



WHITEHORSE CITY COUNCIL

# Annual Report 2020/2021



Welcome to the Annual Report for 2020/21  
which details the performance of Whitehorse  
City Council from 1 July 2020 to 30 June 2021.

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

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# Mayor's Message

*On behalf of my fellow Councillors, welcome to our Annual Report for 2020/21.*

This year's Annual Report highlights the achievements and challenges experienced throughout the financial year 1 July 2020 to 30 June 2021. The Annual Report details our performance against our commitments and our measures of success as outlined in the Council Plan 2017–2021.



We recognise it has been a tough year for many, with the ongoing impact of COVID-19 on our communities. The Whitehorse Business Recovery Grants supported 349 businesses to set up covid-safe operations, marketing and promotions or innovations. Our community grants program allocated more than \$1 million to a range of programs, and it was pleasing to see some locals recognised through our COVID heroes campaign.

Between July and December we undertook many community engagement activities to consider a vision for our city in 2040. A panel of 50 community members came together with expert briefings and used the community input to prepare the Whitehorse 2040 Community Vision. This was a challenging process, made even more so by COVID-19, and I would like to thank everyone who helped shape the vision.

Construction of the Nunawading Community Hub was completed. This facility is home to a range of community groups and recognises Council's vision to transform the former Nunawading Primary School site into a magnificent new community facility.

In June 2021, Council adopted a \$219 million budget for the coming financial year. This is an ambitious budget with a large capital works program. It takes account of some significant uncontrollable cost increases including a large State Government landfill levy increase, insurance premiums, and an increase in the superannuation guarantee rate. It also includes a significant investment in strategic initiatives to launch Council's new transformation program and help Council improve its performance from good to great. This has all been balanced with disciplined cost management to ensure Council is set up to meet the challenges of the future.

As Councillors, we are proud of our community and passionate about the future of the City of Whitehorse. Our role is to represent and act as a voice for the Whitehorse community. We do our utmost to listen to our community and make decisions that are in the best interests of the community. We also advocate to other levels of government where Council is not the decision-making authority.

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

A handwritten signature in black ink, reading "Andrew Munroe". The signature is fluid and cursive, with a large initial 'A'.

Cr Andrew Munroe  
Whitehorse Mayor

## CEO's Message



*On behalf of the City of Whitehorse, it's my pleasure to present the Annual Report 2020/21.*

2020/2021 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 and the circuit-breaker lockdowns we have had.

Our teams have been working hard to deliver high quality services and facilities to our community. Council's commitment to service delivery is highlighted by the results achieved in the recent 2021 Community Satisfaction Survey. Recreational facilities, appearance of public areas and waste management 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. Our underlying surplus remains strong, despite the impacts of COVID-19. Council's balance sheet also remains in a strong position. This has been a result of strong and responsible financial management over many years. Our capital works spend was around \$54 million, with the continuation of some large scale projects including Whitehorse Centre, completion of the Nunawading Hub and sporting pavilions such as Terrara Park, Morton Park and Elgar Park South.

In October 2020 we welcomed our 11 single ward councillors, which was a change from the previous structure. I would like to acknowledge their efforts of both the previous and current councillors in effectively serving their community in a continued challenging time.

I would like to thank our community, Councillors and our staff for their resilience throughout this year. We know that 2020/2021 has been very challenging and that many in our community are struggling with the ongoing impacts of the pandemic. We understand that recovery is ongoing. 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 stylized, handwritten signature in black ink, appearing to read 'Simon McMillan'. The signature is fluid and cursive, with a long horizontal stroke at the end.

Simon McMillan  
Chief Executive Officer

# Highlights of 2020/21

## Community Vision 2040 and Shaping Whitehorse

The Whitehorse Community Vision 2040 was adopted by Council on 17 May 2021. This followed an extensive community engagement process, with broad engagement undertaken from July to December across a range of online, mail out and face-to-face activities that reached 1,670 participants. As part of Council's requirement for deliberative consultation a panel of 50 community members representing a broad demographic of the community met over four sessions to work together and draft the Community Vision, taking into consideration the feedback from the broader community.

On adoption of the Community Vision the Shaping Whitehorse campaign was launched. This second significant community engagement focussed on the development of the new Council Plan 2021-2025, Municipal Public Health and Wellbeing Plan 2021-2025, Financial Plan 2021-2031 and Asset Plan 2022-2032 which all align with the Community Vision. These Plans will be endorsed by Council during 2021/22.

## Major Projects

Major projects completed in 2020/21 included the Nunawading Community Hub, Elgar Park South Pavilion and Morton Park pavilion in April 2021. The newly completed Morton Park pavilion features upgraded change rooms, improved spectator viewing and a refurbished modern multipurpose room that can accommodate up to 150 people.

Progress was also made on number of other projects including the Whitehorse Centre redevelopment, Terrara Park pavilion, the new Sparks Reserve West Pavilion and Strathdon House. The old Whitehorse Centre was demolished early in 2020/21 and construction of the open double-storey car park was well progressed by 30 June. Building works had also commenced at Strathdon House, which is scheduled to open late in 2021, providing a community precinct that will host educational programs in sustainable living, and opportunities for the community to rest and relax, play in nature and attend community events.

## Opening of Nunawading Community Hub

Former Mayor, Cr Sharon Ellis declared the Hub open via virtual means on 5 September 2020 after practical completion was achieved in August. The opening of the Hub to the community was delayed as a result of the extended COVID-19 lockdown, however once restrictions were lifted, relocation and induction of 20 user groups from the Nunawading Community Centre and Silver Grove occurred. The Meals on Wheels services became operational from 14 December and the Hub opened to the public on 6 January 2021. A number of activities are offered by the various groups based at the Hub such as education, arts, lapidary, basketball, badminton, fencing and dancing and there is a stadium and a range of rooms available for hire.

## **Annual Community Satisfaction Survey Results**

Council performed well in the annual Community Satisfaction Survey conducted by the Department of Jobs, Precincts and Regions. JWS Research, on behalf of Local Government Victoria, surveyed 66 participating councils across Victoria. 500 Whitehorse residents and ratepayers over the age of 18 were selected at random for a telephone interview between 2 February and 15 March 2021. Results revealed that Council received strong positive ratings on the core measures of customer service and overall performance. High-performing service areas included appearance of public spaces, waste management, recreational and arts facilities and libraries.

## **Energy Performance Contract**

Council continued implementation of an Energy Performance Contract to deliver a comprehensive suite of energy conservation measures across eight of Council's highest energy consuming sites. 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. Some of the major projects that were completed in 2020/21 included new energy-efficient boiler and chiller units at Box Hill Town Hall, solar panels at the Civic Centre and the Operations Centre, energy management systems at Box Hill Town Hall, Operations Centre and Aqualink and energy efficient lighting at Sportlink.

## **North East Link Advocacy**

Council lodged an appeal in the Supreme Court against the Victorian Government's planning decisions regarding the North East Link project. After detailed discussions and strong advocacy with the Victorian Government, Council withdrew from the litigation after securing additional opportunities to be involved in the development of the designs of North East Link. This will allow Council to remain engaged in the design process and continue to advocate for the interests of the Whitehorse community.

Council was also successful in obtaining more than \$7 million in funding which will fund implementation of a number of initiatives over the coming years to enhance community facilities and infrastructure and help offset the impacts of the project on the Whitehorse community.

## **Continuous Improvement Program**

The Continuous Improvement Program has continued to grow with 36 trained staff as Lean Practitioner Continuous Improvement Champions, five in 2020/21, increasing Council's capacity to enhance initiatives for improvement and embed a continuous improvement culture across the organisation. In 2020/21, our program delivered 14 projects with a further 28 in progress, contributing to an improved customer experience, 9,894 hours in increased capacity and \$188,061 in financial benefits.

## Digital Transformation

On 30 June 2021 the Digital Strategy program marked the successful delivery of over 70 initiatives of varying complexity all aligned to the Strategy's four key pillars. Council now embarks on its wider Technology Transformation from a base of solid platforms, streamlined processes and skilled people delivering intelligent, engaging and efficient services to the community that are scalable and support further innovation. Digital thinking is embedded within Council and staff have an appetite for further innovation as activities transfer to business as usual.

## Transformation

In early 2020, Council engaged an external consultant to undertake a strategic organisational review. The report concluded that period of transformation is needed if Council aspires to move from good to great, and to meet its future challenges including continued financial sustainability. The review recommended transformation to enhance service delivery, further develop the organisational culture, upgrade outdated technology and improve organisational efficiency to ensure continued financial sustainability. One of the first steps undertaken in Council's transformation during 2020/21 was an organisational restructure, aiming to better align related Council functions and services and help build on a great organisational culture.

## Council election

The local government general elections were held in October 2020 by postal vote. As a result, Council welcomed two new Councillors (Cr Trudy Skillbeck and Cr Amanda McNeill) and the return of one former Councillor (Cr Mark Lane) to join eight continuing Councillors to form the new Whitehorse Council. Changes to the ward structure were also implemented, shifting from five dual member wards to 11 single member wards. Cr Andrew Munroe was voted in as the new Whitehorse Mayor in November. Council also elected its first Deputy Mayor, Cr Raylene Carr.

# Fast Facts 2020/2021

Whitehorse City Council was responsible for the delivery and maintenance of a range of facilities, assets and services during 2020/2021:



**8510**  
**square metres**  
of graffiti removed  
from Council  
and private property

**556,211**

**people**  
visited our  
aquatic  
facilities



**1504**

**Planning permit**  
applications processed



**21,000**

**square metres**  
of footpath  
slabs replaced



**3.1**

**million garbage bins**  
**Collected**

**2**

**million recycling bins**  
**Collected**

**770,224**

**garden organics bins**  
**Collected**

**3,512,000**

**golf balls**  
hit at Morack  
Golf Course  
Driving Range



**9894**

**hours saved** through  
increased capacity

**53 sports fields**  
maintained



**349,233**

phone calls answered

**5608**

**vaccinations to**  
**3009 children** delivered  
in our public  
immunisation program



**5473**

**Kerbside rubbish**  
requests

**2581**

**new trees planted**

**43,205**

trees produced by the  
**Whitehorse Nursery**



**175**

**playgrounds**  
maintained



**11**

Parent  
Information  
Forums  
**delivered**



**\$978,991**

**invested** through annual  
community grants program



**278**

animals **reunited**  
with their owners

**78,084**

Visitors to **art facilities**.



# Fast Facts 2020/2021

Whitehorse City Council was responsible for the delivery and maintenance of a range of facilities, assets and services during 2020/2021:

Attendance by  
**12,700**

**people** at Council's  
festivals and events



**96.8%**

Children under 5 fully  
immunised



**3405**

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



**11.83%**

active library  
members



**23,658**

**visitors** to minor halls

**1442**

**visitors** to  
Whitehorse ArtSpace



**11,853**

**visitors** to  
Box Hill Town Hall



**37,146**

hard waste  
bookings **collected**



**428,652**

**visitors** to  
our libraries

**97%**

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



**505**

**attendees**  
at business  
workshops,  
seminars  
and events



**1275**

**registered**  
food premises



**16,904**

Box Hill  
Community  
Arts Centre  
**visitation**



**59,229**

**meals delivered** to Whitehorse Home  
and Community Services clients



**1345**

**visitors** to  
Schwerkolt Cottage  
and Museum



**1064**

**proactive** open  
space inspections



**65,707**

domestic assistance hours

# Challenges and Opportunities in 2020/21

## COVID-19 Pandemic and Whitehorse Response

2020/21 was a challenging year with the extended COVID-19 lockdown during the first half of the year, then adapting to regularly changing restrictions and two further shorter lockdown periods in February and May/June 2021.

Throughout the COVID-19 pandemic, Council continued to operate services in accordance with State Government restrictions and advice, ensuring community and employee safety of highest importance. Essential services continued throughout the year where permitted, including rubbish collections, dangerous tree removals, health, family and immunisation services and services to our elderly and most vulnerable. Other services such as arts and leisure facilities were required to cease for some periods.

Council adapted in its delivery of services to meet changes in demand and work within the restrictions. This included online fitness and art classes and the delivery of activity packs to active living residents. 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 not in day-care. Council increased hygiene in public places and moved services online where appropriate to ensure safe service delivery.

Council's website was regularly updated to provide the community with resources, information for businesses, FAQs and details of Council's relief and recovery packages. The website provides Google translation for six languages and links to professionally translated material on a range of topics related to the pandemic.

Council continued to deliver on its \$4.50 million Pandemic Response and Stimulus packages, which were incorporated into the 2020/21 budget comprising \$2 million in relief and support and \$2.50 million in recovery and stimulus measures for the Whitehorse community. Two rounds of grants were offered and paid out to local businesses and community groups, and more than \$2 million in hardship support was provided to ratepayers through waiving of interest on overdue rates, to tenants through rental relief, to sporting clubs through waived seasonal fees, and to businesses through waivers of trader permits and discounted food and health registration renewals.

## 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), lobbying and keeping the community informed.

## Rate Capping

The average rate increased by 2.0 per cent in 2020/21, in line with the rate cap, which was set by the Minister for Local Government based on forecast CPI. Council continues to review services and advocate against cost-shifting to maintain our ability to provide high-quality services and infrastructure to our community.

## Implementation of New *Local Government Act 2020*

*The Local Government Act 2020* (LGA 2020) received Royal Assent on 23 March 2020. The objectives of this Act are to ensure that:

- (a) Local Government continues to be constituted as a democratically elected tier of Government in Victoria,
- (b) Councils are constituted as representative bodies that are accountable, transparent, collaborative, efficient and engaged with their communities and
- (c) Councils have the functions and powers necessary to enable Councils to perform their role.

The purpose of this Act is to give effect to section 74A(1) of the *Constitution Act 1975* which provides that local government is a distinct and essential tier of government consisting of democratically elected councils having the functions and powers that the Parliament considers are necessary to ensure the peace, order and good government of each municipal district.

Throughout this document there are references to the new *Local Government Act 2020* and also the *Local Government Act 1989*. This is due to the implementation of the new act over four stages and timelines. Each stage is being proclaimed at different times:

- Stage 1 – 6 April 2020
- Stage 2 – 1 May 2020
- Stage 3 – 24 Oct 2020
- Stage 4 – 1 July 2021

During 2020/21, this has involved development of a number of new policies and strategic plans including a new Community Engagement Policy, Governance Framework, *Community Vision 2040* and *Revenue and Rating Plan 2021-2025*. Work is also underway on a number of other initiatives and plans including a new Council Plan, Financial Plan, Asset Plan and Municipal Public Health and Wellbeing Plan for endorsement in 2021/2022 and the development of an integrated strategic planning and reporting framework.

# 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.

Note: As part of the ongoing Transformation project, Council's Vision, Mission and Values are currently under review with the view of being updated for 2021/22.

# Financial Year in Review

## Adjusted Underlying Result

Council achieved an adjusted underlying surplus for 2020/21 of \$21.34 million compared with \$25.33 million in 2019/20. The adjusted underlying result assists in demonstrating whether Council is operating sustainably. The adjusted underlying surplus for the year excludes non-monetary assets contributed to Council (such as drainage, roads or land from developers or from state government bodies), non-recurrent government grants received for capital purposes and contributions for capital works. Council's adjusted underlying result ratio for the 2020/21 year was 10.86 per cent (2019/20: 12.90 per cent). While down slightly from 2019/20, this is still a strong result that indicates Council's capacity to continue to provide high quality services and fund the renewal and improvement of community facilities and infrastructure.

## Operating Result

Council achieved an operating surplus of \$29.92 million, compared with the budgeted surplus of \$19.75 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).

Council's budget was developed before the extent of the COVID-19 pandemic was known and as a result there are a number of significant variances between the 2020/21 actual result and the adopted budget for 2020/21 driven by the impact of COVID.

The key variances to budget were

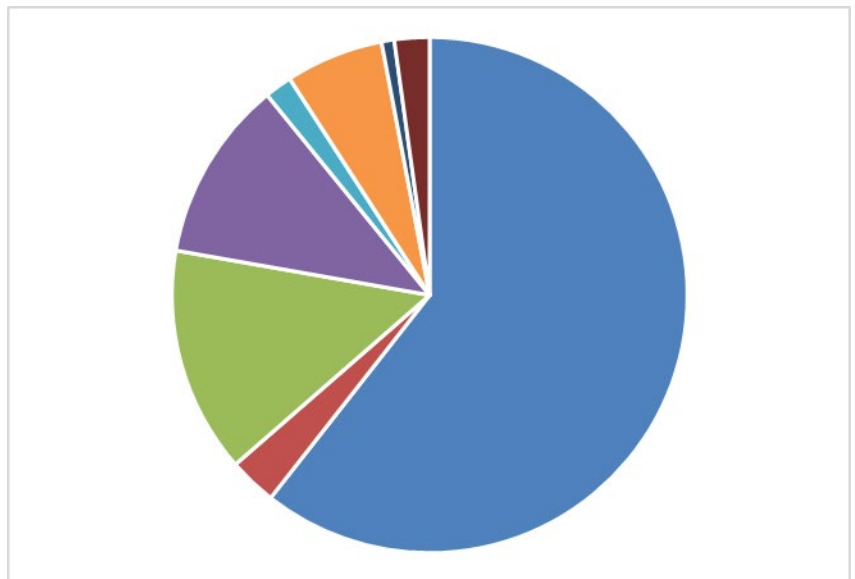
- Statutory fees and charges were \$6.99 million lower than budget and user fees were \$12.51 million lower than budget mainly due to the impact of COVID-19 lockdowns and restrictions. The main areas impacted included parking infringements, which were \$5.25 million less due to reduced traffic and enforcement activity during COVID lockdowns and not rolling out budgeted additional parking sensors during the 2020/21 year, and Leisure and Recreation Services, parking and Recycling and Waste Centre fees which were \$5.83 million, \$2.47 million and \$1.50 million below budget respectively.
- Grants - operating were \$4.53 million higher than budget primarily due to \$2.49 million of the 2021/22 Financial Assistance Grant being provided early by Victorian Local Government Grants Commission and an additional \$1.72 million funding received for Home and Community Services.
- Grants - capital were \$2.68 million higher than budget reflecting several different grants including \$1.07 million for sports field lighting across a range of parks and \$1.02 million of Local Roads and Community Infrastructure funding.
- Contributions were \$5.93 million higher than budget mainly reflecting \$5.29 million of non-monetary developer contributions including \$4.84 million in relation to the Burwood Brickworks site and \$0.45 million of drainage assets.

- Employee costs were \$7.73 million lower than budget predominantly due to the reduction in services as a result of the impact of COVID lockdowns and restrictions throughout the year. The main variances were a \$2.84 million decrease in Leisure and Recreation Services, \$1.68 million decrease in Health and Family Services, \$0.89 million decrease in Home and Community Services, and a \$0.84 million decrease in Compliance.
- Materials and services were \$9.73 million lower than budget primarily due to the reduction in services as a result of the impact of COVID lockdowns and restrictions throughout the year, and the deferral of the state government landfill levy increase that was budgeted to commence in January 2021 and roll out of additional parking sensors originally planned from July. The most significant variances were a \$1.51 million decrease for the Recycling and Waste Centre, \$1.42 million decrease in Compliance, \$1.35 million decrease in Leisure and Recreation Services and a \$1.31 million decrease in Arts and Cultural Services, with smaller variances spread across a number of departments.

### Operating Income

The total operating income for the year of \$205.02 million was derived from a number of sources as per the graph below.

