOI Act
- access denied in part – sections 30(1), 33(1) of the FOI 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: Executive Manager Governance and Customer Service
- Freedom of Information Officer: Team Leader Governance.
- Governance Project Officer

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 our road network. Council's road management plan outlines roads under management, inspection regimes and service and maintenance standards against which Council will manage our 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 2018/19, Council did not receive any Ministerial Directions in relation to the *Road Management Act 2004*.

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. The City of 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.

Council's 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 our operations, we have had a Protected Disclosure Policy and procedures since the commencement of the legislation. A review of the procedures was conducted during 2018/19. The updated procedures are available on Council's website and at Council's offices. During 2018/19, two potential disclosures were made which Council assessed.

Council's Protected Disclosure Coordinator/Responsible Person: Head of People and Culture

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 our 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
- protect human rights
- promote human rights
- 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 our 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 our service provisions for our community
- Council has a program of regular consultation with our community about the services we provide
- Council reports regularly to our community on our achievements against the principles.

Please refer to the Continuous Improvement Section of this report for an overview of projects undertaken and benefits achieved through our Continuous Improvement program.

Documents Available for Inspection

In accordance with section 222 of the *Local Government Act 1989* (the Act), prescribed documents outlined below are either available on Council's website or can be inspected by appointment

- 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 our Annual Report. No such Ministerial Directions were received by Council during the financial year.

Disability Action Plan

The Victorian Disability Act 2006 requires public bodies such as Council to develop a disability action plan to reduce the barriers and discrimination experienced by people with disability in the community. Whitehorse City Council is committed to working with our partners with the aim of creating a community that is accessible, welcoming and inclusive. Of the 176,196 residents in the City of Whitehorse, approximately 18.3 per cent report a level of disability, representing nearly 32,596 people in our community. Almost half of all Australians will experience mental illness at some time in their life, with one in five Australians, or 35,239 City of Whitehorse residents, experiencing mental illness each year.

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 including people experiencing mental illness, their families and carers.

Outlined below are some of the actions undertaken during the 2018/19 financial year:

- through a range of projects, networks and initiatives, raised awareness of the experiences of people with a disability in partnership with a range of community and disability organisations including Nadrasca, Regional Family Violence Partnership, and Inner East Primary Care Partnership
- the Whitehorse Disability Advisory Committee was engaged in a broad range of consultations including: Councils submission to the Royal Commission into Victoria's Mental Health Services, Councils Digital Transformation Strategy and the Whitehorse People with Disability and Sports Project
- encouraged social connectedness through inclusive events such as Global Fiesta, Australia Day, Carols concerts, Aqualink programs, Whitehorse Centre programs, Box Hill Community Arts program and Youth Connexions including the FreeZa event
- 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
- continued to monitor the impact of the NDIS on the local community, especially people with disability who are not eligible for NDIS funding, supporting residents to transition into NDIS through the provision of relevant information sessions; and transitioning existing clients into the NDIS services and activity groups. Council has also facilitated information NDIS information sessions with networks such as the Whitehorse Early Years Network and working in partnership with organisations participating in the CALD and NDIS Community of Practice
- increased the accessibility of Council facilities Box Hill Gardens play ribbon and pathway connections and Bluebell Hill Reserve Concept Plan. Tender documents for Morton Park, Walker Park and Elgar Park South Pavilion have all contained Access to Premises Standards requirements. Council has continued advocacy with Public Transport Victoria for improved accessibility at bus stops
- Council continued to promote the business case for employing people with disability through articles in the Down To Business newsletter and promoting the accessibility as part of the Boost Your Business events
- Councils Youth Services and MetroAccess Officer continue to promote the *Whitehorse Strengths Based Career Planning Guide* through local schools, disability and youth services in the municipality assisting young people to identify their strengths and interests
- Council continued to deliver Accessible Communication Training for Council officers and community groups, provided rate notices and fee-for-service invoices in large print and Braille, and provided options for customers to provide feedback in different forms.

Domestic Animal Management Plan November 2017

In accordance with the *Domestic Animals Act 1994*, 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 a meeting in November 2017. The DAMP has been developed through consultation with the community, key stakeholders, 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*. Together with the DAMP, it provides a framework for Council to manage our 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 the City of 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 were 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
- 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 the City of Whitehorse's heritage and diversity. The Community Grants program does this through funding:

- activities that support people from groups at risk of social isolation to connect with others in their community and with local services
- activities that share understanding of the City of Whitehorse's diverse cultures and generations
- making local neighbourhood connections and building neighbourhood support networks
- improving the skills and capacity of community members and groups to lead and support community connection and build resilient communities
- maximise access to, and use of Council/public facilities and community spaces
- activities that contribute to sustainability and support our community to adapt
- activities that improve the health and wellbeing of people in the City of Whitehorse.

The value of grants across the three categories for the 2018/19 financial year is outlined below.

Community Grants 2018/19	
Cash Grants	\$873,230
Discount Support Hall Hire	\$295,101
Discount Support Free Tipping	\$32,500
TOTAL	\$1,200,831

Performance Statement

for the year ended 30 June 2019

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 2019–2023* on 24 June 2019 and which forms part of the *Council Plan 2017–2021*. The *Strategic Resource Plan 2019–2023* 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 2019–2023* 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 176,196 residents (Australian Bureau of Statistics, 2019). 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 2019

Dimension/Indicator/Measure	Results			Material Variations and Comments
	2016	2017	2018	2019
Capacity				
Population Expenses per head of municipal population [Total expenses / Municipal population]	\$912.94	\$923.37	\$937.41	\$958.47 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]	\$4,912.03	\$5,022.44	\$4,909.70	\$5,137.24 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]	268.33	263.63	272.39	276.60 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]	\$934.83	\$981.87	\$967.43	\$1,191.01 This result reflects Council's continual ability to generate revenue from different sources without relying on funding from other levels of government. The spike in this result for 2018/19 compared to previous years is due to the net gain from the sale of property at 517-521 Station Street, Box Hill.
Recurrent grants Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$102.93	\$130.74	\$115.25	\$118.44 This result is consistent with the previous year, with earlier fluctuations resulting from changes in timing of receipt of Financial Assistance Grants.
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 2019

Service/Indicator/Measure	Results				Material Variations and Comments
	2016	2017	2018	2019	
<i>Aquatic facilities</i>					
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	9.62	9.28	9.00	9.27	Attendances at aquatic facilities remain steady with growth coming from user groups commencing in the stadium at Aqualink Box Hill and increased group fitness participation at Aqualink Nunawading.
<i>Animal management</i>					
Health and safety Animal management prosecutions [Number of successful animal management prosecutions]	7.00	9.00	4.00	11.00	Council continues to be proactive in education of responsible pet ownership. Council has been successful in prosecuting all serious dog attacks where the officers were able to collect evidence to confirm the incident. The number of animal management prosecutions varies from year to year.

Table continued over page

Service/Indicator/Measure	Results				Material Variations and Comments
	2016	2017	2018	2019	
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	98.97%	100.00%	100.00%	100.00%	Consistent results demonstrate Council's commitment to the health and safety of the community. All 99 major and critical non-compliances identified were followed up in accordance with 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]	57.00	59.00	58.00	60.00	The incremental increase reflects Council's continued efforts in making decisions which are in the best interest of the community. In the 2019 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					
Libraries					
Participation Active library members [Number of active library members / Municipal population] X 100	15.28%	14.84%	14.15%	13.91%	There has been an increase in members this financial period who attend the library for other purposes such as studying, internet, Wi-Fi, reading within the library or library programs. These activities are not reflected in this measure.

Service/Indicator/Measure	Results				Material Variations and Comments
	2016	2017	2018	2019	
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	78.37%	83.36%	85.71%	84.46%	This result demonstrates that Maternal and Child Health Service participation rates are high in the City of Whitehorse. 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	75.53%	68.33%	93.55%	89.90%	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 assists in continued participation.
Table continued over page					
Roads					
Satisfaction Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	73.00	73.00	70.00	72.00	Satisfaction with sealed local roads remains largely consistent for the past four years. In the 2019 Community Satisfaction Survey, Whitehorse City Council performed strongly in the area of sealed local roads, significantly exceeding the metropolitan group and state-wide averages.

