



WHITEHORSE CITY COUNCIL

Annual Report 2019/2020



Welcome to the Annual Report for 2019/20 which details the performance of Whitehorse City Council from 1 July 2019 to 30 June 2020.

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

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CEO's Message



On behalf of the City of Whitehorse, it's my pleasure to present the Annual Report 2019/20.

The second half of 2019/20 has been challenging for Council and our community. However, it has been pleasing to see the way the organisation and the wider community have come together and supported each other through the COVID-19 pandemic.

The full impacts of the pandemic on our organisation and our community are not yet known. However, we quickly recognised the early impacts the pandemic has had on our community. In April, Council adopted a \$2 million relief and support package. This was designed to alleviate some of the financial burdens on our community, with payment extensions on many Council fees. In June, as part of the 2020/21 budget, Council also adopted a \$2.5 million recovery package for business and community which included grants for community groups and businesses to assist them with their recovery from the pandemic.

We are working on responsible and sustainable response and recovery plans to guide our organisation and support our community through the pandemic and beyond. Our staff have been working hard to maintain Council assets to a high standard, ready for when we return to some form of normal life. Our parks and gardens have been maintained and our cleaning teams have been keeping our shared spaces clean. Behind the scenes, our pandemic recovery group has been working on a plan to see our organisation and community through to the other side.

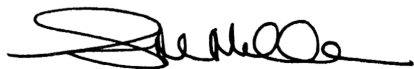
While we needed to adapt many services as a result of the pandemic, we have continued to deliver our large capital works program. The *Council Vision 2013–2023* and *Council Plan 2017–2021* have guided us in accomplishing many goals over the year. Council delivered a total of \$65.89 million in capital 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. The Nunawading Community Hub is anticipated to be completed next year and will be an asset for our whole community to use and enjoy. The Whitehorse Centre redevelopment is also moving along, with demolition due to commence soon.

Council's commitment to service delivery is highlighted by the results achieved in the recent 2020 Community Satisfaction Survey. Recreational facilities, appearance of public areas, cultural activities and art centres and libraries were our top-performing areas this year. Whitehorse City Council's overall performance is higher than the average of councils state-wide, and also higher than the average for metropolitan councils.

Council delivered excellent financial results, achieving an adjusted underlying surplus of \$25.33 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. This has been a result of strong and responsible financial management over many years and means the organisation is in a good position to support our community through the pandemic recovery.

I would like to thank community, Councillors and our staff for their resilience throughout this year. We know the last part of 2019/20 has been very challenging and that many in our community are struggling under the impacts of the pandemic. We understand that recovery will not be quick or easy. Nevertheless,

our organisation has risen to the challenge. We are adaptive, innovative and resilient. I am confident that Whitehorse City Council is in a strong position to work in partnership with our community towards recovery.

A handwritten signature in black ink, appearing to read 'Simon McMillan', with a stylized, flowing script.

Simon McMillan

Chief Executive Officer

Highlights of 2019/20

Major Projects

Council made significant progress on a number of major projects in 2019/20, including progression of the Nunawading Community Hub and completion of the Walker Park Reserve Pavilion. The following projects are currently in progress: Whitehorse Centre Redevelopment, Strathdon House, Morton Park Reserve Pavilion and Morack Golf Course Pavilion.

Council's 2019/20 capital works program was significant, with an adopted budget of \$72m allocated to boost community infrastructure. Last year's budget delivered on 167 projects across Council. Many of these were renewal of existing assets such as drainage, parklands, sport and recreation amenities, footpaths and roads. Several significant new projects, including Harrow Street Carpark, have recently been completed and will serve our community well. Keeping such a large number of projects on track is a credit to the teams who worked on them.

Annual Community Satisfaction Survey Results

Council 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 between 1 February and 31 March 2020. 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, recreational facilities and waste management.

Continuous Improvement Program

In 2019/20, 11 staff were trained in our customised Continuous Improvement methodology, bringing our total number of improvement champions to 32. This increases capacity to undertake improvement initiatives within existing resources. In 2019/20, our program delivered 17 projects with a further 29 in progress, resulting in financial benefits worth \$0.66 million and 12,244 hours saved in increased capacity.

These projects have improved the customer experience through the increased uptake of digital channels, with 24,510 transactions and 1999 proactive field work and process improvements resulting in 544 days faster response to customers.

Digital Transformation

Year Three of Council's Digital Transformation Strategy saw a rollout of six new websites.

Corporate website – July 2019

Intranet – August 2019

Box Hill Town Hall & Artspace – October 2019

Whitehorse Centre – October 2019

Aqualink – December 2019

Sportlink – December 2019

The Apply and Pay Online service delivered a total of 37 transitioned processes that improve customer service, integrate with Council's systems and provide transactional efficiencies.

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.

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

The Whitehorse Strengthening Local Action for Family Violence Prevention project concluded in December 2019. One of the project's many achievements was increased knowledge in the community around preventing gender-based violence before it happens, with 90 per cent of participants in community workshops reporting increased knowledge around prevention and active bystander skills.

Walker Park Pavilion Redevelopment

Walker Park Pavilion Redevelopment achieved practical completion in May 2020. The newly completed pavilion features a refurbished modern multipurpose room which can accommodate up to 150 people, a commercial kitchen and an elevated game viewing room with undercover area.

Box Hill Metropolitan Activity Centre

In 2019/20, Council focused on placemaking and renewal works to improve the presentation, activation and usage of key areas within the Box Hill Major Activity Centre.

The placemaking works completed in the Box Hill Mall focused on the refurbishment of the existing shelters; the provision of pedestrian seating, including customised 'Friendship Seats'; the design and installation of three vibrant art murals to activate specific locations; wayfinding improvements; and the installation of grass-like surfacing to 'green' the Mall. The lighting design to improve the lighting levels and ambience in the Mall was also completed and is due to be built in the 2020/21 financial year.

Streetscape renewal works were undertaken to revitalise Bank Street and three new pedestrian crossings were installed in key locations to improve pedestrian safety. This included one pedestrian crossing at Bank and Station Streets and two at the Prospect Street and Nelson Road roundabout.

Fast Facts

2019/2020

Whitehorse City Council was responsible for the delivery and maintenance of a range of facilities, assets and services during 2019/2020:



10758
square metres
of graffiti removed
from Council
and private property

1,073,228

people
visited our
aquatic
facilities



1599

Planning permit
applications processed



24,139

square metres
of footpath
slabs replaced



3.1 million garbage bins
Collected

2 million recycling bins
Collected

& 735,097
garden organics bins
Collected

3,837,000

golf balls
hit at Morack
Golf Course
Driving Range



12,244
hours saved through
increased capacity

53 sports fields
maintained



356,604
phone calls answered

9169

vaccinations to
4338 children delivered
in our public
immunisation program



Responded to

1958

requests for removal
of dumped rubbish

3307

new trees **planted**

48,532

trees produced by the
Whitehorse Nursery



174 playgrounds
maintained



4 Parent
Information
Forums
delivered



\$1,224,828

invested in community
groups through grants



372

animals **reunited**
with their owners

160,079

hours domestic
assistance provided
to clients aged
65 and over



Fast Facts

2019/2020

Whitehorse City Council was responsible for the delivery and maintenance of a range of facilities, assets and services during 2019/2020:

Attendance by
38,400

people at Council's festivals and events



17,200

Maternal and Child Health consultations involving over **9,200 families**



3347

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



13.61%

active library members



67,713

visitors to minor halls

5585

visitors to Whitehorse ArtSpace



58,121

visitors to Box Hill Town Hall



35,957

hard waste bookings **collected**



480,730

visitors to our libraries

97.20%

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



839

attendees at business workshops, seminars and events



1290

registered food premises



45,770

Box Hill Community Arts Centre **visitation**



74,334

meals delivered to Whitehorse Home and Community Services clients

- Assessment
- Occupational Therapy
- Domestic Assistance
- Personal Care
- Respite Care
- Home Modifications and Maintenance
- Assistance with Food Preparation
- Social Support
- Assisted Transport
- Community Transport



3797

visitors to Schwerkolt Cottage and Museum



1999

proactive open space inspections

Challenges and Opportunities in 2019/20

Annual Community Satisfaction Survey Results

Council identified areas for improvement as part of the Annual Community Satisfaction Survey, and these 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 2019/20 were on average 2.25 per cent, in line with expected CPI and 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.

Whitehorse Pandemic Response

Throughout the COVID-19 pandemic, Council continued to operate most services. Where possible our workforce worked from home, but field representation is still required for essential services; hard rubbish collections, dangerous tree removals, health, family and immunisation services and services to our elderly and most vulnerable operated throughout the state government's Stage Three and Four restrictions. Our website was updated to provide the community with resources, information for businesses, FAQs and details of Council's relief and recovery packages. Our website provides Google translation for six languages and links to professionally translated material on a range of topics related to the pandemic.

Council proactively provided extra resources and care during the pandemic, reaching out to older and vulnerable residents and checking in with families with small children who are not in day-care. Council increased hygiene in public places and moved services online where appropriate to ensure safe service delivery throughout the pandemic.

Council's COVID-19 response package totalled \$4.5 million dollars, comprising \$2 million in relief and support and \$2.5 million in recovery and stimulus measures for the Whitehorse community. Council assessed more than 140 applications for Community Grants. Council established many online services to ensure there was no disruption to the community requirements; this included creating a dedicated COVID-19 pandemic business resources section of the Wbiz website to promote virtual workshops and seminars offered by Council and to provide a platform for state and federal government information relating to COVID-19 pandemic support for businesses.

Implementation of New *Local Government Act 2020*

The *Local Government Act 2020* is one of the most ambitious reforms to the local government sector in over 30 years. The Act will improve many local government services and ensure democracy, accountability and service delivery for all Victorians. Local Government Victoria expects that the Act will be fully rolled out by July 2021.

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.

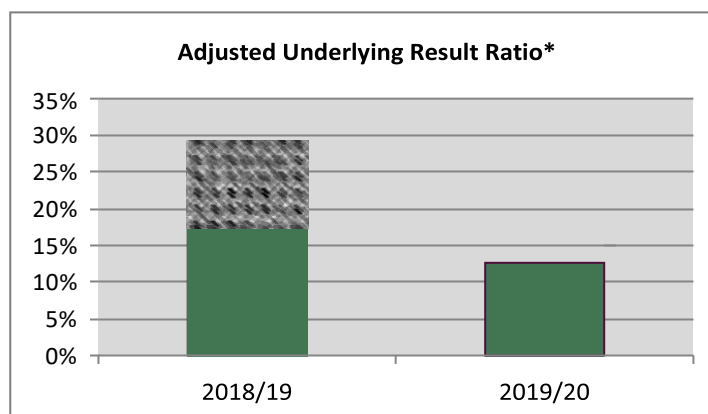
Wellbeing

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 2019/20 of \$25.33 million compared with \$70.51 million in 2018/19. 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 2019/20 year was 12.90 per cent (2018/19: 29.85 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.



Gain on sale 517-521 Station Street – \$34.84 million

Operating Result

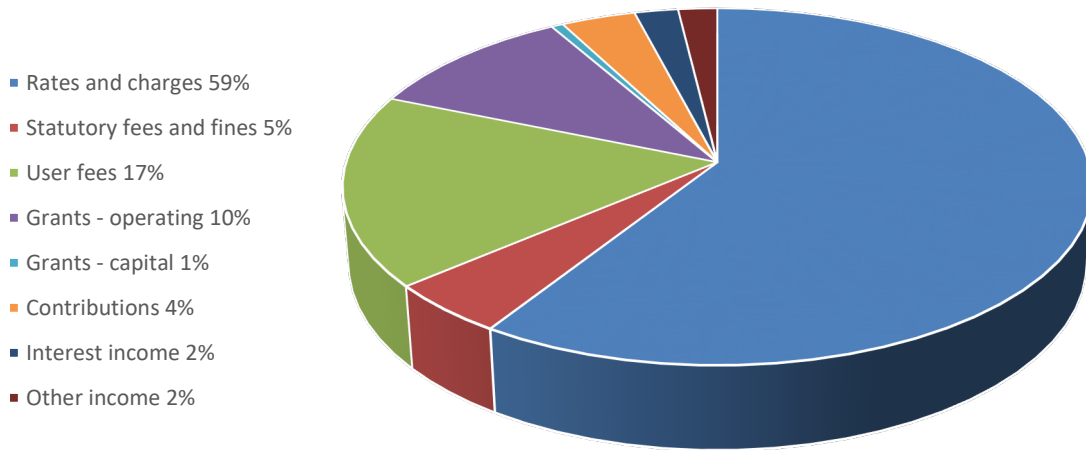
Council achieved an operating surplus of \$27.80 million, compared with the budgeted surplus of \$25.10 million. The operating result includes non-cash items such as non-monetary assets contributed to Council (such as drainage, roads and land, non-recurrent government grants received for capital purposes and contributions for capital works).

The key variances to budget were as a result of:

- User fees being \$5.47 million lower than budget, primarily due to the impact of the COVID-19 pandemic during the second half of the year resulting in the closure of services and reductions in demand. The major variances were a \$2.90 million decrease in Leisure and Recreation Services, \$0.986 million decrease in Health and Family Services, \$0.89 million decrease in Arts and Cultural Services and \$0.74 million decrease in the Compliance Department.
- Operating grants being \$2.77 million higher than budget, mainly reflecting \$2.50 million of the 2020/21 Financial Assistance Grant being provided early (in May 2020) by Victoria Grants Commission, and an additional \$0.64 million funding received for Home and Community Services.
- Materials and services being \$4.99 million lower than budget, predominantly due to the impact of the COVID-19 pandemic during the second half of the year resulting in the closure of services and reductions in demand, most significantly impacting favourable variances of \$0.99 million in Leisure and Recreation Services and \$0.52 million in Arts and Cultural Services. There were also delays in several Council initiatives which contributed to favourable variances of \$0.57 million in Digital and Business Technology, \$0.48 million in Engineering and Environmental Services and \$0.49 million in Planning and Building.

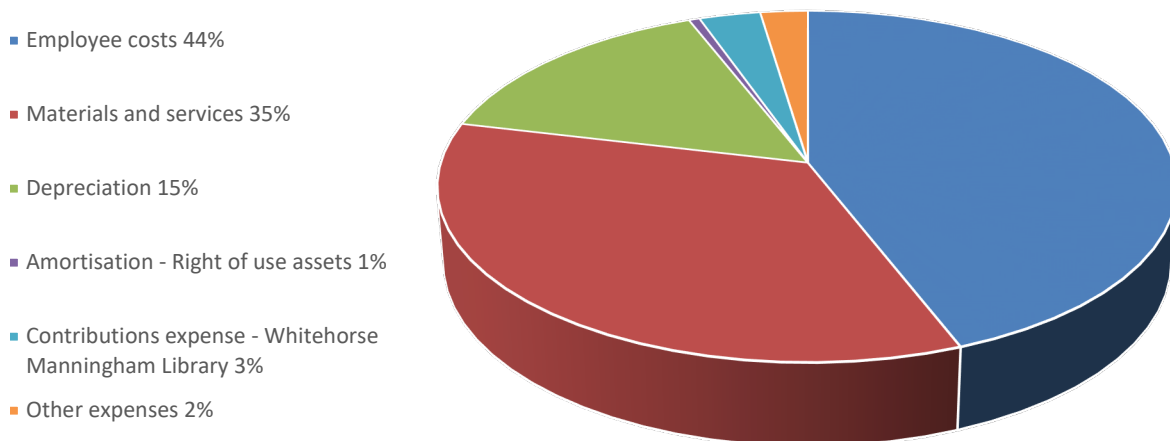
Operating Income

The total operating income for the year of \$203.39 million was derived from a number of sources as per the graph below.



Operating Expenditure

The total operating expenditure for the year of \$175.59 million was incurred from a number of sources as per the graph below.



Overall Financial Position

At 30 June 2020, Council's total assets were \$3.67 billion (2018/19: \$3.61 billion) and total liabilities were \$58.31 million (2018/19: \$55.48 million), resulting in net assets of \$3.61 billion (2018/19: \$3.55 billion).

Capital Works Program

Council allocates funding on an annual basis to the renewal of the community's assets, which are valued at more than \$3.42 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 2019/20, Council completed capital works projects to the value of \$65.9 million.

167	22
Complete	Carried over

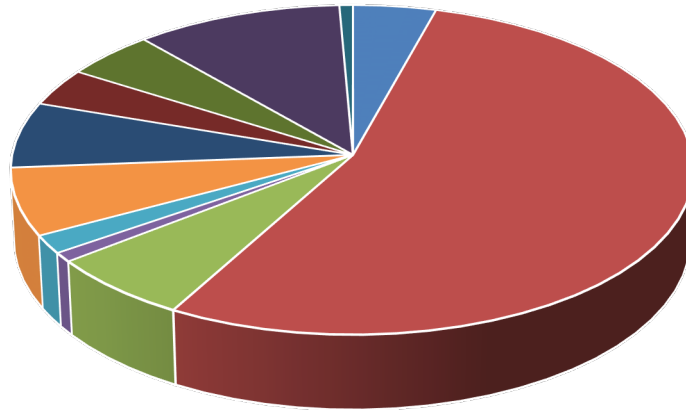
In overall financial terms, 91 per cent of the \$71.90 million adopted capital works budget for 2019/20 was expended.

Further highlights include:

- buildings and building improvements: \$37.42 million
- roads, paths and bridges: \$8.14 million
- plant and equipment, including information technology, fittings and furniture: \$5.58 million
- recreation, leisure and community facilities: \$2.87 million
- parks, open space and streetscapes: \$6.56 million
- drainage: \$2.28 million
- other infrastructure: \$10 million.

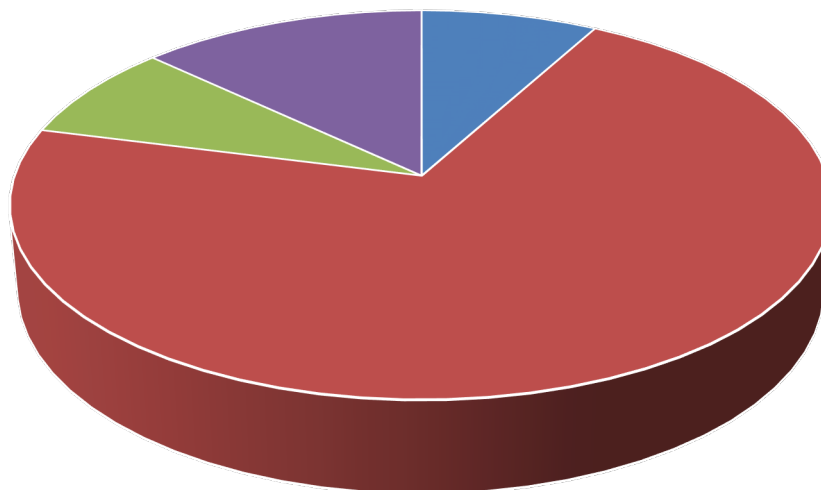
2019/20 Capital Works Expenditure by Asset Class

- Land 4%
- Buildings 57%
- Plant, machinery and equipment 6%
- Fixtures, fittings and furniture 1%
- Computers and telecommunications 2%
- Roads 6%
- Footpaths and cycleways 6%
- Drainage 3%
- Recreational, leisure and community facilities 4%
- Parks, open space and streetscapes 10%
- Off street car parks 1%



2019/20 Capital Works Expenditure by Asset Category

- New Assets 8%
- Asset Renewal 71%
- Asset Expansion 8%
- Asset Upgrade 13%



Asset Management

Whitehorse City Council is responsible for the management of assets valued at more than \$3.42 billion (including land). These include, but are not limited to:

- 606 kilometres of roads
- 32 kilometres of laneways
- 1232 kilometres of kerb and channel
- 1176 kilometres of footpath
- 858 kilometres of stormwater drainage network
- 370 buildings and facilities, including early childhood and maternal care, leisure and recreation, community and cultural facilities
- 53 sports fields
- 178 playgrounds
- 76,000 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	Completed – June 2020
Roads AMP	May 2008	June 2014	Completed – 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	Completed – 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 that 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. The financial plan aims 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 2020/21 based on an average general rate increase of 2.0 per cent, consistent with expected CPI growth and the rate cap set by the Minister for Local Government under the Fair Go Rates system. Council has been practical and fiscally responsible in 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.

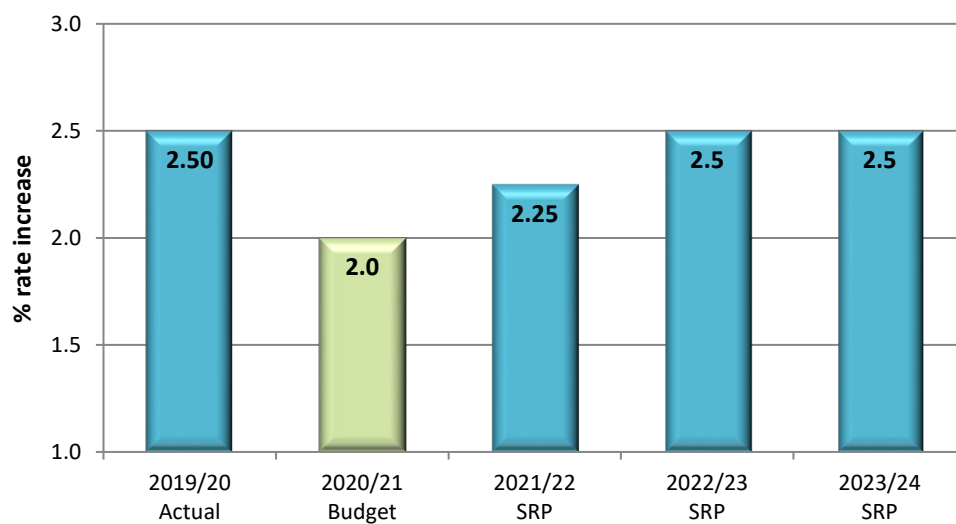
Financial Sustainability

A high-level *Strategic Resource Plan* for the years 2020–2024 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 specified in the *Council Plan 2017–2021*. Council will achieve a surplus in the 2020/21 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.

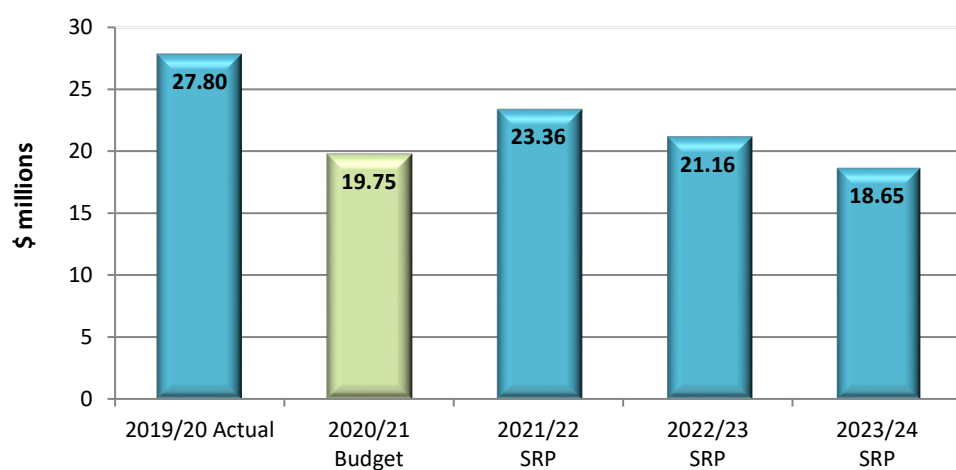
Average Rates



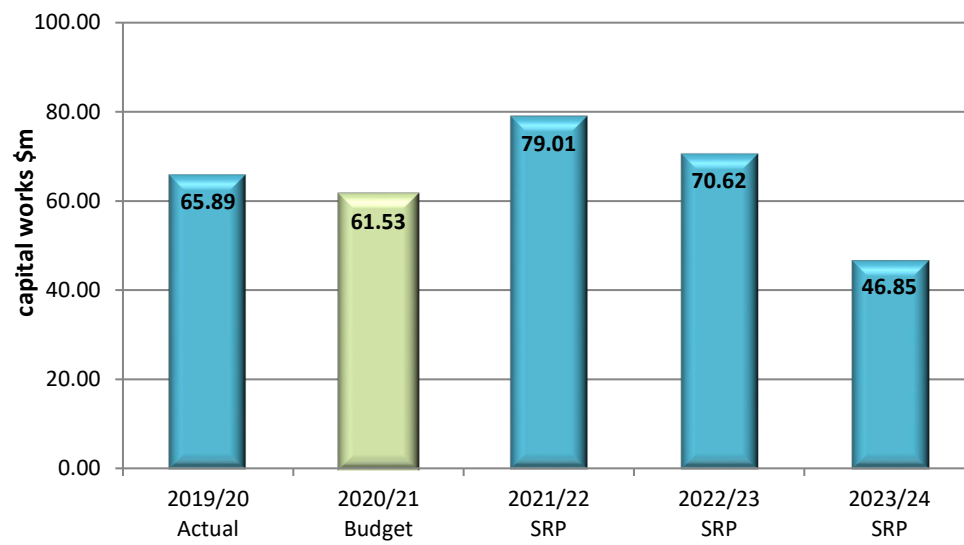
Planned average rate increase*

* 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 99 onwards for the complete Financial Statements and Performance Statement.

Our City

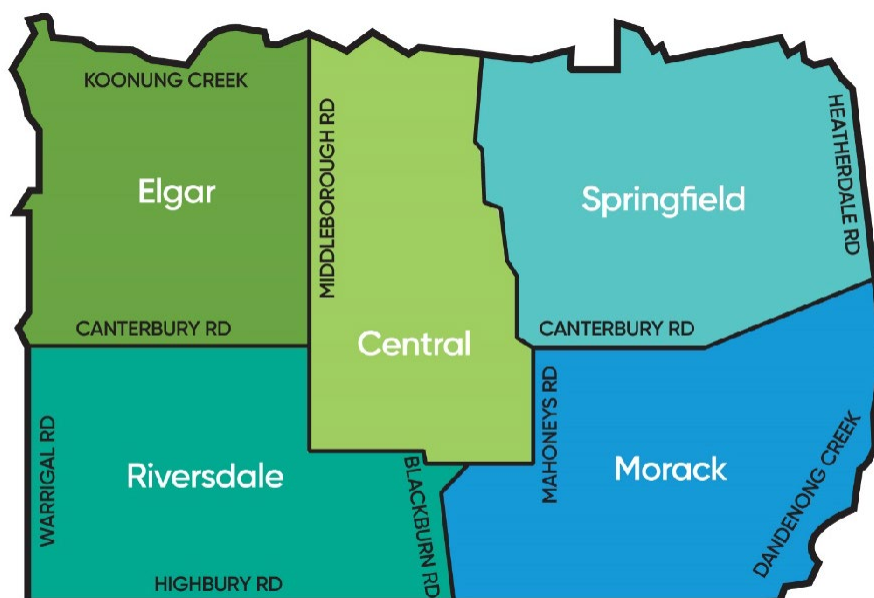


Located 15 kilometres east of Melbourne's CBD, City of Whitehorse is a major hub of cultural, commercial, business and innovative activity in the eastern suburbs of Melbourne. The municipality is bounded by the City of Manningham to the north, the cities of Maroondah and Knox to the east, the City of Monash to the south and the City of Boroondara to the west. City of 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.