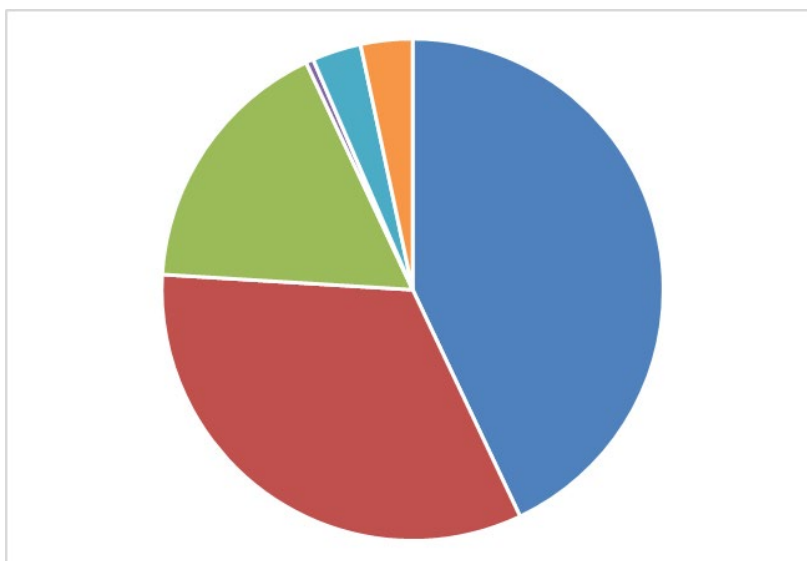
- Rates and charges 61%
- Statutory fees and fines 3%
- User fees 14%
- Grants - operating 11%
- Grants - capital 2%
- Contributions 6%
- Interest income 1%
- Other income 2%



## Operating Expenditure

The total operating expenditure for the year of \$175.10 million was incurred from a number of sources as per the graph below.

- Employee costs 43%
- Materials and services 33%
- Depreciation 17%
- Amortisation - Right of use assets 1%
- Contributions expense - Whitehorse Manningham Library 3%
- Other expenses 3%



## Overall Financial Position

At 30 June 2021, Council's total assets were \$3.84 billion (2019/20: \$3.61 billion) and total liabilities were \$73.87 million (2019/20: \$58.31 million), resulting in net assets of \$3.77 billion (2019/20: \$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 \$3.56 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 2020/21, Council total expenditure on capital works projects was \$53.56 million. Capital delivery was impacted by the Covid-19 restrictions as community consultation and a range of required activities were not able to be undertaken

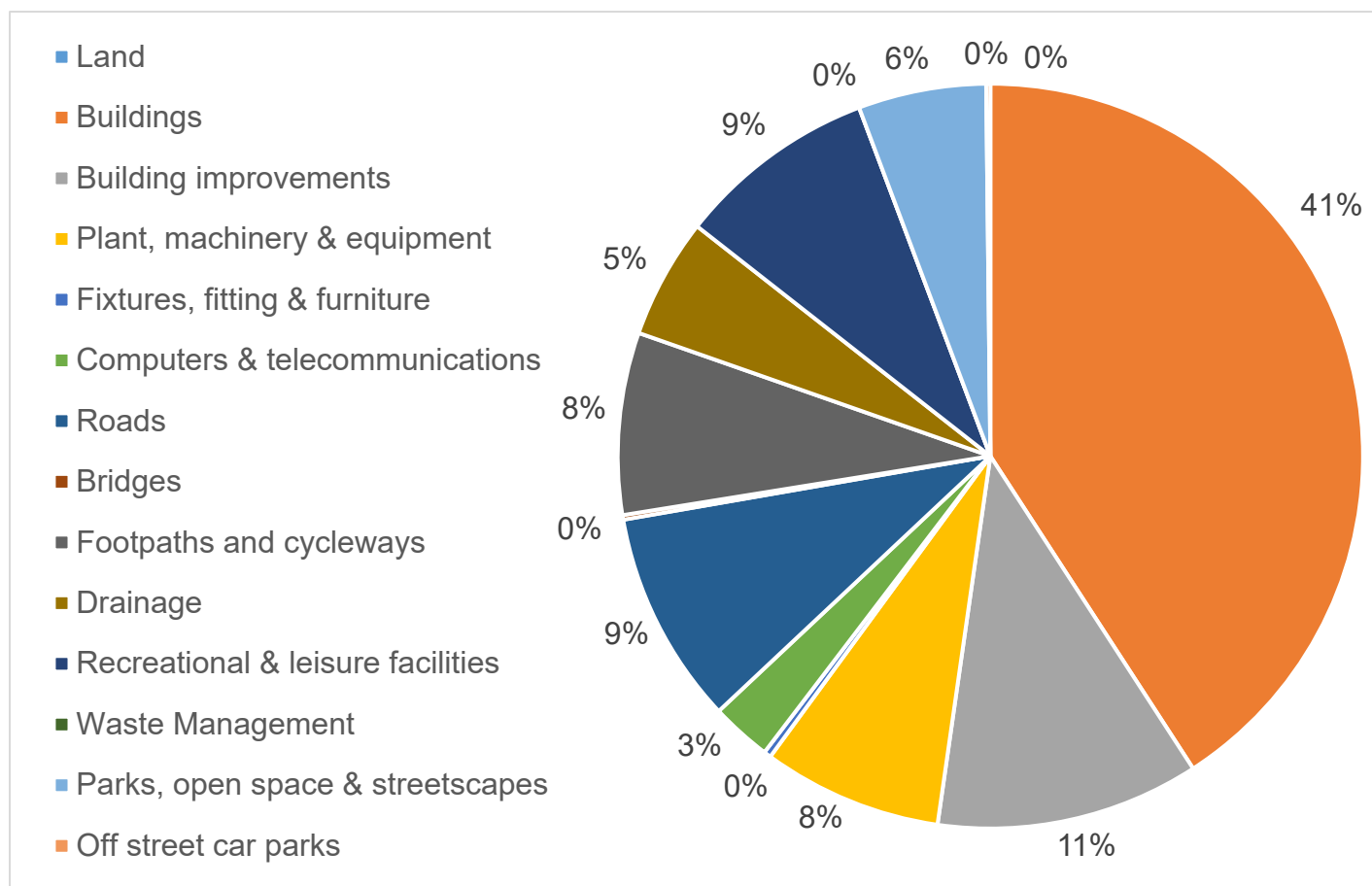
119	43
Complete	Carried over

In overall financial terms, 87 per cent of the \$61.53 million adopted capital works budget for 2020/21 was expended.

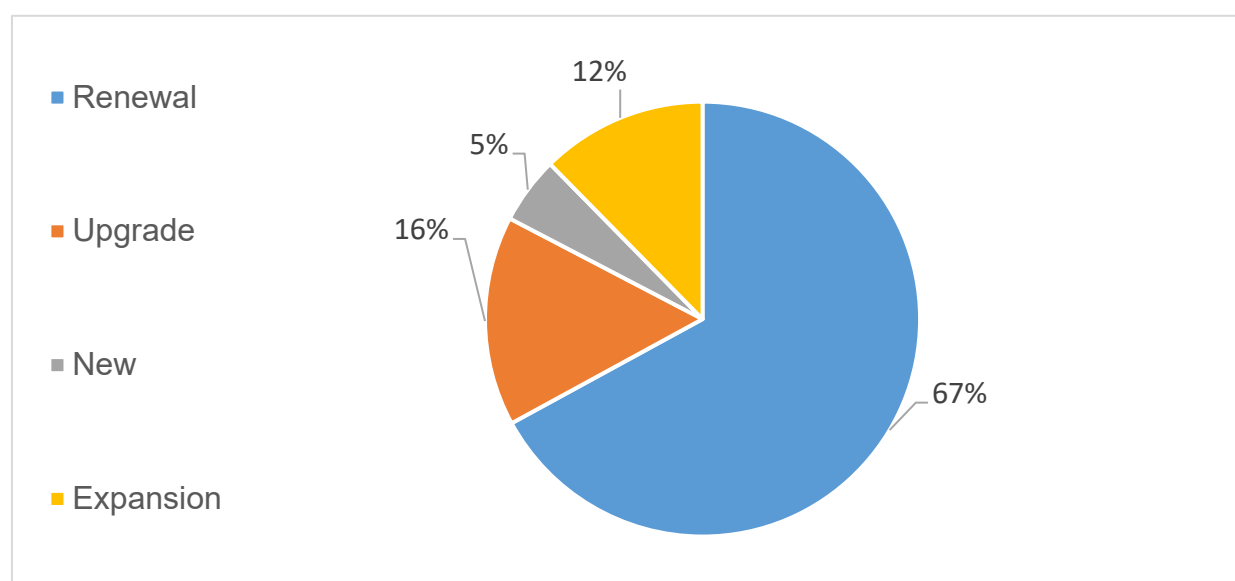
Further highlights included:

- buildings and building improvements: \$27.99 million
- roads, paths and bridges: \$9.30 million
- plant and equipment, including information technology, fittings and furniture: \$5.75 million
- recreation, leisure and community facilities: \$4.65 million
- parks, open space and streetscapes: \$2.97 million
- drainage: \$2.80 million
- other infrastructure: \$0.1 million.

## 2020/21 Capital Works Expenditure by Asset Class



## 2020/21 Capital Works Expenditure by Asset Category



## Asset Management

Whitehorse City Council is responsible for the management of assets valued at more than \$3.57 billion (including land). These include, but are not limited to:

- 606 kilometres of roads
- 32 kilometres of laneways
- 1232 kilometres of kerb and channel
- 1175 kilometres of footpath
- 860 kilometres of stormwater drainage network
- 364 buildings and facilities, including early childhood and maternal care, leisure and recreation, community and cultural facilities
- 53 sports fields
- 175 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	August 2020	August 2024
Roads AMP	May 2008	June 2020	June 2024
Drainage AMP	May 2008	June 2020	June 2024
Buildings AMP	May 2008	December 2018	December 2022
Open Space AMP	Sept 2007	September 2019	September 2023
Plant and Fleet AMP	May 2008	June 2019	June 2023
Information Technology AMP	May 2008	March 2019	March 2023

## 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 2021/22 based on an average general rate increase of 1.5 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 fiscally responsible in preparing this budget and has included funding for a range of transformation initiatives 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

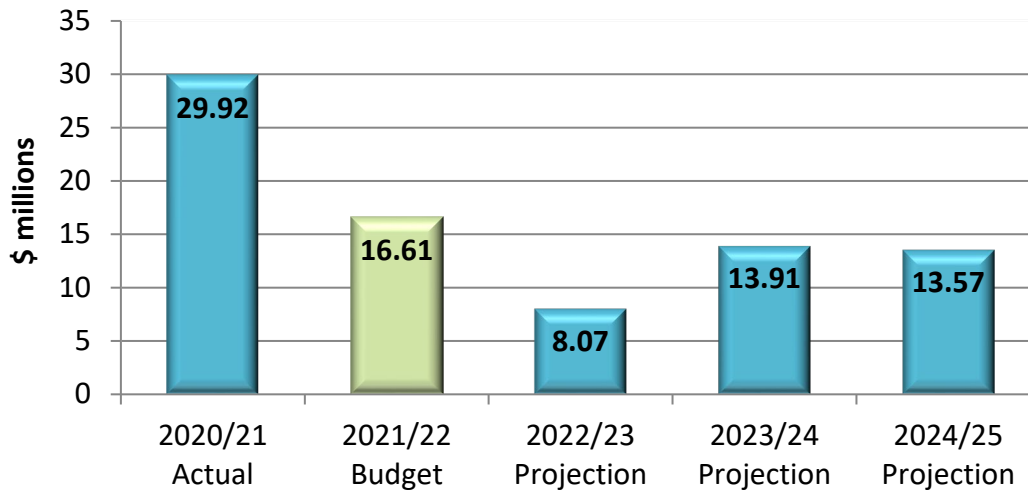
Council's Budget 2021/22 includes financial projections for the next four years. In accordance with the *Local Government Act 2020*, Council is also currently developing a new ten year Financial Plan 2021-2031 and Asset Plan 2022-2032, which are to be finalised by October 2021 and June 2022 respectively. These new long term Plans will provide high level financial projections for the next 10 years as well as information about the assumptions and strategies that underpin them. The key objective of these plans is financial sustainability in the medium to long term, while still achieving the strategic objectives specified in the Council Plan.

Council expects to achieve a surplus in the 2021/22 financial year while continuing to place higher priority on the renewal of the community's infrastructure and implement some significant transformation initiatives that will help ensure the success and sustainability of Council into the long term.

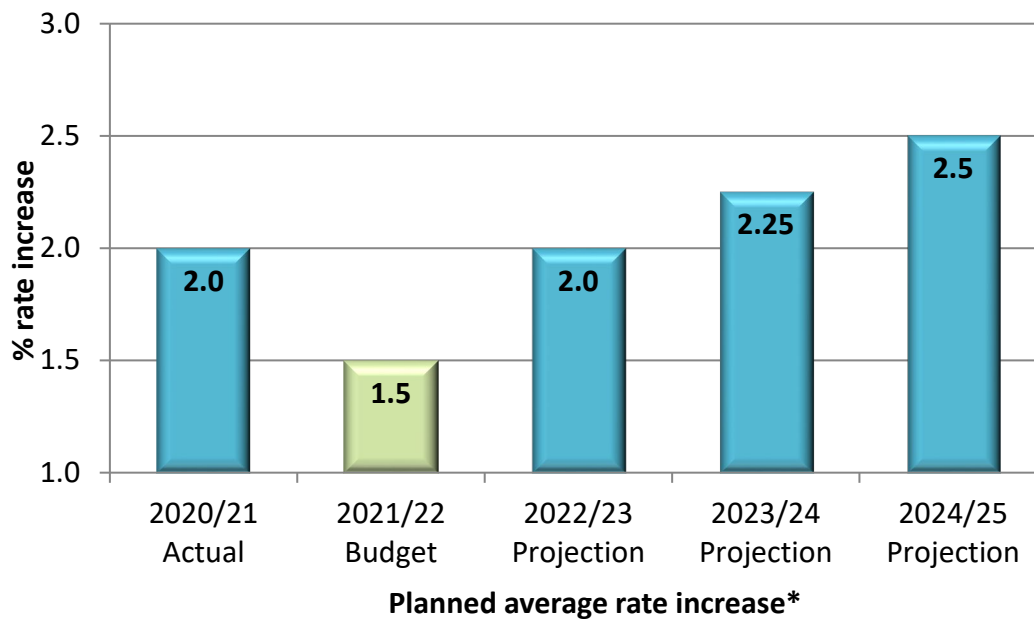
## Supporting Graphs

The following graphs highlight Council's Budget projections for the next four years for average rates, adjusted underlying result and capital works expenditure.

### Operating Result

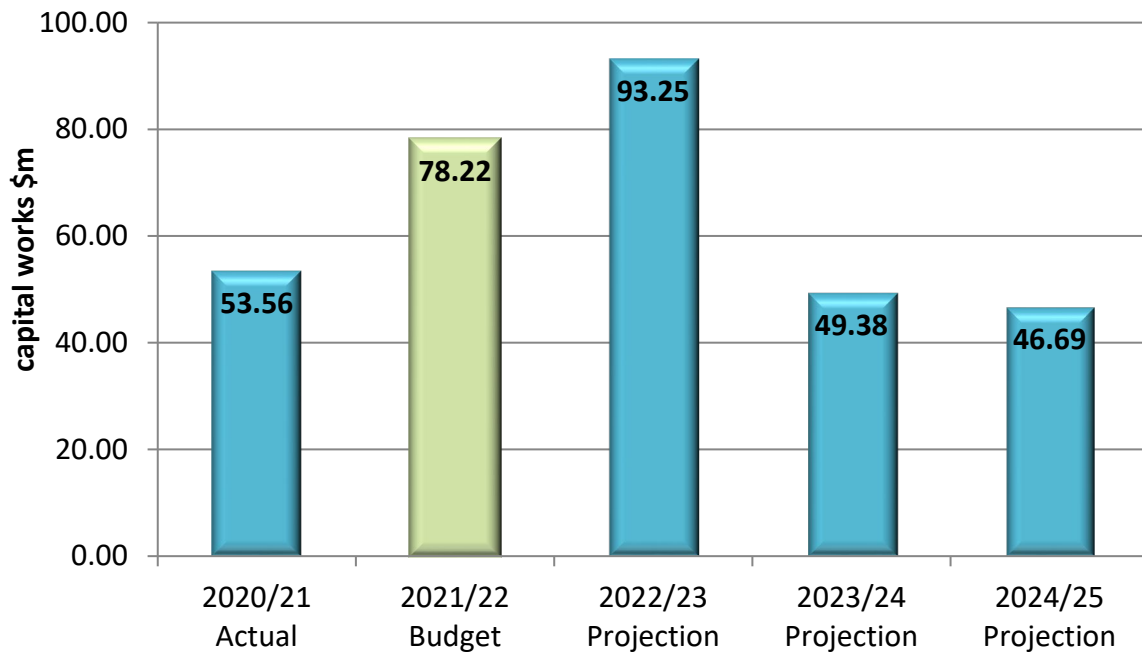


### Average Rate Increase



\* 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.

## Capital Works Expenditure



Note: There is \$12 million worth of capital expenditure being carried over from 2020/21 not reflected in the 2021/22 budget.

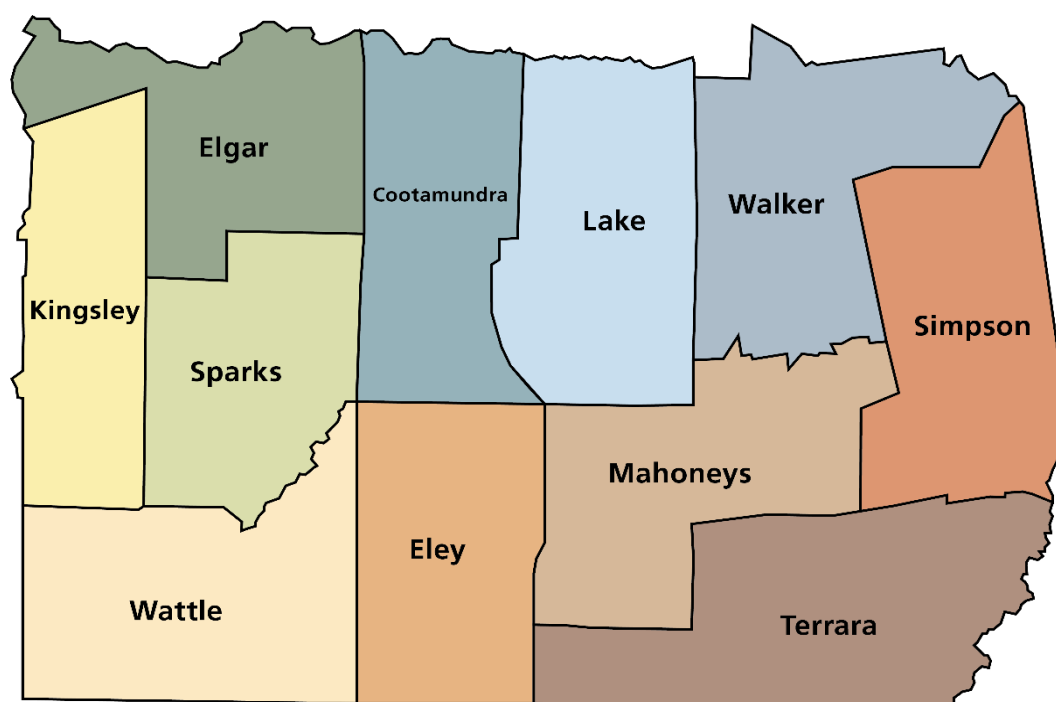
Refer to page 152 onwards for the complete 2020/2021 Financial Statements and Performance Statement, which provides trend analysis for key financial and performance indicators.

## 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 180,735 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).

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 11\* Councillors elected by residents to govern the city. The municipality is divided into 11\* wards as shown below (\*Note: prior to the October 2020 election there were 10 Councillors and five wards):



## Our Councillors

Councillors were elected as representatives of the City of Whitehorse on 24 October 2020 for a four-year term. 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.