Service/Indicator/Measure	Results				Material Variations and Comments
	2016	2017	2018	2019	
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	40.66%	48.98%	58.11%	56.90%	The lower number of planning decisions upheld at VCAT over the four year period 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 all applications at which all parties can agree, thereby eliminating the need for a full merits hearings. Poorer planning applications are not receiving full 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	50.12%	51.12%	50.18%	50.46%	Council continues to work hard to maintain a diversion rate above 50% despite the decline in the weight of recyclables, particularly due to lightweight packaging. Results in the 2019 Community Satisfaction Survey continues to support our focus in this area with Waste Management being our second 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 2019

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2016	2017	2018	2019	2020	2021	2022	2023	
Efficiency									
Revenue level	\$1,421.53	\$1,461.10	\$1,481.26	\$1,515.72	\$1,508.39	\$1,537.83	\$1,567.70	\$1598.01	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	\$2,148.34	\$2,157.02	\$2,215.05	\$2,282.15	\$2,366.88	\$2,407.31	\$2,421.36	\$2,495.32	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	8.33%	10.27%	9.84%	8.74%	15.02%	11.96%	11.96%	11.96%	This result reflects a fairly stable level of turnover consistent with favourable staff survey results.
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
	2016	2017	2018	2019	2020	2021	2022	2023	
Liquidity									
Working capital	284.31%	421.04%	495.00%	489.33%	491.70%	482.14%	424.62%	375.91%	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 decline from the previous year is due to Council's loan shifting from non-current to current liabilities, due to repayment in November 2019.
Current assets compared to current liabilities									
[Current assets / Current liabilities]									
Unrestricted cash	194.18%	257.97%	307.62%	343.11%	342.98%	324.82%	267.33%	214.89%	This demonstrates Council's strong unrestricted cash position, strong operating performance in 2018/19 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
	2016	2017	2018	2019	2020	2021	2022	2023	
Obligations									
Asset renewal	100.22%	103.30%	120.06%	114.32%	207.60%	124.46%	136.94%	128.27%	This result continues the strong 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 in 2019/20 and then reduce once some of these major projects are completed, however is expected to remain above the desired level of 100%.
Asset renewal compared to depreciation [Asset renewal expense / Asset depreciation]									
Loans and borrowings	5.62%	5.03%	4.57%	4.37%	0.00%	0.00%	0.00%	0.00%	Council continues to have a relatively low level of current borrowings which is expected to reduce to nil in 2019/20 when the current loan is repaid. There were no new borrowings in the 2018/19 year and this is not expected to change over the forecasted period.
Loans and borrowings compared to rates [Interest-bearing loans and borrowings / Rate revenue]									

Table continued over page

Dimension/Indicator/Measure	Results				Forecast			Material Variations and Comments	
	2016	2017	2018	2019	2020	2021	2022		2023
Loans and borrowings	0.67%	0.62%	0.51%	0.23%	4.27%	0.00%	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 2018/19 year and this is not expected to change over the forecasted period.
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest-bearing loans and borrowings / Rate revenue]									
Indebtedness	5.75%	5.10%	4.44%	1.22%	1.43%	1.43%	1.44%	1.45%	
Non-current liabilities compared to own source revenue									This result has significantly improved as a result of Council's loan shifting from non-current to current at 30 June 2019. This result demonstrates Council's continual ability to meet its long term obligations, and is expected to be consistent over the forecast period.
[Non-current liabilities / Own source revenue]									
Operating position									
Adjusted underlying result	15.25%	20.84%	17.85%	29.45%	11.33%	12.21%	11.45%	9.92%	This result represents another strong result for 2018/19, which is partly due to the one-off \$34.84 million gain on sale of a property 517-521 Station Street, Box Hill. The forecast trend is expected to gradually decline due to the impact of rate capping.
Adjusted underlying surplus (or deficit)									
[Adjusted underlying surplus (or deficit) / Adjusted underlying revenue]									

Table continued over page

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2016	2017	2018	2019	2020	2021	2022	2023	
Stability									
Rates concentration	58.34%	55.21%	56.39%	48.24%	59.01%	58.45%	58.88%	59.15%	This result is favourable compared to previous and forecast years due to the one-off \$34.84 million gain from the sale of 517-521 Station Street, Box Hill. Future year results are expected to be consistent with the prior year trend.
Rates compared to adjusted underlying revenue									
[Rate revenue / Adjusted underlying revenue]									
Rates effort	0.21%	0.17%	0.17%	0.15%	0.17%	0.18%	0.17%	0.16%	This result illustrates the relatively low rating burden for the Whitehorse community that will decrease over the forecasted period.
Rates compared to property values									
[Rate revenue / Capital improved value of rateable properties in the municipality]									

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

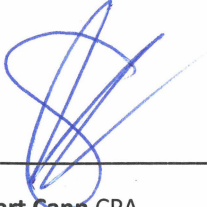
"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

"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 Cann CPA
Principal Accounting Officer
Dated: 26 August 2019

In our opinion, the accompanying performance statement of *Whitehorse City Council* for the year ended 30 June 2019 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*.

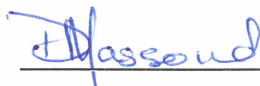
The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

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.

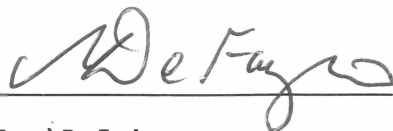
We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify this performance statement in its final form.



Raylene Carr
Councillor
Dated: 26 August 2019



Denise Massoud
Councillor
Dated: 26 August 2019



A. (Tony) De Fazio
Acting Chief Executive Officer
Dated: 26 August 2019

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 2019 • sustainable capacity indicators for the year ended 30 June 2019 • service performance indicators for the year ended 30 June 2019 • financial performance indicators for the year ended 30 June 2019 • notes to the performance statement • certification of the performance statement. <p>In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2019, 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>. 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 performance statement 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' responsibilities for the performance statement	<p>The Councillors of the council 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 determine 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 the 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 the 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
26 September 2019

Jonathan Kyvelidis
as delegate for the Auditor-General of Victoria

Annual Financial Report 2018/19

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 2018/19 with no high or moderate risks identified.

WHITEHORSE CITY COUNCIL
ANNUAL FINANCIAL REPORT
For the year ended 30 June 2019

CONTENTS

FINANCIAL REPORT

Certification of the Financial Statements
Victorian Auditor-General's Office Report

Financial Statements

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

Overview

Notes to the Financial Statements

Note 1	Performance against budget
	1.1. Income and expenditure
	1.2. Capital works
Note 2	2.1 Analysis of Council results by program
Note 3	Funding for the delivery of our services
	3.1. Rates and charges
	3.2. Statutory fees and fines
	3.3. User fees
	3.4. Funding from other levels of government
	3.5. Contributions
	3.6. Net gain on disposal of property, infrastructure, plant and equipment
	3.7. Other income
Note 4	The cost of delivering services
	4.1. Employee costs
	4.2. Materials and services
	4.3. Depreciation and amortisation
	4.4. Other expenses
Note 5	Our financial position
	5.1. Financial assets
	5.2. Non-financial assets
	5.3. Payables
	5.4. Interest bearing liabilities
	5.5. Provisions
	5.6. Other liabilities
	5.7. Financing arrangements
	5.8. Commitments
Note 6	Assets we manage
	6.1. Non current assets classified as held for sale
	6.2. Property, infrastructure, plant and equipment
	6.3. Investments in associates
Note 7	People and relationships
	7.1. Council and key management remuneration
	7.2. Related party disclosure
Note 8	Managing uncertainties
	8.1. Contingent liabilities
	8.2. Change in accounting standards
	8.3. Financial instruments
	8.4. Fair value measurement
	8.5. Events occurring after balance date
Note 9	Other matters
	9.1 Reserves
	9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)
	9.3 Superannuation

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2018/19

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: 26 August 2019
Nunawading

In our opinion, the accompanying financial statements present fairly the financial transactions of Whitehorse City Council for the year ended 30 June 2019 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: 26 August 2019
Nunawading



Raylene Carr
Councillor
Dated: 26 August 2019
Nunawading



A. (Tony) De Fazio
Acting Chief Executive Officer
Dated: 26 August 2019
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 2019 • 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 • statement of capital works for the year then ended • notes to the financial statements, including significant accounting policies • certification of the 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 2019 and its 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' 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' 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.