The City of Whitehorse is a vibrant municipality, with more than 178,739 residents. The city is culturally diverse, with 38.4 per cent of residents born overseas and one-third from backgrounds where languages other than English are spoken. 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 (Mayor) and Cr Prue Cutts
Back Row (Left to Right): Cr Blair Barker, Cr Andrew Davenport, Cr Ben Stennett, Cr Bill Bennett and Cr Andrew Munroe

Central Ward

Cr Denise Massoud

Phone: 0409 230 499

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

Date Elected: 22 October 2016

Term: 2012–2016, 2016–current

Mayoral Term: 2016–2017

Cr Andrew Munroe

Phone: 0429 138 140

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

Date Elected: 22 October 2016

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

Mayoral Terms: 2012–2013, 2014–2015

Elgar Ward

Cr Tina Liu

Phone: 0418 121 357

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

Date Elected: 22 October 2016

Term: 2016–current

Cr Blair Barker

Phone: 0459 857 280

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

Date Elected: 15 May 2017

Term: 2017–current*

** Cr Barker was elected via countback on 9 May 2017 (following the resignation of Cr Tanya Tescher) and officially sworn in on 15 May 2017*

Morack Ward

Cr Raylene Carr

Phone: 0400 886 889

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

Date Elected: 22 October 2016

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

Cr Bill Bennett

Phone: 0409 195 530

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

Date Elected: 22 October 2016

Term: 2012–2016, 2016–current

Mayoral Term: 2018–2019

Riversdale Ward

Cr Sharon Ellis (Mayor)

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 Term: 2005–2006, 2013–2014, 2019–Current

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

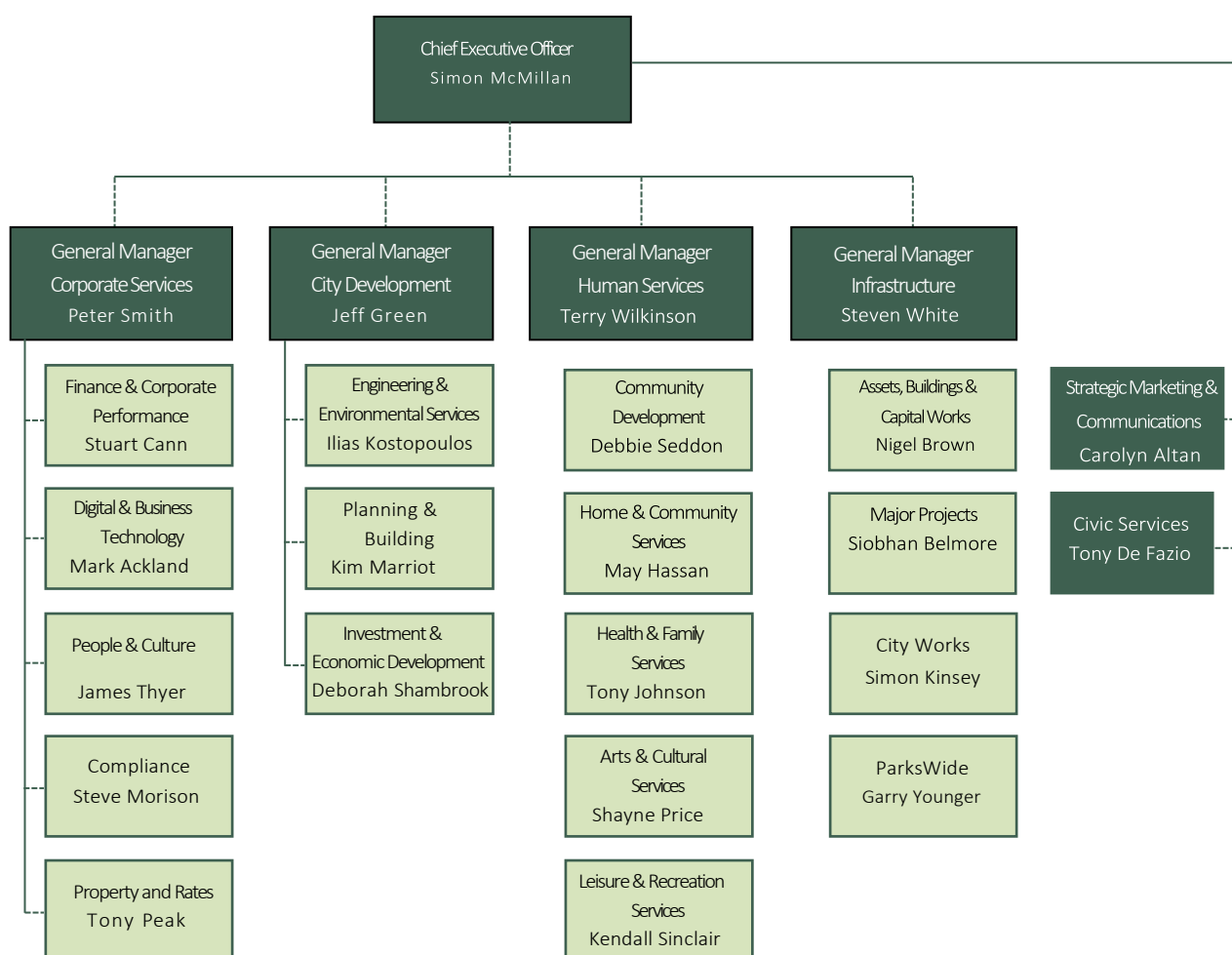
Our Organisation

Whitehorse City Council values the contribution of our dedicated employees and volunteers in delivering more than 100 different services to more than 178,739 residents in the community.

Council prides itself on providing a safe and satisfying working environment and is committed to ensuring the wellbeing of all employees and volunteers while they achieve Council's objectives to the best of their abilities.

Organisational Structure

The chart below represents Council's organisational structure as at 30 June 2020:



Council's workforce planning and capability have been tested by the impact of restrictions associated with the COVID-19 pandemic. With service closures, new community needs, changes to workplace safety risks and many of our services being staffed remotely, our people, capability and systems have been put to the test. We are pleased to report that through the agility, capability and resilience of our people, we continue to provide excellent services to the community.

Executive Management Team

Whitehorse City Council's Executive Management Team comprises Chief Executive Officer Simon McMillan and four General Managers. Simon reports directly to Council, with the Strategic Marketing and Communications and Civic Services Departments reporting directly to Simon.

Simon 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



Steven White

General Manager Infrastructure

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



Council's People

As at 30 June 2020, a total of 1408 staff were employed by Council in full-time, part-time, temporary and casual positions. This was approximately 1.3 per cent higher than the previous year. Equivalent Full Time staffing at 30 June 2020 was 706. This was 9.4 per cent lower than the prior year, reflecting fewer hours worked due to the COVID-19 pandemic.

Overall, Council staff increased by 19 during the year to fill vacant positions and meet increased legislative, project or operational requirements.

Staff by Functional Area 2019/20 – as at 30 June 2020

Directorate	Gender					Headcount						
	Female	EFT*	Male	EFT*	Total EFT	Full Time		Part Time		Casual		Total
						Female	Male	Female	Male	Female	Male	
Chief Executive Office	41	28.87	11	6.97	35.85	17	5	19	5	5	1	52
City Development	50	43.09	49	47.77	90.86	26	45	24	3	0	1	99
Corporate Services	176	75.81	110	53.25	129.07	47	45	32	4	97	61	286
Human Services	633	247.55	202	69.90	317.46	82	37	297	75	254	90	835
Infrastructure	29	27.35	107	105.09	132.45	24	105	5	2	0	0	136
Total**	929	422.7	479	283	705.71	196	237	377	89	356	153	1408

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

** Figures may not sum due to rounding

Council Staff by Employment Classification

Employment Classification^	Female EFT	Male EFT	Total EFT
Band 1	7.3	7.9	15.2
Band 2	78.9	27.2	106.1
Band 3	33.9	66.5	100.4
Band 4	82.3	30.9	113.2
Band 5	65.5	35.6	101.1
Band 6	65.4	41.9	107.3
Band 7	31.9	36.5	68.4
Band 8	5.8	6.2	12.0
Other*	51.6	30.2	81.8
Total**	422.7	283.0	705.7

^ = Temporary EFT (76.06 EFT) and Casual EFT (45.47 EFT) have been included

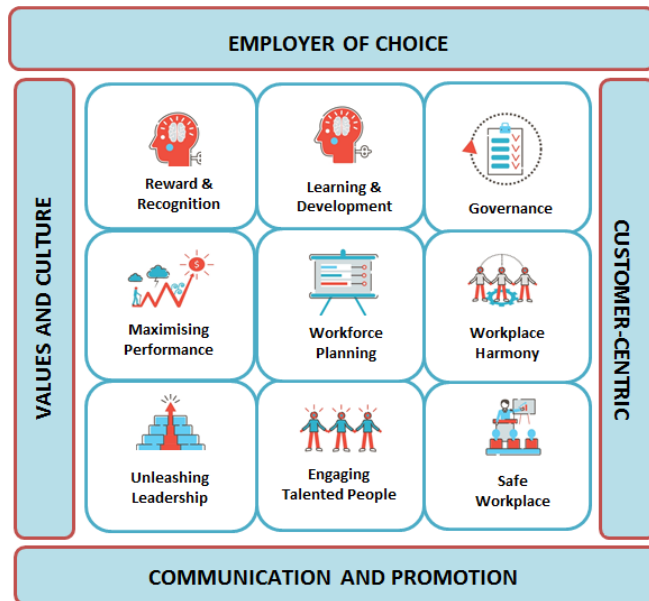
* 'Other' includes non-banded workforce members including nurses, sessional (leisure centre) staff, tutors, school crossing supervisors and senior officers

** Figures may not sum due to rounding

People and Culture's Role

People and Culture leads the organisation's people strategy to enable the Council to deliver the best possible services to our community. Our approach combines all aspects of the relationship between our people, our organisation and the community, including culture and engagement, workforce planning and diversity, risk health and safety, learning and capability development and employment lifecycle systems.

Council's People and Culture Strategic Framework



Workforce Planning and 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. Council continues to undertake workforce planning activities within specific departments while awaiting the release of the regulations that will support the workforce planning requirements in the *Local Government Act 2020*.

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 and *Reward and Recognition*.

Council is also focused on the leadership and culture of our people, conducting staff engagement surveys to understand how we can continuously improve as an employer. Council has also initiated a focus on our leadership development with a view to creating a roadmap for future organisational development.

Diversity and Equality

Whitehorse City Council recognises that by engaging diverse views and experience, our people achieve the best possible outcomes. We take equal opportunity responsibilities seriously and are 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 prevent unlawful discrimination and to have a workplace free of 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, which is monitored by the Equal Opportunity and Human Rights Committee, promotes employee and management awareness, considers relevant issues and contributes to issue resolution and advice.

Collective Agreement

During 2019/20, Council negotiated the Whitehorse City Council Collective Agreement 2019. This is a two-year agreement that continues all previous terms and conditions and settles pay increases for 2019 and 2020. Council continues to implement the provisions of the Whitehorse City Council Collective Agreement 2019, which expires in August 2021.

Under the auspices of the Collective Agreement, the Whitehorse City Council Consultative Committee is an important consultation mechanism for the organisation. It comprises five delegates each from employees, union and management who consult on a range of issues arising from the Collective Agreement, relevant legislation and industrial relations matters. The Committee seeks to contribute to maintaining a cooperative, productive and satisfying workplace.

Volunteers

Council engages 348 volunteers across various programs, including Meals on Wheels, advisory committees, Council's ArtSpace, the Bushland Education program and homework support. Council acknowledges the valuable role that our volunteers play in contributing to the community.

Volunteers	
Female	215
Male	133
Total	348

Injury Management

Whitehorse City Council continues to achieve and maintain positive return-to-work outcomes. This is accomplished through early return-to-work strategies. Council works closely with the injured employee, their treating practitioner and the relevant department to find suitable duties for the employee to perform while they are recovering. Council consistently achieves better results than its industry cohorts and has received a positive employer performance rating.

Safety Activities

Council is committed to providing a work environment that is safe and without risk to health and wellbeing. This is achieved through the establishment of Council OHS Policies and Procedures and forums for regular communication and consultation, in addition to the provision of information, instruction, training and safety initiatives. A training needs analysis is used to identify and target the training requirements of the various positions within Council, ensuring staff are competent to undertake their role safely and that compliance training elements are adhered to.

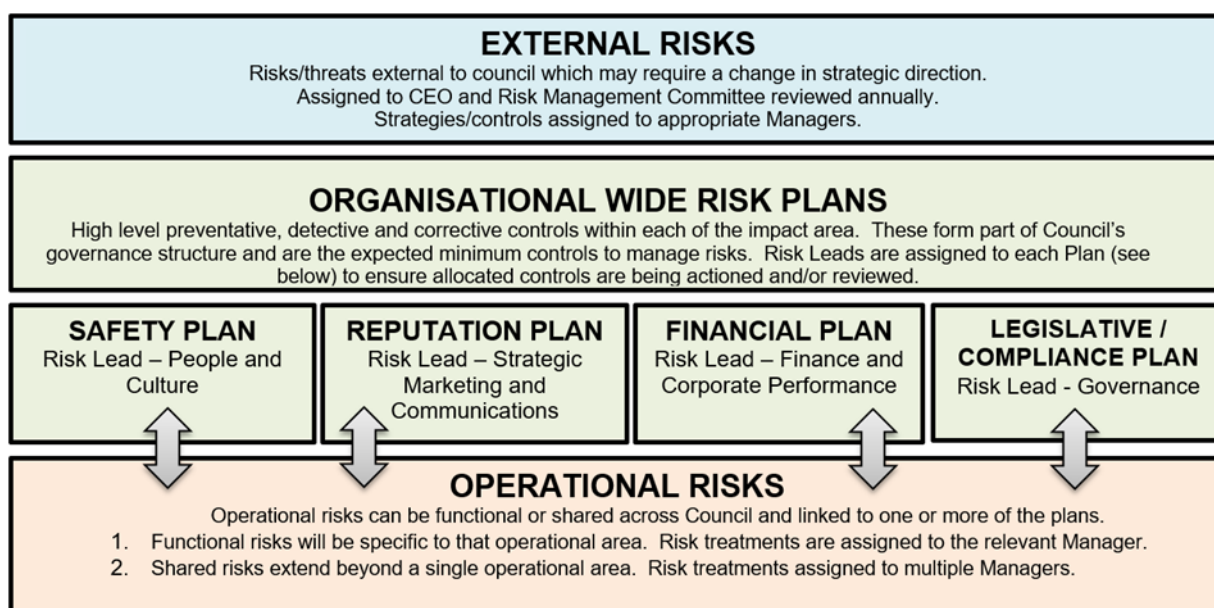
Further to this, the organisation is committed to empowering our workforce with self-management strategies and motivation to adopt healthier lifestyle behaviours and work-life balance. The health, safety and wellbeing of staff received further support in 2019/20 with the addition of a temporary Injury Management Advisor within the Risk, Health and Safety Team.

Risk

Strategic Risk Management

Enterprise risk management is a vital component of good governance that mitigates exposures, underpins integrity, informs decisions and improves business performance. During 2019, Council commenced a three-year Risk Management Strategy consistent with AS/NZS ISO 31000:2018. The key elements of our risk management framework include a new risk management policy, plan, register, risk appetite and review calendar. By creating a focus on external and operational risks, and providing a deep focus on risk treatments, the risk management committee is supported to focus on strategic and emerging risks.

Whitehorse Risk Review Structure



Council is continuously improving and monitoring our enterprise risk management system to build our capacity to manage risk. Council's risk maturity is integrated into the Risk Management Strategy to ensure ongoing development and improvement plans are correctly targeted.

Council's Insurance

Council has an insurance program in place to cover our identified insurable risk. Insurance is reviewed in detail annually through a competitive process to ensure appropriate 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 Municipal Association of Victoria (MAV) Scheme.

Our Performance

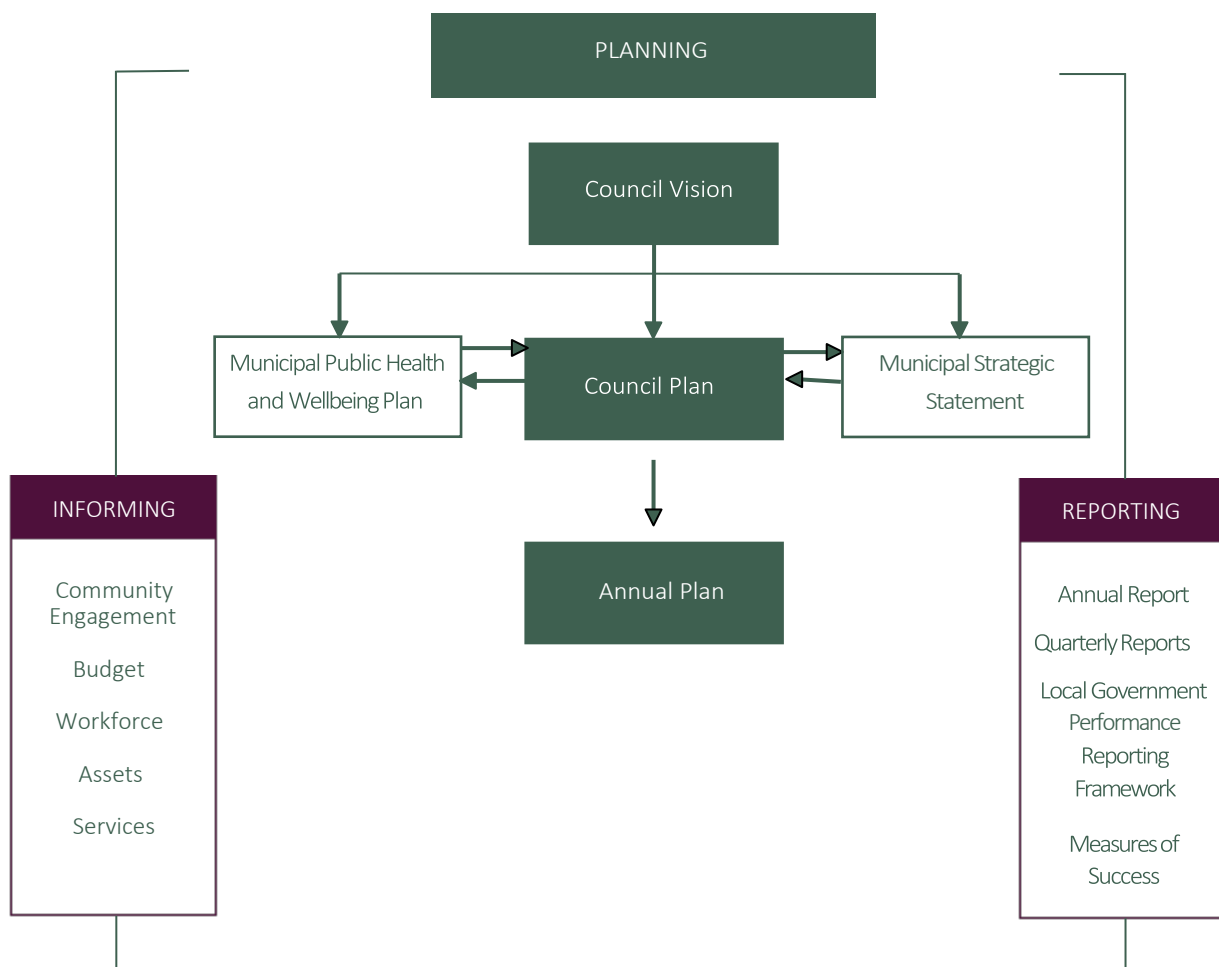
Integrated Planning and Reporting

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 that 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 2013–2023* 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 (see pages 54).

Council Plan

The *Council Plan 2017–2021* 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's goals and related approaches.

Municipal Public Health and Wellbeing Plan

The *Municipal Public Health and Wellbeing Plan* outlines key priorities and objectives that 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.

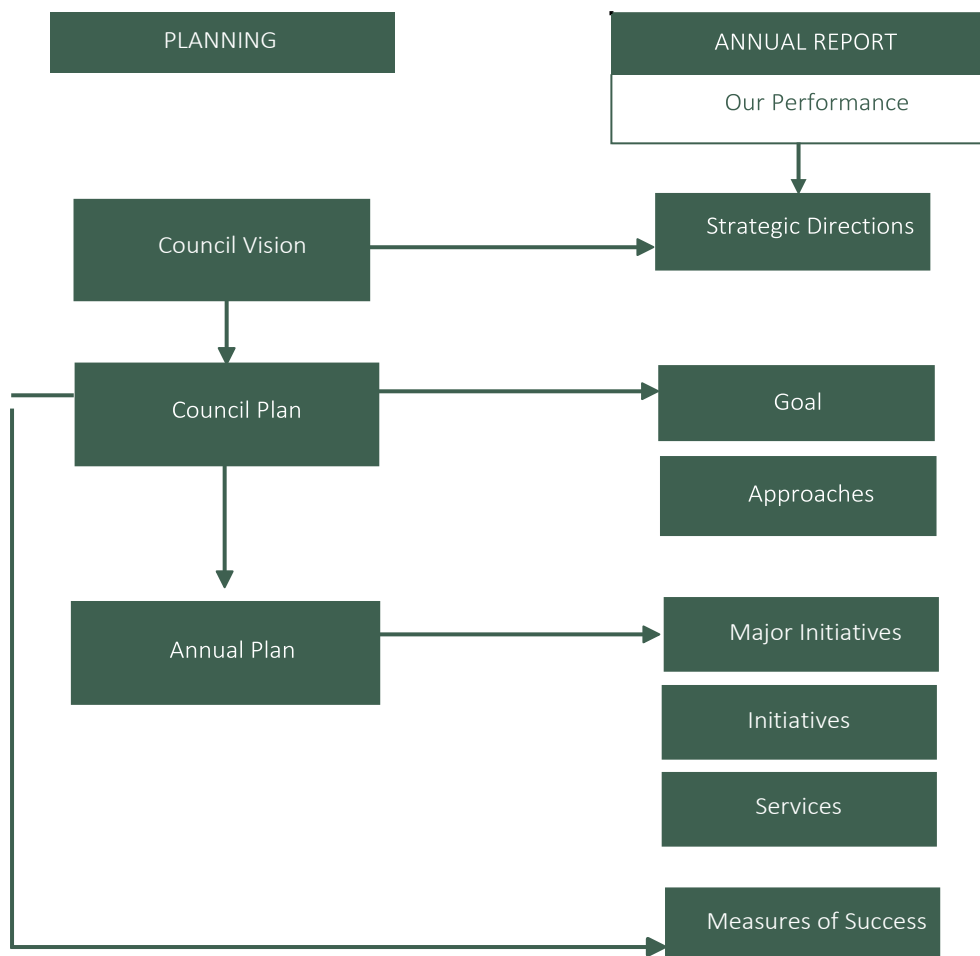
Annual Plan

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 initiatives, financial statements and service performance indicators as outlined in the Local Government Performance Reporting Framework.

Details of Our Performance

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

- related goals and approaches from our Council Plan
- Annual Plan initiatives – achievements for 2019/20
- services – highlight achievements for 2019/20
- measures of success – strategic indicator results for 2019/20



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 that 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 that 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 contributed to our approach for 2019/20. 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.

During the 2019/20 period, construction works continued and the building exterior facades reached 85 per cent completion. Construction works completed include the entry canopies to the ground floor, the lower ground floor and the western entry. Interior finishes including ceilings, floor tiling and painting and the elevator were completed. Works on wet areas and plant rooms remained in progress. The refurbishment of the heritage school building reached 75 per cent completion. Delays were experienced due to the condition of the building.

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.

Council conducted extensive engagement on the Concept Design of the new performing arts centre, associated open double-storey carpark and surrounding precinct between late February and early June 2020. The feedback obtained from key stakeholders and the wider community will inform the development of the Schematic Design. Input was also received from the Whitehorse Reconciliation Committee, Disability Advisory Committee and Whitehorse Youth Representative Committee. Feedback was consolidated and presented in the *Whitehorse Centre Redevelopment Concept Design Engagement Report*. The Schematic Design is expected to be presented to key stakeholders and the community in September 2020. There will be opportunities for people to provide feedback on specific aspects of the Schematic Design and contribute to the development of the final design. Once the Schematic Design is endorsed, the Design Development will commence for the Performing Arts Centre. The Design Development for the demolition and carpark has been completed, with demolition expected to commence in September 2020 and car park construction in early 2021.

Initiatives

Elgar Park Masterplan Implementation – Southern Ovals Improvements

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

Improvement works for the Elgar Park southern ovals were completed and ovals re-opened to the public in May 2020.

Strathdon House

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

Council developed a precinct plan for the development in consultation with the community. The plan celebrates the rich history of the site while transforming Strathdon into a community precinct that will host educational programs in sustainable living as well as providing opportunities for the community to rest and relax, play in nature and attend community events. Tender documentation for house restoration, a new packing shed, and front garden and associated works was finalised. Council plans to consider tenders in late September. Site works are to begin in November once a successful contractor has been selected, with the facility scheduled to open in mid-2021.

Aqualink Nunawading Redevelopment Feasibility Study

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

Services

Highlights from the 2019/20 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.

Libraries were one of the facilities required to close their doors from late March through to 30 June 2020 due to the COVID-19 pandemic. During this period, the library service delivery model was pivoted to enable continued service delivery to the community using alternative channels.

Alternative services since March included 112 virtual early literacy and children's programs with 44,000 engagements and 56 virtual adult programs with 977 engagements. Access to e-collections and e-resources was scaled up and results included a 61 per cent increase in e-book loans during the closure period. Physical collection deliveries were made to 2,158 homes in the Manningham and Whitehorse areas using the postal service, with many members commenting how much this service helped them during isolation.

COVID-19 safety procedures were implemented at library branches to enable opening to the community for 'Click and Collect' services on 1 June 2020 and then for short visits from 9 June 2020.

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 for community festivals.

Community Development produced and distributed an electronic newsletter to 491 community organisations and groups during the first round of COVID-19 restrictions, providing timely and accurate information to empower groups to manage their own recovery and access practical assistance. Topics covered included staying connected, support for older persons, Council's Recovery Grants Package and protecting yourself from scams.

Other key highlights during 2019/20 included the City of Whitehorse's Strengthening Local Action for Family Violence Prevention project. Over 90 per cent of participants in this community-based training reported an increase in knowledge about prevention of family violence, including bystander skills. Through the course of the project nearly 300 people gained knowledge about violence against women and its primary prevention, including through the White Ribbon Breakfast and other activities.

The Men's Action Group produced a short promotional video showcasing local action to prevent family violence in the City of Whitehorse. The video was launched at the City of Whitehorse's White Ribbon Breakfast during the 16 Days of Activism, where the group also led participants in a reflective activity on gender inequality. Since then the video has had more than 350 views via Council's various social media channels. The launch coincided with the group's other promotional activities including its victims of family violence female silhouettes installation, flying the White Ribbon flags at the Nunawading Civic Centre and Box Hill Town Hall and distribution of family violence safety information sheets to managers and coordinators.

To promote Men's Health Week in June 2020, Whitehorse City Council collaborated with other eastern councils to reach more than 800 people through an online guest speaker event that focused on mental health and featured former Australian Football Leagues (AFL) footballer Tom Boyd.

In October 2019, 150 people attended the Chinese Community Safety Forum. A collaborative initiative by Council, Victoria Police and the Australian Emergency Assistance Association, the forum, which was delivered

in Mandarin, presented information about scams, business and residential safety measures, and the role of Council in community safety.

The annual Sorry Day Flag Raising Ceremony was successfully delivered via live Facebook stream, with 3000 engagements with the post and a peak of 53 live views at any one time.

Across the month of October more than 80 free or low-cost activities were offered across the municipality as part of the 2019 Whitehorse Seniors Festival program. The Festival provided older people an opportunity to participate in a variety of activities across eight categories: transport, cultural diversity, art and craft, music, technology, information and learning, physical activity and healthy mind/social activity. Events were hosted by a variety of Council departments and by 18 partner organisations. The launch event drew 160 attendees and 1383 people participated across the whole festival.

Council, in partnership with the community and key partners, held the Whitehorse Walk for Community Connection in September 2019. More than 200 people attended the walk, which was held at Blackburn Lake Sanctuary, to raise awareness about positive mental health and suicide prevention.