### Cootamundra



**Cr Andrew Munroe**

Date Elected: 24 October 2020

Terms: 2008–2012, 2012–2016, 2016–2020, 2020 - Current

Mayoral Terms: 2012–2013, 2014–2015, 2020- Current

Phone: 0429 138 140

Email: [andrew.munroe@whitehorse.vic.gov.au](mailto:andrew.munroe@whitehorse.vic.gov.au)

### Terrara



**Cr Raylene Carr**

Date Elected: 24 October 2020

Terms: 2008–2012, 2012–2016, 2016–2020, 2020-Current

Phone: 0400 886 889

Email: [raylene.carr@whitehorse.vic.gov.au](mailto:raylene.carr@whitehorse.vic.gov.au)

### Eley



**Cr Trudy Skilbeck**

Date Elected: 24 October 2020

Term: 2020-Current

Phone: 0435 188 822

Email: [trudy.skilbeck@whitehorse.vic.gov.au](mailto:trudy.skilbeck@whitehorse.vic.gov.au)

### Elgar



**Cr Blair Barker**

Date Elected: 24 October 2020

Terms: 2017–2020, 2020-Current

Phone: 0459 857 280

Email: [blair.barker@whitehorse.vic.gov.au](mailto:blair.barker@whitehorse.vic.gov.au)

### Kingsley



**Cr Amanda McNeill**

Date Elected: 24 October 2020

Term: 2020-Current

Phone: 0435 158 360

Email: [amanda.mcneill@whitehorse.vic.gov.au](mailto:amanda.mcneill@whitehorse.vic.gov.au)

## Lake



### **Cr Denise Massoud**

Date Elected: 24 October 2020

Terms: 2012–2016, 2016–2020, 2020-Current

Mayoral Term: 2016–2017

Phone: 0409 230 499

Email: [denise.massoud@whitehorse.vic.gov.au](mailto:denise.massoud@whitehorse.vic.gov.au)

## Mahoneys



### **Cr Mark Lane**

Date Elected: 24 October 2020

Term: 2008-2012, 2020-Current

Phone: 0435 387 526

Email: [mark.lane@whitehorse.vic.gov.au](mailto:mark.lane@whitehorse.vic.gov.au)

## Simpson



### **Cr Prue Cutts**

Date Elected: 24 October 2020

Terms: 2016–2020, 2020-Current

Phone: 0409 867 540

Email: [prue.cutts@whitehorse.vic.gov.au](mailto:prue.cutts@whitehorse.vic.gov.au)

## Sparks



### **Cr Tina Liu**

Date Elected: 24 October 2020

Terms: 2016–2020, 2020-Current

Phone: 0418 121 357

Email: [tina.liu@whitehorse.vic.gov.au](mailto:tina.liu@whitehorse.vic.gov.au)

## Walker



### **Cr Ben Stennett**

Date Elected: 24 October 2020

Terms: 2007–2008, 2008–2012, 2012–2016, 2016–2020,

Mayoral Term: 2010–2011 2020-Current

Phone: 0448 375 937

Email: [ben.stennett@whitehorse.vic.gov.au](mailto:ben.stennett@whitehorse.vic.gov.au)

## Wattle



### **Cr Andrew Davenport**

Date Elected: 24 October 2020

Terms: 2012–2016, 2016-2020, 2020-Current

Mayoral Term: 2017–2018

Phone: 0407 652 145

Email: [andrew.davenport@whitehorse.vic.gov.au](mailto:andrew.davenport@whitehorse.vic.gov.au)

Note: Sharon Ellis and Bill Bennett held office from 22 October 2016 until election day on 24 October 2020. Sharon Ellis held the position of Mayor for the 2019-2020 term.

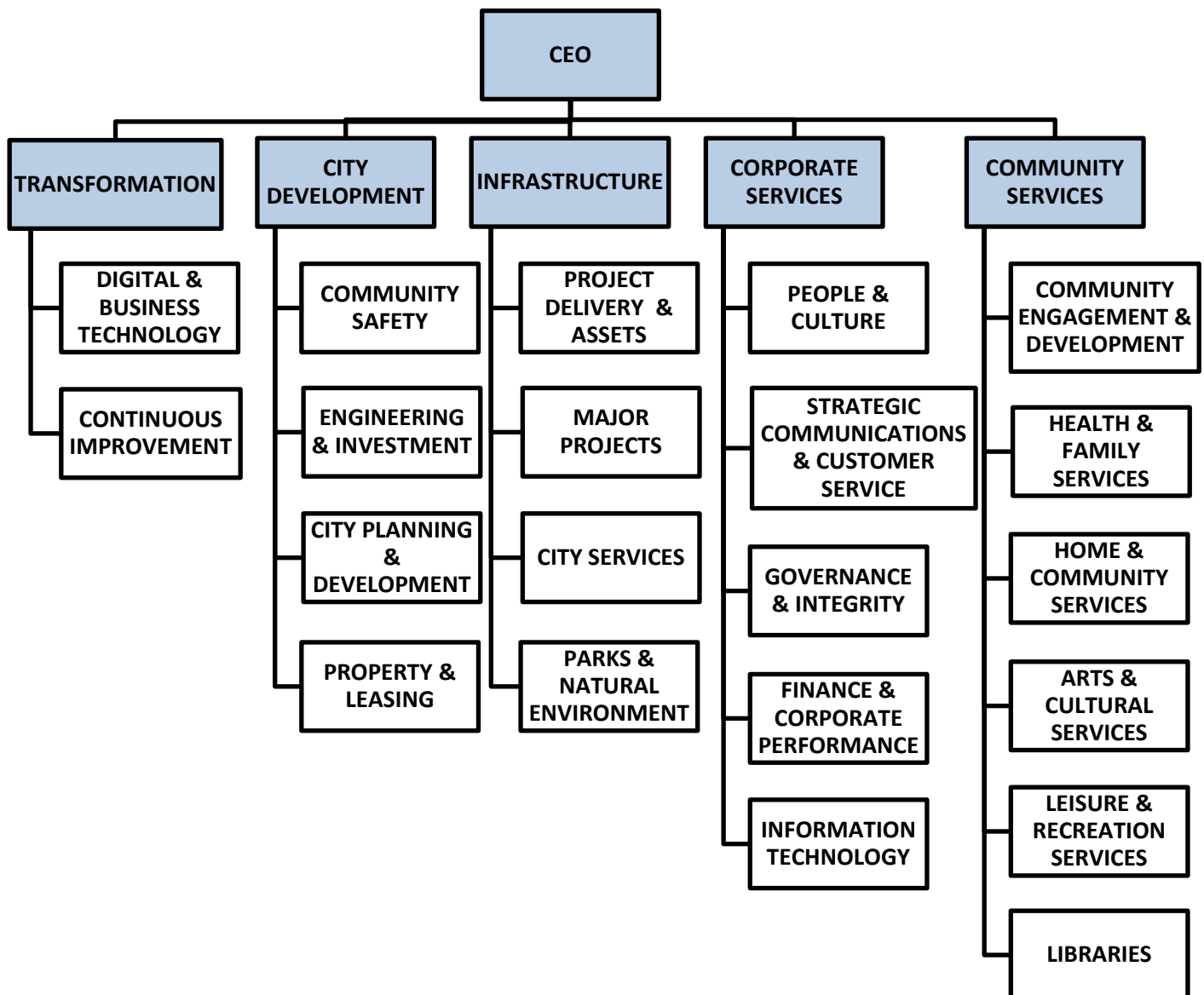
# Our Organisation

Whitehorse City Council's dedicated employees and volunteers demonstrate their care and commitment to the community by delivering more than 100 different services to more than 180,735 residents.

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

## Organisational Structure

The chart below represents Council's organisational structure as at 30 June 2021:



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, four Directors and an Executive Manager. Simon reports directly to Council and is supported by (as at 30 June 2021):



**Stuart Cann**  
**Director Corporate Services**

**Areas of responsibility include:** Finance and Corporate Performance, Information Technology, People and Culture, Strategic Communications and Customer Service, Governance and Integrity.

**Jeff Green**

**Director City Development**

**Areas of responsibility include:** Community Safety, Engineering and Investment, City Planning and Development and Property and Leasing.



**Tony Johnson**  
**Acting Director Community Services**

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

**Steven White**

**Director Infrastructure**

**Areas of responsibility include:** Project Delivery and Assets, Major Projects, City Services, and Parks and Natural Environment.



**Vacant**

**Executive Manager, Transformation**

**Areas of responsibility include:** Transformation, Service Reviews and Planning, Continuous Improvement and Digital and Business Technology

## Council's People

As at 30 June 2021, a total of 1380 staff were employed by Council in full-time, part-time, temporary and casual positions. This was approximately 2.0 per cent lower than the previous year. Equivalent Full Time staffing at 30 June 2021 was 754. This was 6.8 per cent higher than the previous year, with staffing levels at 30 June for both years impacted by COVID-19 restrictions.

## Council Staff by Employment Classification

Employment Classification <sup>^</sup>	Female EFT	Male EFT	Total EFT
Band 1	10	9	19
Band 2	81	39	120
Band 3	42	66	108
Band 4	97	33	130
Band 5	68	38	106
Band 6	68	41	109
Band 7	35	38	73
Band 8	7	5	12
Other*	48	29	77
<b>Total</b>	<b>456</b>	<b>298</b>	<b>754</b>

<sup>^</sup> = Temporary EFT (78.46 EFT) and Casual EFT (90.58 EFT) have been included

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

### Staff by Functional Area as at 30 June 2021

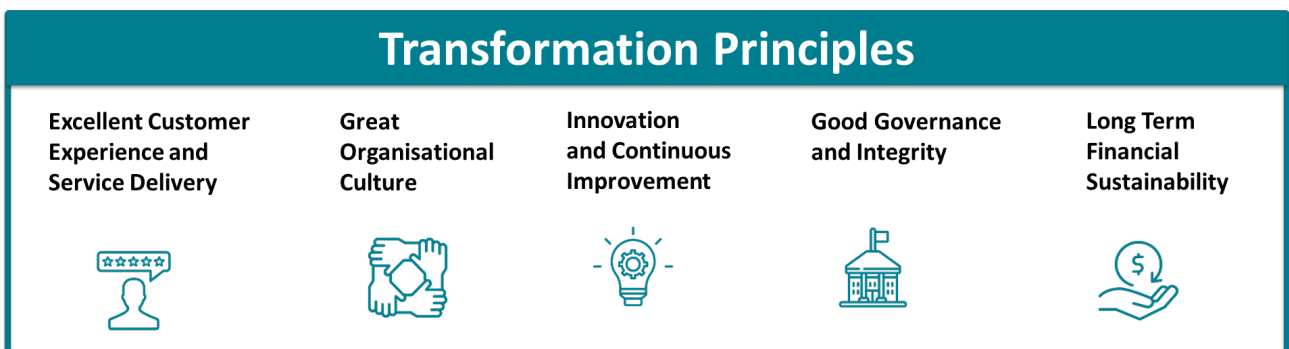
Directorate	Gender					Headcount						Total
	Female	EFT*	Male	EFT*	Total EFT	Full Time		Part Time		Casual		
						Female	Male	Female	Male	Female	Male	
Chief Executive Office	1	1	1	1	2	1	1	0	0	0	0	2
City Development	129	66	114	63	129	40	53	32	2	57	59	243
Corporate Services	132	86	39	30	116	45	24	80	6	49	9	213
Community Services	593	263	208	86	349	76	37	219	65	256	106	759
Infrastructure	40	37	118	116	153	29	113	11	3	0	2	159
Transformation	3	3	2	2	5	3	2	0	0	0	0	5
Total	898	456	482	298	754	194	230	342	76	362	176	1380

EFT = Equivalent Full Time \*Excludes vacant positions; casual EFT calculated by actual hours in last pay period of year.

## People and Culture's Role

People and Culture partners with Council's leaders to create a work environment and workforce that will 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, change management, health, safety and wellbeing, learning and capability development and employment lifecycle systems.

People and Culture has been central to delivering the first key steps of Council's 'Good to Great' transformation. In particular the team supported the change process involved in an initial organisational restructure that will enable our organisation to transform over the coming years. The team have also started to adapt our culture through leading an organisational reassessment of the values and behaviours we are proud of and aspire.



## Capability and Change

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 has continued to undertake workforce planning activities at a departmental level and will be developing an organisational workforce plan in line with the requirements of 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.

To successfully deliver on great organisational culture, one of Council's transformation principles, a commitment has been made to a three year program to build leadership capability and strengthen our culture, ensuring that our organisational culture is based on trust and respect.

To further support Council's transformation journey, a change management methodology has been agreed to and a strategy to embed it across the organisation is currently being rolled out. This has commenced with the building of capability with an internal Change Management Network.

## Diversity and Equality

Whitehorse City Council recognises that by engaging diverse views and experience, our people and the community achieve the best possible outcomes. Our employment practices and policies reflect legislative obligations and promote the principles of merit and fairness. Further progress in our aim to achieve best practice has been made in the past year with Council developing and implementing strategy to meet our obligations under the *Gender Equality Act 2020*.

Council aims to provide a workplace where employees and volunteers are safe, supported and valued to work productively. Our goal is to provide a clear and consistent approach to managing and resolving equal opportunity and human rights issues.

## Collective Agreement

During the year, Council has continued to implement the provisions of the Whitehorse City Council Collective Agreement 2019, which guides the employment conditions of most of our employees. The agreement expires in August 2021. Preparations have commenced to negotiate a new industrial agreement.

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 325 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	194
Male	131
Total	<b>325</b>

## Health, Safety and Wellbeing

Whitehorse City Council is committed to providing a work environment that is safe and without risk to health and wellbeing. To achieve this, Council has in place a range of safety management systems and regular initiatives that maintain legislative compliance, address high risk activities and develop a safety culture. Council runs a number of consultative and informative forums allowing regular communication and consultation with our employees to receive feedback on the safety of Council's operations. Information, instruction and training continue to ensure staff have the key competencies to undertake their tasks safely.

Continued focus has been given to reviewing Councils risk profile and implementing strategies to control high risk exposures (eg. Occupational Violence and Manual Handling). In the past 12 months, COVID- 19 has also been a constant focus, ensuring the changing environment and restrictions are adhered to and reflected in the organisations COVID Safe plan.

Council's Health and Wellbeing programs empower our workforce to adopt healthier lifestyle choices by providing a range of self-management strategies to apply not only in the workplace but in the home environment. Programs such as stretching, healthy eating sessions, "Quit" campaigns and wellness topics all assist in preventing workplace injuries and illnesses. Combined with early return-to-work strategies working closely with injured employees, treating practitioners and line managers, Council consistently achieves better results than other Councils.

### **Risk Management and Insurance**

As part of our commitment to good governance, Council has in place an Audit and Risk Committee which acts as an independent advisory committee to Council. The Committee has been established under Section 53 of the *Local Government Act 2020*. The Audit and Risk Committee review regular reports on Council's risk profile and risk management activity. The Risk Management Framework supports oversight of high risk areas through monitoring council's strategic and operational risk activity. Strategic risks are reviewed by each directorate and managed by the Executive Leadership Team. Operational risks are managed at the departmental level with executive oversight. The Audit and Risk Committee continue to have oversight of the management of risks faced by Council.

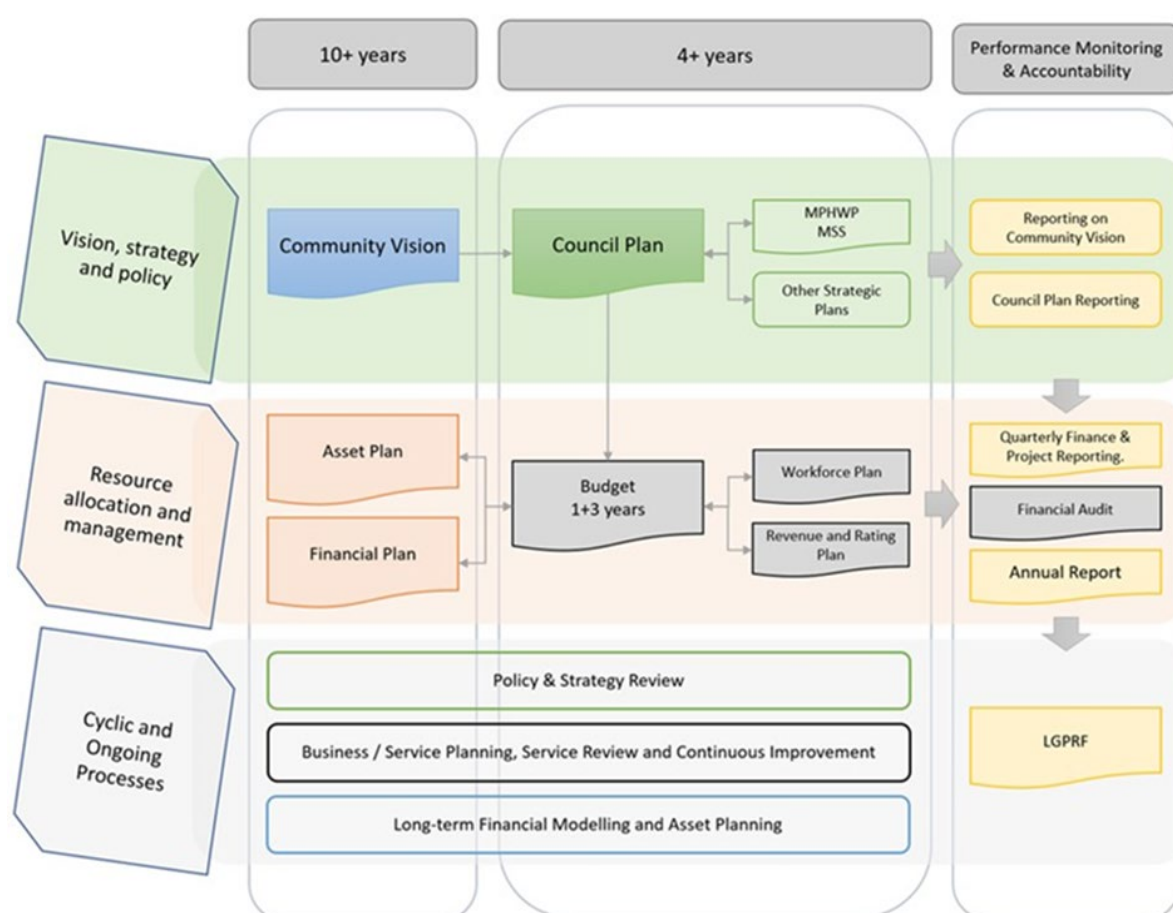
Council's insurance portfolio is a combination of market placed insurance through a broker and the local government scheme for Public Liability and Professional Indemnity with MAV – LMI Insurance. Both insurance options provide appropriate insurance cover through an open competitive process.

# Our Performance

## Integrated Planning and Reporting

The Local Government Act 2020 (the Act) received Royal Assent on 24 March 2020 with proclamation of the Act occurring in stages. Part 4 of the Act addresses planning and financial management requirements including development of strategic planning, budgeting and annual reporting documents, and this section came into operation on 24 October 2020. The Local Government (Planning and Reporting) Regulations 2020 (the regulations) also came into operation on 24 October 2020.

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



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

The core legislated elements of an integrated strategic planning and reporting framework include:

### Community Vision

The Community Vision provides a long-term (20 year) aspirational view of the community's desired future. The Whitehorse 2040 Community Vision was adopted in May 2021.

### Council Plan

The Council Plan details Council's contribution to the delivery of the Community Vision through an array of high-level goals sitting beneath each strategic direction featured within the 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. Council will adopt its new Council Plan by 31 October 2021.

### 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.

### Financial Plan

The Financial Plan will provide a 10 year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. It provides a long-term view of the resources required and funding sources to deliver Council services, initiatives and capital works projects over the next 10 years. Council will adopt its Financial Plan by 31 October 2021.

### Budget

The budget is a rolling four year document prepared annually to outline how resources will be allocated across services, initiatives and capital works projects and the income that will be generated.

### Asset plan

The Asset Plan provides a 10 year outlook of how Council plans to manage the community assets it owns or controls. Council will adopt its Asset Plan by 30 June 2022.

### Municipal Public Health and Wellbeing Plan (MPH&WP)

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. Council will adopt its new MPH&WP by 31 October 2021.

### 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.

### Revenue and Rating Plan

The Revenue and Rating Plan is a four year plan that assists Council in determining the most appropriate, equitable and affordable revenue and rating approach for the City of Whitehorse, and which will adequately finance the objectives proposed in the Council Plan.

### Workforce Plan

The Workforce Plan describes Council's organisational structure and the projected staffing requirements for at least four years. Council will adopt its Workforce Plan by 31 December 2021.