MELBOURNE
26 September 2019

Jonathan Kyvelidis
as delegate for the Auditor-General of Victoria

	Note	2019 \$'000	2018 \$'000
Income			
Rates and charges	3.1	115,808	111,953
Statutory fees and fines	3.2	9,173	8,240
User fees	3.3	39,224	38,906
Grants - operating	3.4	21,124	19,587
Grants - capital	3.4	264	914
Contributions	3.5	9,144	12,125
Net gain on disposal of property, infrastructure, plant and equipment	3.6	35,227	539
Interest income		5,875	3,830
Share of net gain/(loss) in associates	6.3	111	(1,003)
Other income	3.7	4,433	4,395
Total Income		<u>240,383</u>	<u>199,486</u>
Expenses			
Employee costs	4.1	75,799	72,004
Materials and services	4.2	60,027	56,631
Depreciation and amortisation	4.3	25,212	24,918
Borrowing costs		211	229
Contributions expense - Whitehorse Manningham Library		5,196	5,154
Other expenses	4.4	2,434	2,714
Total expenses		<u>168,879</u>	<u>161,650</u>
Surplus for the year		<u>71,504</u>	<u>37,836</u>
Other comprehensive income			
Items that will not be reclassified to surplus in future periods			
Net asset revaluation (decrement)	9.1	(293,934)	(1,906)
Total comprehensive result		<u>(222,430)</u>	<u>35,930</u>

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

	Note	2019 \$'000	2018 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1(a)	22,468	10,999
Other financial assets	5.1(b)	219,849	163,326
Trade and other receivables	5.1(c)	13,567	11,083
Non-current assets classified as held for sale	6.1	1,800	18,774
Other assets	5.2	1,215	1,153
Total current assets		<u>258,899</u>	<u>205,335</u>
Non-current assets			
Trade and other receivables	5.1	39	41
Investment in associates and joint operation	6.3	5,848	5,737
Property, infrastructure, plant and equipment	6.2	3,339,851	3,609,360
Intangible assets	5.2	1,046	1,092
Total non-current assets		<u>3,346,784</u>	<u>3,616,230</u>
Total assets		<u>3,605,683</u>	<u>3,821,565</u>
Liabilities			
Current liabilities			
Trade and other payables	5.3	20,447	15,365
Trust funds and deposits	5.3	10,964	10,592
Interest bearing loans and borrowings	5.4	5,047	57
Provisions	5.5	16,451	15,468
Total current liabilities		<u>52,909</u>	<u>41,482</u>
Non-current liabilities			
Interest bearing loans and borrowings	5.4	-	5,042
Provisions	5.5	1,532	1,500
Other liabilities	5.6	1,034	903
Total non-current liabilities		<u>2,566</u>	<u>7,445</u>
Total liabilities		<u>55,475</u>	<u>48,927</u>
Net assets		<u>3,550,208</u>	<u>3,772,638</u>
Equity			
Accumulated surplus		1,484,533	1,454,895
Reserves	9.1	2,065,675	2,317,743
Total equity		<u>3,550,208</u>	<u>3,772,638</u>

The Balance Sheet should be read with the accompanying notes.

2019	Note	Accumulated surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Total \$'000
Balance at beginning of the financial year		1,454,895	2,232,819	84,924	3,772,638
Surplus for the year		71,504	-	-	71,504
Net asset revaluation increment	9.1	-	(293,934)	-	(293,934)
Transfers to other reserves	9.1	22,672	-	64,538	87,210
Transfers from other reserves	9.1	(64,538)	-	(22,672)	(87,210)
Balance at end of the financial year		1,484,533	1,938,885	126,790	3,550,208

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	9.1	-	(1,906)	-	(1,906)
Transfers to other reserves	9.1	3,078	-	15,648	18,726
Transfers from other reserves	9.1	(15,648)	-	(3,078)	(18,726)
Balance at end of the financial year		1,454,895	2,232,819	84,924	3,772,638

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

	Note	2019 Inflows/ (Outflows) \$'000	2018 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		115,331	111,784
Statutory fees and fines		8,948	8,041
User fees		40,656	41,018
Grants - operating		21,918	20,394
Grants - capital		274	951
Contributions - monetary		8,817	11,472
Interest received		5,229	3,830
Net Trust funds and deposits		372	693
Other receipts		4,228	3,883
Net GST refund		2,829	3,079
Employee costs		(74,814)	(71,667)
Materials and services		(60,007)	(61,601)
Other payments		(8,387)	(8,603)
Net cash provided by operating activities	9.2	<u>65,394</u>	<u>63,274</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(50,547)	(35,740)
Proceeds from sale of property, infrastructure, plant and equipment	3.6	53,406	3,435
Payments for investments		(267,849)	(189,826)
Proceeds from sale of investments		211,326	152,223
Payment of loans and advances from community organisations		2	3
Net cash used in investing activities		<u>(53,662)</u>	<u>(69,905)</u>
Cash flows from financing activities			
Finance costs		(211)	(230)
Repayment of borrowings		(52)	(345)
Net cash used in financing activities		<u>(263)</u>	<u>(575)</u>
Net increase (decrease) in cash and cash equivalents		11,469	(7,206)
Cash and cash equivalents at beginning of the financial year		10,999	18,205
Cash and cash equivalents at end of the financial year	5.1	<u>22,468</u>	<u>10,999</u>
Financing arrangements	5.7		
Restrictions on cash assets	5.1		

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

The net GST refund in 2017/18 has been amended to take into account the GST component of financing and investing activities.

	2019 \$'000	2018 \$'000
Property		
Land	76	-
Buildings	23,993	5,670
Building Improvements	3,193	6,030
Total Property	<u>27,262</u>	<u>11,700</u>
Plant and Equipment		
Plant, machinery and equipment	4,490	3,581
Fixtures, fittings and furniture	108	265
Computers and telecommunications	1,057	1,647
Total Plant and Equipment	<u>5,655</u>	<u>5,493</u>
Infrastructure		
Roads	5,171	5,541
Bridges	291	123
Footpaths and cycleways	3,117	3,387
Drainage	2,307	2,090
Recreational, leisure and community facilities	3,198	3,484
Parks, open space and streetscapes	2,921	2,625
Off street car parks	504	107
Other infrastructure	121	1,190
Total infrastructure	<u>17,630</u>	<u>18,547</u>
Total capital works expenditure	<u>50,547</u>	<u>35,740</u>
Represented by:		
New asset expenditure	16,688	1,327
Asset renewal expenditure	28,316	29,408
Asset expansion expenditure	1,297	3,654
Asset upgrade expenditure	4,246	1,351
Total capital works expenditure	<u>50,547</u>	<u>35,740</u>

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

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 6.2)
- the impairment of land, buildings, infrastructure, plant and equipment (refer to note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 6.2)
- the determination of employee provisions (refer to note 5.5)
- the disaggregation of divisional income, expenses and total assets (refer to note 2.1)
- the determination of bad debts and provision of doubtful debts (refer to note 4.4)*
- other areas requiring judgements

* In relation to recognising credit losses, the revised *AASB 9 Financial Instruments* no longer recognises a credit event (e.g. a receivable is past due) to have occurred before recognising credit losses. As a result, impairment losses will be recognised earlier and at more regular intervals than previously under the 'incurred loss model' of *AASB 139 Financial Instruments: Recognition and Measurement*.

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.