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.

Box Hill Community Arts Centre

Box Hill Community Arts Centre has experienced consistently high bookings for Council-run courses and workshops across all age groups. High room hire and utilisation of community gallery space by local arts and craft groups was maintained prior to COVID-19 restrictions. In response to the COVID-19 pandemic and related restrictions, the centre produced many online art activities for the community.

Heritage

The 2019 Heritage Week program included 15 events and attracted more than 1400 attendees. The program showcased the development of the municipality's health programs over the decades and changes to traditional health services in the City of Whitehorse. Local history and interpretive panels were also installed this year at Walker Park and Pioneer Park.

Box Town Hall and Community Halls

Box Hill Town Hall and Community Halls continue to cater for a diverse range of community and corporate events, including citizenship ceremonies, cultural festivals, conferences and community celebrations. Although facility hire was impacted by the COVID-19 pandemic, the Box Hill Town Hall Hub tenants continued to provide essential services to the Whitehorse community.

Festivals

Council successfully delivered Spring Festival, Whitehorse Carols, Australia Day Concert and Town Hall Tunes. The Australia Day's fireworks show was cancelled with funds donated to support bushfire recovery. Festival events including Global Fiesta and the remainder of the Swing Pop Boom! series were cancelled due to COVID-19, as were other community events including Chinese New Year and ANZAC Day Services.

Placemaking

Placemaking has led a range of changes in the Box Hill Mall, including the creation of an urban rest area, greening of garden beds and installation of street art murals, bookable activation pods and wayfinding signage. These improvements enabled greater connection and activation of the space by the community.

Whitehorse Artspace (Art Collection and Programs)

Whitehorse Artspace attracted more than 5500 gallery visitors to six exhibitions showing a range of artistic mediums, such as textiles, ceramics, prints, paintings and costumes. Artspace was required to close due to COVID-19 restrictions; however, it was one of only 10 galleries in Victoria that was able to reopen when restrictions on galleries were lifted on 2 June 2020.

Whitehorse Centre

The Centre hosted a number of community-led theatre and social events in its final year of operation prior to redevelopment. Council events for community members included the Professional Theatre Season, Midweek Matinee Season, Women's Forum luncheons, Sports Awards and Parent Forums. These events reflect Council's commitment to inform, entertain, educate and recognise the contribution of individuals within the municipality. The COVID-19 restrictions resulted in the temporary closure of the venue from 23 March 2020.

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 (NCC).

Aqualink Box Hill and Aqualink Nunawading

New electronic member lockers were installed at Aqualink Nunawading providing enhanced security for patron's belongings. The staff teams at both Centre's were exceptional in their commitment to customer service during the difficult COVID-19 time prior to closure of the Aqualink centres. Staff were positive and proactive in providing a safe environment for members. New hygiene practices were quickly implemented and updated as new information was released. The centres quickly adapted to the requirements of COVID-19, operating safely for as long as possible in accordance with State Government directives. Aqualink On Line, pre-recorded group fitness video classes was launched during the Stage 3 lockdown of the Aqualink Centres in April to engage and encourage members to continue their fitness routines whilst at home.

Morack Golf Course

Morack Public Golf Course recorded an impressive 5,635 rounds of golf in the month of February exceeding projections by 112 rounds. Over 377,000 balls were hit at the driving range in the same month. The ongoing closure of major leisure activities and local community sports contributed to the boom trading conditions at Morack Golf Course in June. Once restrictions allowed four players per group in late May the numbers on the golf course continued to increase with the June trading month visitations exceeding the peak summer months. The driving range in particular operated at capacity with wait periods throughout most days. The number of range balls hit in June exceeded 500,000 for the first time in the history of the course. The 18th green including new bunkering was reconstructed as part of the 2019/20 capital works program.

Nunawading Community Centre

With the construction of a new Nunawading Community Hub (Hub) in progress, a Relocation Support Team was formed for the Hub to provide support to the key user groups including regular meetings and communications in the form of flyers with information regarding the Hub's spaces, technology, capabilities and other operational aspects. This process has been well received by all the groups involved.

Sportlink

Sportlink introduced an electronic site sign in system (LinkSafe), which is the Council-used online induction system and compliance program for contractor management. In its first week of use LinkSafe provided valuable information in real time regarding contractor compliance and enabled Sportlink to ensure contractors onsite were equipped to be safely working onsite.

The Evaporative Cooling Capital Works project was completed with the system now fully operational in the stadium providing improved patron comfort during the hotter months of the year.

Whitehorse Netball Association (WNA) held their annual Whitehorse Market Day at Sportlink on February 15. A range of stall holders provided a range of fun activities and information to patrons. The day also included a speech from Samuel Johnson from Love Your Sister. A total of 177 teams participated in the WNA Saturday competition throughout the day and players were supported by family and friends.

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.

During the year Council's *Sporting Facilities Guide – Seasonal and Casual Users* was adopted following extensive community consultation and review, providing the operational framework for the use and development of Council's sports fields and pavilions.

Work was undertaken on the development of the Floodlighting Policy – Outdoor Sports and Recreation, with an initial community consultation process reaching more than 7000 people and returning 271 detailed responses. A draft policy incorporating this input was endorsed by Council in June to be released for further community consultation to key sporting stakeholders, submitters and the wider community.

The Council coordinated facility allocations to 62 sporting clubs for use of pavilions and sporting fields, representing an average of 1400 hours of sports fields use by sporting clubs per week year-round.

The annual Sports Awards event was held with nearly 150 attendees from across the City of Whitehorse sporting and active recreation community enjoying the event and celebrating outstanding achievements and contributions to sport over the previous 12 months. Awards were presented to nine category winners.

The annual Parkland Community Forum, delivered in partnership with ParksWide, acknowledged the support volunteers provide to Council's parks and reserves, with 80 volunteers attending from across Council's Parkland Advisory Committees and other park-related volunteer groups.

The Chaucer Street Park, located at 11 Chaucer Street, Box Hill South, was officially opened on Wednesday 18 December 2019 by the Mayor of Whitehorse, Councillor Sharon Ellis, with the park opening attended by descendants of the previous residents/owners of the site, Ruth and Walter Benn, and members of the local community.

Recreation and Open Space Development

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

The *Landscape Concept Plan* was finalised and construction works began to develop a new open space linear park at 21 Wattle Valley Road, Mitcham. The open space will also provide an important link between Yarran Dheran Reserve and Antonio Park.

A new public use barbeque was installed at Blackburn Lake Sanctuary, Blackburn and Bluebell Hill, Surrey Hills. Landscape enhancement works were completed with the final stage of the project (plantings) programmed for the cooler months.

Contractors were appointed to upgrade the sports field lighting at Springfield Park, Box Hill North and Bill Sewart Athletics Track, Burwood East and a new cricket net training facility was constructed at Elgar Park, Box Hill. Early works also commenced on the redevelopment of the southern pavilion with the existing pavilion demolished.

Reconstruction of the Mont Albert Reserve basketball and netball courts were completed including minor landscaping enhancement. Sports field lights at Burwood East Reserve were upgraded to bring the facility in

line with current Australian standards. Morton Park Carpark was upgraded with a new asphalt surface and line-marking.

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 continues to deliver its program of works at sports fields across the municipality including new drainage and irrigation at Elgar Park southern ovals, a new retaining wall and reshaping of the existing path to redirect stormwater into drains at Billabong Park, new synthetic to three cricket pitches and new synthetic to the existing cricket training nets at Terrara Park, new coaches boxes to Morton Park East and West Ovals and new AFL goals at Koonung Reserve West Oval. Elgar Park's Sports Oval renewal is complete and will be a great asset to the community when the restrictions have lifted. Billabong Park's works has fixed the water draining on to the playing surface and also created a new hardstand area that will improve spectator experience.

Whitehorse Home and Community Services

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

The Whitehorse Home and Community Services (WHACS) Department provides services to more than 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.

Consumer satisfaction is reflected in the results of the annual service review with more than 1300 responses. Specifically, 98 per cent of service users responded that services they receive are reliable, make a positive difference in their lives and delivered in a way that meets their needs. Also, 73 per cent of respondents stated that WHACS services supported their independence, allowed them to have a break from caring responsibilities, allowed them to stay living at home longer and supported them with tasks they were no longer able to do. More than 800 consumers stated that WHACS services are affordable.

Furthermore, 256 compliments were received highlighting the importance of WHACS services in supporting consumers to continue living in the community.

Highlights for the year include:

- Delivery of essential services to eligible Whitehorse residents was maintained during the COVID-19 pandemic and responded to increased demand.
- In collaboration with Eastern Region Local Government Aged and Disability managers and the Municipal Association of Victoria (MAV), the WHACS manager advocated to the federal government to retain the benefits of the Victoria-coordinated care system and strength-based aged care assessment practices that focus on capacity building, community links and local knowledge in system navigation.
- More than 240 clients of the Active Living programs were supported to attend Social Support Program functions, which provided an opportunity for social connections over a nutritious lunch and entertainment.
- Our commitment to the provision of excellent customer service was demonstrated by achieving 88 per cent Grade of Service in managing more than 63,000 calls from consumers with enquiries and service requests.
- Regional Assessment Services achieved all KPIs, providing assessment and emergency planning services to

1999 residents and linking them to appropriate services to achieve their goals and aspirations for independent living. More than 95 per cent of people assessed expressed their satisfaction with the assessment process and its outcomes.

- A number of consumer focus groups were facilitated involving all recipients of social support and transport services, with a focus on participants' experience of the programs to inform improvement of the programs.
- Intergenerational programs were conducted in partnership with Lucknow Street Children Services Centre, Star Fish Child Care Centre and St Phillip's Primary School, providing social support group participants an opportunity to participate in group activities with children and share knowledge through storytelling.
- In collaboration with Eastern Region Local Government Aged and Disability services, WHACS planned and conducted a 'Dementia – Inspiring Change' forum with more than 120 attendees from eastern region local governments, and community and health organisations. The forum facilitated greater knowledge and understanding of dementia from a human rights perspective and challenged attitudes and care delivery strategies within person-centred models of service delivery.
- Support was provided to 153 consumers accessing the Home Care Package program, which provides case management services and links to appropriate supports and services for people with complex health conditions.

Health & Family Services

This service area provides maternal and child health, centre-based childcare Whitehorse Early Learning Service (WELS), integrated kindergarten, inclusion support, supported playgroups, youth support services as well as public health services such as health education, immunisation, food safety management and communicable disease surveillance. The service area also leads Council's emergency management relief & recovery efforts in times of emergencies.

Maternal & Child Health

Council's Maternal & Child Health (MCH) Service provides health & development support for more than 6,200 families with young children during the COVID-19 pandemic. The service provides face-to-face support for newborns and vulnerable families, and telephone/video consults for older children.

Childcare & Education

Council's WELS program provides high quality education and care for more than 450 children each year. Utilisation for WELS has been challenging during 2020 due to COVID-19. After consolidation of our four centres into two in mid-April, a third centre was reopened in mid-June 2020. Staff have implemented additional best practice COVID-19 health and hygiene practices in the centres to help reduce the risk of COVID-19 infection. Communication with families has been high to keep them well informed of policy and procedure changes both from a federal and state government level to an operational level due to COVID-19.

Youth Support Services

Council's Youth Services provide a range of support services for young people across the municipality aged 12-25 years. These services which include information and referral on education, employment, health, accommodation, relationships and recreation as well as a range of activity. Youth Services continued to support young people during the COVID-19 pandemic through online delivery video conferencing, social media, email, phone contact and web information. The Whitehorse Youth Rep Committee, FReeZa Committee and the Homework program also continued in an online capacity.

Community Programs

The service area also runs a number of community programs such as Parent Information Forums and other parent information resources, Supported playgroups and referral support for homeless people.

Public Health

Council's Environmental Health Service administered a total of 9,169 vaccinations to 4,338 children as part of Council's public childhood immunisation program. A total of 5,969 vaccinations were also administered as part of Council's school immunisation program. Staff flu vaccinations commenced early in response to the COVID-19 pandemic with a record number of 732 vaccinations being administered.

Council's Environmental Health Officer's (EHOs) continued to conduct inspections of food and other registered businesses during the COVID-19 restrictions to ensure public health risks are managed and statutory requirements are met. A strong focus has been on hygiene infection control measures in response to COVID-19. Assessments/inspections and immunisation programs were modified to respond to COVID-19 in terms of hygiene, social distancing and exclusion measures including introducing a booking system for immunisation.

The service area undertook Council's statutory requirements under the Food Act, and Public Health and Wellbeing Act. Actions included:

- 1633 Mandatory Assessments/Inspections
- 129 Complaint Inspections
- 240 Routine Inspections
- 263 Non-compliance/Follow-up Inspections
- 50 Formal Orders/Notices issued which includes Personal Identification Numbers (PIN) and seizures.

Emergency Management - Relief & Recovery

The service area also leads Council's emergency management relief & recovery efforts to support the local community in times of emergencies. This role was audited by the state government in early 2020 and found to be operating at a high level. Council's relief and recovery efforts commenced shortly after the arrival of the pandemic and have included a range of supports and collaboration with more than 15 relief and recovery agencies operating in Whitehorse.

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.

COVID-19 has significantly impacted the Compliance Department like many other Council's services. Service delivery has been modified to ensure community expectations are maintained, state government frameworks are applied and flexible working arrangements have been adapted. Other achievements include the Department's Goals have generally been exceeded, web pages have been updated, and our infringement review framework has been reviewed and enhanced.

Post-March 2020, the Community Laws Team has seen a significant rise in service requests, particularly around dumped rubbish and vegetation blocking footpaths. Other achievements over the past 12 months include the Laneway Bin Project, a multi-department initiative to trial an illegal dumping project with Environmental Services and the use of Snap Send Solve to speed up issue reporting.

Animal management has seen three new orders made under the guidance of the Domestic Animal

Management Planning Advisory Committee to better reflect community expectations in animal management. The impacts of COVID-19 has seen adoption rates of cats and dogs significantly increase as more people are at home and the use of our parks requiring increased level of park patrols.

While Parking Services Team were exceeding most key performance indicators in the first eight months of the year, COVID-19 has seen the service reduced to safety and complaint management with two key tenders placed on hold.

Emergency management and business continuity were audited by independent authorities and proved to be operating at high levels with only minor modifications required. A number of plans including the *Municipal Emergency Management, Pandemic* and *Pandemic Action* plans were reviewed and updated. Whitehorse City Council provided a number of staff from across the organisation in support of the bushfire recovery efforts from January to March 2020. From a continuous improvement perspective, Compliance currently has eight initiatives with reportable benefits which has enhanced customer experience, reduced waste and improved quality.

Strategic Direction One

– Measures of Success

1

Attendance by
38,400

people at Council's
festivals and events



346

volunteers across
various programs

Community
satisfaction
with...



91.17%

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



Overall
performance **68**



Advocacy **59**



Family
support
services **72**



Recreational
facilities **75**



Community
and cultural
services^ **73**

(Index score out of 100)

9169

vaccinations to
4338 children delivered
in our public
immunisation program



\$1,224,828

invested in community
groups through grants



80.21%

participation* in the
Maternal and Child
Health Service

79.55%

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



480,730

library visitation



1,073,228

Aqualink facilities

4

Resilient Melbourne
Strategy meetings
attended by **CEO**



5 new websites
launched



27

variety of newsletters
in Whitehorse

106

captioned
videos



12

editions of
Whitehorse News



3.07M

website
views



66

professional translations
into community languages



* 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, tree-lined streets and 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 that 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 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's character and provide a safe and enjoyable meeting place for everyone.

The following initiatives highlight Council's priority actions that contributed to our approach for 2019/20. They do not constitute all actions delivered by Council.

Major Initiatives

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

The redevelopment of the Morton Park Pavilion continued throughout 2019 and 2020; however, works fell behind schedule due to the COVID-19 pandemic. To ensure compliance with social distancing requirements, the landscaping works will be completed once the building works are completed.

The Walker Park Pavilion Redevelopment achieved practical completion in May 2020. The newly completed pavilion features a refurbished modern multipurpose room that can accommodate up to 150 people.

Terrara Park Pavilion

Construction documentation and project planning for a new sporting pavilion at Terrara Park were completed, with construction planned to commence in September 2020. The new pavilion will replace four separate existing pavilions under one multipurpose roofline.

Elgar South Pavilion

Construction of Elgar Park South Pavilion commenced in October 2019 and is expected to be completed in November 2020. This pavilion redevelopment is being undertaken in line with Council's adopted Masterplan for Elgar Reserve.

Sparks Reserve West Pavilion

Planning for the new Sparks Reserve West Pavilion development began this year, with concept plans developed for final consultation and subsequent endorsement. Design development has progressed, with tender for construction expected in July 2020.

Morack Golf Course

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

Concept plans incorporate a new club house, pro shop, multipurpose facility, café and indoor/outdoor dining area. The driving range will be expanded and upgraded and the site will feature a new 18-hole mini-golf facility. Contract documentation is being prepared and tenders are scheduled to be released in mid-September. Project completion is expected by December 2021.

Initiatives

Sustainability Strategy – Energy Performance Contract

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

Council signed a \$2 million Energy Performance Contract (EPC) to install energy-efficient measures in eight Council buildings over the next two years. These measures – such as more efficient heating and cooling systems, solar panels, energy-efficient lighting and smart technology controls – will ensure each building is more energy-efficient, reducing energy bills and greenhouse gas emissions. The contract arrangement is such that the savings are guaranteed by the contractor, and this project makes a material contribution towards Council's emission reduction targets and goal to be carbon-neutral by 2022.

In 2019/20, all measures were satisfactorily installed as per contract schedule, except for solar panels at the Operations Centre. This installation was deferred to Year 2 of the project, pending assessment of additional connection costs required by United Energy. Installation of solar panels at the Whitehorse Civic Centre was brought forward into 2019/20 instead. Solar installations were completed at Sportlink, Box Hill Community Arts Centre and Eley Park. Planning and design of energy-efficient measures for LED lighting is in progress.

North East Link Advocacy

Council has strongly advocated for improved outcomes for the Whitehorse community resulting from the North East Link project.

Council strongly advocated to the independent Inquiry and Advisory Committee (IAC) appointed to advise the Minister for Planning on the environmental impacts of the North East Link. Council appointed highly experienced legal and technical experts to present Council's case and to advocate for amendments to the project design. The IAC supported many of Council's suggestions in their recommendation to the Minister. However, the Minister did not adopt some of these recommendations, resulting in Council lodging an appeal in the Supreme Court against the Minister's decisions. Court-ordered mediation offered another opportunity for Council to continue to advocate for improved outcomes from the project. As at 30 June 2020, the mediation was ongoing.

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.

The draft Box Hill Integrated Transport Strategy was approved for public exhibition in March 2020 and the

consultation and public exhibition process commenced on 18 March 18. However, the process was disrupted by the COVID-19 pandemic and the consultation period was also extended. As a result, the third Stakeholder Reference Group Meeting was conducted via Zoom.

Flood Modelling

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

This is Stage 1 of the joint project with Melbourne Water. This phase of the project was completed and data were delivered for approximately 30 per cent of the municipality. The project will continue over the next two years.

Services

Highlights from the 2019/20 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

During the year the draft Box Hill Structure Plan, Urban Design Framework and draft planning controls were reported to Council. The municipal-wide interim Significant Landscape Overlay was extended a further six months and Phase 1 of the Nunawading MegaMile and Mitcham Structure Plan update commenced and most reports have been submitted in draft. Preliminary findings on building reflectivity were considered by Council in May 2020, and an initial consultation was completed on the Tally Ho Commercial 1 Zone review. Background work commenced for the state government process to rewrite the Planning Policy Framework in the Whitehorse Planning Scheme and the draft updated Heritage Framework Plan was prepared for consultation with the Heritage Steering Committee. Eighteen of the 22 recipients of the Heritage Assistance Fund have claimed the funds, with the four remaining recipients being carried over to 2020/21 due to the COVID-19 pandemic. Work continued in relation to potential development contributions mechanisms for the municipality.

Statutory Planning

The Statutory Planning Team received 1577 applications in the 2019/20 financial year, of which 1330 were new permit applications and 240 were amendments. Despite the challenges faced in the last quarter of the financial year, this was a similar number to the previous financial year. The number of applications received and assessed by the Whitehorse Planning Team continued to be higher than the metropolitan average and maintained the previous year's trends of consistently high application numbers with a large proportion seeking amendments to existing permits.

On average, the Statutory Planning Team compared well to other metropolitan councils in gross and median processing days for determining an application (107 and 62 days respectively, compared with 125 and 73 days), despite the proportion of decisions made within the statutory timeframe being lower than the metropolitan average. This was largely attributable to the increased complexity of applications received, coupled with ongoing commitment to public consultation through a permit application process, which adds time to the process but which often results in improved outcomes for interested community members.

VicSmart applications continued to be high with nearly 540 applications received over the financial year (which is consistent with the 580 received the previous year), equating to more than 120 per quarter, almost double the

metropolitan average of 60–70 per quarter. The truncated timeframes associated with VicSmart applications require priority to be given to these decisions, which can also impact on the timeframes for decisions on larger applications.

The Statutory Planning Team continued to invest time in improved sustainability design outcomes for new and amended development applications, as called for under the Environmentally Sustainable Development (ESD) policy in the planning scheme. This is translated into requirements for applications to include Sustainable Design Assessments for smaller multi-unit developments (3–9 dwellings) and Sustainability Management Plans for larger developments (more than 10 dwellings).

Council's ESD Officer undertook a total of 288 assessments during 2019/20, in addition to the 92 assessments undertaken by planning officers. This was a 19.5 per cent year-on-year increase in applications reviewed, despite a general market slowdown in the development industry and, in the last quarter, the need to manage disruptions caused by the COVID-19 pandemic. In addition to these assessments, Council's ESD Officer represented and advocated on behalf of Council as part of industry workshops. Significant work was also done in the areas of applying best practice standards and working with planners to refine permit conditions to improve the planning process, educating and assisting the community to better understand Council's requirements and expectations with respect to ESD, and providing high-level assistance with Council's capital works projects.

Building

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

The Building unit's work with other departments to deliver building permits and certification for a number of Council building projects, regular clients and ratepayers continued this year. Council also continued to work with the Victorian Building Authority to audit a number of buildings with combustible cladding and make them fire-safe.

In line with regulatory requirements under the *Swimming Pools and Spa Safety Regulations 2019*, an online registration process was established, with notifications sent to affected residents.

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

During the year, the team continued with future road reconstruction designs and the drainage rehabilitation program. The road resurfacing program continued and the majority of road reconstruction works for Newton Street, Surrey Hills, were completed. The Walker Avenue and Mitcham Road reconstruction works commenced. A tender was awarded for reconstruction works for Newhaven Road, Burwood East, and the Station Street/Thames Street, Box Hill, Streetscape improvements were completed. The Blackburn Shopping Centre Streetscape improvements tender was awarded and the Vermont Shopping Centre Streetscape improvements – Stage 1 was tendered. A tender for the Ephemeral Wetland at Kalang Park was also awarded during the period. Seven play space upgrades were completed during the year and an additional two play space upgrades were tendered. Sportsfield lighting improvement works commenced at Springfield Park and Bill Sewart Athletics Track and the tender for the Surrey Park (south-east) lighting improvements was awarded.

Engineering Assets

Financial modelling was completed for assets required for review of the *Stormwater Drainage Asset Management Plan* and the *Roads Asset Management Plan*. There was an increase in the number of Construction Management Plans applications relating to major developments across the City of Whitehorse. Inspections and assessments are underway for the historic Asset Protection Permits, Consent for Works in the Road Reserve and Drainage Easements. A contract commenced for data collection for Traffic Treatments. A joint project is underway with Melbourne Water for Stage 1 Flood Modelling and the contract commenced for the Dial Before You Dig project, which makes drainage data available to the public. Approval of plans and supervision of works for the Burwood Brickworks site was undertaken, and the revaluation process for Roads assets and desktop reporting for Drainage assets commenced. The team assisted with various Continuous Improvement projects relevant to the Engineering Asset Team.

Transport

During the year, Council's speed observation trailers were placed in 70 local streets to remind motorists to slow down and be aware of other road users. Council hosted a Skateboard School Holiday program (16 January 2020) facilitated by Shredability and a Bike Skills School Holiday program (23 January 2020) facilitated by Let's Ride. Part 2 of the City of Whitehorse's Active and Safe Schools program commenced with Orchard Grove Primary School. There was a 60 per cent increase from 2019 in the number of City of Whitehorse Schools participating in National Ride2School Day on Friday 13 March 2020. The Child Restraint Checking Event (22 March 2020) was cancelled due to COVID-19 restrictions – up to 80 checks were intended for the session. The Transport Marquee At Global Fiesta (Sunday 15 March) was also cancelled due to COVID-19 restrictions – the session was to be held was in conjunction with Department of Transport to educate parents on child restraint fitting.

Public Street Lighting

This service provides street lighting throughout the City of Whitehorse.

All upgrades and installation of new lights were completed for 2019/20.

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.

City Works continued to provide essential services for the inspection, maintenance, repair and cleansing of Council's civil infrastructure assets, including roads, pathways, drainage and townships. During the COVID-19 pandemic, the team played an important role by increasing the cleansing and sanitising of public areas. Additional staff were redeployed from other areas of Council where services were reduced as a result of COVID-19 restrictions.

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 Team continued to provide vital services for the servicing and management of Council's fleet of plant and equipment.

Major Projects

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

The Major Projects Team continued to deliver Council's high-priority projects as part of the capital works program.

Assets, Buildings 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.

Key highlights for 2019/20 included a comprehensive review and update of Council's Asset Management Plans to guide future asset renewal investment in the City of Whitehorse. The first phase of ParksWide Mobility project was rolled out, improving Council's ability to respond to works requests efficiently and effectively in the field. Council commenced construction upgrades for two Scout/Guide Halls and demolished two other halls in line with the implementation of the Private Buildings on Council Land Renewal project. The e-waste collection facility was constructed at Whitehorse Recycling and Waste Transfer Centre, diverting the receipt of electronic waste products from landfill. The children's outdoor area and play space at Lucknow Street Early Learning Service was upgraded and the design of the Stage 2 extension for Blackburn Lake Visitor Centre, including an outdoor area and education program teaching space, was completed. Council undertook replacement of roofing and improvement of air handling systems at the Sportslink indoor sports facility and oversaw the progress and reporting requirements for the 2019/20 capital works program, which delivered 167 projects and \$65.9 million capital expenditure.

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.

A total of 1072 work orders were completed in 2019/20, comprising 53 capital, 438 reactive and 581 programmed work orders. A total of 111 roof inspections and cleans were completed. No appliance testing and tagging was undertaken after April 2020 due to COVID-19 restrictions and related facilities closures. However, this time was used to complete electrical safety inspections of 183 facilities. Eighty programmed gutter cleans and 104 pest control attendances were conducted.

A total of 962 Essential Safety Measure Inspections were completed including emergency and exit lighting testing of 122 buildings, access and egress checking of 196 buildings, fixed fire testing of 39 buildings and fire safety visits to 29 buildings.

Projects completed included air-conditioner upgrades and replacements in Civic Centre, Box Hill Town Hall and Box Hill Library; Nunawading Library asbestos ceiling remediation additional works and clearance; glazing audits of 10 maternal and child health sites on Council land; Box Hill South Preschool children's toilet refurbishment; solar panel installations at Lucknow and Box Hill South Family Centres; and accessibility audits of Burwood East Social Rooms and Pavilion.