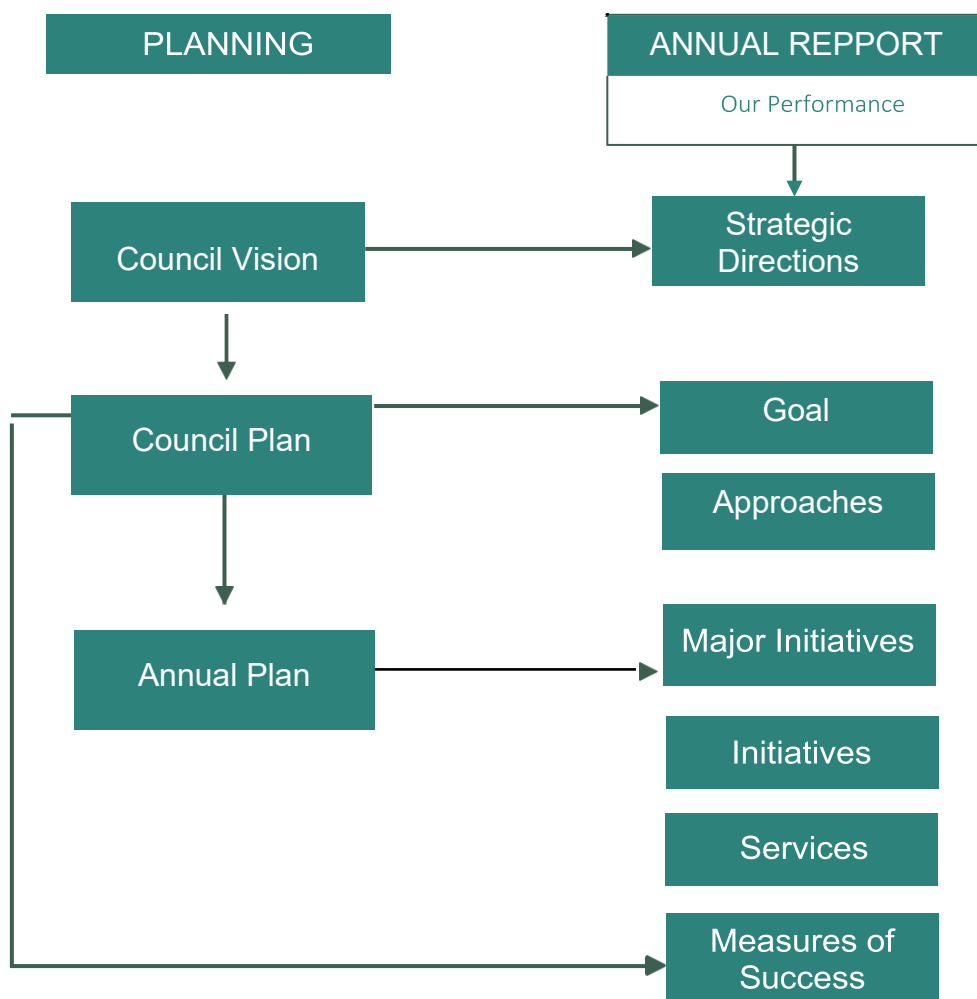
### Local Government Performance Reporting Framework (LGPRF)

Council reports on its trend performance against a prescribed set of financial and service performance indicators annually, which is included within the Annual Report and on the Know Your Council website.

## 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 preceding pages, each strategic direction includes:

- related goals and approaches from our Council Plan
- Annual Plan initiatives – achievements for 2020/21
- services – highlight achievements for 2020/21
- measures of success – strategic indicator results for 2020/21



Note: The service highlights on the following pages report against the services that were included in the Adopted Budget 2020/21. There are some differences between this and the new organisational structure shown earlier in this document, which was in place at 30 June 2021.

## 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 2020/21. They do not constitute all actions delivered by Council.

## Major Initiatives

### Whitehorse Performing Arts Centre

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

The major redevelopment of the Whitehorse Performing Arts Centre has continued in 2020/21 with the completion of the detailed design. The old centre was demolished early in the financial year and works are underway on the construction of the open double storey carpark. The tender procurement process for the Performing Arts Centre main works contract commenced in June 2021. The project is progressing on schedule and budget.

### Nunawading Community Hub

*Opening of the new Nunawading Community Hub, providing the community with an inviting, highly accessible facility with a range of flexible internal and external spaces for active and passive activities, catering for a broad range of groups and individuals now and into the future*

Nunawading Community Hub achieved Practical Completion and Certificate of Occupancy in August 2020. Former Mayor Cr Sharon Ellis declared the Hub open via virtual means on 5 September 2020.

The opening of the hub for community use was delayed as a result of the COVID-19 lockdown periods. Once restrictions were lifted, staff training and inductions, and the relocation and induction of twenty user groups from the Nunawading Community Centre and Silver Grove to the new site took place. The Meals on Wheels services became operational from 14 December and the hub opened to the public on January 6, 2021.

With all the community groups from Silver Grove now being together under the one roof, there has been an increasing awareness of the activities offered by each group such as education, arts, lapidary, basketball, badminton, fencing and dancing resulting in increased memberships and general interest in activities. Community groups at the hub were recently invited to participate in an art project to enhance the low-lying retaining walls on the exterior of the hub. Symbols were designed that represented the community and have now been incorporated into the mural designs, decorating the walls which also include vibrant native flora and fauna which look fantastic.

## Initiatives

### Municipal Public Health and Wellbeing Plan

#### *Commence review and preparation of a new Whitehorse Municipal Public Health and Wellbeing Plan*

Development of the Municipal Public Health and Wellbeing Plan 2021-2025 (MPH&WP) is well underway and is on track for Council adoption by October 2021. Work undertaken in 2020/21 includes:

- Development of the Whitehorse Health and Wellbeing Profile and the Whitehorse Selected Indicators of Health and Wellbeing Report.
- Integrated engagement strategy developed for 'Shaping Whitehorse' which includes the MPH&WP, Council Plan 2021-2025, Financial Plan 2021-2031 and Asset Plan 2022-2032.
- Implementation of two health and wellbeing partnership workshops, which included health promotion strategies and initiatives, and community safety strategies and initiatives facilitated by an external consultant.
- Deliberative engagement workshops facilitated with a panel of community members to establish a draft set of outcome measures to assist in meeting the health and wellbeing priorities that have emerged.
- Cross-council departments have continued to implement the current plan and have undertaken and completed a wide range of initiatives with a health and wellbeing focus. This includes the work of the Community Engagement and Development department in the family violence space.

### Strathdon House

#### *Completion of the redevelopment of the Strathdon homestead and precinct.*

During 2020/21, design development drawings and documentation were completed following the development of a precinct plan in the previous year 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 processes were conducted in early 2021, demolition and clearing works have been completed and building works have commenced and are progressing well. The facility is scheduled to open late in 2021.

## Swimming Pool and Spa Safety Barrier Legislation

*Implementation of new Victorian legislative requirements, which came into effect from 1 December 2019, now requiring registration, inspection and certification of all swimming pools and spas to improve community safety. This initiative includes the engagement of a Swimming Pool Inspector to undertake the required inspections and assist property owners with complying with the new requirements.*

Council's communication campaign with our residents about the registration of their swimming pools and spas has included personalised letters, social media and webpage advertising. The requirement for owners of existing swimming pools and spas to register with Council was due by the 1 November 2020. Following this date, Council has contacted owners that had not registered to ensure registration occurs.

Building Services is committed to delivering a successful pool and spa program. A Swimming Pool Liaison Officer commenced in early 2021 to assist in the ongoing delivery and success of this program. Building Services will continue to work with all property owners to achieve successful compliance with the new Pool and Spa safety barrier regulations and ensure enforcement and complaints are responsibly managed. Council's building team has now assessed the majority of received lodgements.

## Aqualink Nunawading Redevelopment Business Case

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

A consultant was appointed to undertake the Aqualink Nunawading (AQN) feasibility study on the future needs of AQN. The study aims to review and assess the current provision of facilities and services at AQN including identification of any service gaps, future needs and complementary opportunities between AQN and Aqualink Box Hill.

Broad internal and external consultation occurred for the AQN feasibility study. The consultation report is underway with key themes being identified. The site and services review has been completed and the information is being collated for inclusion into the Consultant's report.

A Councillor information session was run at Aqualink Nunawading in April, which included a tour of the facility. Engagement was high and feedback will be incorporated into the feasibility work. Further work has been undertaken by the consultants on the proposed components to be included in a proposed redevelopment with an updated report to Council due in quarter 1 2021/22.

## Services

Highlights from the 2020/21 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 adapted to changing COVID-19 restrictions, continuing to deliver services to the community via home delivery, click and collect, telephone and online services and virtual programs. Feedback was received from the community that it helped contribute to their wellbeing.

Library opening hours returned to normal in January 2021 after, with a small extension of hours offered to support our COVID-19 Recovery Plan. In total there were seven months this year that the library branches were either closed or operating under restricted visitation quotients.

Other highlights for the year included:

- Development of a long term vision and strategy for the provision of library services in Whitehorse and Manningham commenced.
- Supported by a fundraising campaign, 150 early literacy book packs were delivered to local families in need, in partnership with EDVOS and Council MCHS.
- 2021 Library Community Survey conducted from 12 February 2021 – 5 March 2021 with close to 2,000 respondents.

### Community Engagement & Development

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

2020/21 has brought an increased focus on community engagement. The Whitehorse Community Engagement policy was endorsed by Council in February 2021 and Council is now facilitating the development of the Whitehorse Community Engagement handbook which is the “how to” resource that will implement Council’s policy. Council has also re-launched *Your Say Whitehorse* via a new online engagement platform. Over the past year there has been engagement with the local community across a broad range of topics through the platform. Council has also held two deliberative engagement processes for development of the Community Vision 2040, which was endorsed by Council in May 2021, and for Shaping Whitehorse which informs the development of the new Council Plan 2021-2025, Municipal Public Health and Wellbeing Plan 2021-2025, Financial Plan 2021-2031 and Asset Plan 2022-2032.

As a result of COVID-19 Council launched its Social Impact Assessment tool designed to measure community perceived social impacts as a result of COVID-19. Information gathered from this survey helps influence Council's COVID-19 response and recovery, as well as assisting us to advocate for the needs of our community when liaising with State and Federal Government bodies around COVID relief. There was also an update to Council's demographic forecasts, which guides Council to make evidence-based decisions to inform the development of future service delivery and strategic and corporate planning.

Council has provided over \$1 million of community grants during 2020/21 including Council's substantive Whitehorse Community Grants program, Intergenerational Grants, COVID Community Recovery Grants and CASI funded Community Relief and Support Grants. Additionally, eight community members or groups received awards for their outstanding voluntary service to the Whitehorse Community during the COVID-19 pandemic under the Whitehorse Local Heroes program.

The Acknowledgment of Country was updated in recognition of the disputed lands covering approximately 75 per cent of the City of Whitehorse. A recent announcement regarding the land will mean that the Acknowledgement will change to reflect the Wurundjeri people being the confirmed traditional custodians of the City of Whitehorse.

Council provided support to DHHS to reach CALD and faith leaders within Whitehorse in regard to COVID-19 and commenced a digital literacy project for CALD seniors in collaboration with the libraries, neighbourhood houses and U3A to coordinate support/approach to older persons groups.

The annual Sorry Day Flag Raising Ceremony was held on 26 May and live streamed on Council's Facebook page. The live stream reached approximately 702 people in the 24 hours the event was hosted online, including 167 live views.

A number of other events were held throughout the year including the Whitehorse Seniors Festival 2020, which was delivered online as a result of COVID-19, a week-long celebration for Global Fiesta/Cultural Diversity Week 2021 with activation pods run by community and faith groups in the Box Hill Mall and a National Volunteer Week event to recognise and reward volunteers that reached a milestone year of service in 2020 and 2021. Council also partnered with Victoria Police and Victorian Human Rights and Equal Opportunity Commission to promote two online anti-racism forums held in April and May.

The 'Preventing abuse of older people in Melbourne's east: A Primary Prevention Framework and background paper' was completed and was launched on WEAAD, addressing ageism in Melbourne's east. Further promotion was included in the Whitehorse News, Facebook and Council's website and with a banner stating 'Together We Can Stop Elder Abuse' displayed on the lawn of the Box Hill Town Hall and the Box Hill Town Hall being lit purple for a two week period. Council also continues to participate in the Tackling Ageism in Melbourne's East campaign, and the Mayor has signed the EveryAge Counts pledge against ageism on behalf of Council.

Community Engagement and Development, in conjunction with the Whitehorse Men's Action Group, conducted a lunchbox information update about family violence in the community, focusing on the latest statistics, as well as providing information about the service providers who are on the front-line. Council also promoted the 16 Days of Activism against Gender-based Violence activities which included 290 total engagements.

Work was undertaken on development and implementation of the Reconciliation Action Plan and Disability Action Plan. In consultation with the Whitehorse Disability Advisory Committee (WDAC), Council provided a submission to the next iteration of the State Disability Action Plan.

## 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

In response to COVID-19 restrictions, face-to-face classes resumed in November 2020 after Victoria's second lockdown. In 2021 a revised program for both school term and school holiday programs proved popular with a number of classes fully booked. The centre also delivered successful workshop sessions for Sustainability Week and Matsudo Week celebrations. Community groups were pleased to resume their regular activities in the centre and the exhibition program was once again able to return.

### Heritage

The 2020 Heritage Week program was transformed due to COVID-19 restrictions into an online hub of activities with eight different events and presentations. The program showcased the hidden treasures of the municipality including presentations from historical societies, advice on how to care your personal treasures, and a community led antiques roadshow. The Heritage Week website page had 4,743 views, online posts reached 15,940 Facebook users, and 205 people attended the three online zoom classes.

### Box Hill Town Hall and Community Halls

Throughout COVID-19 the Box Hill Town Hall HUB tenants continued to provide essential services to the community, including Box Hill Community Information and Support, Migrant Information, 3WBC Radio Station, Eastern Community Legal Centre. The town hall staff provided assistance to the HUB tenants during this period, as well as ongoing support to our community groups helping them stay connected and informed.

### Festivals

Festivals and events continued to be heavily impacted by the COVID-19 pandemic. Whitehorse Carols was delivered as an online concert which was well received with over

10,000 views. Poor weather impacted Australia Day celebrations which were a series of small activations in some of Whitehorse's most loved parks. Global Fiesta was also delivered as a week of activations in Box Hill Mall. Two Swing Pop Boom! Events were staged at new locations. Spring Festival and Town Hall Tunes were cancelled due to restrictions on crowds and state-wide lockdowns.

### Placemaking

In response to the second Victorian COVID-19 lockdown the Whitehorse Couch Choir was formed as a community song project celebrating the diversity of the Whitehorse community during a period of community isolation. The song involved members of the community submitting videos of singing, playing instruments, displaying AUSLAN and dancing to Ben Lee's 'We're All in This Together'. In the first 24 hours of release, it reached over 14,000 people organically on Facebook and 1,006 on Council's website and YouTube.

A series of place based activations and installations to encourage greater enjoyment and use of key activity precincts in Whitehorse were delivered including street art installations, shopping precinct improvements, Lunar New Year decorations, smart phone workshops and the Smile Project signage within the municipality.

### Strathdon House and Orchard Precinct

The Strathdon Collection was assessed to determine the conservation needs of the more significant items of the house and orchard collection. These items include wartime memorabilia and textiles from the home, which will be on display when the homestead's refurbishment is complete.

### Whitehorse Artspace (Art Collection and Programs)

Whitehorse Artspace was able to maintain an ongoing engagement with patrons via regular online newsletters during COVID-19 lockdowns. These featured 'treasures' from the Art Collection and were very well received. Artspace was one of only ten public art galleries in Victoria that was able to re-open promptly when COVID-19 restrictions on galleries were lifted in 2020, due to COVID Safe planning.

### Whitehorse Performing Arts Centre

COVID-19 restrictions resulted in the cancellation of community theatre and function bookings at the Whitehorse Centre prior to its September 2020 demolition as part of its redevelopment program. The majority of Whitehorse 2020 Season shows were also cancelled as a direct consequence of COVID-19. The Final Farewell Concert for the former Whitehorse Centre marked its closure after 35 years of operation and was delivered as a highly successful online concert event. The feedback, online engagement and support from patrons was extremely positive towards this farewell concert. The centre also curated further online engagement opportunities via YouTube, Facebook and the centre's website and attracted a total of 8,283 online views.

## Leisure Facilities

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

### Aqualink Box Hill and Aqualink Nunawading

Aqualink customers and staff have shown great resilience and adaptability in response to service disruptions resulting from COVID-19 restrictions. The centres were closed for most of the first quarter, before a gradual reopening starting from late September, and further impacted by subsequent COVID-19 'circuit breaker' closures in February and May/June.

The return of community sport was welcomed by the community in 2021. This was evident through a large increase in AQBH stadium usage over January including eight new stadium client groups joining on a regular basis to provide both social and competitive sport to a variety of ages including children and adults. The centres welcomed back school swimming groups and annual swimming carnivals from February enabling primary school aged children to participate in aquatic activities in a supervised and safe environment.

Aqualink ran a no join fee membership promotion for the month of February, attracting 615 new members during the month. There was also a focus on empowering and educating members on the benefits of using the new PGS online member portal for ease of updating their details and supporting the long term goal of a paperless facility.

The Australian School of Shotokan Karate ran their annual tournament in the AQBH stadium on Sunday 21 March with approximately 300 participants and 200 spectators, and the organiser commended Aqualink staff on their work ethic and thanked them for assisting in the success of the day.

Aqualink implemented Life Saving Victoria's SwimSafe program in April. The program concentrates on educating vulnerable adult swimmers on the risks associated with the aquatic environment such as water depth.

Aqualink welcomed back Tomorrows Stars Basketball, LC Elite Basketball Development and No Limits who all ran multi day clinics during the April school holidays. The diversity of providers delivered a broad range of clinics that offered programs for children and teens from beginner levels through to advanced.

Disability Sport and Recreation Wheelchair Rugby held their grand final event at the Aqualink Box Hill stadium. The organisation videoed the matches and provided a live feed of the matches online to those who were unable to attend the event.

A number of capital works projects were completed including the installation of pool wet deck grating around all five pools at Aqualink Box Hill, improving both the appearance and the safety of this area, and an upgrade of showers in the main change rooms at Aqualink Nunawading.

## Morack Golf Course

Morack Golf Course performed strongly, reflective of the broader industry which saw a resurgence in golf activity as a result of COVID-19. After reopening in October following the COVID lockdown, the driving range recorded 396,351 balls hit during the month of November, which is an increase of 19 per cent on the same period last year. The 6,832 golf rounds played at Morack Golf Course in January was the highest recorded for that month in the past 10 years. A number of course improvements were completed at Morack Golf Course including a path upgrade to all weather concrete and replacement of the tee shelter and drink fountain on the 6th tee, upgrade of the path from the 3rd green to 4th tee, and installation of a new drink fountain on the 13th tee. Extensive work has continued on the future management structure of the facility and planning for the major redevelopment works that are to commence in 2021/2022.

## Nunawading Community Hub

Service highlights for 2020/21 for the Nunawading Community Hub are detailed in the Initiatives section of Strategic Direction One of this Annual Report.

## Sportlink

Sportlink reopened on 9 November 2020 following easing of restrictions after the second lockdown of 2020. With activities initially limited to ages 18 years and under, Sportlink opened with temporary operating hours of 3:00pm-9:00pm. As restrictions continued to ease, operating hours were adjusted accordingly. There was an overwhelming response to the reopen with high court utilisation.

Whitehorse Netball Association ran a special round-robin tournament at Sportlink for their junior domestic teams across the first three Saturdays in November, bringing an exciting return of netball to Sportlink which was very much enjoyed by all involved.

There was a long wait for junior netballers to return to playing at Sportlink and unfortunately after just one game in, the new season was disrupted by the five day lockdown in early February. Despite the false start, the season recommenced the following week.

On 20 February, Whitehorse Netball Association (WNA) hosted their annual Market Day event, providing an opportunity for local businesses and sponsors to connect with the Whitehorse netball community. There was a great response from supportive businesses and WNA members and proved once again to be a valuable event to showcase the Whitehorse Netball Association.

Sportlink school holiday programs are delivered in partnership with Kelly Sports Blackburn. With a disrupted program offered during 2020 due to COVID-19 shut downs, the Sportlink/Kelly Sports school holiday program returned in January for the most attended program to date, with a total of 678 children attending the multi-sport holiday program which includes a range of different sports activities plus arts and crafts. Strong attendances were also recorded during the April school holidays with attendances reaching the cap of 50 participants per day on 9 of the 10 days.