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 25 June 2018. 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 2019 \$'000	Actual 2019 \$'000	Variance 2019 \$'000	Variance %	Ref
Income					
Rates and charges	115,946	115,808	(138)	(0.1)	
Statutory fees and fines	7,610	9,173	1,563	20.5	1
User fees	40,012	39,224	(788)	(2.0)	
Grants - operating	16,822	21,124	4,302	25.6	2
Grants - capital	-	264	264	100.0	
Contributions	10,000	9,144	(856)	(8.6)	
Net gain on disposal of property, infrastructure, plant and equipment	35,046	35,227	181	1	
Interest income	5,120	5,875	755	14.7	
Share of net gain of associates	-	111	111	100.0	
Other income	2,933	4,433	1,500	51.1	3
Total Income	233,489	240,383	6,894	3.0	
Expenses					
Employee costs	75,503	75,799	(296)	(0.4)	
Materials and services	60,444	60,027	417	0.7	
Depreciation and amortisation	25,720	25,212	508	2.0	
Interest expense	212	211	1	0.5	
Contributions - Whitehorse Manningham Regional Library Corporation	5,178	5,196	(18)	(0.3)	
Other expenses	2,323	2,434	(111)	(4.8)	
Total expenses	169,380	168,879	501	0.3	
Surplus for the year	64,109	71,504	7,395	11.5	
Other comprehensive income					
Revaluation of property, infrastructure, plant and equipment	-	(293,934)	(293,934)	-	
Total comprehensive result	64,109	(222,430)	(286,539)	(447.0)	

(i) Explanation of material variances

1 Statutory fees and fines:

This variance mainly reflects a \$1.068m increase in parking infringement income due to an increase in infringements issued relating to the extended hours monitoring service, and a \$0.349m increase in statutory planning fees due to continued strong demand for planning application permits.

2 Grants - operating:

Grants - operating were \$4.318m higher than budget mainly reflecting \$2.410m of the 2019/20 Financial Assistance Grant being provided in June 2019 by Victoria Grants Commission. Health and Family Services also received a \$1.173m increase in childcare subsidies, which are largely offset by a reduction in childcare user fees.

3 Other income:

This variance includes \$0.500m of additional recycling income including \$0.281m of outstanding rebates for the period March to June 2018 and a \$0.219m increase in sale of collected metal and cardboard, \$0.292m of additional income for Engineering Assets.

NOTE 1 Performance against Budget

1.2 Capital Works

	Budget \$'000	Actual \$'000	Variance \$'000	Variance %	Ref
Property					
Land	1,680	76	1,604	100.0	4
Buildings	35,855	23,993	11,862	33.1	5
Building improvements	3,365	3,193	172	5.1	
Total Property	40,900	27,262	13,638		
Plant and Equipment					
Plant, machinery and equipment	4,005	4,490	(485)	(12.1)	
Fixtures, fittings and furniture	577	108	469	81.3	
Computers and telecommunications	1,084	1,057	27	2.5	
Total Plant and Equipment	5,666	5,655	11		
Infrastructure					
Roads	4,686	5,171	(485)	(10.3)	
Bridges	200	291	(91)	(45.5)	
Footpaths and cycleways	3,148	3,117	31	1.0	
Drainage	1,855	2,307	(452)	(24.4)	
Recreational, leisure and community facilities	2,379	3,198	(819)	(34.4)	
Waste management	80	-	80	100.0	
Parks, open space and streetscapes	4,456	2,921	1,535	34.4	6
Off street car parks	975	504	471	48.3	
Other infrastructure	-	121	(121)	(100.0)	
Total Infrastructure	17,779	17,630	149		
Total capital works expenditure	64,345	50,547	13,798		
Represented by:					
New asset expenditure	20,171	16,688	3,483	17.3	
Asset renewal expenditure	37,000	28,316	8,684	23.5	
Asset expansion expenditure	3,445	1,297	2,148	62.4	
Asset upgrade expenditure	3,729	4,246	(517)	(13.9)	
Total capital works expenditure	64,345	50,547	13,798		

(i) Explanation of material variances

4 Land: No land purchases were settled in 2018/19, with the balance reflecting minor land improvements.

5 Buildings: This variance primarily reflects a change in timing of construction for the Nunawading Community Hub \$7.033m, Whitehorse Centre \$2.100m and Elgar Park South Pavilion \$1.260m redevelopments, and the Harrow Street Car Park development \$0.939m.

6. Parks, open space and streetscapes: The variance relates to the reclassification of capital expenditure to other asset categories which were initially budgeted under Parks, open space and streetscapes. This included \$1.133m for Recreational, Leisure and Community Facilities, \$0.218m for Footpaths and Cycleways and \$0.409m for Roads.

Note 2.1 Analysis of Council results by Division

Council delivers its functions and activities through the following divisions

Executive

The Executive division comprises three departments: Civic Services, Communications and City Management. Civic Services is responsible for customer/resident services, as well as the provision of governance advice and procedural matters, Civic Centre amenities services and print room operations. The Communications Department provides information on Council activities and services to the community, staff and media. The Communications Department also facilitates advocacy, community engagement and consultation on a range of key services, activities, issues, projects and events. City Management incorporates the CEO office and strategic projects.

Corporate Services

The Corporate Services division is responsible for managing computer systems, records, human resources, training, risk management, corporate projects, parking, local laws, animal management and school crossing supervision, and for co-ordinating rates, valuations, property management and GIS functions. This division is also responsible for ensuring Council's compliance in relation to Privacy, the Public Records Act and Record Management Standards.

City Development

Council's City Development division comprises Planning and Building, Engineering and Environmental Services, and Investment and Economic Development. The Planning and Building Department is responsible for planning policy development and ensuring that development complies with relevant planning legislation. The Investment and Economic Development Unit facilitates local economic development in partnership with business and community networks. The Engineering and Environmental Services Department is responsible for waste and recycling, traffic, strategic asset management, and design and construction.

Human Services

Council's Human Services division comprises four departments: Home and Community Care, Community Development, Health and Family Services, and Arts and Recreation Development. Human Services provides support services for the frail aged and/or people with disabilities, children, youth and families, public health services for all residents, community planning, social policy and community development activities, events, cultural facilities, arts programs, Council's aquatic centres, public golf course and community centre, as well as planning and policy development for parks, open space and recreation resources.

Infrastructure

Council's Infrastructure division comprises: Assets and Capital Works, Major Projects and Buildings, City Works and ParksWide. It is primarily responsible for maintaining and upgrading Council's assets and infrastructure, the City's open space areas, the Whitehorse Recycling and Waste Centre as well as fleet of plant and vehicle assets.

Treasury

The Treasury function is responsible for managing Council's monetary transactions as well as accounting for Council's Assets (e.g. depreciation and the sale of assets). The monetary transactions include income from rates (and the associated interest), the sale of assets and the Grants Commission.

Note 2.1 Analysis of Council results by Division

2.1 (b) Summary of revenues, expenses, grants and total assets by Division

	Income	Expenses	Surplus (Deficit)	Grants included in income	Total Assets
2019	\$'000	\$'000	\$'000	\$'000	\$'000
Executive	66	5,696	(5,630)		8,459
Corporate Services	12,024	24,479	(12,455)	574	134,750
City Development	17,797	27,369	(9,572)	41	1,041,146
Human Services	37,187	53,212	(16,025)	15,618	1,268,753
Infrastructure	10,591	32,506	(21,915)	182	903,632
Treasury Function	162,718	25,617	137,101	4,973	248,943
	<u>240,383</u>	<u>168,879</u>	<u>71,504</u>	<u>21,388</u>	<u>3,605,683</u>

	Income	Expenses	Surplus (Deficit)	Grants included in income	Total Assets
2018	\$'000	\$'000	\$'000	\$'000	\$'000
Executive	228	5,324	(5,096)		10,130
Corporate Services	10,373	21,821	(11,448)	462	158,409
City Development	18,886	25,449	(6,563)	228	1,086,129
Human Services	36,474	52,317	(15,843)	13,967	1,407,636
Infrastructure	10,251	31,178	(20,927)	302	979,532
Treasury Function	123,274	25,561	97,713	5,542	179,729
	<u>199,486</u>	<u>161,650</u>	<u>37,836</u>	<u>20,501</u>	<u>3,821,565</u>

Note 3 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.

3.1 Rates and Charges

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

The valuation base used to calculate general rates for 2018/19 was:

General rate	\$ 77,832,055,000	(2017/18)	\$64,452,917,500
Recreational rate	\$ 96,411,000	(2017/18)	\$75,769,000

The 2018/19 rate in the dollar of general rate assessments was 0.147302 cents of each dollar of CIV (2017/18: 017143 cents).

The total quantum of 'in-lieu of rates' levied on recreational assessments was \$40,106 in 2018/19 (2017/18: \$38,967)

	2019 \$'000	2018 \$'000
General rates	114,646	110,490
Supplementary rates and rate adjustments	794	1,123
Cultural and recreational	40	39
Interest on rates and charges	328	301
Total rates and charges	115,808	111,953

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.