Strategic Direction Two

– Measures of Success

2



59

Community satisfaction
with transport (lobbying)



371

Council-owned buildings retrofitted
with lighting, solar panels, water and
energy-saving devices



5512

Cleaning hours
undertaken in Box Hill

1

actions or activities that
protect neighbourhood



16

**multipurpose
facilities**
available to
the community



75

**Community
Satisfaction** with
recreation facilities



\$65.9 million

invested into maintenance,
upgrades and development of
community infrastructure



545

VicSmart
applications processed



1599

planning application
decisions made



13

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

390

**environmentally
sustainable**
development
assessments undertaken



\$925M

value of development
invested in Whitehorse
based on planning
applications received



4

initiatives that
provide sustainable
and quality
infrastructure

*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 contributed to our approach for 2019/20. They do not constitute all actions delivered by Council.

Major Initiatives

Implement Municipal-wide Tree Study

Implementation of Municipal-wide Tree Study recommendations including an independent planning panel to consider an amendment to the Whitehorse Planning Scheme to implement an extension to the Significant Landscape Overlay to all residential zoned land in the municipality.

An independent Panel Hearing for Amendment C219 was held from 2 to 6 December 2019, with the Panel's favourable advice to Council received on 23 January 2020. At its meeting on 16 March 2020, Council resolved to adopt the amendment with minor changes. Amendment C219 was sent to the Minister for Planning for approval.

Play Space Renewal Program

Renewal and upgrade to various play spaces across the municipality.

Upgrades to play spaces were completed in Fulton-Woorall Reserve, Furness Park, Yaminga Play Area, Charlton Street Reserve, Ashmole Reserve, Naughton Patch and Vermont Recreation Reserve (Stage 2).

Initiatives

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 on those properties that use Council's kerbside waste and recycling services.

The waste bin inspections module was tested, documented and implemented to complete the bin audits. This process of updating bin data has worked very well. Many additional bins have been located, resulting in extra revenue and a more accurate database. However, audits being conducted were temporarily ceased during COVID-19 restrictions.

A Property Conditions Report on recording waste management arrangements at properties was prepared and distributed. This report provides a strategy to ensure bin data is being collected and stored in a consistent manner to allow for the transition to a new waste management system.

E-waste Collection

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

E-waste collection infrastructure installation was completed in December 2019 and is now operational at the Whitehorse Recycling and Waste Centre.

Significant Tree Assistance Fund

Establishment of a significant Tree Assistance Fund and Guidelines for providing grants to property owners to assist with maintenance costs associated with trees on the significant tree register.

Council endorsed the Tree Assistance Fund and Guidelines at the May 2020 Council meeting. Preparation commenced to open the fund in September 2020 (subject to COVID-19 restrictions).

Services

Highlights from the 2019/20 financial year are described below.

Whitehorse Recycling and Waste Centre

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

The Whitehorse Recycling and Waste Centre continued to provide essential waste management services. There was a significant increase in the use of the Centre leading up and during the COVID-19 restrictions. The Centre continued to operate effectively and take necessary precautions throughout this period.

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 collections.

The Sustainability Team continued to service the waste collection needs of the municipality, with 3,141,599 kerbside garbage bin collections, 2,024,691 recycling bin collections and 674,895 organic bin collections. A

6 per cent increase in recycling shows the impact of community recycling education.

Council worked with contractors and monitored COVID-19 contingency plans for all kerbside waste and recycling services. Collection and processing services continued during COVID-19 restrictions without major disruption but with heightened hygiene and social distancing strategies.

Council's Energy Procurement Contract (EPC) project continued, with installation of solar panels, energy-efficient lighting and a range of other energy-saving measures at the following large Council buildings: Eley Park Community Centre, Box Hill Community Arts Centre, Aqualink Box Hill, Whitehorse Recycling and Waste Centre, and the Whitehorse Civic Centre. The \$1 million energy efficiency upgrade in 2019/20 will save an estimated 670 tonnes of greenhouse gas and will have a utility cost saving of \$139,100 per annum. Work continued on the development of an interim Climate Response Plan to accelerate action on mitigating and adapting to climate change impacts. Council's existing strategies were reviewed and research into local government best practice on climate action was also completed. A draft Climate Response Plan will be presented for Council consideration in September 2020.

Whitehorse City Council was successful in being selected as a participant in an inaugural Connected Cities challenge. This is a collaborative project with selected councils across Australia and overseas seeking to contribute to the implementation of key urban Sustainable Development Goals targets and indicators. The project objective is to indicate how effectively local government is acting to make cities more inclusive, safe, resilient and sustainable.

After the cancellation of community events due to COVID-19 restrictions, the Smarter Living workshops delivered three online programs – Sustainable Gardening in Small Spaces, Urban Permaculture, and Good For the Hood (suburban waste warriors) in April, May and June 2020 respectively.

Council partnered with the Australian Energy Foundation to provide a trusted, free advisory program for residents on how to make their home more energy-efficient through measures such as installing solar panels, LED lighting, draught-proofing etc. Information includes a phone advisory service and online information.

Council endorsed a long-term multi-council contract using a Power Purchase Agreement with Alinta that engages the Bald Hills windfarm in Gippsland to supply renewable energy to participating councils for all street lighting.

Council reaffirmed its involvement in a Local Government Power Purchase Agreement project with 41 other councils to procure renewable energy supply for a range of Council and community buildings. The tender processed commenced in late 2020. Preparatory work continued for Council's new suite of kerbside waste and recycling collection contracts, including a new Food Organics Garden Organics Service; however, tenders for these major contracts and services were put on hold due to the impact of the COVID-19 pandemic. The new kerbside services and contracts will now likely commence in 2022 rather than mid-2021.

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.

Specialist chairs and tables were delivered and installed at Box Hill Gardens, with a number of the old units being recycled for seating at the Box Hill City Oval. These units have been refurbished and are in holding at the Operations Centre due to the closure of City Oval during COVID-19 restrictions; they will be installed when restrictions are lifted. Bluebell Hill Reserve landscape upgrade was completed in June 2020. Removal of dead, dying or hazardous shrubs on the embankment was undertaken in preparation for construction of rock retaining walls. More than 500 tonnes of mudstone rock was used in the construction of the retaining walls, which have terraced the embankment to make it safer and more useable. New steps and paths were

completed to improve access between tennis clubrooms and courts, as well as a new footpath. Drainage was upgraded, with new scales creating habitat and directing overland water flows. Planting of nearly 3000 new plants, including more than 20 trees, was completed. The front of Nunawading Basketball Stadium at Burwood East was upgraded to improve access, functionality and aesthetics at the site. Construction of the new park at 21 Wattle Valley Road, Mitcham, was completed and the park was opened in June 2020. This previously residential property was purchased by Council in 2012 for the development of a park. The new park provides an important habitat biolink between Yarran Dheran and Antonio Park Newlands, and also provides great walking path linkages between these two reserves as well as Schwerkolt Cottage and the Eastlink Trail. Extensive local Indigenous planting has been undertaken, including more than 2500 shrubs and grasses, more than 300 advanced large shrubs and 70 canopy trees.

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 the City of Whitehorse as well as maintaining the health and amenity of existing trees.

More than 2500 trees were ordered for the 2020 planting season – an increase of nearly 1000 on previous years. Planting of 2360 new street trees and 947 park trees was completed during the season, with further planting to be undertaken during the second half of the season. The planting program was altered to include a focus on known areas of low tree density and areas where high surface temperatures and pedestrian use overlap, such as schools and community facilities.

The Natural Environment Team investigated and mapped our tree population to ensure Council is well informed about the trees in our community, including their age, health and potential contribution the natural environment. This will support planning for tree maintenance and replacement needs as well as the ability to investigate the climate susceptibility of our trees. Mitcham alone has more than 6500 street trees comprising 171 species from 70 different genera.

Strategic Direction Three

– Measures of Success

3

Number of trees
planted annually in our
streetscapes and parks



947 trees planted in parks
2360 street trees planted

73 
Community satisfaction with
appearance of public areas

1999
open space inspections
undertaken that support
the local law education
program within our parks
supporting shared use




48,532
trees produced by the
Whitehorse Nursery

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



909
people
attended
17 hosted
events

558
children
attended
Nature Play
sessions




39,635
plants produced by
the Whitehorse Nursery
in 2019/2020 that
are **indigenous**
to Whitehorse

**ParksWide Environment
Education Program attendance rates**

4981
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 are 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 and business processes and that provides operational benefits.
- 4.3.3** Apply the City of Whitehorse Community Engagement Framework to promote and improve the practice of public participation and community engagement across our diverse activities.
- 4.3.4** Collaborate with our stakeholders to inform policies, plans, projects, services and infrastructure that deliver positive, relevant outcomes for the community.

The following initiatives highlight Council's priority actions that contributed to our approach for 2019/20. They do not constitute all actions delivered by Council.

Major Initiatives

Digital Transformation Strategy

Implementation of Year 3 of the Digital Strategy 2017.

Council's Digital Transformation Strategy saw the delivery of a number of key services in Year 3 – most notably, the launch of the new corporate City of Whitehorse website with a vastly improved customer experience comprising customer-focused content, colourful, clean and intuit platforms. Five page layouts, coupled with efficient search and simple access to an ever-expanding suite of 24/7 online services. The full nine-site multi-web presence was completed in December 2019, with sites such as Aqualink bringing a clean, easy to navigate transactional offering to customers.

A focus on Council's social media presence saw followers rise and increasing referrals to Council websites. Intelligent integration with Council's mapping system and external service providers such as Snap Send Solve provided both richer web experiences customers and internal efficiencies to Council. This integration also introduced the ability to live chat with Council. Similarly, responsive email rates notice, rolled out in stages in early 2020, provided a more contemporary rates notification email and made it easier for customers to pay their rates online. These activities drew guidance from the multiple community engagement panels that wrapped up in December 2019.

The COVID-19 pandemic demanded that Council easily and rapidly disseminate relevant information – a capability given a timely boost by the newly deployed digital platforms and services. Data was identified early in the Digital Strategy as being core to initiatives like Single View of the Customer. Year 3 saw the first phase 'Data Quality Audit' commence, with Council receiving a comprehensive report on the data held within two key corporate databases. Subsequent workshops, data source identification and personalisation requirements also commenced – all with the goal of ultimately facilitating personalised online interactions for our customers.

Community Vision 2020–2040

Review and update the Council Vision to represent the community vision for the City of Whitehorse for the next 20 years.

The engagement plan and timeline for the Community Vision were endorsed by Council. The Community Vision will be a 20-year document. Brand work was completed along with distribution of the engagement toolkit to all employees. Some milestones were adjusted due to the COVID-19 pandemic but Council still expects to deliver the Vision in a timely manner.

Initiatives

Implementation of Requirements of the Local Government Act Review

Staged implementation in accordance with the state government timeline.

The *Local Government Act 2020* (LGA 2020) received Royal Assent on 23 March 2020 and is being implemented in stages. The Governance Team produced a Governance Framework to meet the requirements of the LGA 2020, which requires a number of policies and Council Governance Rules to be in place by 1 September 2020. Council's Public Transparency Policy, Council Expenses Policy and Governance Rules – which incorporates the Election Period Policy – were prepared in draft form for Council's consideration and for community input and feedback. Council will consider the draft policies and the Governance Rules at its 20 July 2020 meeting, after which the draft policies and Governance Rules will be released for public consultation. Council will consider all submissions and community input during August 2020, with adoption by Council scheduled for 24 August 2020 to ensure the Governance Framework is in place by 1 September 2020.

IT Strategy 2020–2023

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

Fivenines Consultancy was selected as the vendor to complete the IT Strategy. After consultation with various stakeholder groups, the draft IT Strategy was presented to the Executive Management Team and Council. The IT Strategy is expected to be endorsed by Council in August 2020.

Continuous Improvement Program

Continue to implement the 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 customised methodology to support an engaged organisational culture of continuous improvement with reportable benefits for our community.

Our Continuous Improvement program offers staff training customised for the City of Whitehorse and based on primarily Lean principles, which provide a consistent methodology and framework adaptable to the diversity of services Council offers. The existing 32 Whitehorse Improvement Champions have an active ongoing commitment to our Continuous Improvement program to 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 our capacity to deliver ongoing business improvements embedded within business units with reportable benefits to our community.

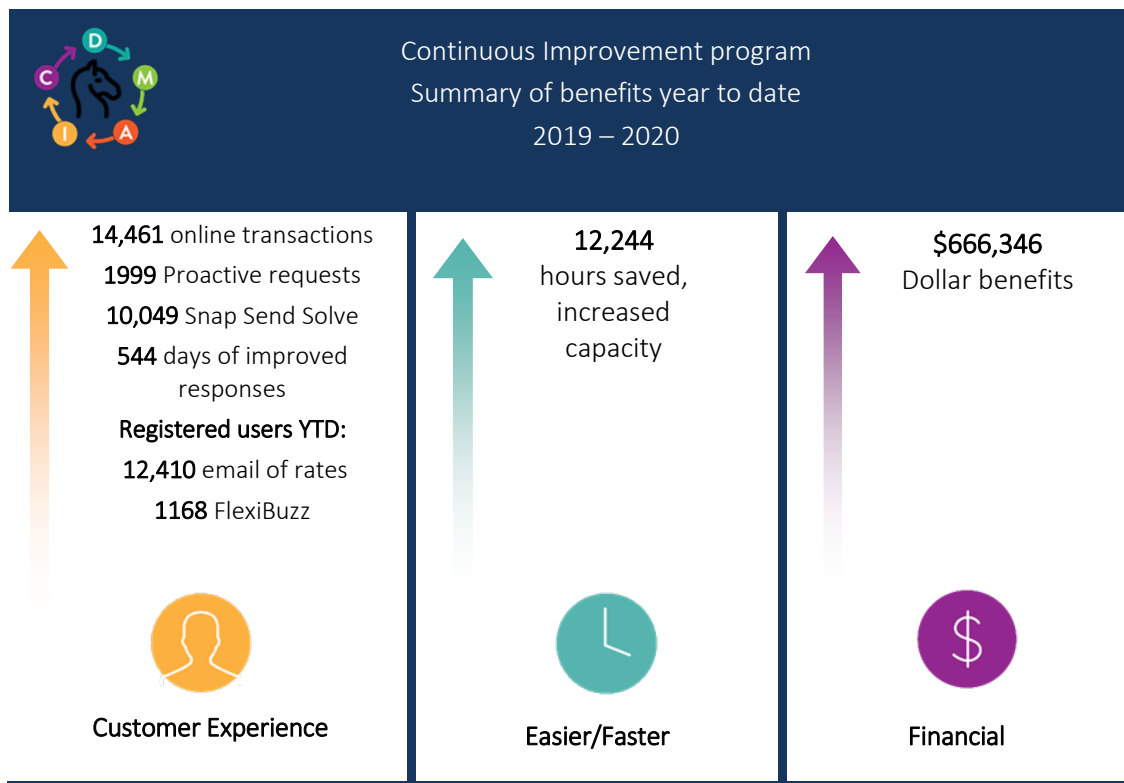
An Expo Event for Councillors was organised in November 2019, at which six of our Improvement Champions were provided an opportunity to interact with Councillors to showcase their projects and learnings or experience. The Expo provided Councillors with an opportunity to gain an insight into how the Continuous Improvement program is extending staff skills and engaging mindsets to lean methodology, and into the benefits to staff, our business and service delivery to our community.

This year we also held our first Continuous Improvement Staff Expo. Organised and delivered by Improvement Champions, this event was well received and attended by staff. The Expo provided an opportunity for staff to hear from nine Improvement Champions, who showcased their projects and experience, as well to gain an understanding of our methodology, contribute innovative ideas and learn about the nomination process for training of Improvement Champions.

Ongoing improvement to service delivery for our community continued to see positive benefits as it relates to our three types of efficiencies: improving customer experience, making the process easier and faster and financial savings.

The COVID-19 pandemic provided opportunities to prioritise projects that enabled online service delivery for our community while our service centres were closed; we also delivered our first live and online training for nine Improvement Champions this year. The COVID-19 pandemic also impacted the financial benefits delivered in 2019/20, with a shortfall of \$361,601 from projected figures.

Improvement benefits for 2019 – 2020 period are shown in the summary diagram below.



CONTINUOUS IMPROVEMENT PROJECTS STATUS – 29 PROJECTS IN PROGRESS 2019/20

Index: ★ Improvement Champion 🟡 Customer Experience 🟢 Easier/Faster 💰 Financial

1. Apply and Pay Online (Engineering/Environmental Services) ★ 🟡 🟢 Digital
2. Performance and Development Plans (PADPs) ★ 🟢
3. Refunds Accounts Payable 🟡 🟢
4. Merchant Fees – Black Belt project 💰
5. Childhood Immunisation Process Review ★ 🟡 🟢
6. Construction Permit Process Review ★ 🟡
7. Debt Collection for Rates Arrears ★ 🟢 💰
8. Standardised prestart vehicle plant inspections ★ 🟢 💰
9. Early Childhood Services WELS software program ★ 🟡 🟢
10. Asset Protection Process Review ★ 🟡 🟢
11. Attendance Registers process ★ 🟢
12. Postage Cost Process Review ★ 💰
13. Procurement Vendor Process Review ★ 🟢
14. Parking Optimisation – Black Belt project ★ 🟡 💰
15. Intelligent Invoice Processing ★ 🟢 💰
16. Utilities Invoices 🟢 💰
17. Better Approval process ★ 🟡 🟢 💰
18. Shared Fencing project ★ 🟡 🟢
19. Bonds Refund process ★ 🟡 🟢
20. Engineering Services Online ★ 🟡 🟢
21. Improved first call resolution ★ 🟡 🟢
22. Review Senior Citizen Engagement process ★ 🟡
23. Online Planning Pre-app process ★ 🟡 🟢
24. Optimise Aqualink Membership Consultant process ★ 🟡 🟢 💰
25. Optimise Projects Benefits Reporting process ★ 🟢
26. Optimise Staff On Boarding process ★ 🟢
27. Project Business Case Template review ★ 🟢 💰
28. Reduce organisation's corporate catering costs ★ 💰
29. Review process for seasonal allocation grounds and pavilions ★ 🟡 🟢

17 COMPLETED PROJECTS 2019/20 – BENEFITS REPORTED

1. Credit Cards 🟢 💰
2. Annual Client Service Review WHACS ★ 🟡 🟢
3. Snap Send Solve Integration to Pathway – Stage 2 ★ 🟡 🟢 Digital
4. Snap Send Solve Integration to Pathway – Stage 3 ★ 🟡 🟢 Digital
5. Parking Permits Online ★ 🟡 🟢
6. WHACS Consumer Service Intake process ★ 🟡 🟢
7. Store Stock Inventory Process Review ★ 🟢
8. Accounts Payable process 🟢 💰
9. Down to Business Publication process ★ 🟡 🟢 💰
10. Parks-wide Arbour Daily Inspections ★ 🟢
11. Programmed Works Process Review ★ 🟢
12. Responsive Rates Email project ★ 🟢
13. WHACS RAS Reporting ★ 🟢 (Process is no longer required)
14. Engineering Vehicle Crossing Permits ★ 🟡 🟢
15. Animal Registrations Online ★ 🟡 🟢
16. Graphic Design process ★ 🟢
17. Online Infringement ★ 🟡

24 PRIOR COMPLETED PROJECTS BEING MONITORED WITH REPORTED BENEFITS

Project Highlights of the 2019/20 Financial Year

Programmed Works Process Review

Reducing the sportsgrounds inspection time and the administration process time.



Down to Business Publication Process

Down to Business is now distributed as an electronic publication, saving printing and postage cost.



Parking Permits Online

Residential parking permits are now online, enabling customers to apply and pay online.



Animal Registrations Online

Animal registrations process is now online, enabling customers to register their pets on an online platform.



Vehicle Crossing Permits Application Process

Reducing permit turnaround time from 26 business days to 10 business days, giving 16 days of savings to customers.



Highlights from the 2019/20 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. To enhance transparency of Council's decision-making process and as a reference for the community, Council meetings were live streamed, with recordings of meetings made available on Council's website within 48 hours of the meeting. Due to COVID-19 restrictions, Council meetings were held virtually from May 2020, with people encouraged to view the meetings via the live stream platform on Council's website.

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.

The *Local Government Act 2020* received Royal Assent on 23 March 2020 with implementation being introduced in stages. The Governance Team produced a Governance Framework to meet the requirements of the new Act, inclusive of Governance Rules (which incorporates the Election Period Policy), Public Transparency Policy and Council Expenses Policy (see page 79).

Preparation for the October 2020 Whitehorse Election commenced, inclusive of a new ward structure determined in accordance with the *Local Government Act 2020*. The new ward structure was announced by the Minister for Local Government on 22 April 2020. The structure for the October 2020 Whitehorse election comprises 11 Councillors from 11 single-Councillor wards.

The Civic Services Governance Team also supported the sister city relationship with the City of Matsudo, Japan, although some planned events and activities were cancelled or presented online due to the COVID-19 pandemic.

Customer Service

Council's Customer Service centres assisted more than 35,172 customers over the counter, a decrease of 12,828 (-13.6 per cent) and processed more than 38,500 in-person payment transactions, a decrease of 5500 (-11.4 per cent) compared with 2018/19. An additional 278,000 transactions were made through alternative payment options such as post, internet, BPAY and Australia Post. Overall, trends indicated a decline in in-person transactions and phone calls and growth in online requests and payments, noting that counter services were suspended at Customer Service locations due to COVID-19 restrictions in the last quarter of 2019/20. During 2019/20, Council's Customer Service Department answered a total of 356,604 calls, a decrease of 7971 (-10.2 per cent) compared with 2018/19. A positive grade of service was delivered, with 85.84 per cent of customers connected to a customer service officer within 20 seconds.

Council maintained service channels and launched new initiatives during the COVID-19 pandemic. To comply with restrictions and to protect safety, Council suspended counter service at Customer Service locations. In addition to traditional contact methods, digital options enabled Council to ensure continuity of service.

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.

Citizenship ceremonies were held on Australia Day (26 January 2020) and on 20 February 2020. Due to the COVID-19 pandemic and in accordance with direction received from the Department of Home Affairs, citizenship ceremonies were suspended from 18 March 2020.

Due to COVID-19 restrictions, no Mayoral or Councillor events were held and Councillor training, development and seminar attendance were conducted virtually via webinars.

Preparation for the Whitehorse City Council general election in October 2020 was undertaken by the Governance Team, with virtual meetings held with representatives from the Victorian Electoral Commission in relation to the Whitehorse Electoral Services Agreement.

Strategic Marketing and Communications

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

Digital Marketing

The Corporate Facebook page has 8338 fans – an increase of 15 per cent comparable to 2018/19 – and 9121 followers. A total of 161 posts were published during the year; this represented an increase of 46 per cent, due largely to the need to disseminate information related to the COVID-19 pandemic. Total impressions were 796,389, and total engagements were 59,702. At 30 June 2020, there were 3720 e-news subscribers.

Aqualink uploaded 55 online workout videos to Facebook and the Council website between 26 April and 19 June 2020 and had 32,794 total Facebook views. Four short customer experience/walk-thru videos were produced during the first two reopening phases under COVID-19 restrictions, and a tutorial video was made for the new member portal and booking system. Facebook page followers increased from 4303 to 4622 despite the closures under the COVID-19 restrictions.

Likes for the Box Hill Community Arts Centre (BHCAC) Facebook page grew from 2783 (1 April 2020) to 2963 (30 June 2020) due to the increase in online activities while the centre was closed; these activities included Matsudo video tutorials and April and May Art Challenges. Matsudo videos filmed and produced by SMC Consultancy were uploaded to BHCAC Facebook page. There were four videos posted in May.

The e-newsletter list grew from 3913 recipients (March 2020) to 4040 (June 2020). Five Electronic Digital Mailings (EDMs) were sent out in the last quarter of 2019/20 informing audiences of the online Matsudo celebrations, the chance to participate in free online classes, Sumi-e ink workshops and the release of the July School Holiday program. The average open rate was 31.16 per cent (average peer performance is 30.3 per cent). The School Holiday program EDM received a click-through rate of 8.6 per cent (average peer performance is 6.4 per cent). Twenty-seven videos were produced covering a range of topics, including COVID-19, community reassurance and budget.

Communications

An article promoting Whitehorse Home Care Services during the COVID-19 pandemic was published as a feature article in the winter edition of LGPro's *Profile* magazine. Information was provided to Seniors Victoria to promote Council services to older residents. Three editions of *Whitehorse News* were published, with an additional two editions of *Whitehorse News Lite*. In addition to 50,000 issues being distributed to key locations in the municipality and electronically through Council networks, these were translated into key languages. Six COVID-19 pandemic-related updates were distributed via e-news. Throughout the year, 43

strategic marketing and communications plans were completed or in development.

People and Culture

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

The COVID-19 pandemic required People and Culture to reprioritise planned work to ensure that our employees were supported through a stressful and disruptive time. Council adjusted standard People and Culture functions such as recruitment, induction, performance management, learning and development, risk management, health, safety and wellbeing to accommodate a workforce that includes a large component who work offsite and are unable to meet in person or in groups. Additional policy and guidance material was been produced to ensure equitable access to leave and other supports during the COVID-19 pandemic.

Highlights include:

- a new COVID-19 special paid leave entitlement to encourage staff to absent themselves from the workplace if they experienced symptoms or elevated risk associated with the COVID-19 pandemic
- supporting organisational leaders to adapt their safety strategies in the face of constant change and to manage the new risks (for example, ergonomics) associated with the COVID-19 pandemic and working from home
- new online self-paced professional development, and partnering with Business Technology to develop guides for working remotely, including the creation of guidance for managing teams remotely
- creating a workforce reallocation hub to reassign staff dislocated by the business changes caused by the COVID-19 pandemic and adapting our workforce databases to closely monitor the impact of change
- maintaining a focus on occupational violence and developing a strategy in consultation with Strategic Marketing and Communications
- focusing on our people's wellbeing by checking in with them through wellbeing surveys and using the data to support organisational leaders in developing a workforce wellbeing plan
- applying our new business partnering model to the changing environment, enabling our HR Team to support organisational leaders to respond to continual change.

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.

Performance summary is included in People and Culture.

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 3 of the 2017–2021 Council Plan were prepared, including an update of the Strategic Resource Plan. Finance staff assessed the Covid-19 pandemic's impact on Council's intermediate and long-term financial sustainability and developed appropriate response and mitigation plans. These will be reflected in the 2020/21 first quarter forecast update. 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. The

Procurement Guidelines were also reviewed and aligned to reflect best practice principles. Council made significant headway in procurement compliance and reached its target in June 2020. Council's internal auditor, Crowe Australasia, 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 11 Council staff in 2019/20, bringing our total number of Improvement Champions to 32. This approach increases our capacity to undertake improvement initiatives within existing resources, embedding a culture of continuous improvement. In 2019/20, our program delivered 17 projects with a further 26 in progress, contributing to an improved customer experience, 12,244 hours in increased capacity and \$666,346 in financial benefits (see also page 56).

Corporate Information

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

During the year the Corporate Information Team continued to provide support to all staff members, with Information Management/Privacy and Corporate Management (CM) systems enquiries on a daily basis. End-user training was provided as part of the team's ongoing support process. The business functional classification scheme in HP Content Manager continued to be monitored and maintained to ensure it serves its purpose and does not become outdated or fall into disuse. CM system training sessions were also conducted. Ongoing sentencing and disposal processes were conducted to ensure business information is managed in accordance with Public Record Office Victoria requirements, and the Archives Transfer to Grace project was completed. The CM workflow portal project commenced to improve the current correspondence process. The Digital Signatures project commenced to better support electronic document signing process and the CM and Team Binder integration project also commenced.

Information Technology

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

The priority for Information Technology was responding to technology requirements for remote working during COVID-19 restrictions. Online video conferences and streamed Council meetings were successfully implemented, as was the video call tele-consulting platform for Maternal and Child Health nurses to facilitate remote appointments. The team continued to support the Immunisation Team and related technology to deliver increased flu vaccinations. Support was provided for the implementation of online customer services, including animal registrations and various permit applications. Network security was further improved, reducing the opportunity for cyber-attacks on Whitehorse City Council's IT infrastructure and applications. End-user device life cycle management continued to maintain fleet robustness and minimise security vulnerabilities. Business approval was obtained to implement more robust networking connections to remote sites.