The Hot Streak in-house managed basketball program relaunched in March after a 12 month break due to COVID-19. Designed to cater for participants who prefer to play ball without relying on traditional competitions and commitments, the relaunch has been a great success, growing to an average number of 42 participants in May prior to the May/June lockdown.

## 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.*

A second phase of community consultation was undertaken in July on the *Floodlighting Policy-Outdoor Sports and Recreation* following endorsement of the draft policy by Council, receiving 182 submissions from the community. Council considered and endorsed the final policy at its 14 December 2020 meeting.

In accordance with COVID requirements, Whitehorse sporting clubs were supported to develop, implement and review COVID-safe plans for their sport and associated activities. Site visits were undertaken to ensure sporting clubs were using Council facilities in accordance with restrictions and their COVID-safe plans and assisting sporting clubs to meet the often dynamic requirements of the State Government health directives during the pandemic.

Whitehorse sporting clubs were contacted via telephone to discuss the ongoing impacts of the pandemic on their sporting operations and the wellbeing of their members. Themes from the 70+ interviews conducted highlighted concern around the uncertainty arising from the ongoing pandemic and its possible impact on member health and wellbeing, future participation numbers, club finances and attracting sponsorship. The data gathered will inform the approach to supporting sporting clubs through the pandemic and assist planning club development opportunities.

Due to COVID restrictions, the 2020 Whitehorse Sports Awards was held online on 3 December 2020. The fantastic sporting achievements and volunteer efforts of Whitehorse sporting clubs were recognised through an announcement of award winners and nominees through Council's website and social media channels. Council received 33 nominations across nine award categories. The social media post announcement reached 5,800 people and was clicked more than 900 times.

The 2021 Whitehorse Sport and Recreation Civic Award (previously named Australia Day Trophy) was awarded to the Victorian Obedience Dog Club. This is in recognition of the club's contribution to the Whitehorse community with a welcoming environment, supporting over 350 members and their puppies/dogs. This award is in recognition of the club's programs throughout 2020 including with the additional challenges of COVID to provide training and support for dog owners which ensures members of the local community are able to live in a neighbourhood where they feel safe and where well behaved dogs, dog owners and residents can live together.

A Club Development Forum was held on Child Safety identifying the seven Child Safe Standards and their implementation in sporting clubs. The forum was run online with

more than 50 attendees representing 25 Whitehorse clubs/organisations.

Recruitment for the 2021-2022 term of the Whitehorse Sport and Recreation Network was undertaken. Ten community members were appointed including six previous members and two new Councillors Cr Mark Lane and Cr Prue Cutts

Seasonal allocations of Council's sports fields and pavilions for the 2020/21 Summer and 2021 Winter Seasons were finalised involving 32 sporting clubs, 50 sports fields and 30 pavilions for the summer season and 35 clubs, 53 sports fields and 29 pavilions for the winter season.

## Recreation and Open Space Development

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

Council endorsed the Indoor Sports Facility Feasibility Study and its recommendations at the ordinary Council Meeting on Monday 24 August 2020. Following this, detailed design work for the Sportlink redevelopment project commenced.

Community consultation on the Simpson Park Proposed Off-Leash Enclosed Dog Park was undertaken. Further consultation will be undertaken during 2021 before Council decides whether to proceed with the project.

Funding applications were submitted to the Victorian Government through a number of funding opportunities including the Community Sports Infrastructure Stimulus Program, Local Parks Program and Parks Revitalisation Grants Program. Several applications were successful including \$500,000 for the Sparks Reserve West New Satellite Pavilion from the World Game Facilities Fund Grant Application.

A number of projects continued to advance with detailed design and documentation on projects including sports field lighting at RHL Sparks Reserve, Morton Park, Walker Park and Wembley Park, and multi-use sports courts at Halliday Park and Eley Park. Consultation was also completed for the Halliday Park basketball half court.

Community consultation was undertaken on the Box Hill City Oval redevelopment including two drop in sessions held on Saturday 20 February and Monday 22 February 2021. A funding application seeking \$10m for Box Hill City Oval Redevelopment submitted to the Victorian Government under the Community Sports Infrastructure Stimulus Program was unsuccessful.

## 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.*

COVID-19 has limited sports field use by sporting clubs during the year but has seen an increase in use of sports fields for general recreation and exercise. Council continues to deliver its program of works at sports fields across the municipality including new cricket nets at Walker Park, renewal of drainage, irrigation and a Santa Ana couch grass playing surface at Mirrabooka South Reserve, and a safety fence at Billabong Park.

## 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 continued to provide holistic and diverse supports, information, referrals and practical assistance to more than 4,300 older residents during 2020/21 to ensure vital needs were met within COVID-19 restrictions. 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.

The WHACS team maintained timely and effective support to residents with essential service delivery, adapted and facilitated non-traditional delivery of services during the strict lockdown constraints including; online grocery shopping and delivery, medication deliveries, activity packs, online banking and bill payments to ensure essential needs were met and independence is supported. 272 compliments were received from clients acknowledging the positive difference WHACS services made to their lives.

Highlights for the year include:

- Advocated to the Australian Government with a focus on service stability and sustainability during the COVID pandemic and needs for additional supports related to COVID response and recovery. As a result, secured over \$970,000 of additional COVID specific funding from to ensure safe and continuous service provision to vulnerable residents.
- All staff providing face-to-face services were provided with enhanced personal protective equipment, training and screening instructions to maximise the safety of consumers receiving services. Additionally, Psychological First Aid training was provided in response to increased consumers' support needs.
- Conducted 6,984 hours of regular welfare calls to 2,365 vulnerable consumers and Meals on Wheels volunteers who were experiencing loneliness and isolation due to COVID-19 restrictions.
- Food Services relocated from an outdated Silver Grove facility to the new Nunawading Community Hub that will allow enhanced opportunities for programs and services.
- Following extensive planning, resumed Centre Based Dining, various social support groups, transport assistance activities and gradual return of volunteers to the Food Services in line with the COVID-safe plan and government requirements.
- Facilitated 157 Home Care Packages supporting consumers with complex care needs to continue living at home.
- Contributed to the Community Connector (CASI) project supporting residents impacted by the pandemic referred by the state COVID19 line, connecting to services, food options and assisting with practical tasks.

## Health and 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 and Child Health

Council's Maternal and Child Health (MCH) Service provides health and development support for more than 12,650 families with young children during the COVID-19 pandemic. During lockdown periods the service provided face-to-face support for newborns and vulnerable families, and telephone/video consults for older children. When not in lockdown, all consultations are delivered face to face. Delivery of a new State Government funded sleep and settling program has also commenced in 2021.

### Early Childhood Services

Council's Whitehorse Early Learning Services (WELS) provides high quality education and care for approximately 340 children each year. Utilisation for WELS has continued to be challenging during 2020/21 due to COVID-19. Utilisation dropped below 70.0 per cent in August due to the impact of new restrictions in the July-September lockdown period, limiting child care access only to permitted workers. Utilisation of the centres improved in the second half of the year, peaking at 92.49 per cent at the beginning of June, well above our target of 90.6 per cent. A WELS learning from home education program continued to be offered to ensure the ongoing education for children who were unable to attend the centres during that time. Staff have continued to implement best practice COVID-19 health and hygiene practices to help reduce the risk of COVID-19 infection. WELS maintained regular communication with families to keep them well informed of constant changes as they occurred.

Council has commenced preparations for the roll out of the Department of Education and Training's three year old kindergarten reforms, due to be implemented in 2022. Council has also adopted a new maintenance program, which allows for the transitioning of kindergarten building maintenance responsibilities towards Council over time. This will provide consistency for all kindergartens as part of their lease agreement and allow them to focus on their service delivery to the community.

### 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 including school holiday activities.

Youth Services continued to support and engage young people during the COVID-19 pandemic particularly through online delivery video conferencing and increased social media, with the closure of Youth Connexions from July – mid-November. The Whitehorse Youth Representative Committee, FReeZa Committee and the homework program also continued in an online capacity until in person services could resume.

A number of successful activities and events were held including an outreach school holidays skate event, which included the presence of various community agencies, free skate lessons and BBQ for the community, Health Gaming Week and an outreach event in the Box Hill Mall celebrating IDAHOBIT in collaboration with community agencies and the FReeZa committee.

### Community Programs

The service area runs a number of community programs such as Parent Information Forums and other parent information resources, supported playgroups and referral support for homeless people. During 2020/21, 11 Parent Information Forums were delivered and supported playgroup sessions were conducted weekly during school terms. Some key resources have been updated and distributed to families and services providers including the Family Resource Guide and Toy Library and Playgroup brochures.

### Public Health

Council's Environmental Health Service administered a total of 6,508 vaccinations to 3,009 children as part of Council's public childhood immunisation program. A total of 5,461 vaccinations were also administered as part of Council's school immunisation program. Staff flu vaccinations commenced early in response to the COVID-19 pandemic.

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 1984* and *Public Health and Wellbeing Act 2008*. Actions included:

- 1422 Mandatory Assessments/Inspections
- 143 Complaint Inspections
- 143 Routine Inspections
- 235 Non-compliance/Follow-up Inspections
- 21 Formal Orders/Notices issued which includes Personal Identification Numbers (PIN) and seizures.
- 329 Food samples collected for testing

- Met targets under MAV Service Agreement for Tobacco control activities including conducting assessments/education visits and responding to complaints.

## 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.*

As a result of COVID-19 service delivery was modified to ensure statutory requirements and community expectations were maintained to meet changes in demand during lockdown periods.

Parking Services:

- continued with proactive enforcement on safety related issues
- provided support to essential hospital staff in providing access to parking
- supported the organisation through the provision of a diverse service support
- implemented the new accessible parking permit scheme
- commenced a tender process to expand the in ground sensor program.

The Community Laws team:

- conducted a significant number of park patrols to provide information to residents on how they could effectively social distance
- managed the outdoor dining initiative in supporting local businesses
- installed new signage at 52 parks across the municipality promoting responsible pet ownership
- commenced a review of the Domestic Animal Management Plan
- updated operational plans and improved web content.
- implemented a new towing contract for the removal and disposal of abandoned vehicles
- continued to roll out of online permit applications.

# Strategic Direction One – Measures of Success

1

Attendance by  
**12,700**

people at Council's  
festivals and events



**329**

volunteers across  
various programs

Community  
satisfaction  
with...



**100%**

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



Overall  
performance **69%**



Advocacy **58%**



Family  
support  
services **67%**



Recreational  
facilities **74%**



Community  
and cultural  
services<sup>^</sup> **67%**

(Index score out of 100)

**6508**

vaccinations to  
**3009 children** delivered  
in our public  
immunisation program



**\$978,991**

invested in community  
groups through grants



**77%**

participation\* in the  
Maternal and Child  
Health Service

**77%**

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



**428,652**

library visitations



**556,211**

Aqualink facilities

**5**

new websites  
launched



**3.34M**

website views



**185**

variety of newsletters  
in Whitehorse

**12**

editions of  
**Whitehorse News**



\* 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

<sup>^</sup> Community satisfaction with Council festivals and celebrations is included in this indicator

## Strategic Direction Two: Maintain and enhance our built environment to ensure aliveable 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 2020/21. They do not constitute all actions delivered by Council.

### Major Initiatives

#### Pavilion Redevelopments

*Continue the redevelopment of the Terrara Park Pavilions and development of the new Sparks Reserve West Pavilion.*

##### Morton Park Pavilion

The redevelopment of the Morton Park Pavilion continued throughout 2020/21 with practical completion being achieved in April 2021. The newly completed pavilion features upgraded change rooms, improved spectator viewing and a refurbished modern multipurpose room that can accommodate up to 150 people.

##### Terrara Park Pavilion

The new pavilion will replace four separate existing pavilions under one multi-purpose roofline. In 2020/21 construction works continued with all structural components completed. Internal fit outs have commenced and external cladding and paving works are ready to commence with completion expected in October 2021.

## Elgar South Pavilion

In line with Council's adopted Masterplan for Elgar Reserve, construction of Elgar Park South Pavilion was completed in November 2020.

## Sparks Reserve West Pavilion

Construction tenders have been received with the evaluation process currently underway at 30 June 2021. Building works are expected to start in early September 2021. Council was successful in obtaining a \$500,000 grant from the State Government.

### Initiatives

#### Sustainability Strategy – Energy Performance Contract

*Continue 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.*

In August 2019, Council signed a \$2 million Energy Performance Contract (EPC) to install energy-efficient measures in eight of Council's highest energy consuming sites over a two year period. These measures are to reduce energy consumption 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 2020/21, Council will save approximately 1428 tonnes of carbon dioxide emissions from 2019/20 levels. This equates to an estimated 8 per cent reduction. Some of the major projects that were completed in 2020/21 include new energy-efficient boiler and chiller units at Box Hill Town Hall, solar panels at the Civic Centre and the Operations Centre, replacement air conditioning units at the Operations Centre and Box Hill Community Arts Centre, building management systems and energy management systems at Box Hill Town Hall, Operations Centre and Aqualink and energy efficient lighting at Sportlink.

#### North East Link Advocacy

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

Council lodged an appeal in the Supreme Court against the Victorian Government's planning decisions regarding the North East Link project. After detailed discussions and strong advocacy with the Victorian Government, Council withdrew from the litigation after securing additional opportunities to be involved in the development of the designs of North East Link. This will allow Council to remain engaged in the design process and continue to advocate for the interests of the Whitehorse community.

Other advocacy activities relating to the North East Link project include, but are not limited to:

- Representing Council on a number of technical and community committees, eg 'Community Liaison Group' and 'Traffic Management Liaison Group'

- Strong advocacy for improved conditions for sports teams that be temporarily relocated during North East Link construction works.
- Negotiating access arrangements for the State Government to access Council land to undertake early works

### Construction Management Plan management

*Extension of a 2019/20 initiative focused on proactive and efficient management of construction management plan development sites.*

This was an initiative specifically intended to focus on the management of construction sites that have Construction Management Plan (CMP) requirements imposed under a planning permit. With the slow down and temporary closure of building sites during COVID-19 lockdown earlier in the year, the activity on building sites was slow during the first half of the year. The number of CMPs increased in the second half of the year, with 35 CMPs managed during the financial year with a further 19 CMPs under assessment at 30 June. The CMP continuous improvement project has introduced new fees into the budget to capture the range of permits needed to undertake construction on a site, and be able to track and manage the building sites. This is part of the overall CI project that will improve the processes from endorsement to site completion.

### Developer Contributions Framework

*Commence development then implementation of a Whitehorse Development Contributions Framework.*

After a delayed start due to COVID-19 lockdown, consultants were appointed early in 2021 to prepare an Infrastructure and Development Contributions Framework for the municipality. The consultants have produced a draft framework report, which is currently under review. This project will continue through 2021/2022.

### 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.*

Council has commenced the second stage of this joint project with Melbourne Water. The area to be modelled is the West Koonung Catchment and East Koonung Catchment, both areas are located adjacent to the Eastern Freeway. The study is compliant with Australian Rainfall and Runoff (ARR) 2016. Melbourne Water and Council have jointly selected and appointed a consultant to undertake the work.

## Services

Highlights from the 2020/21 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

The Minister for Planning approved Amendment C219 which updated Significant Landscape Overlay, Schedule 9 (SLO9) and applied it on an interim basis to all residential areas that did not have permanent SLO controls in place. The amendment implements the Municipal Wide Tree Study 2016 and is a significant milestone for tree protection in the municipality. The interim SLO9 expires on 24 June 2022 (unless extend)

A revised Heritage Framework Plan 2020 was adopted by Council to guide heritage planning over the next 10 years. The state of the Heritage Review Report released in December 2020 by the Heritage Council reflected positively on Council's management, promotion and support for local heritage.

Detailed input was provided to various Victorian Government projects including Suburban Rail Loop, LXRP, Cooling and Greening, the Productivity Commission's review of the Commercial and Industrial Zones and Victoria's Draft 30 Year Infrastructure Strategy.

Further progress was achieved on a range of ongoing projects including the Whitehorse Planning Policy Framework translation, draft planning controls for the Box Hill Metropolitan Activity Centre, and the Tally Ho Major Activity Centre, for which Council decided to seek authorisation for an amendment to apply the Commercial 3 Zone and undertake a review of the existing Design and Development Overlay, Schedule 9.

A draft Infrastructure and Development Contributions Framework was developed for the municipality and submitted for review.

Council was successful in a grant application from the Victorian Planning Authority to fund Phase 2 of the Nunawading, Megamile East and Mitcham Structure Plan Review, which involves the preparation of a structure plan in 2021/22.

## Statutory Planning

The statutory planning team received 1514 applications in the 20/21 financial year, of which 1298 were new permit applications and 211 were amendments. Despite the ongoing impacts of COVID throughout the year, there was no reduction in application and amendment numbers, with this year's figures almost identical to last financial year.

The applications received and assessed by the Whitehorse Planning team continue to be higher than the metropolitan average for those application types reported on. In addition to the data captured for the State Government, the Statutory Planning team also processed:

- more than 280 secondary consent requests,
- more than 220 extensions of time to existing permits,
- more than 620 condition 1 plans,
- 32 Construction Management Plans,
- 195 subdivision certifications
- and more than 700 property information requests.

On average, the statutory planning team compares well to other metropolitan Councils in the gross processing days for determining an application (106 days, compared to 121 days), a great result given the monthly number of applications received by Whitehorse on average is higher than the average of metro Melbourne.

The average of decisions made within the statutory timeframe for the year was 60 per cent, up from the previous year, although less than the metro average of 65 per cent. This reflects the complexity of applications received, and the extent of consultation undertaken by Whitehorse which increases overall processing time. The financial year saw 29 consultation forums run by officers, which equals more than two per month.

VicSmart applications continue to be high with over 570 applications received over the financial year (which is higher than the 537 received the previous year). This equates to more than 140 per quarter, compared to the metro average (approx 110 per quarter). VicSmart decisions within time continue to be high with the average for the year reaching 79 per cent, and is on par with the metro average of 81 per cent.

## 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. Building permit applications have reduced only slightly as a result of COVID-19 restrictions and report and consent applications are now up to 500 plus for this calendar year. Building appeals have also resulted in some successful outcomes for Council

The campaign to inform residents about pool and spa registration requirements under the *Swimming Pools and Spa Safety Regulations 2019* continued via various means including personalised letters, social media and webpage advertising. Some 3,400 pool assessment letters have been communicated to owners and ratepayer of existing swimming pools and spas to notify them of the requirements. More work continues to follow up owners who are yet to register their pools or spas. A new dedicated Swimming Pool Liaison Officer was appointed to focus on this work and has now received some 200 certificates of completion, contributing to the ongoing delivery and success of this program.

Building enforcement investigations were able to return to normal status, following the easing of COVID-19 restrictions and all complaints and case files continued to be responsibly managed. Magistrate Court enforcement of directions remains difficult, with the courts maintaining a 10 week lead time for all new matters to be listed, due to a backlog of already listed cases due to COVID.

Building Services have been able to negotiate the successful removal of all combustible cladding on the Epworth Private Hospital.

## 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 completed 14 road resurfacing projects as well as five road rehabilitation projects. Pedestrian and cycling improvements were made at Derby St Blackburn and Carrington Rd and Thurston St Box Hill and the threshold was raised at the intersection of Station and Harrow Streets in Box Hill. Drainage upgrades were completed at Antonio Park Mitcham and Woodcrest Road in Vermont as well as a number of drainage reline projects across the municipality. Eight play space renewal projects and designs were completed for Thatcher Reserve, Blacks Walk and Highbury Park. Sports field lighting works at Wembley Park and Walker Park were completed as were designs for lighting at Bennettswood Reserve (South Oval) and Box Hill Gardens Basketball Court. A tender for the lighting improvement works at Box Hill Mall was also awarded. Streetscape works were awarded at Britannia Mall, Brentford Square, Katrina St / Caroline Crescent and at Elgar Rd/Woodhouse Grove and designs were completed for proposed streetscape improvements at Cromwell and McIntyre Streets.