3.2 Statutory Fees and Fines

Infringement and costs	4,572	3,844
Court recoveries	611	723
Town planning fees	2,402	2,478
Land information certificates	146	150
Building services	932	622
Permits	510	423
Total statutory fees and fines	9,173	8,240

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.

3.3 User Fees

Aged and health services	2,189	2,278
Arts and culture	2,524	2,532
Leisure centre and recreation	11,303	10,963
Child care/children's programs	2,901	4,141
Parking	3,328	3,388
Registration and other permits	1,859	1,822
Building services	118	123
Waste management services	12,907	12,577
Other fees and charges	2,095	1,082
Total user fees	39,224	38,906

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

		2019 \$'000	2018 \$'000
Note 3	Funding for the delivery of our services (continued)		
3.4	Funding from other levels of government		
	Grants were received in respect of the following :		
	Summary of grants		
	Commonwealth funded grants	16,917	15,927
	State funded grants	4,471	4,574
	Total grants received	21,388	20,501
	(a) Operating Grants		
	<i>Recurrent - Commonwealth Government</i>		
	Aged and disability services	6,702	6,328
	Family and children	3,828	2,702
	General home care	1,633	1,389
	Financial Assistance Grants	4,709	4,628
	Other	45	45
		16,917	15,092
	<i>Recurrent - State Government</i>		
	Aged and disability services	1,417	1,566
	Community safety	141	216
	Family and children	571	648
	Maternal and child health	1,148	1,161
	School crossing supervisors	574	462
	Other	20	18
		3,871	4,071
	Total recurrent operating grants	20,788	19,163
	<i>Non-Recurrent - State Government</i>		
	Family and children	67	-
	Natural Disaster	137	257
	Other	132	167
		336	424
	Total non-recurrent operating grants	336	424
	Total operating grants	21,124	19,587
	(b) Capital Grants		
	<i>Recurrent - Commonwealth Government</i>		
	Roads to Recovery	-	835
	Total recurrent capital grants	-	835
	<i>Non-recurrent - State Government</i>		
	Buildings	120	-
	Drainage	46	28
	Footpaths and cycleways	-	51
	Infrastructure	98	-
		264	79
	Total non-recurrent capital grants	264	79
	Total capital grants	264	914

	2019 \$'000	2018 \$'000
Note 3 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	250	42
Received during the financial year and remained unspent at balance date	555	250
Received in prior years and spent during the financial year	(226)	(42)
Balance at year end	<u>579</u>	<u>250</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.

3.5 Contributions

Monetary	8,497	11,018
Non-monetary	<u>647</u>	<u>1,107</u>
Total contributions	<u>9,144</u>	<u>12,125</u>

Contributions of non monetary assets were received in relation to the following asset classes:

Land	33	460
Buildings	-	150
Infrastructure	<u>614</u>	<u>497</u>
	<u>647</u>	<u>1,107</u>

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

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

Proceeds of sale	53,406	3,435
Written down value of assets disposed	<u>(18,179)</u>	<u>(2,896)</u>
Total net gain on disposal of property, infrastructure, plant and equipment	<u>35,227</u>	<u>539</u>

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

3.7 Other Income

Cost recovery income	871	569
Recycling income	700	1,310
Rent	670	701
Swim school income	1,222	1,135
Other	<u>970</u>	<u>680</u>
Total other income	<u>4,433</u>	<u>4,395</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.

		2019 \$'000	2018 \$'000
Note 4	The cost of delivering services		
4.1	Employee costs		
	Wages and salaries	61,333	58,626
	Casual staff	5,885	5,383
	Superannuation	6,064	5,513
	Fringe benefits tax	717	680
	Staff development	1,073	988
	WorkCover	727	814
	Total employee costs	75,799	72,004
	(b) Superannuation		
	Council made contributions to the following funds:		
	Defined benefit fund		
	Employer contributions to Local Authorities Superannuation Fund (Vision Super)	437	430
		<u>437</u>	<u>430</u>
	There were no employer contributions payable at reporting date.		
	Accumulation funds		
	Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,325	3,160
	Employer contributions - other funds	2,302	1,922
		<u>5,627</u>	<u>5,082</u>
	<i>Refer to note 9.3 for further information relating to Council's superannuation obligations.</i>		
4.2	Materials and services		
	Building maintenance	2,151	1,830
	Consultants	260	298
	Arts and recreation contracts	3,191	3,052
	City Works contracts	3,789	3,307
	ParksWide contracts	4,651	4,488
	Waste collection contracts	13,120	12,718
	Recycling and Waste Centre contracts	5,308	5,148
	Other contract payments	4,993	4,855
	Council election	-	16
	Energy efficient street lighting	-	495
	General maintenance	1,119	1,175
	Information technology	2,940	1,672
	Insurance	1,190	1,064
	Legal expenses	1,911	1,639
	Materials and supplies	3,664	4,034
	Office administration	2,663	2,634
	Utilities	3,921	3,777
	Other services	5,156	4,429
	Total materials and services	60,027	56,631
4.3	Depreciation and amortisation		
	Property	7,130	7,257
	Plant and equipment	3,639	3,764
	Infrastructure	13,999	13,473
	Intangibles	444	424
	Total depreciation and amortisation	25,212	24,918
	<i>Refer to Note 5.2(b) and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.</i>		
4.4	Other expenses		
	Bad and doubtful debts	56	9
	Community grants	970	946
	Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	74	82
	Auditor's remuneration - Internal audit	86	110
	Councillor allowances	408	400
	Operating lease rentals	436	505
	Fire Services Property Levy	208	210
	Share of loss in Regional Landfill Clayton South*	131	349
	Other expenses	65	103
	Total other expenses	2,434	2,714

*Refer to Note 5.6 for more details on Regional Landfill Clayton South.

	2019 \$'000	2018 \$'000
Note 5 Our financial position		
5.1 Financial assets		
(a) Cash and Cash equivalents		
Cash at bank and on hand	17,468	10,999
Term deposits	5,000	-
Total cash and cash equivalents	<u>22,468</u>	<u>10,999</u>
(b) Other financial assets		
Term deposits - current	219,849	163,326
Total other financial assets	<u>219,849</u>	<u>163,326</u>
Total Financial assets	<u>242,317</u>	<u>174,325</u>
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	10,964	10,592
Public open space reserve	42,003	33,235
Car parking in lieu reserve	34	34
Total restricted funds	<u>53,001</u>	<u>43,861</u>
Total unrestricted cash, cash equivalents and other financial assets	<u>189,316</u>	<u>130,464</u>
Intended allocations		
Although not externally restricted, the following amounts have been allocated for specific future purposes by Council:		
- Aged care reserve	4,924	10,638
- Development reserve	78,176	39,269
- Waste management reserve	1,368	1,737
- Art collection reserve	7	11
- Energy fund reserve	278	-
	<u>84,753</u>	<u>51,655</u>
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	3,908	3,432
Fire Services Property Levy debtors	428	404
Parking debtors	5,296	4,013
Provision for doubtful debts - parking debtors	(3,522)	(2,809)
GST Receivable	2,294	1,530
<i>Non statutory receivables</i>		
Unsecured loans and advances	-	39
Community loan - Nunawading Gymnastics and Sports Club	3	3
Provision for doubtful debts - community loan	(1)	(1)
Other debtors	5,354	4,681
Provision for doubtful debts - other debtors	(193)	(209)
Total trade and other receivables - current	<u>13,567</u>	<u>11,083</u>
Non-current		
<i>Non statutory receivables</i>		
Unsecured loans and advances	3	4
Community loan - Nunawading Gymnastics and Sports Club	72	74
Provision for doubtful debts - community loan	(36)	(37)
Total trade and other receivables - non-current	<u>39</u>	<u>41</u>

Short term receivables are carried at invoice amount. Provision for doubtful debts is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment. Long term receivables are carried at amortised cost using the effective interest method.