Property

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

Building insurance valuations and rate amount and valuation figures for the 2020/21 budget were provided. Extensive work on the Significant Sites Strategic Review was completed and leases and licences were completed for various Council properties. Extensive due diligence for multiple Council properties was also provided. Seasonal users and tenants of Council properties were notified of Council's Pandemic Relief Response in relation to seasonal fees, rent and utility charges.

Geographic Information System (GIS)

New 2020 aerial imagery was published to staff via Weave, Infor Public Sector Council's corporate asset management system (IPS) Field Inspector and to the community through Whitehorse Maps. A number of web pages on Council's website now include interactive maps sourced from Council's GIS through the Weave API Integration. Additional layers available to staff include a number of open space asset layers, potential heritage sites, Sands & McDougall historical business listings, first edition Melway's and historical detail about Melbourne and Metropolitan Board of Works plans.

Rates

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

The fourth and final instalment rate notices were delivered to approximately 32,000 ratepayers who opted to pay by instalments. Overdue instalment notices were issued to 3000 ratepayers who did not pay their annual rates by the lump sum due date; however, due to the COVID-19 pandemic, ratepayers were given extended time to pay without incurring further penalty interest. Council's rate collection level is likely to have slowed in response to the COVID-19 pandemic; however, at this stage the extent is unknown. Additional support is being developed for ratepayers experiencing hardship as a result of the COVID-19 pandemic and a number of staff will be reassigned to support ratepayers applying for hardship consideration.

Box Hill Multi-deck Carparks

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

The Watts Street carpark continued to be well patronised, while the Harrow Street carpark experienced trading difficulties related to continued trading of the Cambridge Street carpark, the lack of signage and the lack of operational traffic signals on Station Street. Both carparks rely on traffic volume and both were impacted by the COVID-19 restrictions introduced by the federal and state governments.

Emergency Management and Business Continuity

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

The 2019/20 period saw the successful completion of the June 2020 Victorian State Emergency Service (VICSES) Municipal Emergency Management Plan Audit as well as the 2019 Crowe Horwath Business Continuity Management Audit. The Municipal Emergency Resource Officer and Emergency Management Officer continue to be members of the Whitehorse Pandemic Response Group guiding the organisation through the COVID-19 pandemic, including maintaining a record of response and recovery decisions by the Pandemic Response and Recovery Groups, preparing the Civic and Operations centres for staff return and preparing a new Whitehorse City Council Pandemic Action Plan for both Emergency Management and Business Continuity purposes, based on the lessons learned from the COVID-19 pandemic and standard operating procedures developed to address risks.

The Municipal Emergency Management Plan was reviewed and updated in line with audit requirements and sector standards and a number of Business Continuity and Emergency Management exercises were conducted to raise awareness and enhance and improve relevant plans. Council participated in the Eastern Region Emergency Management Partnership, including regional exercises. The City of Whitehorse's Municipal Emergency Management Plan was audited and found to be compliant in June 2020 by VICSES and other state government agencies.

Eight incidents were managed, including the COVID-19 pandemic from March 2020. The Whitehorse City Council's Business Continuity Plan, Crisis Management Plan and Department Recovery Plan were reviewed and tested, and the Box Hill and Civic Centre backup generators were also tested.

Digital and Business Technology

Providing the transition to digital platforms across the organisation.

Activities undertaken as per the Digital Strategy 2017 are detailed in the Initiatives section of Strategic Direction Four of this Annual Report.

Strategic Direction Four

– Measures of Success



97%
mail



82%
service
requests



responded to within
required timeframes



17 business improvement
initiatives with savings of
\$0.66M



59

**Community
satisfaction**
with advocacy

55

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



11.90%

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

73

**Community
satisfaction** with
customer service



60

satisfaction with community
consultation and engagement

100%



compliance with the annual
Governance and Management
Checklist (LGPRF)

30



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

31,734

**social media
followers**



an increase of

24.17%

1730

attendees at corporate
training courses



114

**attendees in
leadership programs**



7.50%

**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 the City of 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 that contributes to economic activity and employment growth.
- 5.1.2** Working in partnership to support 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 that promote a sense of place.

The following initiatives highlight Council's priority actions that contributed to our approach for 2019/20. They do not constitute all actions delivered by Council.

Major Initiatives

Review Vision of Box Hill MAC

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

The draft Box Hill Structure Plan was noted by Council at its meeting on 25 May 2020 for future community consultation concurrent with the associated planning scheme amendment.

Initiatives

Nunawading/MegaMile West and Mitcham Structure Plan Review

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

Consultants were appointed in 2020 to undertake Phase 1 of the project. Most of the draft documents were submitted for review in the last quarter of 2019/20. One technical report and the issues and opportunities report were yet to be submitted, and engagement with the community on Phase 1 had yet to be undertaken. The program was delayed by the COVID-19 pandemic with Phase 1 due to be completed in 2020/21.

Placemaking, arts and culture strategy

Encourage space activation and placemaking in Box Hill and other central activity areas.

Placemaking has led a range of changes in the Box Hill Mall, including the creation of an urban rest area, installation of street art murals, bookable activation pods and wayfinding signage, and greening of garden beds. These improvements enabled greater connection and activation of the space by the community.

Review of Economic Development Strategy

Review and update Council's Economic Development Strategy.

The Draft Investment and Economic Development Strategy Extension 2020/21 was opened for public consultation from Friday 29 May 2020 to Friday 17 July 2020. Feedback was sought online via the OurSay platform.

Services

Highlights from the 2019/20 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.

Consultation with property and business owners began in February 2020 in relation to the renewal of the Brentford Square Shopping Centre Special Charge Scheme, which is due to expire on 31 December 2020. The 'in-principle' support threshold was achieved in March but this coincided with the escalation of COVID-19 restrictions, resulting in the renewal being paused. The process resumed with a virtual Visioning Workshop on 24 June 2020. Business owners and property owners were invited to participate in the workshop, which, in conjunction with the trader survey, assisted in the development of the five-year business plan (and an associated 12-month action plan).

The initial consultation timeframe for the Investment and Economic Development Strategy Extension 2020–2022 also coincided with the escalation of COVID-19 restrictions in March 2020 and a decision was made to put consultation on hold. Consultation resumed in May 2020 and the document was updated to include a preamble that acknowledged the impacts of the COVID-19 pandemic. Consultation was due to finish on 17 July 2020.

The Investment and Economic Development (I&ED) Unit continued to work with the North East Link Project to support relocation efforts for the 90 businesses that will be displaced from the Bulleen Industrial Precinct and to assist in identifying suitable location options. Real estate agents with knowledge of local commercial and industrial markets were invited to partake in informal drop-in sessions to speak directly with businesses seeking information on alternative accommodation and new property listings. The first trial drop-in session was scheduled for late March 2020; however, due to COVID-19 restrictions, the drop-in sessions were cancelled and all businesses were instead provided with a contact list of the real estate agents, to connect with them via alternative means.

The I&ED Unit commenced the retail precinct audit, which involved establishing a retail precinct dataset where tenancies, vacancies and changes are recorded (initially on a six-monthly basis, then yearly). This information will assist the unit to tailor a range of specific initiatives and programs as part of Council's COVID-19 economic and social recovery efforts. In addition, the information will allow the unit to keep up to date with vacancy rates, identify the business mix, determine 'walk-able' catchment areas, monitor trends and shape the direction for future collaboration and partnership opportunities (both internal and with

community partners). Two redeployed officers (from Aqualink and WELS) were engaged for this inaugural audit.

Deakin University launched its new Australian Business Consultancy program in June 2020. This virtual program will commence in mid-July and provide businesses with free assistance to develop and explore a strategy in response to a specific problem or idea.

I&ED promoted this opportunity to the Whitehorse business community via the Whitehorse Business Facebook page and communicated directly with those businesses that had expressed interest in the 2020 Interns in Industry program (which was placed on hold due to the COVID-19 pandemic).

Council's business electronic newsletter, *Down to Business*, was distributed on 9 April, 4 May and 1 June 2020. A translation prompt in six of the most spoken languages in the City of Whitehorse was included in the 9 April edition and in all subsequent newsletters.

Council adopted the Whitehorse Recovery Grants Package – Business as a part of the Council's \$2.5 million Recovery and Stimulus package on 22 June 2020. The Whitehorse Recovery Grants Package – Business provides financial assistance to eligible small to medium enterprises affected by the COVID-19 pandemic. Three funding streams are available: business innovation, business continuity and business restart. All three streams have an overarching focus on business adaption, innovation and resilience. Businesses can apply for multiple funding streams where there is a clear distinction between the type of project/services being funded. The total application can be no greater than \$4000 per business. The communications program commenced on 23 June 2020 and included Wbiz and corporate websites, Facebook and the *Down to Business* e-newsletter.

A number of COVID-19 response activities were undertaken during the year to support businesses in the community.

Strategic Direction Five

– Measures of Success

5



839

attendees at business workshops, seminars and events

15

large-scale investment and development enquiries



63

businesses **supported** to prepare for the NBN

49

engagements with Melbourne's eastern stakeholders



29

different engagements with local stakeholders



13,818

visitors to WBiz website

10

retail precincts promoted through **WBiz**



Continued partnership with Deakin University to develop training programs for young people as part of the **11th** Whitehorse Tertiary Business Skills Program with **25** students and **18** businesses involved.

7



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



28

businesses participating through sponsorship or partnerships of business events

185

business growth enquiries every week



17,486

businesses based in the City of Whitehorse

1200

recipients of Down to Business eNewsletter



* Business community satisfaction rating results for 2020 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 with understanding the results.

Service/Indicator/Measure	Result				Material Variation and Comments
	2016/17	2017/18	2018/19	2019/20	
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	1.50	2.00	1.00	Council operates two indoor aquatic facilities and continues to proactively inspect facilities though quarterly microbiological testing and centre staff undertaking four-hourly testing.
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities/Municipal population]	9.28	9.00	9.27	6.00	Attendances at aquatic facilities saw a decrease in the last half of the year due to COVID-19. Council remained in compliance with the State Government guidelines, therefore Council closed the facilities for the time suggested from the Victorian Government.
Service Cost Cost of outdoor aquatic facilities [Direct cost of outdoor aquatic facilities less income received/Number of visits to outdoor aquatic facilities]	New in 2020	New in 2020	New in 2020	\$1.47	We have seen a significant increase in our net cost compared to previous years due to the impacts of COVID-19 and subsequent closure of facilities in line with State Government restrictions. Note: From 2020, this measure replaced two previous measures: ‘Cost of indoor aquatic facilities’ and ‘Cost of outdoor aquatic facilities’: see Retired Measures.

Service/Indicator/Measure	Result				Material Variation and Comments
	2016/17	2017/18	2018/19	2019/20	
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]	1.45	1.22	1.33	1.16	For the 2019/20 financial year Council reflects an improvement in time taken to action animal management requests.
Service Standards Animals reclaimed [Number of animals reclaimed/Number of animals collected] x 100	91.57%	53.33%	72.05%	61.39%	Council continues to focus on reunification as a priority through continued education initiatives and pleased to have had over 372 animals reclaimed. The number of registered animals within the municipality remains steady. Due to COVID-19 Council has seen a decrease of animals rehomed along with the number of animals collected.
Service Standards Animals rehomed [Number of animals rehomed/Number of animals collected] x 100	New in 2020	New in 2020	New in 2020	15.51%	With a high reunification rate of lost animals with their owners the opportunity to rehome animals is reduced.
Service Cost Cost of animal management service per population [Direct cost of the animal management service/Population]	New in 2020	New in 2020	New in 2020	\$4.59	Council is committed to providing a cost effective animal management program that provides value and high quality service delivery. Note: This measure replaces ‘Cost of animal management service’ which was based on cost per number of registered animals: see Retired Measures.
Health and Safety Animal management prosecutions [Number of successful animal management prosecutions] x 100	New in 2020	New in 2020	New in 2020	100.00%	Council has been successful in prosecuting all serious dog attacks where the officers were able to collect evidence to confirm the incident. Matters reported are investigated and where the circumstances of the incident meet statutory provisions, prosecutions are initiated against the animal's owner. Note: This measure replaces ‘Animal management prosecutions’, which was a measure of number, not proportion: see Retired Measures.

Service/Indicator/Measure	Result				Material Variation and Comments
	2016/17	2017/18	2018/19	2019/20	
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]	2.03	1.63	1.70	1.76	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>]	100.00%	100.00%	100.00%	100.00%	As of 31 December 2019, there were 889 registered class 1 and class 2 food premises all of which were assessed during the 2019 calendar 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>]	\$508.84	\$556.40	\$546.58	\$552.54	The direct cost of the service has remained steady over the past three years.
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]	100.00%	100.00%	100.00%	100.00%	In 2020, all 63 major and critical non-compliances identified were followed up in accordance with operational policy. Consistent results have been achieved in the past three years through improved tracking of critical and major non-compliance and strengthening operational policy.

Service/Indicator/Measure	Result				Material Variation and Comments
	2016/17	2017/18	2018/19	2019/20	
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]	5.04%	3.93%	4.39%	11.90%	Over the 12 month reporting period Council considered ongoing matters relating to the State Government of Victoria's North East Link Project.
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]	57.00	57.00	57.00	60.00	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)]	100.00%	100.00%	100.00%	100.00%	Even with additional meetings held this financial year in comparison to previous years, Council continued to demonstrate good governance practices and compliance by Councillors with the provisions of the <i>Local Government Act 1989</i> and will continue with the implementation of the 2020 Act regarding Council’s Councillor Code of Conduct.

Service/Indicator/Measure	Result				Material Variation and Comments
	2016/17	2017/18	2018/19	2019/20	
Service Cost Cost of governance [Direct cost governance service/Number of Councillors elected last Council General Election]	\$49,130.20	\$47,172.11	\$61,397.20	\$46,372.52	The service cost indicates maintenance of consistent expenditure levels while continuing to deliver a high level of service standard in serving councillors and the community.
Satisfaction Satisfaction with Council decisions [Community satisfaction rating out of 100 with the performance of Council in making decisions in the interests of the community]	59.00	58.00	60.00	61.00	The incremental increase reflects Council's continued efforts in making decisions which are in the best interest of the community. In the 2020 Community Satisfaction Survey, Whitehorse's benchmark compares well with the metropolitan result and significantly exceeds the state-wide result.
Libraries					
Utilisation Library collection usage [Number of library collection item loans/Number of library collection items]	7.62	7.45	7.24	5.26	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]	77.50%	78.15%	76.89%	73.94%	Our library collection continues to be maintained to a high standard and compares favourably with Victorian state benchmarks.
Participation Active library members [Number of active library members/Municipal population]	14.84%	14.15%	13.91%	13.61%	The active member's indicator continues to remain consistent with last year's results. There has been a decrease in members this financial period due to COVID-19. Council consistently followed the guidelines from the State Government to close the libraries when guided and required.
Service Cost Cost of library service per population [Direct cost of the library service/Population]	New in 2020	New in 2020	New in 2020	\$23.67	Our libraries continue to be cost-effective and well-utilised services. Note: This measure replaces 'Cost of library service, which measured based on number of visits: see Retired Measures.

Service/Indicator/Measure	Result				Material Variation and Comments
	2016/17	2017/18	2018/19	2019/20	
Maternal and Child Health (MCH)					
Service Standard Infant enrolments in MCH service [Number of infants enrolled in the MCH service (from birth notifications received)/Number of birth notifications received] x 100	94.03%	101.19%	100.94%	100.00%	Enrolments remain consistent for the program.
Service Cost Cost of the MCH Service [Cost of the MCH Service/Hours worked by MCH nurses]	\$84.97	\$83.51	\$82.68	\$86.81	Council is committed to providing quality support and information to families while minimising costs. The impact of the pandemic resulted in unavoidable support cost increases for the service in terms of labour and cleaning costs.
Participation Participation in the MCH Service [Number of children who attend the MCH service at least once (in the years)/Number of children enrolled in the MCH service] x 100	83.36%	85.71%	84.36%	80.21%	This result demonstrates that Maternal and Child Health Service participation rates are high in the City of Whitehorse. Council demonstrates a decrease compared to previous years due to COVID-19.
Participation Participation in the MCH Service by Indigenous Australian children [Number of Indigenous Australian children who attend the MCH service at least once (in the year)/Number of Indigenous Australian children enrolled in the MCH]	68.33%	93.55%	89.80%	79.55%	COVID-19 has reduced participation rate this year.
Satisfaction Participation in four-week key age and stage visits [Number of four-week key age and stage visits/ Number of birth notifications received] x 100	New in 2020	New in 2020	New in 2020	94.39%	New indicator for Council for financial year 2019/20.

Service/Indicator/Measure	Result				Material Variation and Comments
	2016/17	2017/18	2018/19	2019/20	
Roads					
Satisfaction Sealed local road requests [Number of sealed local road requests/Kilometres of sealed local roads] x 100	69.92	80.22	94.98	112.24	Increase in requests relate to minor defects in the road, major developments occurring throughout the municipality and advent of 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]	98.90%	98.59%	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]	\$216.78	\$185.45	\$169.64	\$151.50	Council reconstructs roads to a high standard, 2019/20 financial year reported a significant decrease of 11% from last year mainly attributed to the varying unit rates for each component of the contract.
Cost of sealed local road resealing [Direct cost of sealed local road resealing/Square metres of sealed local roads resealed]	\$19.18	\$27.20	\$29.46	\$23.95	The cost of sealed local road resealing changes every year, and it depends on the project requirements, market forces and material prices.
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	70.00	72.00	69.00	Satisfaction with sealed local roads remains largely consistent. In the 2020 Community Satisfaction Survey, Whitehorse City Council performed strongly in the area of sealed local roads, significantly exceeding state-wide averages.

Service/Indicator/Measure	Result				Material Variation and Comments
	2016/17	2017/18	2018/19	2019/20	
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]	99.00	81.00	67.00	62.00	Council continues to evolve its internal processes, including running its statutory planning services in a paperless environment, enabling faster processing and less time lost through manual systems and unnecessary task duplication. This has improvements in the decision timeframes - Whitehorse is lower than the metro average.
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] x 100	46.08%	44.40%	37.97%	44.59%	Council has made significant improvements to the number of VicSmart decisions made within time which is a positive outcome given the number of VicSmart applications received by Whitehorse is more than double that of the metro average. The time taken to appropriately assess larger complex applications coupled with the on-going commitment to community consultation, all contribute to increased timeframes, often making it difficult to meet the 60 day timeframe.
Service Cost Cost of statutory planning service [Direct cost of the statutory planning service/Number of planning applications received]	\$1,895.81	\$2,573.96	\$2,288.70	\$2,048.10	The reduced cost in this service this year is entirely attributable to the cost being calculated more accurately to include the entire service (i.e. to include amended applications).
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	49.98%	58.11%	56.90%	52.38%	There was a decrease in the number of planning decisions upheld at VCAT this financial year compared with the previous two years. These results are not inclusive of a) successful negotiations through the compulsory conference process undertaken with Council and b) living planning applications outside of VCAT’s.

Service/Indicator/Measure	Result				Material Variation and Comments
	2016/17	2017/18	2018/19	2019/20	
Waste Management					
Satisfaction Kerbside bin collection requests [Number of kerbside garbage and recycling bin collection requests/Number of kerbside bin collection households] x 1000	78.29	65.70	68.35	72.83	The number of requests have increased from last year due to the increased amount of families now remaining at home due to COVID-19 restrictions.
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]	3.40	4.17	4.92	4.80	Kerbside collection remains with a consistent growth from last year due to the increase in residents, Council continues to ensure that the bins missed indicator will continue to trend down as reported this financial year.
Service Cost Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service/Number of kerbside garbage collection bins]	\$97.63	\$100.61	\$96.83	\$102.09	Council attributes the cost increase from last financial year to continual CPI contract increases and number of garbage bins collected in 2019/20.
Service Cost Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service/Number of kerbside recyclables collection bins]	\$3.46	\$9.64	\$26.19	\$30.48	The trending increase in cost for Council is attributable to the recycling industry collapse affecting recycling income worldwide.
Waste Diversion Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins/Weight of garbage, recyclables and green organics collected from kerbside bins]	51.12%	50.18%	50.46%	53.02%	The percentage of kerbside collected waste diverted from landfill increased in 2019/2, largely due to the impact of COVID-19. The diversion rate over the past 5 years has been steady, therefore this year's increase is significant.

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 2019/20 year Council held the following meetings:

- 12 Ordinary Council meetings
- 4 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 2019/20 financial year.

Meetings of Council			
	Council	Special Meetings	Leave of absence granted to Councillors
Central Ward			
Cr Andrew Munroe	12	4	0
Cr Denise Massoud	12	4	0
Elgar Ward			
Cr Tina Liu	12	3	1
Cr Blair Barker	12	4	0
Morack Ward			
Cr Bill Bennett	12	3	1
Cr Raylene Carr	10	4	2
Riversdale Ward			
Cr Sharon Ellis	11	4	1
Cr Andrew Davenport	12	4	0
Springfield Ward			
Cr Ben Stennett	10	4	2
Cr Prue Cutts	11	4	1

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	11	0
Cr Denise Massoud	11	0
Elgar Ward		
Cr Tina Liu	11	0
Cr Blair Barker	11	0
Morack Ward		
Cr Bill Bennett	9	2
Cr Raylene Carr	10	1
Riversdale Ward		
Cr Sharon Ellis	10	1
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 2019/20, nine 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 2019, the Councillor annual allowance for a Category 3 council (as defined by the *Local Government Act 1989*) was fixed at \$30,827 per annum and the allowance for the Mayor was \$98,465 per annum. The Minister for Local Government approved an annual adjustment of 2.0 per cent to take effect as from 1 December 2019. The annual allowances were adjusted for the period 1 December 2019 to 30 June 2020 at \$31,444 per annum for the Councillor allowance and \$100,434 per annum for the Mayoral allowance. Councillors also received the equivalent of the Superannuation Guarantee Contribution of 9.5 per cent for the 2019/20 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	\$34,149
Cr Denise Massoud	\$34,149
Elgar Ward	
Cr Tina Liu	\$34,149
Cr Blair Barker	\$34,149
Morack Ward	
Cr Bill Bennett (Mayor 1 July – 28 Oct)	\$58,240
Cr Raylene Carr	\$34,149
Riversdale Ward	
Cr Sharon Ellis (Mayor 28 Oct – current)	\$84,986
Cr Andrew Davenport	\$34,149
Springfield Ward	
Cr Ben Stennett	\$34,149
Cr Prue Cutts	\$34,149

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	\$2,124	\$1,418	\$447	\$0	\$3,989
Cr Denise Massoud	\$4,455	\$0	\$720	\$0	\$5,175
Elgar Ward					
Cr Tina Liu	\$815	\$0	\$457	\$0	\$1,272
Cr Blair Barker	\$388	\$0	\$499	\$0	\$887
Morack Ward					
Cr Bill Bennett	\$5,055	\$621	\$608	\$369	\$6,653
Cr Raylene Carr	\$3,308	\$0	\$447	\$0	\$3,755
Riversdale Ward					
Cr Sharon Ellis	\$3,194	\$2,004	\$447	\$351	\$5,996
Cr Andrew Davenport	\$1,582	\$557	\$447	\$0	\$2,586
Springfield Ward					
Cr Ben Stennett	\$1,125	\$0	\$316	\$0	\$1,441
Cr Prue Cutts	\$1,845	\$455	\$397	\$	\$2,697

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 Four</i> Date of adoption: 22 June 2020	✓
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 2020/21</i> Date of adoption: 22/06/2020	✓
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 8 May 2014, Roads Asset Management Plan 1 June 2020, Drainage Asset Management Plan 1 June 2020, IT Asset Management Plan 1 March 2019, Buildings Asset Management Plan 1 September 2018, Open Space Asset Management Plan 1 September 2019 and Plant and Fleet Asset Management Plan 1 June 2019</i>	✓
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: 22 June 2020	✓
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: 15 October 2019	✓
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	✓

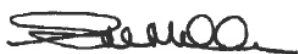
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Governance and Management Items	Assessment	Completed
14. Audit Committee Advisory committee of Council under section 139 of the Act whose role is to oversee the integrity of Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements	Established in accordance with section 139 of the Act Audit Advisory Committee Date of establishment: 1 November 1996	✓
15. Internal Audit Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls	Engaged Crowe Australasia 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 <i>Council Plan</i> including the results in relation to the strategic indicators for the first six months of the financial year	Reports <i>Council Plan Reporting</i> Dates of report: 21 October 2019 Six-month report: 24 February 2020	✓
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: 21 October 2019, 9 December 2019, 24 February 2020, 25 May 2020	✓
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: 18 November 2019, 25 May 2020	✓
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: 21 October 2019, 24 February 2020	✓

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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: 23 November 2020	✓
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 – 22 June 2020, 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: 15 September 2020



Cr Sharon Ellis

Mayor

Dated: 15 September 2020

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 PSM, appointed in July 2004. Mr Said is a Certified Practising Accountant and Registered Company Auditor. His career included senior executive positions at the Victorian Auditor-General's Office as Director responsible for all financial audits and operational reviews in the Department of Education, Department of Justice and Police & Emergency Services. Since 1999 Mr Said has developed a consultancy specialising in governance and has held numerous independent audit and risk committee member roles in the public sector.

The second independent member is Ms Lisa Woolmer, appointed in September 2017. Ms Woolmer is a Chartered Accountant and graduate of the Australian Institute of Company Directors. She has a strong background and qualifications in audit and accounting. Her career included 22 years in senior executive positions at PricewaterhouseCoopers, including six years as principal partner. Since 2014 Ms Woolmer has held six independent audit and risk committee member roles in the public sector.

The Audit Advisory Committee members during the 2019/20 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 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 Australasia, 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 2019 to June 2022 in May 2019. The Audit Advisory Committee also recommended, and Council approved, the *2019/20 Annual Audit Plan*, within the SIAP in July 2019.

As part of the *2019/20 Annual Audit Plan*, the Audit Advisory Committee received reports on the following:

1. Local Laws Enforcement Review
2. Contract Management
3. Immunisation Management
4. Business Continuity Planning
5. Follow-up of Selected Higher Risk Past Audit Recommendations
6. Delegations
7. E-commerce

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 2019/20 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 (IPPs) in respect of personal information it has collected, held, managed, used, disclosed or transferred.

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

One complaint was received and Council conducted a thorough investigation and found no evidence indicating a breach of IPPs during 2019/20.

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 subsections 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 charges).

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

For the period 1 July 2019 to 30 June 2020 there were 24 requests made regarding freedom of information:

- full access was granted on 19 occasions
- access was denied on one occasion
- one request was withdrawn by the applicant
- documents were processed outside the FOI process on one occasion
- two requests remained in process at 30 June 2020

- 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 – subsection 33(6) of the FOI Act was used on one occasion.

The titles 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 2019/20, 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 paragraphs 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.

Public Interest Disclosure Act 2012

Changes to the *Protected Disclosure Act 2012* become effective from 1 January 2020 when the legislation becomes known as the *Public Interest Disclosure Act 2012*. The changes are intended to make it easier to make a disclosure and provide for more independent expert bodies to investigate disclosures.

The main objective of the legislation is to encourage and facilitate the disclosure of improper conduct of public bodies and public officers. The scheme is important to enable people who report improper conduct and corruption to be protected, including keeping their identity confidential and protecting them from reprisals. The updated procedures are available on Council's website.

In accordance with the *Public Interest Disclosures Act 2012*, Council is committed to integrity in all its operations. During 2019/20, two potential disclosures were made which were referred to Independent Broad-based Anti-corruption Commission (IBAC).

Council's Public Interest Disclosure Coordinator is the 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

- 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 subsection 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 subsection 77(2) of the Act: published on Council's website.
- d) A register of delegations kept under subsections 87(1) and 98(4) of the Act, including the date on which the last review took place under subsections 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 subsection 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.