### Engineering Assets

Some of the achievements in the Engineering Assets team include:

- Processed large number of applications and customer requests related to the civil infrastructure and protection of assets, including comments provided for planning applications and approval of civil plans for developments, Works Protection Notices and Construction Management Plans
- Liaison with developers and contractors on developments to ensure Council's infrastructure is protected.
- Assisted with provision of comments for major government projects.
- Involvement with the major Council building projects, including WPAC.
- Successfully completed second stage (out of three) of a joint project with Melbourne Water - flood modelling for Whitehorse City Council municipality.
- Undertaken desktop exercise for revaluation of roads and drainage assets required for financial reporting.
- Responded to the notifications from service authorities, including customer requests related to service authorities works.
- Processed enquiries about the upgrades and replacement of public lighting, as well as upgrades and repairs of decorative lights in the Council's carparks, shopping centres etc.
- Resolving issues related to the flooding from private properties and construction sites.
- Managed condition survey of the existing drainage infrastructure, required for modelling of the drainage assets.

- Processing of the NHVR (National Heavy Vehicle Regulator) applications.
- Increased number of major developments and subdivisions in the Box Hill precinct.
- Supervision and approval of plans for old Burwood Brickworks site.
- Commencement of the plan approval process for Brickworks Nunawading site.
- Strategic role in management of roads and drainage assets, including implementation of Assetic modelling tool for some of the roads and drainage assets.

## Transport

Council has been working with the Victorian Government to advocate for the scope and design of the Suburban Rail Loop project to be inclusive, safe, connected and convenient, particularly relating to:

- Appropriate access and connections at the new Burwood and Box Hill stations for pedestrians, cyclists, public transport users and vehicle occupants
- Protecting important heritage areas, open spaces and vegetation
- Protecting the amenity for nearby residents, particularly those close to the Burwood Station location
- Encourage strong engagement with the Whitehorse community

Council continues to advocate for improved outcomes relating to North East Link, particularly relating to:

- Early planting of replacement trees
- Appropriate relocation arrangements for sporting teams impacted during construction works
- Agreements for the Victorian Government to access Council land for the construction of early works
- Stronger community engagement regarding the proposed variation of the project area
- Access to Council land for investigative works

Construction of the Easy Ride Routes began in May 2021. The East West 6 route was completed in June 2021. While routes East West 2 and East West 4 have completed the line marking works, signage and civil works will be implemented during the 2021/22 year.

## Public Street Lighting

*This service provides street lighting throughout the City of Whitehorse.*

Council regularly assesses and upgrades public lighting across the municipality. The design is currently developed for replacement of 830 remaining standard and decorative lights.

## 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. Some of the capital works highlights included the construction of a new bridge over Gardiners Creek at Sinnott Street Reserve and the replacement of over 21 kilometres of footpath.

During the COVID-19 pandemic the team continued to play an important role increasing the cleansing and sanitising of public areas. There were additional staff added to the team who were redeployed from other areas of Council where the services had been affected.

## 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. Some of the larger fleet replacement items included compact footpath sweeper, front end loader, prime mover truck, asphalt truck, tractor and various trucks, forklifts, vans, utes, mowers and trailers.

## 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.

The Nunawading Community Hub was completed and practical completion was achieved on 4 August 2020. The facility was opened to the community in January 2021.

The design development of the Performing Arts Centre was completed and construction commenced on the Open Double Storey Carpark.

Sportlink redevelopment schematic design has now been completed and the community consultation and engagement phase is being planned.

Tender issue drawings and documentation are scheduled to commence for Morack Redevelopment. Community engagement process with golf members, local residents and wider community to seek feedback on the project is being planned.

Strathdon House tender drawings and documentation completed. Demolition and clearance works have been completed and construction is underway.

## 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 2020/21 include:

- Completion of 20/21 implementation plan for Asset Management Strategy including roll-out of ParksWide Mobility project, commencement of IPS valuation module implementation and preparation for development of a new Asset Management Strategy to be delivered in 2021/22.
- Successful completion of a range of Council building projects including redevelopment of Elgar Park South Pavilion, Morton Park Pavilion, Stage 2 upgrade of Blackburn Lake Visitor Centre and refurbishment of 1st Heatherdale Scout Hall and 2nd Blackburn Scout Hall.
- Ongoing project management of a range of Council building projects including the continued redevelopment of Terrara Park Pavilion and Boroondara Scout Hall refurbishment.
- Completed documentation for new Sparks Reserve (Upper) Pavilion, Yarran Dheran Visitor Centre Upgrade (22/23), and Heatherdale Reserve Pavilion redevelopment.
- Completed 20/21 Capital Works Program reporting tasks with 85 per cent of projects completed and 89 per cent expenditure versus forecast.

## 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.*

In 2020/21 a total of 5093 work orders were completed including roof inspections and cleans, programmed gutter cleans, mechanical plant inspections, appliance test and tag inspections and pest control attendances; and 5334 Essential Safety Measure Inspections for 400 facilities including emergency access and egress, exit lighting and fire equipment testing.

Renewal works completed in 2020/21 included:

- Various works at Council community buildings including accessibility works, mechanical plant replacement, electrical upgrades and fixture replacements.
- Sports and Leisure Facilities – refurbishment of change rooms and plant at Aqualink Nunawading, Sportlink Vermont South and Surrey Park North (Baseball).
- Various glazing replacement and other renewal works at nine council early years services buildings.

- New solar energy systems installed at five council buildings and upgrades to a further four existing solar systems.
- An ozone bird control system was installed and commissioned at Whitehorse Recycling & Waste Centre and the heritage listed Strabane Chapel Shelter was successfully renewed and updated.
- Facilities maintenance also successfully oversaw the upgrade and changeover of Council's new access control swipe system across all council facilities.

# Strategic Direction Two – Measures of Success

2



**58%**  
**Community satisfaction**  
with transport (lobbying)



**364**

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



**5512**  
**Cleaning hours**  
undertaken in Box Hill

**7**

**actions or activities** that  
protect neighbourhood



**14**

**multipurpose  
facilities**  
available to  
the community



**74%**

**Community  
Satisfaction** with  
recreation facilities



**\$54.7 million**

**invested** into maintenance,  
upgrades and development of  
community infrastructure



**452**  
**VicSmart**  
applications processed



**1514**  
**planning application**  
decisions made



**5**

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

**256**

**environmentally  
sustainable**  
development  
assessments  
undertaken



**\$1.3B**

**value of development**  
invested in Whitehorse  
based on planning  
applications received



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

## Strategic Direction Three: Protect and enhance our Open Space and Natural Environments

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

*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.*

### 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 2020/21. They do not constitute all actions delivered by Council.

### Major Initiatives

#### Implement Municipal-wide Tree Study

*Implementation of Municipal-wide Tree Study recommendations pending Ministerial approval of the proposed tree controls.*

Minister for Planning approved Amendment C219 which updated Significant Landscape Overlay, Schedule 9 (SLO9) and applied it on an interim basis until 30 June 2021. The updated SLO9 came into effect on 16 July 2020 and covers all residential areas of the city that do not have permanent SLO controls in place. All affected land owners and occupiers were notified by mail about approval of Amendment C219.

The SLO9 remains interim as the Department of Environment, Land, Water and Planning (DELWP) is completing a state-wide review of environmental and landscape controls. Although the specified task is largely completed from Council's perspective, further reports can update on progress with DELWP's work and whether further action is required in Q4 to extend the interim protection provided by SLO9 in Whitehorse.

DELWP's review of vegetation and landscape overlays is yet to be completed. A preliminary draft of state vegetation controls has been provided for comment. As the state government project is still in progress, Council's interim SLO9 was extended in Q4 by the Minister for Planning for a further 12 months to 24 June 2022.

## Play Space Renewal Program

*Continue renewal and upgrade to various play spaces across the municipality.*

In 20/21, renewal and upgrade works to seven play spaces were completed including Winswood Close Reserve, Apex Park, Lemon Grove, Wynne Court Reserve, Primula Park, Stanley Gve and Holbury Reserve. Planning and design for a further three sites at Highbury Reserve, Thatcher Reserve and Blacks Walk were undertaken for construction in 2021/22. The annual independent safety and standards audit was undertaken on 175+ play spaces and all identified maintenance items were rectified.

## 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.*

Preparations continued on the review of a potential waste services charge. A detailed project plan was prepared that was presented to Council for budget considerations. Work continued on updating Council's database of bins by analysing data and undertaking audits of bins at properties. Improvements were made to customer service systems and processes to ensure more streamlined kerbside waste and recycling services.

### Significant Tree Assistance Fund

*Significant tree assistance fund for providing grants to property owners to assist with maintenance costs associated with trees on the significant tree register.*

The Tree Assistance Fund process was reviewed by the panel and a new application and assessment process endorsed by Council in May 2021. The second round of the fund opened on 14 June 2021 and 103 'Expression of Interest' applications were received. The decision panel, which will include two Councillors, a community member and council officers, will meet in July 2021 to allocate the \$40K fund.

## Services

Highlights from the 2020/21 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. The centre performed 148,459 transactions and received a total of 54,787 tonnes of material to the site including 36,509 tonnes of waste and the recycling of 15,715 tonnes of green/timber waste, 779 tonnes of cardboard and paper, 1943 tonnes of steel, 2432 tonnes of concrete, 1560 tyres, and 4158 mattresses. A total of 37.9 % percent of material was diverted and recycled.

The total number of transactions was comparable to 2019/20, however there was a significant drop of around 10,000 tonnes less of material to the site. This indicates the increase in numbers of customers dropping off small amounts of waste and recycling items. The decrease in total volume of material is attributable to reduced activity during COVID-19 restrictions.

## **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.*

### **Waste and Recycling**

In 2020/21 Council collected 3,120,168 kerbside garbage bins, 2,033,721 recycling bins, 770,224 garden organic bins and completed 37,146 hard waste bookings, and nearly 66,000 tonnes of waste being collected during the year.

Council and its contractors provided uninterrupted kerbside services through COVID-19 and continue to monitor and modify with heightened hygiene and social distancing strategies.

Three mobile recycling pop-up trailers for clothing and small electronic waste items were commissioned and operate at Sportlink, the Nunawading Community Hub and Aqualink Box Hill. These will remain at the locations for several months, providing the community the opportunity to recycle these fast growing waste streams in convenient locations. Nearly six tonnes of items have been dropped off to date. Dedicated recycling hubs have also been installed at Aqualink Nunawading, Nunawading library and Box Hill library for similar items as further drop-off points.

Council again participated in the annual events such as Garage Sale Trail program in October 2020, Plastic Free July and National Recycling Week in November with a number of well received education activities including online workshops and garage sales, two community virtual tours of Visy's Recycling facility and Children's recycling week themed colouring competition.

Council's Smarter Living series of workshops were delivered in partnership with Manningham Council. Workshop topics included home composting and worm farming with one session in mandarin, further follow-your-recyclables virtual tours, all things reusable, and ways to can reduce waste at home, work and school.

Council commenced a new landfill services contract from April, facilitated by Metropolitan Waste and Resource Recovery Group, providing Council with access to four landfill sites for disposal of kerbside garbage and non-recyclable waste from the Whitehorse Recycling and Waste Centre over the next four years.

Council completed detailed specifications and is currently evaluating tenders for the kerbside waste and recycling collection services covering garbage, garden organics, recyclables and hard waste from 1 July 2022. Council will consider the outcome of these tenders in September 2021. Planning is also under way for a new Food Organics and Garden Organics collection service, due to commence in July 2022.

## Sustainability

Council's program of making street lighting more energy-efficient and reducing greenhouse gas emissions was completed with 841 street lights on various local roads upgraded. Council also secured \$897k in grant funding to upgrade a further 650 non-standard and decorative street lights along various main roads with more efficient LED globes in 2021/22.

Council adopted an interim Climate Response Plan in September to accelerate action on mitigating and adapting to climate change impacts. A range of actions were identified to further accelerate Council's reduction in greenhouse gas emissions, and to help the community to become more resilient to climate change impacts.

Council's Energy Performance Contract (EPC) project continued, with installation of solar panels, energy-efficient lighting and a range of other energy-saving mechanical equipment such as heating and cooling units at the large Council buildings: Box Hill Town Hall, Box Hill Community Arts Centre, Aqualink Box Hill, and the Operations Centre. The \$1m energy-efficiency upgrade in 2020/21 will save an estimated 690 tonnes of greenhouse gas and utility cost saving of \$142,000 per annum.

Council continued its partnership with Australian Energy Foundation to provide a free phone and online advisory program for residents on making their home more energy-efficient through measures such as installing solar, LED lighting and draught-proofing.

Council adopted an ESD Policy in February for its buildings and infrastructure, to embed higher environmental and sustainability standards into the design and construction of future upgrades and construction of Council assets. This policy will help the buildings and infrastructure to be more resilient to the impacts of climate change and operate more efficiently.

Council is one of 46 Councils to participate in an innovative 9.5 year 100 per cent renewable electricity supply contract called Victoria Electricity Cooperative (VECO), with energy coming from two Victorian windfarms from July. This contract will save money and further significantly reduce Council's greenhouse emissions from its large buildings.

Council continued its partnership committing a further four years with seven other Councils in the Eastern Alliance for Greenhouse Action (EAGA) until 2025. The alliance shares resources and expertise, helping to develop and implement energy-saving and climate adaptation projects across the eastern region.

Council as part of the, Eastern Alliance for Sustainable Learning (EASL) held a successful sustainable learning conference for local schools and education providers, to help embed sustainability into the classroom and broader school community.

Council delivered a successful series of community events as part of Sustainable Living Weekend program in May. Topics included indoor and outdoor gardening, making your home more energy-efficient, designing homes for inter-generational living, second hand clothing styling, virtual film screening and kids' activities such as making insect hotels. A keynote event was discussion of the economics of climate change and positive actions that can be taken.

Other workshops held during the year included nature play activities, discovering local flora and fauna, tree planting and the importance of trees, and solar power and batteries.

## 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.*

The Open Space team continued to provide all park mowing and open space maintenance requirements to service delivery standards while adhering to COVID restrictions, social distancing, and increased park usage during lockdown. Signage was installed and managed at play spaces and the skate park to keep the community informed of COVID restrictions. Other highlights included:

- Upgrades of park furniture, drinking fountains and changeover of park lights to new solar lights at various locations.
- Completion of retaining wall upgrade at Surrey Park.
- Completion of landscape upgrades at Gardiners Creek Reserve, Elgar Park and Morton Park new pavilion surrounds, and the Blackburn Lake Visitor Centre courtyard.
- Completion of landscape upgrade on Whitehorse Road between Deep Creek Road and Mitcham Road to ensure public and staff safety, including removal of black spot areas and planting over 3,000 plants.
- Relocation of Matsudo trees and construction of landscape at Civic Centre as part of Whitehorse Performing Arts Centre redevelopment.
- Completion of lighting upgrade at Lundgren Chain Reserve to replace on grid park lighting with new solar lights and a landscape upgrade to remove dead/dying/hazardous trees and upgrade vegetation.
- Completion of path upgrade at Schwerkolt Cottage to improve safety, accessibility and asset management.
- Planting of more than 40,000 plants at numerous parks and gardens throughout the municipality.
- Over 2,500 attendees of environmental education programs including Bush Kinder and online programs undertaken during COVID restrictions. This is significantly higher due to the capacity for online sessions to cater for more people.

## 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.*

Planting of 1848 new street trees and 733 park trees was completed during 2020/21. Revegetation planting programs undertaken within various Bushland Reserves including planting over 6,000 local indigenous plants to protect and enhance biodiversity. A contract for whole municipality street tree data harvest was finalised and awarded to two successful contractors.

Council received more than 7,000 customer tree requests during 2020/21, a significant increase from previous years which is due to a combination of factors including ageing trees, wetter weather conditions and extreme weather events, including significant storms in August and June. Over 350 trees were made compliant by pruning around power lines after being audited by Energy Safe Victoria (ESV) in July.

# Strategic Direction Three – Measures of Success

3

Number of trees  
planted annually in our  
streetscapes and parks



**733**  
**1848**

trees planted in parks

street trees planted

ParksWide Environment  
Education Program attendance

**2527**

students across 131 sessions



**76%**

Community satisfaction with  
appearance of public areas

**1064**

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



**10,000**

Hectares of public  
grass mown



**43,205**

trees produced by the  
Whitehorse Nursery

Planning Tree  
Education  
Program  
and events  
attendance



**1033**

people  
attended 17  
hosted events



**31,439**

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

## 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 2020/21. They do not constitute all actions delivered by Council.

## Major Initiatives

### Digital Transformation Strategy

#### *Implementation of Year 4 of the Digital Strategy 2017.*

30 June 2021 marked the formal end of the four year Digital Strategy program that saw the successful delivery of over 70 initiatives of varying complexity all aligned to the Strategy's four key pillars. Council now has solid platforms, streamlined processes and skilled people delivering intelligent, engaging and efficient services to the community that are scalable and support further innovation. Digital thinking is embedded within Council and staff have an appetite for further innovation as activities transfer to business as usual.

In Q4, focus has continued on data quality. The Digital Team procured and installed a data validation, cleansing and matching solution which will initially examine and help remediate and ready two key data repositories for personalised customer transaction information. Data Dictionaries were documented for three core systems, a necessary step on the journey towards Council-wide standards while analysis and profiling was conducted on key datasets. Innovative developments to the Council website will soon allow customers to register and login to be served tailored content relating to their interests with transactions to follow once the data quality is suitably robust.

Digital's deployment of Webchat and Chatbot continue to provide high grades of service to the community. Interactive chat sessions on the website have enabled customers to more rapidly find answers to their queries. More than 15,000 chat sessions have been completed since inception in May 2020 with our automated Chatbot, Ed, augmenting the Customer Service and Planning & Building teams by working 24x7 and servicing a good percentage of these volumes – particularly after hours when many customers find it more convenient to contact Council. 82 per cent of customers provided a 4 or 5 star rating for enquiry resolution, while 90 per cent gave a 4 or 5 star rating for ease of use. The platform is also enabling post-service delivery customer surveys in order for Council to further understand and improve the customer experience.

In the past 12 months alone, Council has processed more than 15,000 Snap Send Solve requests via smart integration to our backend systems. Making it fast and easy for the community and staff members in the field to alert us of issues and for Council to efficiently resolve them. Other enhancements such as those made to the Bin Request process, further streamlined the online experience for customers.

The Digital Team is both proud of the important contribution made to Council and the community and pleased that the many successful outcomes achieved align so nicely with the next phase of Council's Technology Transformation.

## 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 Whitehorse 2040 Community Vision was adopted by Council on 17 May 2021. This followed an extensive community engagement process, with broad engagement undertaken from July to December across a range of online, mail out and face-to-face activities that reached 1,670 participants. Subsequently a deliberative panel of 50 community members met over four sessions to work together and draft the Community Vision, taking into consideration feedback from the community.

### Initiatives

## Implementation of Requirements of the Local Government Act 2020

*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. During 2020/21, this has involved:

- Councillor Induction Training was conducted in February 2021 with all Councillors undertaking the training as required and signing their declaration before the Chief Executive Officer.
- The Whitehorse Councillor Code of Conduct was reviewed and adopted by Council on 22 February 2021 and the new Councillor Gift Policy was adopted on 19 April 2021.
- Council aligned its Municipal Emergency Management Planning committee (MEMPC) with the reformed emergency management planning arrangements outlined in the *Emergency Management Legislation Amendment Act 2018* as required, which included the de-establishment of the existing MEMPC, and facilitation of the establishment of the MEMPC in accordance with the provisions of s.68 of the *Local Government Act 2020*.
- Council at its meeting held 17 May 2021 resolved to set the Mayoral and Councillor Allowances for the current Council term at \$100,434 pa for the Mayoral Allowance (plus an amount equivalent to the superannuation guarantee contribution); and \$31,444 pa for the Councillor Allowance, (plus an amount equivalent to the superannuation guarantee contribution). The Allowance amounts will apply until such time as the Victorian Independent Remuneration Tribunal makes a determination under the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*.
- Officers have commenced development of a Whitehorse integrated strategic planning and reporting framework.
- Community Vision 2040 was adopted in May following a significant community engagement process.

- Budget 2021/2022 and Revenue and Rating Plan 2021-2025 were adopted on 28 June 2021 in line with the new legislative requirements.
- Deliberative community engagement and development of the Financial Plan 2021-2031, Council Plan 2021-2025, Municipal Public Health and Wellbeing Plan 2021-2025 and Asset Plan 2022-2032 are well underway.