	2019 \$'000	2018 \$'000
Note 5 Council's financial position (continued)		
(d) Ageing of Receivables		
The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	5,098	4,366
30-60 days	152	198
61-90 days	28	13
Over 90 days	76	104
Other debtors	5,354	4,681

(e) Movement in provision for doubtful debts - other debtors

Balance at 1 July	209	287
New provisions recognised during the year	539	325
Amounts already provided for and written off as uncollectible	(35)	(18)
Amounts provided for but recovered during the year	(520)	(385)
Balance at 30 June	193	209

(f) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$0.193m (2017/18: \$0.209m) were impaired. The amount of the provision raised against these debtors was \$0.193m (2017/18: \$0.209m). 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)	14	60
30-60 days	8	9
61-90 days	20	3
Over 90 days	151	137
Total trade & other receivables	193	209

(g) 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:

	2019 \$'000	2018 \$'000
Not later than one year	230	293
Later than one year and not later than five years	624	512
Later than five years	114	117
	968	922

5.2 Non-financial assets

(a) Other assets

Prepayments	968	922
Inventories	266	241
Provision for stock obsolescence	(19)	(10)
Total other assets	1,215	1,153

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.

	2019 \$'000	2018 \$'000
Note 5 Council's financial position (continued)		
(b) Intangible assets		
Software	<u>1,046</u>	<u>1,092</u>
Gross carrying amount		
Balance at beginning of year	2,940	3,295
Additions	407	576
Disposals	(249)	(931)
Balance at end of year	<u>3,098</u>	<u>2,940</u>
Accumulated amortisation and impairment		
Balance at beginning of year	(1,848)	(2,355)
Amortisation expense	(444)	(424)
Disposals	240	931
Balance at end of year	<u>(2,052)</u>	<u>(1,848)</u>
Net book value at the end of the year	<u>1,046</u>	<u>1,092</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.

5.3 Payables

(a) Trade and other payables

Trade payables	20,447	15,365
Total trade and other payables	<u>20,447</u>	<u>15,365</u>

(b) Trust funds and deposits

Narre Warren User Group	1,864	1,861
Fire Services Property Levy	1,492	1,282
Deposits for asset protection	5,400	5,444
Other deposits	2,208	2,005
Total trust funds and deposits	<u>10,964</u>	<u>10,592</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.

	2019 \$'000	2018 \$'000
Note 5 Council's financial position (continued)		
5.4 Interest-bearing liabilities		
Current		
Loans and borrowings - secured (1)	5,000	-
Finance lease	47	57
	<u>5,047</u>	<u>57</u>
Non-current		
Loans and borrowings - secured (1)	-	5,000
Finance lease	-	42
	<u>-</u>	<u>5,042</u>
Total	<u>5,047</u>	<u>5,099</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	5,000	-
Later than one year and not later than five years	-	5,000
Later than five years	-	-
	<u>5,000</u>	<u>5,000</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	47	57
Later than one year and not later than five years	-	42
	<u>47</u>	<u>99</u>

Minimum future lease payments	51	109
Less future finance charges	4	10
Present value of minimum lease payments	<u>47</u>	<u>99</u>

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

5.5 Provisions

	Employee Provisions \$'000	Other Provisions \$'000	Total \$'000
2019			
Balance at beginning of the financial year	16,968	-	16,968
Additional provisions	5,633	108	5,741
Amounts used	(5,483)	-	(5,483)
Increase in the discounted amount arising because of time and effect of any change in the discount rate	757	-	757
Balance at the end of the financial year	<u>17,875</u>	<u>108</u>	<u>17,983</u>
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>

	2019 \$'000	2018 \$'000
Note 5 Council's financial position (continued)		
(a) Employee provisions		
Current provision expected to be wholly settled within 12 months		
Annual leave	4,219	4,187
Long service leave	1,063	862
	<u>5,282</u>	<u>5,049</u>
Current provision expected to be wholly settled after 12 months		
Annual leave	1,064	1,026
Long service leave	9,997	9,393
	<u>11,061</u>	<u>10,419</u>
Total current employee provisions	<u>16,343</u>	<u>15,468</u>
Non-current		
Long service leave	1,532	1,500
Total non- current employee provisions	<u>1,532</u>	<u>1,500</u>
Aggregate carrying amount of employee provisions		
Current	16,343	15,468
Non-current	1,532	1,500
Total aggregate carrying amount of employee provisions	<u>17,875</u>	<u>16,968</u>
(b) Other provisions		
Current	108	-
	<u>108</u>	<u>-</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.

	2019	2018
Key assumptions		
- discount rate	1.32%	2.65%
- wages escalation rate	3.50%	3.30%
- settlement rate	9.68%	8.58%

		2019 \$'000	2018 \$'000
Note 5	Council's financial position (continued)		
5.6	Other Liabilities		
	Non-current		
	Clayton Landfill Funding Obligation	1,034	903
	Total other liabilities - non-current	<u>1,034</u>	<u>903</u>

Council holds an interest of 14.12% (2017/18:14.12%) 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 26 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%
	<u>100.00%</u>

5.7 Financing Arrangements

Bank overdraft	100	100
Credit card facilities	75	60
Total facilities	<u>175</u>	<u>160</u>
Used facilities	56	54
Unused facilities	119	106
	<u>175</u>	<u>160</u>

Note 5 Council's financial position (continued)

5.8 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
2019					
Operating					
Street sweeping	1,168	531	-	-	1,699
Community programs	87	-	-	-	87
Cleaning of Council buildings	1,607	1,581	1,578	-	4,766
Maintenance of Council assets	689	647	-	-	1,336
Professional services	489	117	177	-	783
Other services	19,535	19,407	5,849	-	44,791
Total operating commitments	23,575	22,283	7,604	-	53,462
Capital					
Buildings	29,221	436	659	-	30,316
Information Technology	-	-	-	-	-
Parks open spaces and streetscapes	540	-	-	-	540
Total capital commitments	29,761	436	659	-	30,856
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

Note 5 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):

	2019 \$'000	2018 \$'000
Not later than one year	219	262
Later than one year and not later than five years	303	387
Later than five years	-	-
	<u>522</u>	<u>649</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 6 Assets we manage**6.1 Non current assets classified as held for sale**

Land	1,800	18,750
Buildings	-	24
	<u>1,800</u>	<u>18,774</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 will be settled on 1 July 2019.

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 occurred on 8th of October 2018.

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.

Note 6 Assets we manage (continued)

6.2 Property, Infrastructure, Plant and Equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2018 \$'000	Accumulated Depreciation 30 June 2018 \$'000	WDV 30 June 2018 \$'000	Acquisitions \$'000	Contributions \$'000	Revaluations \$'000	Depreciation \$'000	Disposals \$'000	Transfers \$'000	At Fair Value 30 June 2019 \$'000	Accumulated Depreciation 30 June 2019 \$'000	WDV 30 June 2019 \$'000
Land	2,757,458	-	2,757,458	19	33	(322,821)	-	-	-	2,434,689	-	2,434,689
Buildings	508,325	(200,813)	307,512	3,327	-	82	(7,130)	(11)	1,572	513,295	(207,943)	305,352
Plant and Equipment	32,765	(17,977)	14,788	5,249	-	-	(3,639)	(1,183)	23	33,179	(17,941)	15,238
Infrastructure	836,518	(314,972)	521,546	15,916	614	28,805	(13,999)	-	2,730	884,583	(328,971)	555,612
Work in progress	8,056	-	8,056	25,629	-	-	-	-	(4,725)	28,960	-	28,960
	<u>4,143,122</u>	<u>(533,762)</u>	<u>3,609,360</u>	<u>50,140</u>	<u>647</u>	<u>(293,934)</u>	<u>(24,768)</u>	<u>(1,194)</u>	<u>(400)</u>	<u>3,894,706</u>	<u>(554,855)</u>	<u>3,339,851</u>

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Closing WIP \$'000
Buildings	4,600	23,914	(1,879)	26,635
Plant and Equipment	18	-	(18)	-
Infrastructure	3,438	1,715	(2,828)	2,325
	<u>8,056</u>	<u>25,629</u>	<u>(4,725)</u>	<u>28,960</u>

(a) Property

| 141

Note 6 Assets we manage (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 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
Movements in cost					
Acquisition of assets at cost	4,491	108	650	-	5,249
Contributed assets	-	-	-	-	-
Cost of assets disposed	(3,178)	(2)	(1,678)	(1)	(4,859)
Transfers	-	-	23	(17)	6
	1,313	106	(1,005)	(18)	396
Movements in accumulated depreciation					
Depreciation and amortisation	(2,711)	(203)	(725)	-	(3,639)
Accumulated depreciation of disposals	1,996	2	1,677	-	3,675
Transfers	-	-	-	-	-
	(715)	(201)	952	-	36
At cost 30 June 2019	22,796	5,569	4,814	-	33,179
Accumulated depreciation at 30 June 2019	(12,888)	(1,845)	(3,208)	-	(17,941)
	9,908	3,724	1,606	-	15,238