Municipal Public Health and Wellbeing Plan

Municipal Public Health & Wellbeing Plan are a legislated responsibility of local government, both in their development and implementation. The City of Whitehorse Municipal Public Health and Wellbeing Plan is a four-year plan outlining key priorities and objectives to work towards improving municipal health and wellbeing. It describes the work Council will undertake in partnership with the community and with key State and local organisations over the forthcoming four years to improve the health and wellbeing of people in Whitehorse.

Requirements for Health and Wellbeing Planning

The Municipal Public Health and Wellbeing Plan (MPHWP) sets the broad mission, goals and priorities to enable people living in a municipality to achieve maximum health and wellbeing.

In preparing a health and wellbeing plan, the Public Health and Wellbeing Act 2008 requires council MPHWP to:

- Be consistent with the corporate plan of the Council and the Municipal Strategic Statement (MSS).
- Specify measures to prevent family violence and respond to the needs of victims of family violence in the local community. (Section 26 (2)(ba))
- Having regard to climate change in preparation of their municipal public health and wellbeing plans. Victorian Government guidance about this is due for release early September (Section 17 of the Climate Change Act)
- Consider the focus areas and priorities of the Victorian Public Health and Wellbeing Plan 2019–2023.

Both its development and implementation are undertaken in partnership with the community, key stakeholders, community organisations and other levels of government.

Disability Action Plan

The Victorian *Disability Act 2006* requires public authorities such as local governments to develop a Disability Action Plan to work towards reducing the barriers and discrimination experienced by people with disability. Whitehorse City Council is committed to working with partner organisations and the broader community to create a community that is accessible, welcoming and inclusive. Of the 178,739 residents in the City of Whitehorse, approximately 17.7 per cent report a level of disability, representing nearly 31,637 people in our community. In addition, almost half of all Australians will experience mental illness at some time in their life, with one in five Australians, (which equates to 35,748 City of Whitehorse residents) experiencing mental illness each year.

Council and its partners recognise that the development of initiatives to create a more accessible and inclusive community cannot be achieved without understanding and responding to the specific needs and rights of people with disabilities, including people experiencing mental illness, their families and carers.

The delivery of some planned initiatives has been disrupted as a result COVID-19 and the ensuing restrictions placed on Council and the community. However, outlined below is a snapshot of achievements that have been undertaken and delivered during the 2019/20 financial year.

- All Council building development projects use universal design principles and comply with the Building Code of Australia as well as the Access to Premises Standards. Council exceeds these requirements through innovative approaches such as the installation of accessible seating options within coaching boxes at Forest Hill Reserve, Vermont Reserve and Morton Park East and West Reserves and the viewing area installed at Walker Park.
- Disability service providers including Burke & Beyond continue to benefit from the skills and resources of Council's 'Interns in Industry' program, a collaboration between Whitehorse City Council and Deakin University, which delivers a range of tertiary student placement options in local businesses for students with a disability.
- Council has continued its promotion of mental health initiatives internally and across the community, including: providing 20 free community places for online Suicide Prevention Awareness training and have partnered with several neighbouring councils to deliver a Men's Health Week online forum to raise awareness of depression and the experience of reaching out for assistance which was delivered by a former AFL player. More than 500 people attended this event including more than 60 local residents.
- Council Officers participate in the Local Government Eastern Region Mental Health and Prevention Network and the Eastern Mental Health Service Coordination Alliance to identify and address issues impacting on the lives of people experiencing mental ill health concerns.
- Women with a disability experience increased rates of violence in their lives compared with other members of the community. Council led the development of a *Family Violence Prevention Action Plan* in collaboration with the Whitehorse Prevention of Family Violence and Violence Against Women Reference Group, which includes disability service providers.
- Council continues to partner with Nadrasca (a local disability service) in its 'Stop Abuse' initiatives, including developing and implementing activities for the 16 Days of Activism campaign, against gender-based violence.
- Council's MCH Service provides extended consultations and referrals to services where a child is identified as having a disability; this includes facilitating access to the NDIS early childhood early intervention program.
- A supported playgroup has also commenced for children with a disability.
- Council's Whitehorse Home and Community Service Department supported 12 people with a disability under 65 years of age (who were deemed ineligible for the NDIS) to successfully appeal the decisions which means that all 12 people are NDIS-eligible and have increased access to services and supports that meet their individual needs.
- Council has developed partnerships with local organisations to enhance the inclusion of people with

disability, which has included the Disability and Volunteering project lead by Eastern Volunteers. This project has sought to increase volunteer opportunities available to people with disability.

- Council worked with Victoria Police on the 'Safety Lanyard' project delivered by the Chinese Parent Special Support Network, which introduced a communication card to support people with communication difficulties or those who may become disorientated in the community. This project further developed from a City of Whitehorse-based initiative to a state-wide project.
- Council facilitates the Whitehorse Disability Advisory Committee which is made up of people with a disability, the carers of those with a disability and local community organisation representatives. This Committee continues to be very active in advocating for people with a disability, their families and carers concerning a range of issues as well as providing feedback and input into major Council initiatives and infrastructure projects.

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's 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.

Whitehorse Community Grants

The purpose of the Whitehorse Community Grants program is to:

- provide community-based, not-for-profit organisations in the City of Whitehorse with funding support for the provision of services, activities, projects, programs and seed funding
- facilitate the development of innovative programs for new and emerging social issues.

The objectives of the program include:

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

The figures in the table below are those adopted by Council:

Community Grants 2019/2020	
Cash Grants (Annual and Partnership Grants)	\$890,675
Discount Support Hall Hire	\$301,003
Discount Support Free Tipping	\$33,150
TOTAL	\$1,224,828

State of Assets

During 2019/20, the state of the assets in Whitehorse City Council are as follows.

	Asset Data Quality			Inspection Data Quality		Renewal Modelling Quality	
	Data Quality	Completion	Detail	Data Quality	Inspected	Quality	Latest Modelling
Buildings	High	100%	High	High	2017	High	2018
Roads	High	95%	High	High	2017	High	2019
Footpaths	High	100%	High	High	2019	High	2020
Kerb and Channel	High	100%	Medium	High	2019	High	2020
Drainage	High	100%	High	High	2018	High	2020
Open Space Assets	High	100%	Medium	High	2019	High	2019
Fleet and Plant	High	100%	High	High	2018	Medium	2018
IT Equipment	High	100%	High	High	2018	Medium	2018

Risk Items (Asset Class Level)

Buildings	Current inspection data is indicating that there is a need for significant renewal funding in the next nine to 15 years. Considerable renewal spending relative to asset value is required in the areas of Cultural, Commercial, Scout and Guide Halls, and Public Toilets.
Roads	Increased future renewal requirements forecast for roads to address deterioration of road pavement condition over the long term.
Footpaths	Using the program outputs from the latest renewal modelling data will result in more targeted spending.
Kerb and Channel	Current modelling data has indicated that there is a need to review the level of renewal funding in the context of a network-wide program.
Drainage	Current modelling data has indicated that in the future there will be a higher demand on the capacity of the drainage network. There is a need to review levels of renewal funding of drainage assets.
Open Space	Higher anticipated participation/usage rates in the future indicate there is a need for a considerable increase in future renewal spending across a range of assets.
IT Equipment	There is the potential for more funding to be required in the area of network

Performance Statement

for the year ended 30 June 2020

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 178,739 residents (Australian Bureau of Statistics, 2019).

The City of 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. The City of 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 2020

Dimension/Indicator/Measure	Results				Material Variations and Comments
	2017	2018	2019	2020	
Capacity					
Population Expenses per head of municipal population [Total expenses / Municipal population]	\$923.37	\$937.41	\$958.47	\$982.20	This result demonstrates Council’s ability to maintain a low cost base 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]	\$5,022.44	\$4,909.70	\$5,137.24	\$5,438.54	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]	263.63	272.39	276.60	280.59	This result demonstrates The City of Whitehorse’s growing 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]	\$981.87	\$967.43	\$1,191.01	\$970.88	In 2018/19 Whitehorse City Council sold 517-521 Station Street, Box Hill for a net gain of \$34.8m which significantly inflated this metric. The COVID-19 impact on service and infringement–related income has also unfavourably impacted the metric particularly during March–June 2020.
Recurrent grants Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$130.74	\$115.25	\$118.44	\$120.47	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 the City of Whitehorse continues to be a municipality with a relatively low socio-economic disadvantage.

Workforce turnover

Percentage of staff turnover

[Number of permanent staff resignations and terminations/Average number permanent staff for the financial year] x 100

10.3%

9.8%%

8.7%

7.5%

This result reflects both a decrease in the number of staff leaving the organisation compared with the previous year and an increase in the number of permanent positions during the year. The result is slightly lower than the past two years and lower than the forecast turnover.

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 2020

Service/Indicator/Measure	Results				Material Variations and Comments
	2017	2018	2019	2020	
Aquatic facilities					
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities /Municipal population]	9.28	9.00	9.27	6.00	Attendances at aquatic facilities saw a decrease in the last half of the year due to COVID-19. Council remained in compliance with the state government guidelines, therefore Council closed the facilities for the time suggested by the Victorian Government. This was a direct reflection of the decreased results of the measurement.
Animal management					
Health and safety Animal management prosecutions [Number of successful animal management prosecutions]	NEW in 2020	NEW in 2020	NEW in 2020	100%	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. Matters reported are investigated and where the circumstances of the incident meet statutory provisions, prosecutions are initiated against the animal’s owner.

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Food safety					
Health and safety					
Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome 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	100.00%	100.00%	100.00%	100.00%	In 2020, all 63 major and critical non-compliances identified were followed up in accordance with operational policy. Consistent results have been achieved in the past three years through improved tracking of critical and major non-compliance and strengthening operational policy.
Governance					
Satisfaction Satisfaction with Council decisions [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	59.00	58.00	60.00	61.00	The incremental increase reflects Council's continued efforts in making decisions which are in the best interest of the community. In the 2020 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					
Participation Active library borrowers in municipality [Number of active library borrowers in the last three years / The sum of the population for the last three years] X 100	14.84%	14.15%	13.91%	13.61%	The active member's indicator continues to remain consistent with last year's results. There has been a decrease in members this financial period due to COVID-19. Council consistently followed the guidelines from the state government to close the libraries when guided and required. In addition to the library closures social distancing has played a major role with members of the public choosing to decrease their entrance into the community throughout the pandemic.

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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	83.36%	85.71%	84.36%	80.21%	This result demonstrates that MCH Service participation rates are high in the City of Whitehorse. Council demonstrates a decrease compared with previous years due to COVID-19 and the impact it has had on participation from the community.
Participation					
Participation in the MCH service by Indigenous Australian children [Number of Indigenous Australian children who attend the MCH service at least once (in the year) / Number of Indigenous Australian children enrolled in the MCH service] X 100	68.33%	93.55%	89.80%	79.55%	Whitehorse City Council has a small number of Indigenous Australian children registered. The participation rate is high during the first year of life and then tends to decline. There is considerable decrease in this financial year's results due to the COVID-19 and the participation impact it has had on the community.
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	70.00	72.00	69.00	Satisfaction with sealed local roads remains largely consistent for the past four years; however, it took a small decrease for this financial year. In the 2020 Community Satisfaction Survey, Whitehorse City Council performed strongly in the area of sealed local roads, significantly exceeding the metropolitan group and state-wide averages.

Table continued over page

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	48.98%	58.11%	56.90%	52.38%	There was a decrease in the number of planning decisions upheld at VCAT this financial year compared with the previous two years. These results are also not inclusive of successful negotiations through the compulsory conference process undertaken with Council. In addition, Council continues to try to resolve planning applications outside of VCAT's hearing process.
Waste Collection					
Waste diversion					
Kerbside collection waste diverted from landfill					
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] X 100	51.12%	50.18%	50.46%	53.02%	The percentage of kerbside collected waste diverted from landfill increased in 2019/20, largely due to the impact of COVID-19 restrictions that resulted in a significant increase in the number of residents being at home between March and June 2020. The diversion rate over the past five years has been steady at around 50–51%, so this increase to 52.95% for this financial year is significant. Further significant increase to this rate attributed through continued mass lifestyle change (such as COVID-19) and significant changes to Council's kerbside services prompting a change in waste behaviour.

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 subsections 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 subsections 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 2020

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2017	2018	2019	2020	2021	2022	2023	2024	
Efficiency									
Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$2,157.02	\$2,215.05	\$2,282.15	\$2,324.52	\$2,498.27	\$2,526.88	\$2,582.91	\$2,645.69	This result demonstrates Council’s continual ability to deliver quality services within a responsible budget.
Revenue level Average residential rate per property assessment [General rates and municipal charges/Number of property assessments]	New in 2020	New in 2020	New in 2020	\$1,584.36	\$1,615.11	\$1,641.28	\$1,667.66	\$1,692.39	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.

Table continued over page

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2017	2018	2019	2020	2021	2022	2023	2024	
Liquidity									
Working capital Current assets compared with current liabilities [Current assets / Current liabilities] x 100	421.04%	495.00%	489.33%	459.45%	417.05%	361.40%	321.64%	323.77%	This result demonstrates Council’s strong cash position, which was boosted during 2018/19 by the one-off \$34.84 million gain from the sale of 517-521 Station Street, Box Hill, then has reduced during 2019/20 due to a large capital works program and a reduction in income due to service closures during the COVID-19 pandemic. This indicator is projected to decline over the next four years as Council’s cash reserves provide funding for major community infrastructure projects including the redevelopment of the Whitehorse Centre.

Table continued over page

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2017	2018	2019	2020	2021	2022	2023	2024	
Unrestricted cash Unrestricted cash compared with current liabilities [Unrestricted cash / Current liabilities] x 100	257.97%	307.62%	343.11%	285.71%	274.65%	222.18%	182.44%	186.93%	This demonstrates Council's strong unrestricted cash position and reflects the cash available after accounting for trust funds and deposits, statutory reserves and other commitments. 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 Whitehorse Centre redevelopment. The forecast indicator remains strong. Council's Strategic Resource Plan 2021-2024 includes \$258 million worth of Capital Works expenditure.
Obligations									
Loans and borrowings Loans and borrowings compared with rates [Interest-bearing loans and borrowings / Rate revenue] x 100	5.03%	4.57%	4.37%	0.00%	0.00%	0.00%	0.00%	0.00%	The improvement in this result in 2019/20 is due to the repayment of a \$5.0 million loan in November 2019. Council currently holds no loans as at 30 June 2020 year and this is not expected to change over the forecasted period.

Table continued over page

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2017	2018	2019	2020	2021	2022	2023	2024	
Loans and borrowings Loans and borrowings repayments compared with rates [Interest and principal repayments on interest- bearing loans and borrowings / Rate revenue] x 100	0.62%	0.52%	0.23%	4.25%	0.00%	0.00%	0.00%	0.00%	Consistent with the loan and borrowings compared with rates ratio, Council repaid a \$5 million loan in November 2019 and has no new borrowings planned over the forecast period.
Indebtedness Non-current liabilities compared with own source revenue [Non-current liabilities / Own source revenue] x 100	5.10%	4.44%	1.22%	2.34%	1.77%	1.76%	1.75%	1.74%	This result demonstrates Council's continual ability to meet its long-term obligations and has improved in the past two years compared with earlier years as a result of the repayment of loan in November 2019. The small increase in 2019/20 reflects a decline in own-sourced income in 2019/20 resulting from service closures during the COVID-19 pandemic. Future periods are projected to be consisted over the forecast period.

Table continued over page

Dimension/Indicator/Measure	Results				Forecast				Material Variations and Comments
	2017	2018	2019	2020	2021	2022	2023	2024	
Asset renewal and upgrade Asset renewal and upgrade compared with depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x 100	New in 2020	New in 2020	New in 2020	206.91%	158.61%	147.19%	129.63%	129.96%	This result continues the strong trend of Council's asset renewal expenditure. This demonstrates Council's continual commitment to renew its existing community infrastructure, including the Nunawading Community Hub and Whitehorse Centre redevelopments. This indicator is forecast to reduce over future years as these major projects are completed; however, is expected to remain above the desired level of 100%.
Operating position									
Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (or deficit) / Adjusted underlying revenue] x 100	20.84%	17.85%	29.45%	12.90%	9.09%	10.68%	9.46%	8.13%	This result shows a decline from the previous year, which was boosted by the one-off \$34.84 million gain from the sale of 517-521 Station Street, Box Hill, and also reflects a reduction in income due to service closures during the COVID-19 pandemic. The forecast trend is expected to gradually decline over future years due to the impact of rate capping.

Table continued over page

Dimension/Indicator/Measure	Results					Forecast			Material Variations and Comments
	2017	2018	2019	2020	2021	2022	2023	2024	
Stability									
Rates concentration Rates compared with adjusted underlying revenue [Rate revenue / Adjusted underlying revenue]	55.21%	56.39%	48.24%	59.50%	58.89%	58.20%	58.64%	58.95%	This result shows a decline from the previous year, which was boosted by the one-off \$34.84 million gain from the sale of 517-521 Station Street, Box Hill. The 2019/20 result was also impacted by reduced income due to service closures during the COVID-19 pandemic. Future year results are expected to improve slightly from the 2019/20 result.
Rates effort Rates compared with property values [Rate revenue / Capital improved value of rateable properties in the municipality] x 100	0.17%	0.17%	0.15%	0.17%	0.17%	0.20%	0.19%	0.18%	This result illustrates the relatively low-rating burden for the Whitehorse community that will stay low over the forecasted period.

Retired Measures	Results 2017	Results 2018	Results 2019	Retired in 2020	Comments
Animal Management Health and Safety Animal management prosecutions [Number of successful animal management prosecutions]	9.00	4.00	11.00	Retired in 2020	This measure was replaced by AM7 from 1 July 2019.
Efficiency	\$1461.10	\$1481.26 112	\$1515.72	Retired in 2020	This measure was replaced by E4 from 1 July 2019.

Revenue level [Residential rate revenue/Number of residential property assessments]					
Obligations					
Asset renewal Asset renewal compared with depreciation [Asset renewal expense/Asset depreciation] x 100	103.30%	120.06%	114.32%	Retired in 2020	This measure was replaced by O5 on 1 July 2019.

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.

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.

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*.



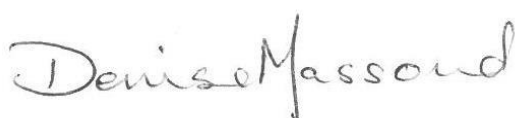
Stuart Cann CPA
Principal Accounting Officer
Dated: 21 September 2020

In our opinion, the accompanying performance statement of *Whitehorse City Council* for the year ended 30 June 2020 presents fairly the results of council's performance in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

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

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

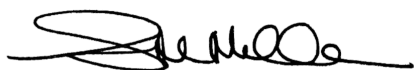
We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify this performance statement in its final form.



Denise Massoud
Councillor
Dated: 21 September 2020



Raylene Carr
Councillor
Dated: 21 September 2020



Simon McMillan
Chief Executive Officer
Dated: 21 September 2020

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 2020 • sustainable capacity indicators for the year ended 30 June 2020 • service performance indicators for the year ended 30 June 2020 • financial performance indicators for the year ended 30 June 2020 • other information and • the 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 2020 in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 1989</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p>
Auditor's responsibilities for the audit of the performance statement	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.</p> <p>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 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
5 October 2020



Sanchu Chummar

as delegate for the Auditor-General of Victoria

Annual Financial Report

2019/20

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 90 days or less.
- Other Financial assets – This includes term deposits with a maturity of greater than 90 days.
- Trade and other receivables – This represents monies owed to Council ratepayers, 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.

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 2019/20 with no high or moderate risks identified.

WHITEHORSE CITY COUNCIL
ANNUAL FINANCIAL REPORT
For the year ended 30 June 2020

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2019/20

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WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2019/20

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: 21 September 2020
Nunawading

In our opinion, the accompanying financial statements present fairly the financial transactions of Whitehorse City Council for the year ended 30 June 2020 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.

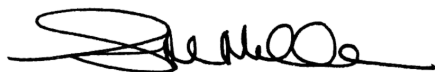
We have been authorised by Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



Denise Massoud
Councillor
Dated: 21 September 2020
Nunawading



Raylene Carr
Councillor
Dated: 21 September 2020
Nunawading



Simon McMillan
Chief Executive Officer
Dated: 21 September 2020
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 2020 • 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 annual financial report. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2020 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the <i>Local Government Act 1989</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' 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

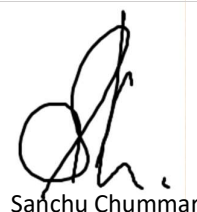
As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and 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
5 October 2020



Sanchu Chummar

as delegate for the Auditor-General of Victoria

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2019/20

COMPREHENSIVE INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$'000	2019 \$'000
Income			
Rates and charges	3.1	119,953	115,808
Statutory fees and fines	3.2	9,591	9,173
User fees	3.3	35,342	39,224
Grants - operating	3.4	21,238	21,124
Grants - capital	3.4	1,185	264
Contributions	3.5	7,432	9,144
Net gain on disposal of property, infrastructure, plant and equipment	3.6	186	35,227
Interest income		4,353	5,875
Share of net gain/(loss) in associates	6.3	209	111
Other income	3.7	3,901	4,433
Total income		<u>203,390</u>	<u>240,383</u>
Expenses			
Employee costs	4.1	77,156	75,799
Materials and services	4.2	60,624	60,027
Depreciation	4.3	26,831	24,768
Amortisation - Intangible assets	4.4	429	444
Amortisation - Right of use assets	4.5	939	-
Borrowing costs		101	211
Contributions expense - Whitehorse Manningham Library		5,327	5,196
Finance costs - leases	4.6	50	-
Other expenses	4.7	4,130	2,434
Total expenses		<u>175,587</u>	<u>168,879</u>
Surplus for the year		<u>27,803</u>	<u>71,504</u>
Other comprehensive income			
Items that will not be reclassified to surplus in future periods			
Net asset revaluation increment/(decrement)	9.1	29,919	(293,884)
Total comprehensive result		<u>57,722</u>	<u>(222,380)</u>

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

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2019/20

BALANCE SHEET AS AT 30 JUNE 2020

	Note	2020 \$'000	2019 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1(a)	24,658	22,468
Other financial assets	5.1(b)	206,893	219,849
Trade and other receivables	5.1(c)	16,460	13,567
Non-current assets classified as held for sale	6.1	-	1,800
Other assets	5.2	1,252	1,215
Total current assets		249,263	258,899
Non-current assets			
Trade and other receivables	5.1	47	39
Investment in associates and joint operation	6.3	6,057	5,848
Property, infrastructure, plant and equipment	6.2	3,407,907	3,339,901
Right-of-use assets	5.9	2,029	-
Intangible assets	5.2	991	1,046
Total non-current assets		3,417,031	3,346,834
Total assets		3,666,294	3,605,733
Liabilities			
Current liabilities			
Trade and other payables	5.3	22,510	20,447
Trust funds and deposits	5.3	13,543	10,964
Interest bearing liabilities	5.4	-	5,047
Provisions	5.5	17,269	16,451
Lease liabilities	5.9	930	-
Total current liabilities		54,252	52,909
Non-current liabilities			
Provisions	5.5	1,739	1,532
Other liabilities	5.6	1,204	1,034
Lease liabilities	5.9	1,119	-
Total non-current liabilities		4,062	2,566
Total liabilities		58,314	55,475
Net assets		3,607,980	3,550,258
Equity			
Accumulated surplus		1,510,879	1,484,533
Reserves	9.1	2,097,101	2,065,725
Total equity		3,607,980	3,550,258

The Balance Sheet should be read with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

		Accumulated surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Total \$'000
2020	Note				
Balance at beginning of the financial year		1,484,533	1,938,935	126,790	3,550,258
Surplus/(deficit) for the year		27,803	-	-	27,803
Net asset revaluation increment/(decrement)	9.1	-	29,919	-	29,919
Transfers to other reserves	9.1	11,352	-	12,809	24,161
Transfers from other reserves	9.1	(12,809)	-	(11,352)	(24,161)
Balance at end of the financial year		1,510,879	1,968,854	128,247	3,607,980

		Accumulated surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Total \$'000
2019	Note				
Balance at beginning of the financial year		1,454,895	2,232,819	84,924	3,772,638
Surplus/(deficit) for the year		71,504	-	-	71,504
Net asset revaluation increment/(decrement)	9.1	-	(293,884)	-	(293,884)
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	1,938,935	126,790	3,550,258

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

	Note	2020 Inflows/ (Outflows) \$'000	2019 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		116,737	115,331
Statutory fees and fines		10,304	8,948
User fees		38,710	40,656
Grants - operating		22,162	21,918
Grants - capital		1,175	274
Contributions - monetary		6,915	8,817
Interest received		4,353	5,229
Net Trust funds and deposits		2,579	372
Other receipts		4,090	4,228
Net GST refund		(5,660)	2,829
Employee costs		(75,754)	(74,814)
Materials and services		(57,356)	(60,007)
Short-term, low value and variable lease payments		(55)	-
Contributions expense - Whitehorse Manningham Library		(5,858)	(5,712)
Other payments		(4,483)	(2,675)
Net cash provided by operating activities	9.2	<u>57,859</u>	<u>65,394</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(65,893)	(50,547)
Proceeds from sale of property, infrastructure, plant and equipment	3.6	3,350	53,406
Payments for investments		(322,808)	(267,849)
Proceeds from sale of investments		335,764	211,326
Payment of loans and advances from community organisations		(15)	2
Net cash used in investing activities		<u>(49,602)</u>	<u>(53,662)</u>
Cash flows from financing activities			
Finance costs		(101)	(211)
Repayment of borrowings		(5,000)	(52)
Interest paid - lease liability		(49)	-
Repayment of lease liabilities		(917)	-
Net cash used in financing activities		<u>(6,067)</u>	<u>(263)</u>
Net increase (decrease) in cash and cash equivalents		2,190	11,469
Cash and cash equivalents at beginning of the financial year		22,468	10,999
Cash and cash equivalents at end of the financial year	5.1	<u>24,658</u>	<u>22,468</u>
Financing arrangements	5.7		
Restrictions on cash assets	5.1		

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

**STATEMENT OF CAPITAL WORKS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020 \$'000	2019 \$'000
Property		
Land	2,620	76
Buildings	33,045	23,993
Building Improvements	4,375	3,193
Total Property	<u>40,040</u>	<u>27,262</u>
Plant and Equipment		
Plant, machinery and equipment	3,916	4,490
Fixtures, fittings and furniture	566	108
Computers and telecommunications	1,099	1,057
Total Plant and Equipment	<u>5,581</u>	<u>5,655</u>
Infrastructure		
Roads	4,064	5,171
Bridges	1	291
Footpaths and cycleways	3,976	3,117
Drainage	2,280	2,307
Recreational, leisure and community facilities	2,869	3,198
Parks, open space and streetscapes	6,561	2,921
Off street car parks	428	504
Other infrastructure	93	121
Total infrastructure	<u>20,272</u>	<u>17,630</u>
Total capital works expenditure	<u>65,893</u>	<u>50,547</u>
Represented by:		
New asset expenditure	5,326	16,688
Asset renewal expenditure	46,972	28,316
Asset expansion expenditure	5,050	1,297
Asset upgrade expenditure	8,545	4,246
Total capital works expenditure	<u>65,893</u>	<u>50,547</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

OVERVIEW

Introduction

The Whitehorse City Council was established by an Order of the Governor in Council on 15th December 1994 and is a body corporate. The 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*.