## **IT Strategy 2020–2025**

*Development of Council's Information Technology Strategy for 2020–2025 to improve service delivery.*

The IT Strategy 2020-2025 was adopted by Council in August 2020. The IT Strategy will provide IT enablement building the technology foundations and delivering strategic technology Initiatives. Planning commenced for the Early Initiative work of the IT Strategy with delivery of the early initiatives in the 2020/21 financial year. Utilising the IT Strategy roadmap, resource and consultancy requirements for the IT Strategy 2020-2025 delivery and multi-year funding request was finalised.

## **Continuous Improvement Program**

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

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

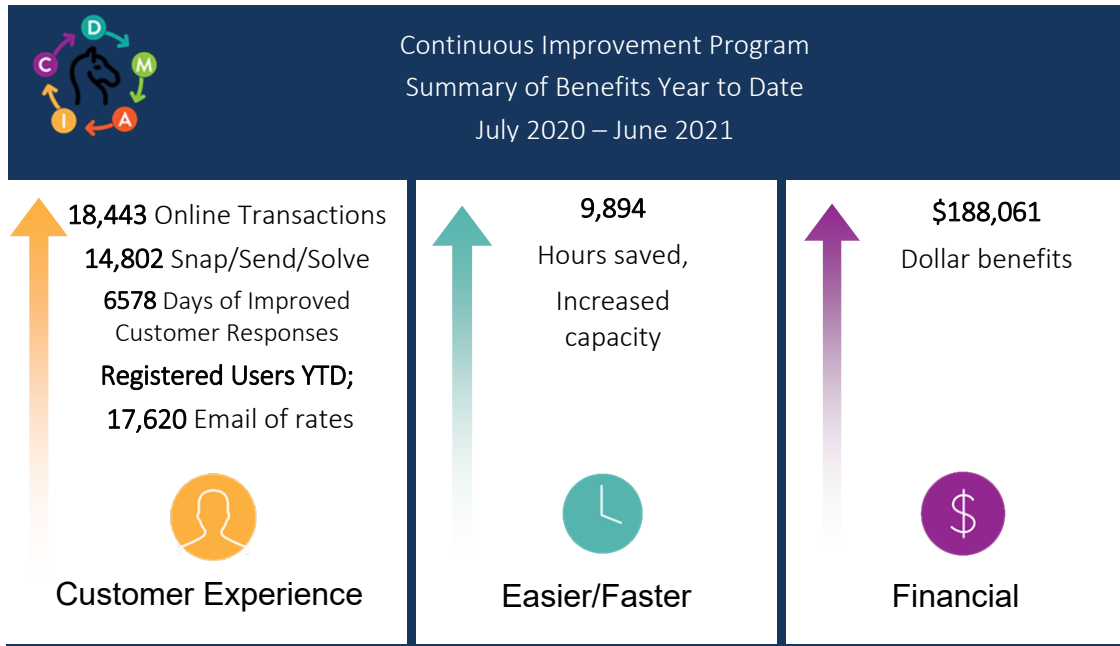
The Continuous Improvement Program continues to increase its capacity and capability to support the diversity of services across Council through the customised training of 36 staff in becoming Whitehorse Improvement Champions (five in 2020/21), supporting opportunities for efficiency gains within our business and the services the team deliver for our community in a consistent framework. The 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 overall improve the customer experience. This approach increases our capacity to deliver ongoing business improvements embedded within business units with reportable benefits to our community.

COVID-19 has provided opportunities to prioritise projects that has enabled online services continuation for our community whilst some of our service centre's operations were disrupted due to Covid restrictions. Covid restrictions have also impacted a reduction in the reportable benefits of project initiatives due to service interruptions.

This year continuous improvement projects focused on improving the customer experience, this has resulted in 6578 days of faster response time for our customers. The team have continued to expand our services online supported by the digital transformation to bring more efficiencies to internal processes, our online offerings have met customer needs highlighted by the uptake of 33,245 digital transactions.

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.

Improvement benefits for the July 2020 to June 2021 period are shown in the summary diagram.



CONTINUOUS IMPROVEMENT PROJECTS STATUS	
Index:	Improvement Champion 🏆 Customer Experience 🕒 Easier/Faster 💰 Financial
14 COMPLETED PROJECTS 2020/2021	
01. Parkside Tree Referral Process Improvement	★ 🏆
02. Local Law Permits	★ 🕒
03. WHACS HCP Statements	★ 🕒
04. Engineering Services Online	★ 🏆 🕒
a. Drainage Permits	
b. Service Connections & Misc. Works in Road Reserves	
c. Works by Authorities	
d. Inspection of Works on Arterial (Main) Roads	
05. Apply and Pay Online (Engineering Services – Collaborative Project )	★ 🏆 🕒
Digital	
06. Performance and Development Plans (PADP)	★ 🏆
07. Pandemic Response – Online Payment Arrangement Calculator	★ 🏆
08. Pandemic Response – Rates Hardship	★ 🏆
09. Animal Registration renewal	★ 🏆 🕒
10. Customer Satisfaction Feedback and Rating	🏆
11. Residential Parking Permits Renewal Project	★ 🏆 🕒
12. Snap Send Solve Integration with Pathway and IPS	★ 🕒 Digital
13. E-Signature Project	★ 🏆 🕒
14. Skip Bin Apply and Pay Online	★ 🏆 🕒

## 28 PROJECTS IN PROGRESS 2020/2021

1. Refunds Accounts Payable 🟡🟢
2. Merchant Fees – Black Belt Project 💜
3. Childhood Immunisation Process Review ★🟡🟢
4. Construction Permit Process Review ★🟡
5. Standardized Pre Start Vehicle Plant Inspections ★🟢💜
6. Asset Protection Process Review ★🟡🟢
7. Attendance Registers Process ★🟢
8. Procurement Vendor Process Review ★🟢
9. Parking Optimisation – Black Belt Project ★ 🟡 💜
10. Intelligent Invoice Processing – Phase II ★🟢💜
11. Utilities Invoices – Phase II 🟢💜
12. Bonds Refund Process★🟡🟢
13. Improved First Call Resolution★🟡🟢
14. Optimise Senior Citizen Engagement Process★🟡
15. Online Planning Pre-app Process★🟡🟢
16. Optimise Aqualink Membership Consultant Process★🟡💜
17. Optimise Projects Benefits Reporting Process★🟢
18. Optimise Staff on Boarding Process★🟢
19. Project Business Case Template Review★🟢💜
20. Reduce Organization's Corporate Catering Cost★💜
21. Club Request for Works Process Review★🟡🟢
22. Residential Parking Permits Overall Review ★🟢
23. Debt Collection for Rates Arrears ★🟢💜
24. Early Childhood Services WELS software program ★ 🟡 🟢
25. Postage Cost Process Review ★💜
26. Better Approval Process ★🟡🟢💜
27. Shared Fencing Project ★🟡🟢
- Transport Applications Project★🟡🟢

## 33 PRIOR COMPLETED PROJECTS BEING MONITORED WITH REPORTED BENEFITS

### Project Highlights 2020/21

#### Customer Satisfaction Feedback and Rating

The Customer Service, Digital and Continuous Improvement teams collaboratively launched the ability for customers to easily provide instant feedback on their experience interacting with council services using a five star rating scale as well as suggest how we can improve our service to meet community satisfaction levels.

This initiative will enable us to understand our customer satisfaction and lead us to improve our service delivery standards where identified through gathering and analysing customer feedback.

#### Pandemic Response – Online Payment Arrangement Calculator

As part of Council's ongoing response to the COVID-19 pandemic, on 23 August 2020,

Council approved an additional penalty interest free period for ratepayers entering into payment arrangements for the payment of outstanding rates and charges by 31 May 2021, without incurring penalty interest.

This initiative was referenced positively in the Ombudsman's report into how Council's deal with rates and hardship.

The online Payment Arrangement application process was developed and implemented which:

- Provided a user friendly online payment arrangement calculator which calculates weekly, fortnightly and monthly payment options, accessible from Council's Pandemic Response webpage,
- Communicated relevant information to customers prior to them completing a payment arrangement application,
- Integrated with the new standard operating procedures and supporting workflows and systems.

The continuous improvement actions associated with the introduction of the new standard operating procedures, supporting workflows, the online Hardship Application process, and the online Payment Arrangement application process have:

- Reduced the need for ratepayers to call Council,
- Allowed ratepayers experiencing cash-flow issues extra time to pay,
- Reduced the amount of rates arrears carried forward on 30 June 2020,
- Improved Council's 2020/21 financial year rates cash flow.

### Engineering Services Online

The Engineering and Investment Department has worked through their Continuous Improvement Champion to deliver an improved process and online application for Vehicle Crossing Permits that went live in April 2020.

The Continuous Improvement Champion has worked to expand on the vehicle crossing project proof of concept to deliver an additional four Engineering application processes to transition online, these applications include;

1. Drainage Permits,
2. Service Connections & Miscellaneous Works in Road Reserves,
3. Works by Authorities and
4. Inspection of Works on Arterial (Main) Roads.

In addition to digitalising these applications, the end to end process was reviewed with a focus to eliminate waste and apply technology solutions to reduce printing, motion waste and support inspectors in the field with mobile solutions, the process was reduced from ten steps to four steps.

The customer experience was centric throughout the process review making requirements easier to understand for our customers by editing or developing new content across 21 webpages, enabling electronic document delivery and faster turnaround times from 26 days to 10 days on average. This initiative has improved the customer response time of 1168 days in 2020/21.

## Services

Highlights from the 2020/21 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 and Delegated Committee meetings and Councillor briefing sessions. The team also continued to provide oversight and support in relation to statutory compliance matters such as Freedom of Information, Registers of Interest, Instruments of Delegation and Instruments of Authorisation, and ensure the requirements of the *Local Government Act 2020* have been met for the reporting period.

Council aligned its Municipal Emergency Management Planning committee (MEMPC) with the reformed emergency management planning arrangements outlined in the *Emergency Management Legislation Amendment Act 2018* as required, which included the de-establishment of the existing MEMPC, and facilitation of the establishment of the MEMPC in accordance with the provisions of s.68 of the *Local Government Act 2020*.

As per the requirements of section 74(1) of the *Local Government Act 1989* Council commenced the statutory review of Mayoral and Councillor Allowances.

Enhanced hygiene and cleaning schedules continued during this period in response to the COVID-19 pandemic and an upgrade of Council's security access card system was undertaken by Facilities Maintenance.

The 50th Anniversary of the Whitehorse Matsudo Sister City Relationship was celebrated on 12 May 2021 with a virtual event between officials from the City of Matsudo and officials and invited citizens from the municipality. Whitehorse shared the online publication of the history of the Whitehorse Matsudo Sister City relationship with Matsudo, which was produced by Council to celebrate the 50 year relationship.

### Customer Service

Whilst access to Customer Service locations was suspended during COVID-19 lockdowns, the Customer Service team remained accessible. Limited ability to transact in person resulted in a reduction of both in person payments and enquires at service counters. In contrast to this, Council's departments managed more than 345,000 calls of which almost 126,000 were managed by Customer Service Team, in addition to 4,700 web chat enquiries.

Following periods of lockdown, and in accordance with COVID restrictions, all Customer Service Centres promptly welcomed visitors back to Council service locations.

## 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.*

11 Councillors were elected on 24 October 2020 under the new single-Councillor ward structure, with the official declaration of the election results taking place on 11 November 2020. Council were sworn in on 12 November 2020 and the meeting to elect Mayor and Deputy Mayor took place on 18 November 2020.

A citizenship ceremony was held on Australia Day 26 January 2021, with 80 people invited to take their pledge of commitment to Australia. This followed an extended period where no ceremonies could be conducted due to the COVID-19 pandemic.

The Whitehorse Councillor Code of Conduct was reviewed and adopted by Council at its meeting held 22 February 2021.

As per the requirements of section 32 of the *Local Government Act 2020* all Councillors received their mandatory Councillor Induction training in February 2021 and signed the Councillor declaration on 22 February 2021.

The Mayor participated in the Municipal Association of Victoria State Council meeting on 21 May 2021.

## 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.*

### COVID-19 communications.

Council's COVID communications curated and amplified Department of Health messaging. Council created and shared hundreds of pieces of COVID communications, across numerous channels as new restrictions were imposed and gradually eased throughout the year. Each time, Council updated many webpages and communicated changes about our facilities and services to many stakeholder groups to reassure and promote compliance.

### Strategic Communications

COVID-19 has somewhat re-shaped this function. The local Leader newspaper went out of print and behind a digital paywall. The emphasis shift from print to digital was sped up considerably.

The nature of media enquiries changed due to journalists having to constantly produce huge volumes of digital content across multiple 'editions' of the Leader. Council's ability to proactively share news through local print media was hugely curtailed.

11 editions (print and digital versions) of Whitehorse News were published. Considerable

community information was disseminated about Local Government elections including how to enrol to vote, when to vote, our new ward structure and how to find information about candidates. During the election period the Strategic Communications and Governance functions worked closely to ensure only critical and appropriate information was disseminated to avoid any perception of unfair electoral advantage to sitting Councillors. Guidance was provided to candidates and Councillors to navigate emerging social media issues.

### Growing the digital audience

Throughout 2021/22 Council grew our digital audience further and increased the quality and engagement of our digital content. Council's corporate Facebook page following grew by around 40 per cent to over 11,000 followers. Despite changing algorithms and Facebook briefly banning Australian news and some government organisations, the reach and engagement of posts from the Council Facebook page increased. The hashtag and theme #WhitehorseStrongerTogether tied COVID communications and will support future economic and other recovery programs. Our LinkedIn following grew by 63 per cent to 5870, and this account was used to champion innovation and the wide variety of professions and trades represented in our Council workforce. Strong corporate support was provided to internal 'champions' who maintain various web pages and social media channels, especially to ensure consistency of COVID messaging and compliance with election period requirements. Dozens of emailed newsletters (EDMs) for targeted audiences or on special interest topics were delivered through a central platform to enhance the customer experience and better capture analytics to inform future campaigns.

### Marketing and Brand

Better use of our social media channels to engage with the audience rather than merely disseminate information has strengthened our 'voice' or brand in various services. The Whitehorse Centre Farewell concert in August achieved 11,000 concert views across YouTube and Facebook. Similar results were achieved for Carols in December 2020.

Aqualink's Iso Games was a four-week online campaign to keep our community connected and active during lockdown. With \$450 and a one-day video shoot, 24 Facebook posts, 21 videos and five competitions were created, achieving 50,000 views. It was followed by the Aqualink@home program which included video workouts, recipes and nutrition tips, with all content created from home during hard lockdown.

A successful Aqualink membership marketing campaign in February supported revenue recovery. For \$11,000 we signed 585 new members for a recruitment cost of <\$19 per member. If their membership is maintained for a (conservative) average of 16 months, they will contribute \$1 million in revenue over their membership lifetime.

The May and July 2021 COVID lockdowns have posed new challenges for recovery, with fresh waves of membership cancellations at Aqualink. Revenue and participation recovery will continue to be a marketing focus throughout 2021-22.

## People and Culture

*This service provides human resource management services, including staff recruitment, corporate training and development, industrial relations volunteer advisory services, occupational health and safety, manages Council's insurance program and implements the risk management framework.*

This service provides the broad suite of people management services, including business partnering support, occupational health and safety, staff wellbeing, organisational development, change management, staff recruitment, corporate training and development, enterprise risk and insurance, industrial relations and volunteer advisory services.

In 2020/21, 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. Nonetheless, the Department continued to provide business as usual functions, and implement a series of quality improvements despite constant disruption.

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. Highlights include:

- Supporting organisational leaders to adapt their people management strategies in the face of constant change associated with the COVID-19 pandemic and working from home
- Continuing to offer employee development and leadership forums by flexing to offer virtual sessions when locked downs occurred during the pandemic
- Responding to a sector wide VAGO Sexual Harassment Audit by scheduling mandatory training for all employees in the coming year.
- Implementing online performance appraisals and adapting them for the COVID environment.
- Reviewing mandatory compliance training requirements
- Commencing implementation of a three-year Leadership Commitment, including an extensive review and consultation to develop new organisational values and behaviours
- Implementing a change management methodology and developing a change management network
- Initiating a program to review and update all OHS Policies and supporting documents
- Constant review and update of Council's COVID safe plan and maintaining safe opening and PPE requirements in accordance with changing restrictions across services

- Review of the enterprise risk management program to enhance strategic risk management and align with the Audit and Risk Committee work plan.
- Developing a staff reassignment function during extended lockdowns, ensuring all those who wanted to work had work to perform making the community safe.
- Managing the emerging cross-Council risk of Occupational Violence, and initiating a campaign to minimise Occupational Violence towards staff and supporting those that have been exposed.
- Adapting our wellbeing plan to focus on our people's wellbeing in the face of COVID; checking in through wellbeing surveys and using the data to support organisational leaders to develop and implement a workforce wellbeing plan.
- Partnering with the senior leadership to initiate an organisational transformation of Council, including changes to the organisational structure and establishment of a new leadership team.
- Preparing Council for the implementation of the Gender Equality Act 2020.

## Finance and Corporate Performance

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

A significant focus for the year has been supporting Council's response to COVID, through additional forecasting and reporting to assess and track the impact of COVID on Council's operations, and the progress of Council's pandemic hardship and stimulus support measures. These measures included the shortening of accounts payable payment terms throughout 2020/21 to support Council's suppliers and commencement of a procurement stimulus project to support local businesses understand and access Council procurement opportunities.

The 2021/22 Annual Budget and a new Revenue Rating Plan 2021-2025 were adopted on 28 June 2021. Development of a new Financial Plan 2021-2031 also commenced with the assistance of the Shaping Whitehorse deliberative community panel. Significant headway has been made in aligning the Fixed Asset Register with Council's Asset Management System (IPS). Procurement has been collaborating regionally to develop a new policy in line with the *Local Government Act 2020* and has worked closely with the organisation on a number of complex and critical tenders including the Whitehorse Performing Arts Centre, Municipal Waste and Recycling Contract and Enterprise Resource System. Council's internal auditor, Crowe Australasia, completed four internal audits that were reported to the Audit and Risk Advisory Committee. A number of recommendations were implemented to strengthen internal controls and processes.

## 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. 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.

The Electronic Signatures and the CM/TeamBinder (construction information management system) projects were both completed and rolled out during the year. Testing has also been completed with a view to upgrade CM to a more stable and responsive version. A newly redesigned Intranet page was launched with the new training content to better promote CM system knowledge.

## Information Technology

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

The priority for Information Technology was to continue to support the technology needs of the organisation. Highlights for the year include:

- Responded to flexing technology requirements for the business to provide rapid response to COVID-19 lock down for remote and office based working.
- Supporting staff to work remotely including deployment of additional laptops to support workforce mobility.
- The launch of mandatory cyber security training after completing baselining of the Council's security awareness.
- Uplifting the collaboration experience in the main meeting room to enhance video conferencing and remote meetings.
- Upgraded the email security gateway to provide significantly more protection against malicious emails whilst reducing the number of quarantined emails.
- Proactively rolled out updates to mobile devices to mitigate security risks.
- Continued with technology lifecycle management to maintain fleet robustness and minimise security vulnerabilities.
- Commenced IT Strategy 2020-25 early initiative works by enhancing authentication which allows staff to log in with a single ID and password to several software systems.

## Property

*This service manages Council properties, property leases, oversees property valuations and maintains the Geographic Information System.*

Building insurance valuations, rate cap and valuation figures for the 2021/22 budget were calculated and provided. Land asset valuations conducted for the 2020/21 financial statements. More than 3000 supplementary valuations were processed, as well as a number of valuation objections, public open space valuations and reviews of rateable and Fire Property Service Levy status. Several new lease/licence agreements were executed and a final compensation instalment was negotiated associated with the Silver Grove land acquisition.

Other activities included oversight of the independent review of the commercial terms associated with the future operations of the redeveloped Morack Golf Course, provision of advice regarding the tenancies associated with recently completed Nunawading Hub and completing the road discontinuance process for roads associated with the proposed Whitehorse Centre and associated multi-deck car park. An extensive review of Council's Property Portfolio and Lease Register was also completed to inform the Organisational Review.