Note 6 Assets we manage (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										
At fair value 30 June 2018	308,388	866	105,578	225,423			13,468		3,438	657,161
At cost 30 June 2018	(100,582)	(302)	(58,537)	(92,574)	52,650	106,917	(4,025)	23,228	-	182,795
Accumulated depreciation at 30 June 2018	207,806	564	47,041	132,849	(24,801)	(26,823)	9,443	(7,328)	-	(314,972)
					27,849	80,094		15,900	3,438	524,983
Movements in fair value										
Acquisition of assets at fair value	4,757	211	3,117	2,287	2,989	2,010	425	120	1,715	17,631
Contributed assets	-	-	-	614	-	-	-	-	-	614
Revaluation increments/decrements	-	-	-	28,805	-	-	-	-	-	28,805
Fair value of assets disposed	-	-	-	-	-	-	-	-	(92)	(92)
Transfers	259	-	46	122	1,599	660	43	1	(2,736)	(6)
	5,016	211	3,163	31,828	4,588	2,670	468	121	(1,113)	46,952
Movements in accumulated depreciation										
Depreciation and amortisation	(4,870)	(48)	(1,252)	(2,257)	(2,759)	(2,733)	(4)	(76)	-	(13,999)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-	-	-
Transfers	(4,870)	(48)	(1,252)	(2,257)	(2,759)	(2,733)	(4)	(76)	-	(13,999)
At fair value 30 June 2019	313,404	1,077	108,741	257,251			13,936		2,325	696,734
At cost 30 June 2019	(105,452)	(350)	(59,789)	(94,831)	57,238	109,587	(4,029)	23,349	-	190,174
Accumulated depreciation at 30 June 2019	207,952	727	48,952	162,420	(27,560)	(29,556)	9,907	(7,404)	-	(328,971)
					29,678	80,031		15,945	2,325	557,937

Note 6 Assets we manage

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.

Asset recognition thresholds and depreciation periods

Asset class	Depreciation	
	Period	Threshold Limit
Land	-	-
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

Land under roads

Council recognises Land under Roads at fair value.

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.

Note 6 Assets we manage (continued)**Valuation of Land and Buildings**

A full valuation of land, land under roads and buildings was undertaken at 30 June 2019 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).

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. 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.

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.

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 2019 are as follows:

	Level 1 \$000	Level 2 \$000	Level 3 \$000	Date of Valuation
Land - Non specialised	-	47,340	-	30/06/2019
Land - Specialised	-	-	1,821,454	30/06/2019
Land under Roads	-	-	565,895	30/06/2018
Buildings - Non specialised	-	10,200	-	30/06/2019
Buildings - Specialised	-	-	295,152	30/06/2019
Total	-	57,540	2,682,501	

	2019 \$'000	2018 \$'000
Reconciliation of specialised land		
Land under Roads	565,895	645,515
Parks and reserves	1,821,454	2,057,729
Total specialised land	2,387,349	2,703,244

Note 6 Assets we managed (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 and a review of these assets did not warrant a full revaluation in 2018/19. Drainage assets were revalued in 2018/19 as part of the 3 year rotation cycle.

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 2019 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Roads	-	-	207,952	30/06/2017
Bridges	-	-	727	30/06/2017
Footpaths and cycleways	-	-	48,952	30/06/2017
Drainage	-	-	162,420	30/06/2019
Off street car parks	-	-	9,907	30/06/2017
Total	<u>-</u>	<u>-</u>	<u>429,958</u>	

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 2% and 95%. The market value of land varies significantly depending on the characteristics of the land. Currently land values range between \$25 and \$11,000 per square metre.

Land under Roads

The Land under Roads valuation recognises the 2019 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, unsubdivided 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 \$59.21 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 \$156 to \$6,955 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 111 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.

Note 6 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 \$96 to \$1,424 per metre) and per unit for pits (ranges from \$1,363 to \$5,688 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 200 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.

	2019 \$'000	2018 \$'000
Note 6 Assets we manage (continued)		
6.3 Investments in Associates		
Investments in associates accounted for by the equity method are:		
- Whitehorse Manningham Regional Library Corporation	4,937	4,827
- Narre Warren User Group	911	910
Fair value of Council's investment in associates and joint operation	5,848	5,737
Share of net gain/(loss) of associates		
- Whitehorse Manningham Regional Library Corporation	110	(973)
- Narre Warren User Group	1	(30)
Total share of net gain/(loss) at 30 June	111	(1,003)

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 68.17% (2017/18: 68.43%) 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.

	2019 \$000	2018 \$000
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	2,142	3,102
Share of surplus(deficit) for year	128	(965)
Transfers (to) from reserves	(8)	(15)
Amendment to share of surplus based on audited results	-	20
Share of accumulated surplus at 30 June	2,262	2,142
Council's share of reserves		
Council's share of reserve at start of year	2,685	2,698
Transfers (to) from reserves	(10)	(13)
Council's share of reserves at end of year	2,675	2,685
Movement in carrying value of investment		
Carrying value of investment at start of year	4,827	5,800
Share of surplus (deficit) for the year	128	(965)
Transfers (to) from reserves	(18)	(28)
Amendment to share of surplus based on audited results	-	20
Carrying value of investment at end of year	4,937	4,827

Narre Warren User Group

Council holds an interest of 48.88% (2017/18: 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 (2017/18: nil). Council holds the cash investment for NWUG and surplus is generated from the interest and gas royalty returns less site monitoring costs.

	2019 \$000	2018 \$000
Movement in carrying value of investment		
Carrying value of investment at start of year	910	940
Share of surplus for the year	1	(30)
Carrying value of investment at end of year	911	910

Note 7 People and relationships

7.1 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 6.3.

(b) Key Management Personnel

**2019
No.** **2018
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 - Mayor from 30 October 2018

Raylene Carr

Andrew Davenport - Mayor from 30 October 2017 to 29 October 2018

Sharon Ellis

Ben Stennett

Denise Massoud

Andrew Munroe

Prue Cutts

Tina Liu

Blair Barker

Total Number of Councillors

Chief Executive Officer and other Key Management Personnel

10	10
6	5
16	15

(c) Remuneration of Key Management Personnel

**2019
\$'000** **2018
\$'000**

Total remuneration of key management personnel was as follows:

Short-term benefits	1,723	1,729
Post-employment benefits	146	122
Long-term benefits	-	21
Termination benefits	-	-
Total	1,869	1,872

Total Remuneration includes salary, allowances, vehicle and superannuation

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

**2019
No.** **2018
No.**

Total remuneration range

\$1 - \$9,999	-	-
\$10,000 - \$19,999	-	-
\$20,000 - \$29,999	-	-
\$30,000 - \$39,999	8	8
\$50,000 - \$59,999	1	-
\$60,000 - \$69,999	-	1
\$70,000 - \$79,999	-	-
\$80,000 - \$89,999	1	1
\$210,000 - \$219,999	1	-
\$230,000 - \$239,999	-	-
\$250,000 - \$259,999	-	1
\$260,000 - \$269,999	1	2
\$270,000 - \$279,999	1	1
\$280,000 - \$289,999	2	-
\$380,000 - \$389,999	-	-
\$390,000 - \$399,999	-	1
\$420,000 - \$429,999	1	-
	16	15

Note 7 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 \$148,000

The number of Senior Officers are shown below in their relevant income bands:

	2019 No.	2018 No.
Total remuneration range		
\$148,000 - \$149,999	-	1
\$150,000 - \$159,999	6	2
\$160,000 - \$169,999	3	2
\$170,000 - \$179,999	3	4
\$180,000 - \$189,999	5	3
\$190,000 - \$199,999	1	2
\$200,000 - \$209,999	2	2
\$210,000 - \$219,999	2	1
	<u>22</u>	<u>17</u>
Total Remuneration for the reporting year of Senior Officers included above amounted to:	\$3,908,177	\$3,062,416

7.2 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.

Note 8 Managing uncertainties

8.1 (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 2020 is \$0.450m.