Impact of COVID-19 pandemic on Council operations

On 30 January 2020, COVID-19 was declared as a global pandemic by world health organisation. Since then, various measures are taken by all three levels of Government in Australia to reduce the spread of COVID-19. This crisis and measures taken has impacted Council operations unfavourably by \$3.98m in the following areas for the financial year ended 30 June 2020:

- In response to social distancing directives and decisions, the leisure centre facilities / libraries/ community centres were closed. These closures, coupled with demand and activity reductions in the recycling and waste centre, child care centres, parking services and infringements has resulted in a decrease in the Council statutory charges and user fee revenue by \$6.40m and also decreased associated expenses by \$2.76m.
- Council activated a \$2.0m Hardship Relief Package in response to this crisis in April 2020 and has incurred \$0.64m in foregone income through to June 2020 including:-
 - licence fee and rental agreements representing a revenue of \$0.49m and
 - penalty interest on rate arrears by \$0.08m. Coupled with deferring fourth quarter rate instalments to June 30, 2020 the impact of the pandemic has resulted in rate related debtor balances increasing by \$3.20m compared to last year.

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)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income for Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases* of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.9)
- the determination of bad debts and provision of doubtful debts (refer to note 4.7)
- other areas requiring judgements

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation (except where transitional requirements of *AASB 15 Revenue from Contracts with Customers*, *AASB 16 Leases* and *AASB 1058 Income of Not-for Profit Entities* do not require restatement of comparatives under the modified retrospective approach by the Council), and disclosure has been made of any material changes to comparatives.

Goods and services tax (GST)

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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 variance is considered to be significant in nature.

The budget figures detailed below are those adopted by Council on 24 June 2019. 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 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000	Variance 2020 %	Ref
Income					
Rates and charges	120,024	119,953	(71)	(0.1)	
Statutory fees and fines	9,352	9,591	239	2.6	
User fees	40,816	35,342	(5,474)	(13.4)	1
Grants - operating	18,467	21,238	2,771	15.0	2
Grants - capital	1,431	1,185	(246)	100.0	
Contributions	7,035	7,432	397	5.6	
Net gain on disposal of property, infrastructure, plant and equipment	120	186	66	55	
Interest income	4,507	4,353	(154)	(3.4)	
Share of net gain of associates	-	209	209	100.0	
Other income	3,226	3,901	675	20.9	
Total Income	204,978	203,390	(1,588)	(0.8)	
Expenses					
Employee costs	80,357	77,156	3,201	4.0	3
Materials and services	65,612	60,624	4,988	7.6	4
Depreciation	25,675	26,831	(1,156)	(4.5)	5
Amortisation - Intangible assets	423	429	(6)	(1.4)	
Amortisation - Right of use assets	-	939	(939)	100.0	
Finance costs - Leases	-	50	(50)	100.0	
Interest expense	106	101	5	4.7	
Contributions - Whitehorse Manningham Regional Library Corporation	5,327	5,327	-	-	
Other expenses	2,383	4,130	(1,747)	(73.3)	6
Total expenses	179,883	175,587	4,296	2.4	
Surplus for the year	25,095	27,803	2,708	10.8	
Other comprehensive income					
Revaluation of property, infrastructure, plant and equipment	-	29,919	29,919	-	7
Total comprehensive result	25,095	57,722	32,627	130.0	

(i) Explanation of material variances

1. User fees:

User fees were \$5.474m lower than budget primarily due to the impact of the Coronavirus pandemic during the second half of the year, which resulted in the closure of services and reductions in demand. The major variances were a \$2.901m decrease in Leisure and Recreation Services, \$0.976m decrease in Health and Family Services, \$0.893m decrease in Arts and Cultural Services and \$0.743m decrease in the Compliance Department.

2. Grants - operating:

Grants - operating were \$3.214m higher than budget mainly reflecting \$2.495m of the 2020/21 Financial Assistance Grant being provided early, in May 2020, by Victoria Grants Commission, and an additional \$0.636m funding received for Home and Community Services.

3. Employee costs:

Employee costs were \$3.201m lower than budget primarily due to the impact of the Coronavirus pandemic during the second half of the year, which resulted in the closure of services and reductions in demand. This was the main reason for favourable variances of \$1.480m in Leisure and Recreation Services, \$0.712m in Health and Family Services, \$0.221m in Arts and Cultural Services and \$0.194m in Home and Community Services. Planning and Building employee costs were also \$0.367m favourable to budget mainly due to unfilled vacant positions during the year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

NOTE 1 Performance against Budget

(i) Explanation of material variances (continued)

4. Materials and services:

Materials and services were \$4.988m lower than budget predominantly due to the impact of the Coronavirus pandemic during the second half of the year, which resulted in the closure of services and reductions in demand, most significantly impacting favourable variances of \$0.987m in Leisure and Recreation Services and \$0.516m in Arts and Cultural Services. There were also delays in several Council initiatives which contributed to favourable variances of \$0.565m in Digital and Business Technology, \$0.481m in Engineering and Environmental Services, and \$0.492m in Planning and Building.

5. Depreciation:

Depreciation was \$1.156m higher than budget primarily due to increases in the value of building and drainage assets resulting from the asset revaluations adopted in June 2019.

6. Other expenses:

Other expenses were \$1.713m higher than budget mainly reflecting a \$1.201m increase in bad and doubtful debts mainly due to a change in accounting treatment of infringement income, which resulted in the gross up of infringement income and doubtful debts expenditure which was previously netted off within income. There was also a further \$0.573m increase to the provision of doubtful debts across Council, largely driven by the economic impact of the Coronavirus pandemic.

7. Revaluation of property, infrastructure, plant and equipment:

A \$29.919m revaluation increment was realised during 2019/20 primarily reflecting an upwards lift in the valuation of Council's road assets as at 30 June 2020.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

NOTE 1 Performance against Budget

1.2 Capital Works

	Budget \$'000	Actual \$'000	Variance \$'000	Variance 2020 %	Ref
Property					
Land	1,130	2,620	(1,490)	100.0	1
Buildings	37,508	33,045	4,463	11.9	2
Building improvements	6,656	4,375	2,281	34.3	3
Total Property	45,294	40,040	5,254		
Plant and Equipment					
Plant, machinery and equipment	3,250	3,916	(666)	(20.5)	
Fixtures, fittings and furniture	702	566	136	19.4	
Computers and telecommunications	1,533	1,099	434	28.3	
Total Plant and Equipment	5,485	5,581	(96)		
Infrastructure					
Roads	5,102	4,064	1,038	20.3	4
Bridges	100	1	99	99.0	
Footpaths and cycleways	2,938	3,976	(1,038)	(35.3)	5
Drainage	1,835	2,280	(445)	(24.3)	
Recreational, leisure and community facilities	3,880	2,869	1,011	26.1	6
Waste management	343	-	343	100.0	
Parks, open space and streetscapes	5,438	6,561	(1,123)	(20.7)	7
Off street car parks	1,484	428	1,056	71.2	8
Other infrastructure	-	93	(93)	(100.0)	
Total Infrastructure	21,120	20,272	848		
Total capital works expenditure	71,899	65,893	6,006		
Represented by:					
New asset expenditure	6,119	5,326	793	13.0	
Asset renewal expenditure	53,301	46,972	6,329	11.9	9
Asset expansion expenditure	4,848	5,050	(202)	(4.2)	
Asset upgrade expenditure	7,631	8,545	(914)	(12.0)	
Total capital works expenditure	71,899	65,893	6,006		

(i) Explanation of material variances

1. Land

Land and dwelling acquisition of Scott Grove for future public open space development which was wholly funded from public open space reserve.

2. Buildings

A number of building projects at 30 June 2020 did not reach the budgeted expenditure that was estimated when the 2019/20 Budget was developed including Terrara Park Pavilion, Elgar Park Pavilion and Morton Park Pavilion. These projects are progressing with funding to be carried forward to 2020/21.

3. Building improvements

A number of building improvement projects were in progress at 30 June 2020 including canteen upgrade at Sparks Reserve, Master Key System for and private buildings renewal. Harrow St Car Park, Community Room Fitout, Civic Centre sewer reline and Preschool Refurbishment Program were completed under budget.

4. Roads

Newhaven Road, Burwood East reconstruction in progress at June 30 and reclassification of expenditure for Chester Street, Walker Avenue and Newton Street Road Reconstruction projects to Footpaths and cycleways.

5. Footpaths and cycleways

Reclassification of expenditure for kerb and channel, minor road reconstruction, local roads resheeting, road reconciliation projects including Chester Street, Walker Avenue and Newton Street. Mitcham and Blackburn Station Village streetscape expenditure was reclassified from Parks, open space and streetscapes.

6. Recreational, leisure and community facilities

Reclassification of Sportsfield floodlighting renewal expenditure, Bill Sewart Sportsfield flood lighting, Surrey Park South East Sportsfield flood lighting, Mont Albert Reserve court resurfacing to Parks, open space and streetscapes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

(i) Explanation of material variances (continued)

7. Parks, open space and streetscapes

Reclassification Sportsfield floodlighting renewal expenditure, Bill Sewart Sportsfield flood lighting, Surrey Park South East Sportsfield flood lighting and Mont Albert Reserve court resurfacing from Recreation, leisure and community facilities. Additionally the Asset Management Team reviewed the asset management plans for the Parks, Open Space and Streetscapes assets where it was identified that there was a requirement to substantially increase the renewal expenditure for these types of assets. Therefore there was an increase to capital funding towards ongoing renewal programs for playground, footbridge, path structures and sports field lighting to compensate for these gaps.

8. Off street car parks

Bennettswood Reserve and Sparks Reserve North car park works placed on hold and did not proceed in 2019/20.

9. Asset renewal expenditure

A number of projects with a renewal component were incomplete and still in progress at June 30 including Terrara Park Pavilion redevelopment, Elgar Park South Pavilion and Morton Park Pavilion. Some of these projects will have funding carried forward to 2020/21 and others are funded across multiple financial years.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

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, 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. The Finance and People & Culture departments are included within this division.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

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
2020	\$'000	\$'000	\$'000	\$'000	\$'000
Executive	57	6,409	(6,352)	-	6,499
Corporate Services	11,617	26,686	(15,069)	654	162,560
City Development	15,973	29,632	(13,659)	26	1,067,863
Human Services	32,872	51,903	(19,031)	15,659	1,326,803
Infrastructure	10,737	33,313	(22,576)	77	855,455
Treasury Function	132,134	27,644	104,490	6,007	247,114
	203,390	175,587	27,803	22,423	3,666,294

	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	903,682
Treasury Function	162,718	25,617	137,101	4,973	248,943
	240,383	168,879	71,504	21,388	3,605,733

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 3 Funding for the delivery of our services

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 2019/20 was:

General rate	\$ 71,290,023,000	(2018/19)	\$77,832,055,000
Recreational rate	\$ 89,939,000	(2018/19)	\$96,411,000

The 2019/20 rate in the dollar of general rate assessments was 0.166289 cents of each dollar of CIV (2018/19: 0.147302 cents).

The total quantum of 'in-lieu of rates' levied on recreational assessments was \$41,108 in 2019/20 (2018/19: \$40,106)

	2020 \$'000	2019 \$'000
General rates	118,546	114,646
Supplementary rates and rate adjustments	1,132	794
Cultural and recreational	41	40
Interest on rates and charges	234	328
Total rates and charges	119,953	115,808

The date of the latest general revaluation of land for rating purposes within the municipal district was conducted on 1 January 2019, and the valuation has been applied in the rating year commencing 1 July 2019.

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	4,600	4,572
Court recoveries	574	611
Town planning fees	2,364	2,402
Land information certificates	148	146
Building services	1,338	932
Permits	567	510
Total statutory fees and fines	9,591	9,173

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	2,264	2,189
Arts and culture	1,738	2,524
Leisure centre and recreation	8,597	11,303
Child care/children's programs	2,174	2,901
Parking	2,908	3,328
Registration and other permits	2,014	1,859
Building services	88	118
Waste management services	13,912	12,907
Other fees and charges	1,647	2,095
Total user fees	35,342	39,224

User fees by timing of revenue recognition

User fees recognised over time	10,771	14,204
User fees recognised at a point in time	24,571	25,020
Total user fees	35,342	39,224

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020 \$'000	2019 \$'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	18,634	16,917
State funded grants	3,789	4,471
Total grants received	22,423	21,388
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Aged and disability services	6,834	6,702
Family and children	3,561	3,828
General home care	1,977	1,633
Financial Assistance Grants	4,822	4,709
Other	47	45
	17,241	16,917
<i>Recurrent - State Government</i>		
Aged and disability services	1,050	1,417
Community safety	114	141
Family and children	627	571
Maternal and child health	1,155	1,148
School crossing supervisors	654	574
Other	20	20
	3,620	3,871
Total recurrent operating grants	20,861	20,788
<i>Non-recurrent - Commonwealth Government</i>		
Aged and Disability Services	321	-
	321	-
<i>Non-Recurrent - State Government</i>		
Family and children	-	67
Natural Disaster	-	137
Other	56	132
	56	336
Total non-recurrent operating grants	377	336
Total operating grants	21,238	21,124
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to Recovery	672	-
Total recurrent capital grants	672	-
<i>Non-Recurrent - Commonwealth Government</i>		
Infrastructure	400	-
	400	-
<i>Non-recurrent - State Government</i>		
Buildings	13	120
Drainage	-	46
Infrastructure	100	98
	113	264
Total non-recurrent capital grants	513	264
Total capital grants	1,185	264

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$'000	2019 \$'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		
Operating		
Balance at start of year	446	222
Received during the financial year and remained unspent at balance date	458	446
Received in prior years and spent during the financial year	(442)	(222)
Balance at year end	<u>462</u>	<u>446</u>
Capital		
Balance at start of year	70	28
Received during the financial year and remained unspent at balance date	-	45
Received in prior years and spent during the financial year	(67)	(3)
Balance at year end	<u>3</u>	<u>70</u>
Grant income is recognised when Council obtains control of the contribution.		
Grant income is recognised at the point in time when the council satisfies its performance obligations as specified in the underlying agreement.		

3.5 Contributions

Monetary	6,595	8,497
Non-monetary	837	647
Total contributions	<u>7,432</u>	<u>9,144</u>
<i>Contributions of non monetary assets were received in relation to the following asset classes:</i>		
Land	430	33
Infrastructure	407	614
Total non-monetary contributions	<u>837</u>	<u>647</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	3,350	53,406
Written down value of assets disposed	(3,164)	(18,179)
Total net gain on disposal of property, infrastructure, plant and equipment	<u>186</u>	<u>35,227</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	675	871
Recycling income	310	700
Rent	560	670
Swim school income	1,042	1,222
Other	1,314	970
Total other income	<u>3,901</u>	<u>4,433</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

		2020 \$'000	2019 \$'000
Note 4	The cost of delivering services		
4.1	Employee costs		
	Wages and salaries	63,064	61,333
	Casual staff	5,636	5,885
	Superannuation	6,185	6,064
	Fringe benefits tax	812	717
	Staff development	803	1,073
	WorkCover	656	727
	Total employee costs	77,156	75,799
	(b) Superannuation		
	Council made contributions to the following funds:		
	Defined benefit fund		
	Employer contributions to Local Authorities Superannuation Fund (Vision Super)	365	437
		<u>365</u>	<u>437</u>
	There were no employer contributions payable at reporting date.		
	Accumulation funds		
	Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,255	3,325
	Employer contributions - other funds	2,565	2,302
		<u>5,820</u>	<u>5,627</u>
	Employer contributions payable at reporting date	279	264
	<i>Refer to note 9.3 for further information relating to Council's superannuation obligations.</i>		
4.2	Materials and services		
	Building maintenance	2,371	2,151
	Consultants	219	260
	Arts and recreation contracts	2,936	3,191
	City Works contracts	3,712	3,789
	ParksWide contracts	4,685	4,651
	Waste collection contracts	13,587	13,120
	Recycling and Waste Centre contracts	5,390	5,308
	Other contract payments	4,724	4,993
	General maintenance	1,328	1,119
	Information technology	2,716	2,940
	Insurance	1,447	1,190
	Legal expenses	1,788	1,911
	Materials and supplies	3,649	3,664
	Office administration	2,743	2,663
	Utilities	3,831	3,921
	Other services	5,498	5,156
	Total materials and services	60,624	60,027
4.3	Depreciation		
	Buildings	7,860	7,130
	Plant and equipment	3,738	3,639
	Infrastructure	15,233	13,999
	Total depreciation	26,831	24,768

Refer to 6.2 for a more detailed breakdown of depreciation charges and accounting policy.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

		2020 \$'000	2019 \$'000
Note 4	The cost of delivering services (continued)		
4.4	Amortisation - Intangible assets		
	Software	429	444
	Total Amortisation - intangible assets	429	444
	<i>Refer to 5.2b for a more detailed breakdown of amortisation charges.</i>		
4.5	Amortisation - Right of use assets		
	Property	164	-
	Plant and equipment	184	-
	Vehicles	591	-
	Total Amortisation - Right of use assets	939	-
4.6	Finance Costs - Leases		
	Interest - Lease Liabilities	50	-
	Total finance costs	50	-
	<i>Refer to 5.9 for further information regarding leases.</i>		
4.7	Other expenses		
	Bad debts and doubtful debts*	1,798	56
	Community grants	934	970
	Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	74	74
	Auditor's remuneration - Internal audit	84	86
	Councillor allowances	416	408
	Operating lease rentals	36	436
	Fire Services Property Levy	200	208
	Share of loss in Regional Landfill Clayton South**	170	131
	Other expenses	418	65
	Total other expenses	4,130	2,434

* The increase was mainly due to:

- a change in accounting treatment of infringement income which resulted in the gross up of infringement income (approximately \$650k) and doubtful debts expenditure which was previously netted off within income.
- higher provisioning associated with Fines Victoria collection (approximately \$550k).
- COVID-19 and the resulting downturn in the economy, Council has taken into account the increased risk with the recovery of certain debts.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020 \$'000	2019 \$'000
Note 5 Our financial position		
5.1 Financial assets		
(a) Cash and Cash equivalents		
Cash at bank and on hand	24,658	17,468
Term deposits	-	5,000
Total cash and cash equivalents	<u>24,658</u>	<u>22,468</u>
(b) Other financial assets		
Term deposits - current	206,893	219,849
Total other financial assets	<u>206,893</u>	<u>219,849</u>
Total Financial assets	<u>231,551</u>	<u>242,317</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	13,543	10,964
Public open space reserve	44,416	42,003
Car parking in lieu reserve	25	34
Total restricted funds	<u>57,984</u>	<u>53,001</u>
Total unrestricted cash, cash equivalents and other financial assets	<u>173,567</u>	<u>189,316</u>
Intended allocations		
Although not externally restricted, the following amounts have been allocated for specific future purposes by Council:		
- Aged care reserve	-	4,924
- Development reserve	82,341	78,176
- Waste management reserve	1,291	1,368
- Art collection reserve	6	7
- Energy fund reserve	168	278
	<u>83,806</u>	<u>84,753</u>

Council's Strategic Resource Plan 2021-2024 includes \$258 million worth of Capital Works expenditure.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020 \$'000	2019 \$'000
Note 5 Council's financial position (continued)		
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors*	7,123	3,908
Fire Services Property Levy debtors	1,256	428
Parking debtors	6,109	5,296
Provision for doubtful debts - parking debtors	(4,582)	(3,522)
GST Receivable	3,035	2,294
<i>Non statutory receivables</i>		
Community loans	10	3
Provision for doubtful debts - community loan	(1)	(1)
Other debtors**	4,411	5,354
Provision for doubtful debts - other debtors	(901)	(193)
Total current trade and other receivables	16,460	13,567
Non-current		
<i>Non statutory receivables</i>		
Unsecured loans and advances	2	3
Community loans	80	72
Provision for doubtful debts - community loans	(35)	(36)
Total non-current trade and other receivables	47	39
Total trade and other receivables	16,507	13,606

* Council has experienced an increase in Rates in Arrears of \$3 million compared to 2018/19 as a result of COVID-19.

** Other debtors relate to use of Council's services and facilities.

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.

(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)	3,910	5,098
Past due by up to 30 days	92	152
Past due between 31 and 180 days	247	43
Past due between 181 and 365 days	162	29
Past due by more than 1 year	124	32
Total trade and other receivables	4,411	5,354

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

Balance at 1 July	193	209
New provisions recognised during the year	1,129	539
Amounts already provided for and written off as uncollectible	(13)	(35)
Amounts provided for but recovered during the year	(408)	(520)
Balance at 30 June	901	193

Due to COVID-19 and the resulting downturn in the economy, Council has taken into account the increased risk with the recovery of certain debts and has calculated the provision accordingly. This assessment used reasonable and forward looking information as per the expected credit loss model in AASB 9 and this has resulted in an increase in doubtful debts in 2019/20.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

		2020 \$'000	2019 \$'000
Note 5	Council's financial position (continued)		
	(f) Ageing of individually impaired Receivables		
	At balance date, other debtors representing financial assets with a nominal value of \$0.901m (2018/19: \$0.193m) were impaired. The amount of the provision raised against these debtors was \$0.901m (2018/19: \$0.193m). 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)	377	14
	Past due by up to 30 days	34	5
	Past due between 31 and 180	204	72
	Past due between 181 and 365	162	70
	Past due by more than 1 year	124	32
	Total trade & other receivables	<u>901</u>	<u>193</u>
5.2	Non-financial assets		
	(a) Other assets		
	Prepayments	993	968
	Inventories	279	266
	Provision for stock obsolescence	(20)	(19)
	Total other assets	<u>1,252</u>	<u>1,215</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$'000	2019 \$'000
Note 5 Council's financial position (continued)		
(b) Intangible assets		
Software	<u>991</u>	<u>1,046</u>
Gross carrying amount		
Balance at beginning of year	3,098	2,940
Additions	374	407
Disposals	-	(249)
Balance at end of year	<u>3,472</u>	<u>3,098</u>
Accumulated amortisation and impairment		
Balance at beginning of year	(2,052)	(1,848)
Amortisation expense	(429)	(444)
Disposals	-	240
Balance at end of year	<u>(2,481)</u>	<u>(2,052)</u>
Net book value at the end of the year	<u>991</u>	<u>1,046</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	15,217	15,153
Net GST payable	343	290
Accrued expenses	<u>6,485</u>	<u>5,004</u>
	<u>22,045</u>	<u>20,447</u>
Unearned Income		
Grants received in advance - operating	462	-
Grants received in advance - capital	<u>3</u>	<u>-</u>
Total Unearned Income	<u>465</u>	<u>-</u>
Total trade and other payables	<u>22,510</u>	<u>20,447</u>

(b) Trust funds and deposits

Narre Warren User Group	1,715	1,864
Fire Services Property Levy	2,705	1,492
Deposits for asset protection	6,547	5,400
Other deposits	<u>2,576</u>	<u>2,208</u>
Total trust funds and deposits	<u>13,543</u>	<u>10,964</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. Trust funds that are forfeited, resulting in Council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$'000	2019 \$'000
Note 5 Council's financial position (continued)		
5.4 Interest-bearing liabilities		
Current		
Loans and borrowings - secured*	-	5,000
Finance lease	-	47
Total	<u>-</u>	<u>5,047</u>
* 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	-	-
Later than five years	-	-
	<u>-</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.

5.5 Provisions

	Employee Provisions \$'000	Other Provisions \$'000	Total \$'000
2020			
Balance at beginning of the financial year	17,875	108	17,983
Additional provisions	6,752	-	6,752
Amounts used	(5,881)	(108)	(5,989)
Change in the discounted amount arising because of time and effect of any change in the discount rate	262	-	262
Balance at the end of the financial year	<u>19,008</u>	<u>-</u>	<u>19,008</u>
2019			
Balance at beginning of the financial year	16,968	-	16,968
Additional provisions	6,617	108	6,725
Amounts used	(6,467)	-	(6,467)
Change 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>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$'000	2019 \$'000
Note 5 Council's financial position (continued)		
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	5,024	4,219
Long service leave	1,237	1,063
	<u>6,261</u>	<u>5,282</u>
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,270	1,064
Long service leave	9,738	9,997
	<u>11,008</u>	<u>11,061</u>
Total current employee provisions	<u>17,269</u>	<u>16,343</u>
Non-current		
Long service leave	1,739	1,532
Total non-current employee provisions	<u>1,739</u>	<u>1,532</u>
Aggregate carrying amount of employee provisions		
Current	17,269	16,343
Non-current	1,739	1,532
Total aggregate carrying amount of employee provisions	<u>19,008</u>	<u>17,875</u>
(b) Other provisions		
Current	-	108
	<u>-</u>	<u>108</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.

	2020	2019
Key assumptions		
- discount rate	0.87%	1.32%
- wages escalation rate	3.00%	3.50%
- settlement rate	9.90%	9.68%

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

		2020 \$'000	2019 \$'000
Note 5	Council's financial position (continued)		
5.6	Other Liabilities		
	Non-current		
	Clayton Landfill Funding Obligation	1,204	1,034
	Total other liabilities - non-current	<u>1,204</u>	<u>1,034</u>

Council holds an interest of 14.12% (2018/19:14.12%) 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 25 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	<u>12.76%</u>
	100.00%

5.7 Financing Arrangements

Bank overdraft	100	100
Credit card facilities	177	75
Total facilities	<u>277</u>	<u>175</u>
Used facilities	37	56
Unused facilities	<u>240</u>	<u>119</u>
	<u>277</u>	<u>175</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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
2020					
Operating					
Street sweeping	956	316	323	-	1,595
Community programs	8	-	-	-	8
Cleaning of Council buildings	1,665	1,671	158	-	3,494
Maintenance of Council assets	2,282	1,250	-	-	3,532
Professional services	142	83	-	-	225
Waste services	10,609	2,072	7,659	-	20,340
Other services	10,157	1,150	-	-	11,307
Total operating commitments	25,819	6,542	8,140	-	40,501
Capital					
Buildings	8,198	6,049	8,462	-	22,709
Total capital commitments	8,198	6,049	8,462	-	22,709
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
Waste services	10,625	10,879	5,599	-	27,103
Other services	8,910	8,528	250	-	17,688
Total operating commitments	23,575	22,283	7,604	-	53,462
Capital					
Buildings	29,221	436	659	-	30,316
Parks open spaces and streetscapes	540	-	-	-	540
Total capital commitments	29,761	436	659	-	30,856

5.9 Leases

Policy applicable before 1 July 2019

As a lessee, Council classifies leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to Council.

Operating lease payments, including any contingent rentals, were recognised as an expense in the comprehensive income statement on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset. The leased asset was not recognised in the balance sheet.

All incentives for the agreement of a new or renewed operating lease were recognised as an integral part of the net consideration agreed for the use of the leased asset, irrespective of the incentive's nature or form or the timing of payments.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 5 Council's financial position (continued)

5.9 Leases (continued)

In the event that lease incentives were received to enter into operating leases, the aggregate cost of incentives were recognised as a reduction of rental expense over the lease term on a straight-line basis, unless another systematic basis was more representative of the time pattern in which economic benefits from the leased asset were consumed.

Policy applicable after 1 July 2019

Council has applied AASB 16 Leases using a modified retrospective approach with the cumulative effect of initial application recognised as an adjustment to the opening balance of accumulated surplus at 1 July 2019, with no restatement of comparative information. The council applied the approach consistently to all leases in which it is a lessee.

On transition to AASB 16 Leases, Council elected to apply the practical expedient to 'grandfather' the assessment of which transactions are leases. The council has applied this practical expedient to all of its contracts and therefore applied AASB 16 Leases only to contracts that were previously identified as leases.

At inception of a contract, all entities would assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess.

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 5 Council's financial position (continued)

5.9 Leases (continued)

Council has elected to apply the temporary option available under AASB 16 Leases which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Peppercorn Leases

Council has peppercorn leases relating to 8 premises.

These premises are used for a child care centre kindergarten, community halls, community group space and a customer service centre located at a shopping centre. Rentals are \$1 with remaining lease terms ranging from between 1 to 16 years.