Liability Mutual Insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

(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
	2019 \$'000	2019 \$'000	2018 \$'000	2018 \$'000
Vermont South Club	175	184	193	193
The Whitehorse Club	301	500	334	500
Elgar Park Regional Hockey Association	200	229	229	229
	<u>676</u>	<u>913</u>	<u>756</u>	<u>922</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.

8.2 Change in accounting standards

The following new AAS's have been issued that are mandatory for the 30 June 2019 reporting period.

Financial Instruments (AASB 9)

AASB 9 adopts an 'expected loss model' for impairment assessment, where the expected losses are recognised throughout the life of a loan or other financial asset measured at amortised cost, and not only after loss event has been identified. The revised standard no longer requires a credit event (e.g. a receivable is past due) to have occurred before recognising credit losses. As a result, impairment losses will be recognised earlier and at more regular intervals than under the existing 'incurred loss model' of AASB 139 Financial Instruments: Recognition and Measurement.

Disaggregated Disclosures (AASB 1052)

AASB 1052 requires disclosure of information about the assets, income and expenses of the local government according to the broad functions or activities of the local government, whether they be related to service delivery or undertaken for commercial objectives. Please refer to Note 2.1 for this disclosure.

Note 8 Managing uncertainties (continued)

8.2 Change in accounting standards (continued)

The following new AAS's have been issued that are not mandatory for the 30 June 2019 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.

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.

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.

Council has elected to adopt the modified retrospective approach to the transition to the new lease standard. This will mean that only existing operating leases for non low value assets, with remaining terms greater than 12 months, will be recognised on transition (1 July 2019). Based on our current lease commitments and an assumption of a continuation of the current leasing arrangements Council expects that the transition to the new standard will see the initial recognition of \$1.2m in lease related assets and an equivalent liability

Income of Not-for-Profit Entities (AASB 1058) (applies 2019/20)

This standard is expected to apply to certain transactions currently accounted for under 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.

8.3 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.

Note 8 Managing uncertainties (continued)

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.

(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 8.1(b).

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.

Note 8 Managing uncertainties (continued)

(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 8.1(b) 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 5.4.

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 + 0.25% and - 0.75% 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 however there may be a material impact of approximately \$1.5m on the results of Council's operations if interest rates are reduced by 0.75% over the course of the year.

8.4 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.

Note 8 Managing uncertainties (continued)

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.

8.5 Events occurring after balance date

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 was settled on 1 July 2019.

Council's Chief Executive Officer, Noelene Duff advised Councillors on the 29th of January 2019 that she intends to finish her employment at the conclusion of her current contract on the 6th of August 2019. Council has appointed Simon McMillan as the new Chief Executive Officer and he will commence his contract on the 2nd of September 2019.

There were no further matters that occurred after balance date that require disclosure in the financial report.

Note 9 Other matters

9.1 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	2,232,819	(293,934)	-	1,938,885
Other reserves	84,924	64,538	(22,672)	126,790
Total Reserves	2,317,743	(229,396)	(22,672)	2,065,675

(a) Asset revaluation reserve

2019

Property

Land	1,882,078	(322,821)	-	1,559,257
Buildings	184,049	82	-	184,131
	<u>2,066,127</u>	<u>(322,739)</u>	<u>-</u>	<u>1,743,388</u>

Infrastructure

Roads	92,346	-	-	92,346
Footpaths and cycleways	5,577	-	-	5,577
Drainage	68,769	28,805	-	97,574
	<u>166,692</u>	<u>28,805</u>	<u>-</u>	<u>195,497</u>

Total asset revaluation reserves

	<u>2,232,819</u>	<u>(293,934)</u>	<u>-</u>	<u>1,938,885</u>
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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

	<u>2,234,725</u>	<u>(1,906)</u>	<u>-</u>	<u>2,232,819</u>
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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				
2019				
Statutory				
Public open space reserve	14,973	3,784	(581)	18,176
Public open space reserve - land acquisitions	18,262	5,565	-	23,827
Car parking in lieu reserve	34	-	-	34
	<u>33,269</u>	<u>9,349</u>	<u>(581)</u>	<u>42,037</u>
Council Resolution				
Development reserve	39,269	54,490	(15,583)	78,176
Aged care reserve	10,638	282	(5,996)	4,924
Art collection reserve	11	-	(4)	7
Waste management reserve	1,737	-	(369)	1,368
Energy fund reserve	-	417	(139)	278
	<u>51,655</u>	<u>55,189</u>	<u>(22,091)</u>	<u>84,753</u>
Total other reserves	84,924	64,538	(22,672)	126,790

Note 9 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
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	4997	(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	<u>72,354</u>	<u>15,648</u>	<u>(3,078)</u>	<u>84,924</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.

Energy fund reserve

This reserve has been established in 2018/19 after the decision was made by Council to cease purchase of green power and undertake other sustainability measures to reduce Council's carbon footprint. It is intended to use the savings from this decision for reinvestment in achieving sustainability improvements in Whitehorse, and this will include a mix of capital works and operational initiatives. Council plans to transfer \$0.38m into the reserve and use \$0.55m of funds from the reserve for capital and operational improvements in 2019/20.

Note 9 Other matters (continued)

	2019 \$'000	2018 \$'000
9.2 Reconciliation of Cash Flows from Operating Activities to Surplus		
Surplus for the year	71,504	37,836
Contributions - non-monetary (Note 3.5)	(647)	(1,107)
Recognition of Finance Lease Equipment	-	(144)
Depreciation and amortisation (Note 4.3)	25,212	24,918
Net gain on disposal of property, infrastructure, plant and equipment (Note 3.6 & 6.2)	(35,227)	(539)
Share of net (gain)/loss of associates (Note 6.3)	(111)	1,003
Share of loss in Regional Landfill Clayton South (Note 4.6)	131	349
	<u>60,862</u>	<u>62,316</u>
Change in assets and liabilities		
(Increase)/decrease in trade and other receivables	(2,484)	(227)
(Increase)/decrease in other current assets	(62)	1,170
Increase/(decrease) in trade and other payables	5,691	(1,213)
Increase/(decrease) in trust funds and deposits	372	693
Increase/(decrease) in provisions	1,015	535
Net cash provided by operating activities	<u>65,394</u>	<u>63,274</u>

9.3 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 2019, this was 9.5% required under Superannuation Guarantee legislation (2017/18 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 Actuary.

As at 30 June 2018, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 106.0%. The financial assumptions used to calculate the VBIs were:

Net investment returns 6.0% pa
Salary information 3.5% pa
Price inflation (CPI) 2.0% pa

Vision Super has advised that the estimated VBI at 30 June 2019 was 107.1%.

The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2018 interim 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.

Note 9 Other matters (continued)

Employer contributions

Regular contributions

On the basis of the results of the 2018 interim actuarial investigation conducted by the Fund 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 2019, this rate was 9.5% of members' salaries (9.5% in 2017/2018). 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.

The 2018 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2018 and a full actuarial investigation was conducted as at 30 June 2017.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2018	2017
	\$m	\$m
- A VBI surplus	\$131.9	\$69.8
- A total service liability surplus	\$218.3	\$193.5
- A discounted accrued benefits surplus	\$249.1	\$228.8

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 2018.

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 as at 30 June 2018.

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 30 June 2018.

Council was notified of the 30 June 2018 VBI during August 2018 (2017: August 2017)

Note 9 Other matters (continued)

The 2019 interim actuarial investigation

A interim actuarial investigation is being conducted for the Fund's position as at 30 June 2019 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2019.

9.3(1) Superannuation contributions

Contributions by Council to the above superannuation plans for the financial year ended 30 June 2019 are detailed below:

Scheme	Type of Scheme	Rate	2019 \$'000	2018 \$'000
Vision Super	Defined benefits	9.5%	437	430
Vision Super	Accumulation	9.5%	3,325	3,160
AMP	Accumulation	9.5%	57	89
Hesta	Accumulation	9.5%	313	292
Cbus	Accumulation	9.5%	75	61
Others	Accumulation	9.5%	1,857	1,480

There were no contributions outstanding and loans issued from or to the above schemes as at 30 June 2019.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2020 is \$0.450m

How to Access This Report

The Whitehorse City Council Annual Report 2018/19 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 2017–18 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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Publication no. 300818183/2019