Right-of-Use Assets	Property	Plant & Equipment	Vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2019	546	393	1,295	2,234
Additions	384	350	-	734
Amortisation charge	(164)	(184)	(591)	(939)
Balance at 30 June 2020	766	559	704	2,029

Lease Liabilities	2020
Maturity analysis - contractual undiscounted cash flows	\$'000
Less than one year	930
One to five years	798
More than five years	321
Total undiscounted lease liabilities as at 30 June 2020	2,049

Lease liabilities included in the Balance Sheet at 30 June 2020

Current	930
Non-current	1,119
Total lease liabilities	2,049

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases expenses relating to:	2020
	\$'000
Right of use assets lease expenses	50
Short-term and low value leases*	36
Total	86

Variable lease payments (not included in measurement of lease liabilities)

* Please note that all Short-term and low-value leases were completed in 19/20.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 5 Council's financial position (continued)

5.9 Leases (continued)

i. Leases classified as operating leases under AASB 117 Leases

At transition, lease liabilities were measured at the present value of the remaining lease payments, discounted at Council's incremental borrowing rate as at 1 July 2019. Right-of-use assets are measured at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments. Council applied this approach to all applicable leases.

Council used the following practical expedients when applying AASB 16 Leases to leases previously classified as operating leases under AASB 117 Leases:

- Applied a single discount rate to a portfolio of leases with similar characteristics.
- Adjusted the right-of-use assets by the amount of AASB 137 Provisions, Contingent Liabilities and Contingent Assets onerous contract provision immediately before the date of initial application, as an alternative to an impairment review.
- Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term.
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

ii. Leases previously classified as finance leases

For leases that were classified as finance leases under AASB 117 Leases, the carrying amount of the right-of-use asset and the lease liability at 1 July 2019 are determined at the carrying amount of the lease asset and lease liability under AASB 117 Leases immediately before that date.

Council is not required to make any adjustments on transition to AASB 16 Leases for leases in which it acts as a lessor, except for a sub-lease. Council accounted for its leases in accordance with AASB 16 Leases from the date of initial application.

Impact on financial statements

On transition to AASB 16 Leases, Council recognised an additional \$2.19m of right-of-use assets and \$2.19m of lease liabilities, recognising the difference in retained earnings.

When measuring lease liabilities, Council discounted lease payments using its incremental borrowing rate at 1 July 2019. The weighted-average rate applied is 1.24%.

	2019 \$'000
Operating lease commitment at 30 June 2019 as disclosed in Council's financial statements	437
Discounted using the incremental borrowing rate at 1 July 2019	(6)
Finance lease liability recognised as at 30 June 2019	<u>431</u>
- Recognition exemption for: short-term leases	(31)
Lease liabilities recognised as at 1 July 2019	<u>400</u>

Note 6 Assets we manage

6.1 Non current assets classified as held for sale

Land	-	1,800
	<u>-</u>	<u>1,800</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Note 6 Assets we manage (continued)

6.2 Property, Infrastructure, Plant and Equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value	Accumulated Depreciation	WDV	Acquisitions	Contributions	Revaluations	Depreciation	Disposals	Transfers	At Fair Value	Accumulated Depreciation	WDV
	30 June 2019	30 June 2019	30 June 2019							30 June 2020	30 June 2020	30 June 2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	2,434,689	-	2,434,689	1,411	430	(705)	-	-	2	2,435,827	-	2,435,827
Buildings	513,295	(207,943)	305,352	8,984	-	-	(7,860)	(26)	16,504	538,168	(215,214)	322,954
Plant and Equipment	33,188	(17,958)	15,230	5,142	-	-	(3,738)	(1,340)	-	34,843	(19,549)	15,294
Infrastructure	913,879	(358,209)	555,670	19,007	407	30,624	(15,233)	-	1,544	984,761	(392,742)	592,019
Work in progress	28,960	-	28,960	30,975	-	-	-	-	(18,122)	41,813	-	41,813
Total	3,924,011	(584,110)	3,339,901	65,519	837	29,919	(26,831)	(1,366)	(72)	4,035,412	(627,505)	3,407,907

Summary of Work in Progress

	Opening WIP	Additions	Transfers	Closing WIP
	\$'000	\$'000	\$'000	\$'000
Land and Buildings	26,635	29,645	(16,543)	39,737
Plant and Equipment	-	64	-	64
Infrastructure	2,325	1,266	(1,579)	2,012
Total	28,960	30,975	(18,122)	41,813

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 6 Assets we manage (continued)

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land under Roads \$'000	Total Land \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total Buildings \$'000	Work in Progress \$'000	Total Land and Buildings \$'000
Land and Buildings									
At fair value 30 June 2019	1,821,454	47,340	565,895	2,434,689	502,262	11,033	513,295	26,635	2,974,619
Accumulated depreciation at 30 June 2019	-	-	-	-	(207,110)	(833)	(207,943)	-	(207,943)
Total	1,821,454	47,340	565,895	2,434,689	295,152	10,200	305,352	26,635	2,766,676
Movements in fair value									
Acquisitions of assets at fair value	-	1,411	-	1,411	-	8,984	8,984	29,645	40,040
Contributed assets	430	-	-	430	-	-	-	-	430
Revaluation increments/(decrements)	-	-	-	-	-	-	-	-	-
Impairments recognised during the year	(705)	-	-	(705)	-	-	-	-	(705)
Fair value of assets disposed	-	-	-	-	-	(615)	(615)	(37)	(652)
Transfers	-	2	-	2	-	16,504	16,504	(16,506)	-
Transfer to non-current assets held for sale	-	-	-	-	-	-	-	-	-
Total	(275)	1,413	-	1,138	-	24,873	24,873	13,102	39,113
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	-	(7,521)	(339)	(7,860)	-	(7,860)
Accumulated depreciation of disposals	-	-	-	-	-	589	589	-	589
Revaluation increments/(decrements)	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	(7,521)	250	(7,271)	-	(7,271)
At fair value 30 June 2020	1,821,179	48,753	565,895	2,435,827	502,262	35,906	538,168	39,737	3,013,732
Accumulated depreciation at 30 June 2020	-	-	-	-	(214,631)	(583)	(215,214)	-	(215,214)
Total	1,821,179	48,753	565,895	2,435,827	287,631	35,323	322,954	39,737	2,798,518

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 6 Assets we manage (continued)

(b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Computers and telecomms \$'000	Work In Progress \$'000	Total Plant and Equipment \$'000
Plant and Equipment*					
At cost 30 June 2019	22,758	5,579	4,851	-	33,188
Accumulated depreciation at 30 June 2019	(12,882)	(1,858)	(3,218)	-	(17,958)
Total	9,876	3,721	1,633	-	15,230
Movements in cost					
Acquisition of assets at cost	3,916	549	677	64	5,206
Contributed assets	-	-	-	-	-
Cost of assets disposed	(2,628)	(8)	(851)	-	(3,487)
Transfers	-	-	-	-	-
Total	1,288	541	(174)	64	1,719
Movements in accumulated depreciation					
Depreciation and amortisation	(2,360)	(581)	(797)	-	(3,738)
Accumulated depreciation of disposals	1,300	5	842	-	2,147
Transfers	-	-	-	-	-
Total	(1,060)	(576)	45	-	(1,591)
At cost 30 June 2020	24,046	6,120	4,677	64	34,907
Accumulated depreciation at 30 June 2020	(13,942)	(2,434)	(3,173)	-	(19,549)
Total	10,104	3,686	1,504	64	15,358

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**
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 2019	313,346	1,077	108,788	286,501			13,993		2,325	726,030
At cost 30 June 2019					57,238	109,587		23,349		190,174
Accumulated depreciation at 30 June 2019	(104,698)	(350)	(59,788)	(124,076)	(27,560)	(29,556)	(4,254)	(7,927)	-	(358,209)
Total	208,648	727	49,000	162,425	29,678	80,031	9,739	15,422	2,325	557,994
Movements in fair value										
Acquisition of assets at fair value	3,704	-	3,875	2,272	2,495	6,176	392	93	1,266	20,273
Contributed assets	-	-	-	407	-	-	-	-	-	407
Revaluation increments/decrements	25,820	-	26,488 *	-	-	-	(2,384)	-	-	49,924
Fair value of assets disposed	-	-	-	-	-	-	-	-	(35)	(35)
Transfers	1,054	-	407	2,228	54	523	6	(2,728)	(1,544)	-
Total	30,578	-	30,770	4,907	2,549	6,699	(1,986)	(2,635)	(313)	70,569
Movements in accumulated depreciation										
Depreciation and amortisation	(4,863)	(53)	(1,300)	(2,917)	(2,966)	(2,897)	(235)	(2)	-	(15,233)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-	-	-
Revaluation increments/decrements	(7,606)	-	(13,697) *	-	-	-	2,003	-	-	(19,300)
Transfers	(362)	-	-	(344)	-	-	-	706	-	-
Total	(12,831)	(53)	(14,997)	(3,261)	(2,966)	(2,897)	1,768	704	-	(34,533)
At fair value 30 June 2020	343,924	1,077	139,558	291,408			12,007		2,012	789,986
At cost 30 June 2020					59,787	116,286		20,714		196,787
Accumulated depreciation at 30 June 2020	(117,529)	(403)	(74,785)	(127,337)	(30,526)	(32,453)	(2,486)	(7,223)	-	(392,742)
Total	226,395	674	64,773	164,071	29,261	83,833	9,521	13,491	2,012	594,031

* Off Road Paths with a fair value of \$17m has been recognised for the first time in 2019/20.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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
Right of Use Assets - Property	4-13 years	\$10,000
Right of Use Assets - Vehicles	2-3 years	\$10,000
Right of Use Assets - Plant & Equipment	3-11 years	\$10,000

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.

Repairs and maintenance

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 6 Assets we manage (continued)

Valuation of Land and Buildings

A formal valuation of Land, Land under Roads and Buildings is conducted on a 3 year rotation cycle unless a desktop review indicates a material difference between the fair value and the carrying amount of the assets. Matheson Stephen Valuations conducted an "Annual Material Change" review of these assets in March 2020 (and subsequently in June 2020 as a result of uncertainty in the property market from COVID-19) and concluded a full revaluation for 2019/20 was not warranted.

A full valuation of Land, Land under roads and Buildings was last undertaken in 2018/19 by an independent valuation firm, Matheson Stephen Valuations. The name of the valuer from the firm was Andrew Brennan (AAPI Certified Practising Valuer Registration 73379). The valuer reported to Council's Property Supervisor Mr Rohan Fiedler (AAPI Certified Practising Valuer Registration 62553) and Council's Manager Property and Rates, Mr Tony Peak (AAPI Certified Practising Valuer Registration 62445).

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 2020 are as follows:

	Level 1 \$000	Level 2 \$000	Level 3 \$000	Date of Valuation
Land - Non specialised	-	48,753	-	30/06/2019
Land - Specialised	-	-	1,821,179	30/06/2019
Land under Roads	-	-	565,895	30/06/2019
Buildings - Non specialised	-	35,323	-	30/06/2019
Buildings - Specialised	-	-	287,631	30/06/2019
Total	-	84,076	2,674,705	

	2020 \$'000	2019 \$'000
Reconciliation of specialised land		
Land under Roads	565,895	565,895
Parks and reserves	1,821,179	1,821,454
Total specialised land	<u>2,387,074</u>	<u>2,387,349</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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 Drainage assets was conducted in 2018/19 and a review of these assets did not warrant a full revaluation in 2019/20. Road assets were revalued in 2019/20 as part of the 3 year rotation cycle.

Valuation of roads (which includes pavement, substructure, kerb and channel, footpaths, 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 2020 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Roads	-	-	226,395	30/06/2020
Bridges	-	-	674	30/06/2020
Footpaths and cycleways	-	-	64,773	30/06/2020
Drainage	-	-	164,071	30/06/2019
Off street car parks	-	-	9,521	30/06/2020
Total	-	-	465,434	

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 'englobo' basis (where land is undeveloped, un-subdivided and exists in its theoretical 'raw' form) and secondly to reflect the possible or actual presence of carriageway rights and infrastructure assets to the roadways. The aggregate adjustment for these two factors is a 95% deduction from the average site value rate to arrive at a value for Land under Roads. The calculated value of Land under Roads per square metre was \$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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

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 \$140 to \$728 per cubic metre) and a square metre basis (ranges from \$7.66 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 \$97 to \$1,435 per metre) and per unit for pits (ranges from \$1,373 to \$5,731 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$'000	2019 \$'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	5,219	4,937
- Narre Warren User Group	838	911
Fair value of Council's investment in associates and joint operation	6,057	5,848
Share of net gain/(loss) of associates		
- Whitehorse Manningham Regional Library Corporation	282	110
- Narre Warren User Group	(73)	1
Total share of net gain/(loss) at 30 June 2020	209	111

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 67.39% (2018/19: 68.17%) 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.

	2020 \$000	2019 \$000
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	2,262	2,142
Share of surplus(deficit) for year	339	128
Transfers (to) from reserves	(26)	(8)
Amendment to share of surplus based on audited results	-	-
Share of accumulated surplus at 30 June 2020	2,575	2,262
Council's share of reserves		
Council's share of reserve at start of year	2,675	2,685
Transfers (to) from reserves	(31)	(10)
Council's share of reserves at end of year	2,644	2,675
Movement in carrying value of investment		
Carrying value of investment at start of year	4,937	4,827
Share of surplus (deficit) for the year	339	128
Transfers (to) from reserves	(57)	(18)
Amendment to share of surplus based on audited results	-	-
Carrying value of investment at end of year	5,219	4,937

Narre Warren User Group

Council holds an interest of 48.88% (2018/19: 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 (2018/19: nil). Council holds the cash investment for NWUG and surplus is generated from the interest and gas royalty returns less site monitoring costs.

	2020 \$000	2019 \$000
Movement in carrying value of investment		
Carrying value of investment at start of year	911	910
Share of surplus for the year	(73)	1
Carrying value of investment at end of year	838	911

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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

2020 No.	2019 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 to 28 October 2019

Raylene Carr

Andrew Davenport

Sharon Ellis - Mayor from 29 October 2019

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
7 *	6
17	16

* Noelene Duff resigned as Chief Executive Officer on the 13th of August 2019 and was replaced by Simon McMillan on the 2nd of September 2019.

(c) Remuneration of Key Management Personnel

2020 \$'000	2019 \$'000
----------------	----------------

Total remuneration of key management personnel was as follows:

Short-term benefits	1,781	1,871
Post-employment benefits	129	146
Long-term benefits	116	126
Total	2,026	2,143 *

* Prior year KMP remuneration was understated by \$274k due to an addition error.

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:

2020 No.	2019 No.
-------------	-------------

Total remuneration range

\$30,000 - \$39,999	8	8
\$50,000 - \$59,999	1	1
\$80,000 - \$89,999	1	1
\$90,000 - \$99,999	1	-
\$100,000 - \$109,999	1	-
\$130,000 - \$139,999	1	-
\$210,000 - \$219,999	-	1
\$260,000 - \$269,999	-	1
\$270,000 - \$279,999	2	1
\$280,000 - \$289,999	1	2
\$390,000 - \$399,999	1	-
\$420,000 - \$429,999	-	1
	17	16

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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 \$151,000

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

	2020 No.	2019 No.
Total remuneration range		
\$151,000 - \$159,999	6	6
\$160,000 - \$169,999	3	3
\$170,000 - \$179,999	5	3
\$180,000 - \$189,999	3	5
\$190,000 - \$199,999	5	1
\$200,000 - \$209,999	1	2
\$210,000 - \$219,999	1	2
\$220,000 - \$229,999	2	-
\$310,000 - \$319,999	1	-
	<u>27</u>	<u>22</u>

Total Remuneration for the reporting year of Senior Officers included above amounted to:

\$5,000,075 * \$3,908,177

* Senior Officer Remuneration has increased due to the appointment of three officers required to manage significant projects undertaken by Council. Additionally there was a change of staff from the Executive Management Team to the Senior Officers Team.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

(a) Contingent assets

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 undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2020 \$'000	2019 \$'000
Not later than one year	388	230
Later than one year and not later than five years	917	624
Later than five years	91	114
Total operating lease receivables	1,396	968

(b) 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 2021 is \$0.390m.

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.

(c) 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
	2020 \$'000	2020 \$'000	2019 \$'000	2019 \$'000
Vermont South Club	161	166	175	184
The Whitehorse Club	277	500	301	500
Elgar Park Regional Hockey Association	168	193	200	229
	<u>606</u>	<u>859</u>	<u>676</u>	<u>913</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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Note 8 Managing uncertainties (continued)

8.2 Change in accounting standards

The following new AAS's have been issued that are not mandatory for the 30 June 2020 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.

AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020/21 for LG Sector)

AASB 1059 addresses the accounting for a service concession arrangement by a grantor that is a public sector entity by prescribing the accounting for the arrangement from the grantor's perspective. It requires the grantor to:

- recognise a service concession asset constructed, developed or acquired from a third party by the operator, including an upgrade to an existing asset of the grantor, when the grantor controls the asset;
- reclassify an existing asset (including recognising previously unrecognised identifiable intangible assets and land under roads) as a service concession asset when it meets the criteria for recognition as a service concession asset;
- initially measure a service concession asset constructed, developed or acquired by the operator or reclassified by the grantor at current replacement cost in accordance with the cost approach to fair value in AASB 13 Fair Value Measurement. Subsequent to the initial recognition or reclassification of the asset, the service concession asset is accounted for in accordance with AASB 116 Property, Plant and Equipment or AASB 138 Intangible Assets, as appropriate, except as specified AASB 1059;
- recognise a corresponding liability measured initially at the fair value (current replacement cost) of the service concession asset, adjusted for any other consideration between the grantor and the operator; and
- disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of assets, liabilities, revenue and cash flows arising from service concession arrangements.

Based on the Council's current assessment, there is expected to be no impact on the transactions and balances recognised in the financial statements as the Council is not a grantor in a service concession arrangement.

AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material (applies 2020/21 for LG Sector)

The Standard principally amends AASB 101 Presentation of Financial Statements and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. The amendments refine the definition of material in AASB 101. The amendments clarify the definition of material and its application by improving the wording and aligning the definition across AASB Standards and other publications. The impacts on the local government sector are expected to be minimal.

AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework (applies 2020/21 for LG Sector)

This Standard sets out amendments to Australian Accounting Standards, Interpretations and other pronouncements to reflect the issuance of the Conceptual Framework for Financial Reporting (Conceptual Framework) by the AASB. The impacts on the local government sector are expected to be minimal.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Note 8 Managing uncertainties (continued)

(b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*.

Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product,
- monitoring of return on investment, and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(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.

(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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 8 Managing uncertainties (continued)

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(c) and is deemed insignificant on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 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 1.39%.

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.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 8 Managing uncertainties (continued)

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 experienced 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

8.5 Events occurring after balance date

Due to COVID-19, the Victorian State Government enforced Stage 3 restrictions on Metropolitan Melbourne from Wednesday 8 July, 11.59pm. As a result of these restrictions, Council closed a number of facilities, including:

- Aqualink Box Hill and Nunawading
- Sportlink
- Nunawading Community Centre
- Whitehorse Manningham Libraries
- Box Hill Town Hall/Artspace
- Minor Halls
- Box Hill Community Arts Centre
- Whitehorse Centre

Other services also significantly impacted by stage three restrictions or changes in demand as a result of COVID-19 included:

- Children's Services Centres
- Parking services, including both on-street and off-street parking and enforcement services
- Whitehorse Recycling and Waste Centre

The overall impact of COVID-19 on Council revenue for the month of July was a reduction of approximately \$2 million. As a result of the increasing numbers of COVID-19 cases continuing after this event, Stage 4 restrictions were enforced on Tuesday 4th August that further restricted an individual's ability to move throughout the community. This resulted in further closures/restrictions as follows:

- closure of Morack Golf Course
- restricted access of Recycling and Waste Centre to permitted commercial contractors only
- restricted access of Children's Services Centres to permitted workers only

The impact of this is estimated to result in a further approximate \$0.3 million loss of revenue per month for August and September.

Council announced a \$2.5m Recovery and Stimulus Package as part of the 2020/21 Budget and subsequently updated the Hardship Relief Package to forego rate arrears penalty interest through to June 30, 2021 and also fifty percent of the summer seasonal licences.

Council is undertaking a detailed forecast process in regards to COVID-19 impacts on council operations and will reflect this in the September Quarterly Report.

The Victorian State Government has advised that Stage 4 restrictions will be in place until Sunday 27th September 2020. From September 28 2020, Melbourne will move to a 'Second Step' if the city reaches an average daily case rate of 30-50 cases over the previous 14 days. The 'Second Step' is defined by the Department of Health and Human Services as Social bubbles, phased return of some workforces and education.

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

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2019/20
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Note 9 Other matters

	Balance at beginning of reporting period	Increment/ (Decrement)	Transfer to accumulated surplus	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000
9.1 Reserves				
Summary of Reserves				
Asset revaluation reserve	1,938,935	29,919	-	1,968,854
Other reserves	126,790	12,809	(11,352)	128,247
Total Reserves	2,065,725	42,728	(11,352)	2,097,101
(a) Asset revaluation reserve				
2020				
Property				
Land	1,559,257	(705)	-	1,558,552
Buildings	184,131	-	-	184,131
	1,743,388	(705)	-	1,742,683
Infrastructure				
Roads	74,050	18,214	-	92,264
Footpaths and cycleways	15,523	12,791 *	-	28,314
Offstreet carparks	8,350	(381)	-	7,969
Drainage	97,624	-	-	97,624
	195,547	30,624	-	226,171
Total asset revaluation reserves	1,938,935	29,919	-	1,968,854
2019				
Property				
Land	1,882,078	(322,821)	-	1,559,257
Buildings	184,049	82	-	184,131
	2,066,127	(322,739)	-	1,743,388
Infrastructure				
Roads	74,050	-	-	74,050
Footpaths and cycleways	15,523	-	-	15,523
Offstreet carparks	8,350	-	-	8,350
Drainage	68,769	28,855	-	97,624
	166,692	28,855	-	195,547
Total asset revaluation reserves	2,232,819	(293,884)	-	1,938,935

* Off Road Paths with a fair value of \$17m has been recognised for the first time in 2019/20.

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2019/20
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

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
(b) Other reserves				
2020				
Statutory				
Public open space reserve	18,176	2,826	(1,967)	19,035
Public open space reserve - land acquisitions	23,827	4,174	(2,620)	25,381
Car parking in lieu reserve	34	-	(9)	25
	<u>42,037</u>	<u>7,000</u>	<u>(4,596)</u>	<u>44,441</u>
Council Resolution				
Development reserve	78,176	5,323	(1,158)	82,341
Aged care reserve	4,924	94	(5,018)	0
Art collection reserve	7	-	(1)	6
Waste management reserve	1,368	-	(77)	1,291
Energy fund reserve	278	392	(502)	168
	<u>84,753</u>	<u>5,809</u>	<u>(6,756)</u>	<u>83,806</u>
Total other reserves	<u>126,790</u>	<u>12,809</u>	<u>(11,352)</u>	<u>128,247</u>

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000
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	<u>84,924</u>	<u>64,538</u>	<u>(22,672)</u>	<u>126,790</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.

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2019/20
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Note 9 Other matters (continued)

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.

	2020 \$'000	2019 \$'000
9.2 Reconciliation of Cash Flows from Operating Activities to Surplus		
Surplus for the year	27,803	71,504
Contributions - non-monetary (Note 3.5)	(837)	(647)
Depreciation and amortisation (Note 4.3)	28,199	25,212
Net gain on disposal of property, infrastructure, plant and equipment (Note 3.6 & 6.2)	(186)	(35,227)
Share of net (gain)/loss of associates (Note 6.3)	(209)	(111)
Share of loss in Regional Landfill Clayton South (Note 4.6)	170	131
	<u>54,940</u>	<u>60,862</u>
Change in assets and liabilities		
(Increase)/decrease in trade and other receivables	(2,886)	(2,484)
(Increase)/decrease in other current assets	(37)	(62)
Increase/(decrease) in trade and other payables	2,238	5,691
Increase/(decrease) in trust funds and deposits	2,579	372
Increase/(decrease) in provisions	1,025	1,015
Net cash provided by operating activities	<u>57,859</u>	<u>65,394</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 2020, this was 9.5% required under Superannuation Guarantee legislation (2018/19 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.

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Note 9 Other matters (continued)

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 2019, 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 107.1%. 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 2020 was 104.6%. The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2019 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.

Employer contributions

Regular contributions

On the basis of the results of the 2017 full 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 2020, this rate was 9.5% of members' salaries (9.5% in 2018/2019). This rate is expected to increase in line with any increases in the SG contribution rate and reviewed as part of the 30 June 2020 triennial valuation.

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.

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Note 9 Other matters (continued)

The 2019 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 2019 and the last 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:

	2019 \$m	2017 \$m
- A VBI surplus	\$151.3	\$69.8
- A total service liability surplus	\$233.4	\$193.5
- A discounted accrued benefits surplus	\$256.7	\$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 2019.

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 2019.

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 2019 VBI during August 2019 (2018: August 2018)

The 2020 interim actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2020. It is anticipated that this actuarial investigation will be completed by 31 December 2020.

	2020 Triennial investigation	2017 Triennial investigation
Net investment return	5.6% pa	6.5% pa
Salary inflation	2.5% pa for the first two years and 2.75% thereafter	3.5% pa
Price inflation	2.0% pa	2.5% pa

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Note 9 Other matters (continued)

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2020 are detailed below:

Scheme	Type of Scheme	Rate	2020 \$'000	2019 \$'000
Vision Super	Defined benefits	9.5%	365	437
Vision Super	Accumulation	9.5%	3,255	3,325
Host Plus Super	Accumulation	9.5%	245	228
Australian Super	Accumulation	9.5%	378	253
Hesta	Accumulation	9.5%	336	313
Rest	Accumulation	9.5%	195	162
Others	Accumulation	9.5%	1,411	1,346

There were no contributions outstanding and loans issued from or to the above schemes as at 30 June 2020.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2021 is \$0.390m

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 10 Change in accounting policy

Council has adopted AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income of Not-for-Profit Entities, from 1 July 2019. This has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements.

Due to the transition methods chosen by Council in applying these standards, comparative information throughout these financial statements has not been restated to reflect the requirements of the new standards except in relation to contracts that were not complete at 1 July 2019. The transition impact of these are detailed below.

a) AASB 15 Revenue from Contracts with Customers - Impact of Adoption

AASB 15 Revenue from Contracts with Customers applies to revenue transactions where Council provides services or goods under contractual arrangements.

Council adopted AASB 15 Revenue from Contracts with Customers using the modified (cumulative catch up) method. Revenue for 2019 as reported under AASB 118 Revenue is not adjusted, because the new standard is only applied from the date of initial application.

AASB 15 Revenue from Contracts with Customers requires revenue from contracts with customers to be recognised as Council satisfies the performance obligations under the contract.

b) AASB 16 Leases

AASB 16 Leases requires right of use assets and related liabilities for all lease agreements to be recognised on the balance sheet. The Statement of Comprehensive Income is to separately recognise the amortisation of the right of use asset, and the finance costs relating to the lease. Council has elected to adopt the modified (cumulative catch up) method under the standard and as such has not adjusted 2019 disclosures.

Please refer to Note 5.9 Leases for further information.

c) AASB 1058 Income of Not-for-Profit Entities

AASB 1058 Income of Not-for-Profit Entities applies to income received where no contract is in place. This includes statutory charges (such as rates) as well as most grant agreements.

Council adopted AASB 1058 Income of Not-for-Profit Entities using the modified (cumulative catch up) method. Income for 2019 is not adjusted, because the new standard is only applied from the date of initial application.

AASB 1058 Income of Not-for-Profit Entities requires income to be recognised as Council satisfies the performance obligations under the contract.

How to Access This Report

The Whitehorse City Council Annual Report 2019/20 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 2019–20 by telephoning 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 on 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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