Considerable due diligence was also undertaken by the Property Department regarding the new 11 wards to ensure the integrity of Voters' Roll for the October Council election.

## Geographic Information System (GIS)

Council systems, including Pathway Property, Weave and Whitehorse Maps, were updated to reflect the new Whitehorse 11 ward structure. New ward pdf maps were also made available on Council's website. The team also deployed an app assisting officers to inspect vacant Council buildings during COVID-19 lockdown and added a Rates Payment Plan Calculator and online form on Council's website to assist residents with structuring their rate payments.

Historical aerial imagery on Whitehorse Maps has been supplemented with sets from the 2000s and 2010s decades. Traffic Management Device asset layers were made available to staff through Weave and additional asset layers made available for field staff using IPS Field Inspector.

Transformation of Council's spatial data to The Geocentric Datum of Australia 2020 (GDA2020), Australia's new official coordinate system, is well underway with some applications now fully operating in the GDA2020 environment.

System updates include enhanced Weave functionality, additional content for field staff using Field Inspector, web maps for bin auditors and a new Imagery Swipe tool allowing staff to visualise change by comparing two different dates of aerial photography.

New aerial imagery, flown April 2021, has also been made available to staff through Weave. New content on Council's Intranet has been developed to share information and tools with Council staff.

## Rates

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

Rates issued approximately 75,000 annual valuation and rate notices, 130,000 instalment and reminder notices, and 46,000 invoices for additional bins in 2020/21. Approximately 3000 overdue notices were also sent out following the final instalment. Council's rate collection for the 2020/21 financial year was 96.2 per cent of the rates generated. This was marginally better than the 2019/2020 financial year where 93.8 per cent was collected. Owing to Covid related lockdowns Council was flexible regarding the statutory due dates, thereby giving ratepayers additional time to pay.

Council also continued to administer the Fire Services Property Levy on behalf of the State Government, facilitating the collection and remittance of collected funds, and lodging quarterly pension reimbursement claims to the Department of Health and Human Services for pension rebates. Monthly reporting from the Department of Births, Deaths and Marriages was implemented to assist Council with administration of the pension rebate scheme.

The Rates team continued to deliver exemplary customer service and support to the community during 2020/21. Due to COVID-19, Council's Rates Hardship and Assistance Policy was updated to offer relief and support to ratepayers suffering hardship.

Notification of relief and support was displayed on the annual valuation and rate notices. Between mid-March 2020 and 30 September 2020, Council received and reviewed over 1,300 pieces of correspondence for consideration regarding hardship.

Additionally, the Victorian Ombudsman's state-wide report into how Council's deal with rates and hardship made no negative finding regarding Council's administration of rates and hardship, and the "Online Rates Payment Plan Calculator" mentioned above was positively referenced in the Ombudsman's report.

## Box Hill Multi-deck Carparks

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

The Watts Street and Harrow Street multi-deck carparks were both heavily impacted by reduced traffic volumes and demand for parking as a result of the COVID-19 restrictions, including three lockdown periods and an increased proportion of the population working from home throughout the year. Patrons who drive electric cars are now able to charge their car batteries in designated car park spaces at Harrow Street carpark.

## 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.*

Council's COVID-19 recovery remained a primary focus for emergency management in 2020/21. Our emergency management team provided support to the organisation as a key member of the Pandemic Response and Recovery Groups.

Regular Pandemic Recovery Group meetings were held throughout the year to continually monitor and revise arrangements in line with the latest State Government advice and to maintain Council's Pandemic Action Plan and COVID-Safe Plan.

Seven emergency management incidents required Council activation during the year, including the ongoing Coronavirus pandemic. Other activities for the year included updating the Municipal Emergency Management Plan, participation in the SES Community Emergency Risk Assessment review, participation in the MAV resource sharing protocol update and finalising Council's Emergency Recovery Plans.

Six business continuity incidents were managed during the year, including the ongoing Coronavirus pandemic and all departmental Business Continuity Recovery Plans reviewed and updated.

## **Digital and Business Technology**

*Providing the transition to digital platforms across the organisation.*

Activities undertaken in 2020/21 to implement the Digital Strategy 2017 are detailed in the Initiatives section of Strategic Direction Four of this Annual Report.

# Strategic Direction Four – Measures of Success

4

**97%**  
mail



**80%**  
service  
requests



responded to within  
required timeframes



**14** business improvement  
initiatives with savings of  
**\$0.19M**



**58%**  
**Community  
satisfaction**  
with advocacy

**78**

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



**6%**  
of **Council decisions** made at  
meetings closed to the public  
(LGPRF)

**73%**  
**Community  
satisfaction** with  
customer service



**57%**  
**satisfaction** with community  
consultation and engagement

**100%**



**compliance** with the annual  
Governance and Management  
Checklist (LGPRF)



**9894**

**Hours saved** through  
increased capacity

**45**



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

**37,832**

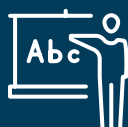
**social media  
followers**



an increase of  
**19.22%**

**3004**

**attendees** at corporate  
training courses



**305**

**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 2020/21. 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.*

Extensive feedback was provided by DELWP on the form and content of the Activity Centre Zone proposed for the MAC. A response to DELWP's feedback on the proposed planning scheme amendment has been submitted and updates drafted to the proposed planning controls. Additional work to support elements of the controls is being undertaken. A report to Council to present updated planning controls for authorisation is anticipated in Q1 of 2021/22 to address DELWP feedback on the proposed planning controls that formed the basis of Council's 25 May 2020 decision.

## Initiatives

### Activate Whitehorse

*Activate Whitehorse is a Council place making initiative that encourages people to work together to activate places in Whitehorse. Activated precincts that are vibrant, welcoming and utilised are essential to support the local economy and build connectedness in the community. Activate Whitehorse encourages people to take ownership for shaping their local story through community nights and community-led activation pods.*

Activate Whitehorse was launched on 1 December 2020 with five bookable Activation Pods in the Box Hill Mall, Britannia Mall and Brentford Square available for eligible community groups to host activations. The Activation Pods are situated in activity precincts that are undergoing renewal through a series of upgrades and recent street art installations.

Activations Pods are established to enable community gatherings and invigorate places, making them vibrant, welcoming and utilised. These qualities are essential for building connectedness and supporting the local economy. An Activation Booster Fund was also established to incentivise the community to commence activations.

A further place making initiative was the Lunar New Year - 'Dine Out in Box Hill this New Year' marketing campaign which was implemented across Box Hill including wall posters to encourage diners to local restaurants and to mark the significant celebration.

## Services

Highlights from the 2020/21 financial year are described below.

### Investment and Economic Development (I&ED)

*This service works in partnership with a range of internal and external stakeholders to support a local economic environment that attracts investment.*

Vital business information, resources and events are promoted through the Whitehorse Business Facebook page, Down to Business e-newsletter and Wbiz website. The use of these communication channels facilitates collaboration with government entities, business industry associations and internal Council departments.

Two rounds of grant applications were processed during the year for the Whitehorse Recovery Grants Package as part of Council's \$2.5 million Recovery and Stimulus Package to assist local businesses affected by the COVID-19 pandemic. There were 344 successful applications across the two rounds and over \$500,000 of grants paid out.

Whitehorse City Council, in collaboration with other eastern metropolitan councils and the Australian Taxation Office, coordinated a five-part webinar series for small businesses during this reporting period. Mentoring services continue to be available to Whitehorse based business intenders, start-ups and operating businesses. The service is a 90 minute session where the recipient is able to choose from a range of mentors and disciplines to suit their needs.

The Interns in Industry program returned in 2021, after a break in 2020 due to COVID-19, allowing students to complete 100-120 hours work experience with a local eastern region business. This program is free of charge for businesses and provides reciprocal benefit for both students and businesses. Multi-mini interviews were held virtually in late May, providing an opportunity for speed matching between students and businesses. There are 22 students who will partake in the program, working with 15 businesses.

The Business Resilience Program, designed to support businesses who may be affected by capital works projects in their retail precincts, was launched in Britannia Mall in May 2021. The program has a dual focus: supporting businesses to continue to operate, while the onsite signage and competition is designed to gain community involvement, foster the local sense of place and remind consumers that the precinct is still open.

The team, in collaboration with Design and Construction, facilitated consultation with traders regarding proposed streetscape upgrades within their precinct through walkarounds at Blackburn Station Village, Brentford Square Shopping Centre, Harrow/ Station Streets and Cromwell Street.

The Business Victoria Small Business Bus visited the Civic Centre on 12 May. The bus has a revised offering, focusing on health and wellbeing rather than business mentoring as was previously offered. The sessions are free and are designed to assist business owners who have been affected by recent economic hardship or health reasons.

The Whitehorse Business Group (WBG) events and programs continue to be promoted through the unit's communication channels. Officers are participating in the 2021 Whitehorse Excellence in Business Awards sub-committee. These awards recognise the courage, commitment, drive and determination it takes to run a business and celebrate the local business community.

In collaboration with the Sustainability Unit, the bins throughout Box Hill were updated to highlight important anti-litter messages and brighten up the area. There are a total of 10 different designs spread across 36 bins in the mall, gardens and near the Town Hall and aim to provoke a sense of pride for people that live, work and play in Box Hill.

The 'Activate Brentford Square' project, funded by the Department of Jobs Precincts and Regions, has progressed during 2020/21 with painting around the car park, signage updates and painting of a mural on the central toilet block.

The I&ED Unit continues to provide a range of COVID-19 support and information services for the business community. This includes:

- communication of information about government announcements, COVID compliance and mental health support including a dedicated COVID-19 business resource page on the WBIZ website
- promotion of networking and training opportunities and access to free mentoring
- an advisory service provided to help connect businesses to relevant support programs offered through all levels of government and industry groups.
- the Think Local Buy Local campaign promoting how consumers can Think Local Buy local to support the local business community
- supporting Local Business Map to help promote local businesses.

# Strategic Direction Five – Measures of Success

5



505

**attendees** at business workshops, seminars and events

3

**large-scale** investment and development enquiries



92

businesses **supported** to prepare for the NBN

34

**engagements** with Melbourne's eastern stakeholders



26

**different engagements** with local stakeholders



20,751

**visitors** to WBiz website

80

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 **22** students and **18** businesses involved.

8



major initiatives/events attracting **1276 business representatives**



1558

**recipients** of Down to Business eNewsletter

597

**business growth** enquiries every week



18,129

**businesses based** in the City of Whitehorse

\* Business community satisfaction rating results for 2021 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
	2017/18	2018/19	2019/20	2020/21	
Aquatic Facilities					
<b>Service Standard</b> <b>AF2 Health inspections of aquatic facilities</b> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.50	2.00	1.00	<b>2.00</b>	Council operates two aquatic facilities and continues to proactively inspect facilities. This includes quarterly microbiological testing and four hourly testing by centre staff, in addition to the authorised officer inspections reflected in this indicator.
<b>Utilisation</b> <b>AF6 Utilisation of aquatic facilities</b> [Number of visits to aquatic facilities / Municipal population]	9.00	9.27	6.00	<b>3.08</b>	Utilisation of Council's aquatic facilities were significantly impacted by COVID-19, particularly during the first half of the year. The two Aqualink centres were closed for most of the first quarter, before gradually reopening with limited services in compliance with state government restrictions. Further closures were required in February and May/June.
<b>Service Cost</b> <b>AF7 Cost of aquatic facilities</b> [Direct cost of aquatic facilities /less income received / Number of visits to aquatic facilities]	New in 2020	New in 2020	\$1.47	<b>\$6.17</b>	There has been a significant increase in the cost per visit over the past two years due to the impact of COVID-19 restrictions in line with State Government advice. Council's two Aqualink centres were closed for most of the first quarter, with further closures in February and May/June. At other times, the centres were operating with limited services due to social distancing requirements restricting the number of visits by customers. This has limited the income for this year. Note: From 2020, this measure replaced two previous measures 'Cost of indoor aquatic facilities' and 'Cost of outdoor aquatic facilities'; see Retired Measures below.

Service/Indicator/Measure	Result				Material Variation and Comments
	2017/18	2018/19	2019/20	2020/21	
Animal Management					
<b>Timeliness</b> <b>AM1 Time taken to action animal management requests</b> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.22	1.33	1.16	<b>1.31</b>	This indicator demonstrates Council's responsiveness to animal management requests. Time taken to action animal management requests remains consistent with the four year trend.
<b>Service Standards</b> <b>AM2 Animals reclaimed</b> [Number of animals reclaimed / Number of animals collected]	53.33%	72.05%	61.39%	<b>57.44%</b>	Council continues to focus on reunification as a priority through continued education initiatives and has systems in place to return animals to the owners as soon as possible.
<b>Service Standards</b> <b>AM5 Animals rehomed</b> [Number of animals rehomed / Number of animals collected]	New in 2020	New in 2020	15.51%	<b>19.01%</b>	The increase in this result is due to the lower number of animals collected by Council in 2020/21, which is attributed to pet owners being at home more often during COVID-19.
<b>Service Cost</b> <b>AM6 Cost of animal management service</b> [Direct cost of the animal management service / Population]	New in 2020	New in 2020	\$4.59	<b>\$4.18</b>	Council is committed to providing a cost effective animal management program that provides value and high quality service delivery, and is demonstrated by the reduction in cost for 2020/21.

Service/Indicator/Measure	Result				Material Variation and Comments
	2017/18	2018/19	2019/20	2020/21	
<b>Health and Safety</b> <b>AM7 Animal management prosecutions</b> [Number of successful animal management prosecutions / Total number of animal management prosecutions]	New in 20/21	New in 20/21	100.00%	<b>100.00%</b>	Council has continued its success 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 to help maintain community safety.
<b>Food Safety</b>					
<b>Timeliness</b> <b>FS1 Time taken to action food complaints</b> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.63	1.70	1.76	<b>1.51</b>	Council is committed to responding to food safety related complaints in a timely manner. The 2020/21 result demonstrates an improvement from previous years and is well below the nominated target of 2.5 days.
<b>Service Standard</b> <b>FS2 Food safety assessments</b> [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%	<b>93.61%</b>	A total of 865 assessments were conducted of 924 class 1 and class 2 food premises that require an annual food safety assessment during the 2020 calendar year. The COVID-19 pandemic had a significant impact resulting in many premises temporarily or intermittently closing and reducing hours of operation. This caused significant disruption on scheduling and conducting assessments. The premises that could not be assessed were prioritised for assessment in early 2021.

Service/Indicator/Measure	Result				Material Variation and Comments
	2017/18	2018/19	2019/20	2020/21	
<b>Service Cost</b> <b>FS3 Cost of food safety service</b> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i> ]	\$556.40	\$546.58	\$552.54	<b>\$562.27</b>	The food safety service cost has increased by 1.9% compared to the prior year and is due to increased costs to ensure statutory obligations were met during the COVID-19 pandemic and a reduction in the number of registered food premises at 30 June 2021.
<b>Health and Safety</b> <b>FS4 Critical and major non-compliance outcome notifications</b> [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%	<b>100.00%</b>	In 2020, all 85 major and critical non-compliances identified were followed up in accordance with operational policy. Consistent results have been achieved in the past four years through improved tracking of critical and major non-compliance and strengthening operational policy.

Result					
Service/Indicator/Measure	2017/18	2018/19	2019/20	2020/21	Material Variation and Comments
Governance					
Transparency G1 Council resolutions made at meetings closed to the public [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors]	3.93%	4.39%	11.90%	5.94%	The number of Council decisions made at meetings closed to the public has reduced compared to 2019/20 but remains slightly higher than previous years.
Consultation and Engagement G2 Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	57	57	60	57	Community satisfaction with Council’s consultation and engagement remains consistent with the four year trend and is slightly better than the state-wide average of 56. As a core value, we strive to continually develop and improve in this area to further support the needs of the Whitehorse community and have adopted a new Community Engagement policy in February 2021.

Service/Indicator/Measure	Result				Material Variation and Comments
	2017/18	2018/19	2019/20	2020/21	
<b>Attendance</b> <b>G3 Councillor attendance at Council meetings</b> [The sum of the number of Councillors who attended each Council meetings / (Number of Council meetings) x (Number of Councillors elected at the last Council general election)]	100.00%	100.00%	100.00%	<b>100.00%</b>	Council continued to demonstrate good governance practices and compliance by Councillors with the provisions of the Local Government Act.
<b>Service Cost</b> <b>G4 Cost of elected representation</b> [Direct cost of the governance service / Number of Councillors elected last Council general election]	\$47,172	\$61,397	\$46,373	<b>\$41,805</b>	The cost of governance for 2020/21 has reduced compared to the previous three years demonstrating good cost management while continuing to deliver a high level of service standard in serving councillors and the community.
<b>Satisfaction</b> <b>G5 Satisfaction with Council decisions</b> [Community satisfaction rating out of 100 with the performance of Council in making decisions in the interests of the community]	58	60	61	<b>60</b>	Community satisfaction with Council decisions remains largely consistent for the past four years, showing a small decrease for this financial year. In the 2021 Community Satisfaction Survey, Whitehorse City Council's result was one point lower than the metropolitan result but remains higher than the state-wide result of 56 on making community decisions.

Service/Indicator/Measure	Result				Material Variation and Comments
	2017/18	2018/19	2019/20	2020/21	
Libraries					
<b>Utilisation</b> <b>LB1 Physical library collection usage</b> [Number of physical library collection item loans / Number of physical library collection items]	7.45	7.24	5.26	<b>4.18</b>	The physical library collection usage has been significantly impacted by COVID-19 restrictions and shows a reduction of 20.5% compared to the previous year. Whitehorse libraries complied with the State Government advice and there were closures or some form of restrictions in place for majority of the year.
<b>Resource Currency</b> <b>LB2 Recently purchased library collection.</b> [Number of library collection items purchased in the last five years / Number of library collection items]	78.15%	76.89%	73.94%	<b>70.37%</b>	Our library collection continues to be maintained to a high standard and compares favourably with Victorian state benchmarks. The decrease in the 2020/21 indicator result reflects a combination of less items purchased over the past five years, which is partly due to stock supply issues during COVID-19, as well as an increase in the number of library collection items.
<b>Participation</b> <b>LB4 Active library borrowers</b> [The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years]	14.15%	13.91%	13.61%	<b>11.83%</b>	The library participation indicator has decreased in 2020/21 compared to the past three years reflecting significantly less active library borrowers this year. This decrease is attributed to the impact of COVID-19 closures and restrictions. Whitehorse libraries consistently followed the State Government advice and there were some form of restrictions in place for majority of the year.
<b>Service Cost</b> <b>LB5 Cost of library service</b> [Direct cost of the library service/Population]	New in 2020	New in 2020	\$23.67	<b>\$24.05</b>	Whitehorse libraries continue to be cost-effective, showing only a small increase in this indicator for 2020/21.

Result					
Service/Indicator/Measure	2017/18	2018/19	2019/20	2020/21	Material Variation and Comments
Maternal and Child Health (MCH)					
<b>Service Standard</b> <b>MC2 Infant enrolments in MCH service</b> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received]	101.19%	100.94%	100.00%	<b>101.06%</b>	Enrolments remain consistently high for the Whitehorse Maternal and Child Health service as shown by the four year trend.
<b>Service Cost</b> <b>MC3 Cost of the MCH Service</b> [Cost of the MCH Service / Hours worked by MCH nurses]	\$83.51	\$82.68	\$86.81	<b>\$92.86</b>	Council is committed to providing cost effective and quality support and information to families The increase in service cost for the past two years reflects unavoidable labour and cleaning cost increases to maintain a COVID safe service for the community.
<b>Participation</b> <b>MC4 Participation in the MCH Service</b> [Number of children who attend the MCH service at least once (in the years) / Number of children enrolled in the MCH service]	85.71%	84.36%	80.21%	<b>78.22%</b>	This result demonstrates that Maternal and Child Health Service participation rates remain relatively high in the City of Whitehorse, but participation has decreased over the past two years due to COVID-19 and the impact it has had on the community.

Service/Indicator/Measure	Result				Material Variation and Comments
	2017/18	2018/19	2019/20	2020/21	
<b>Participation</b> <b>MC5 Participation in the MCH Service by Indigenous Australian children</b> [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]	93.55%	89.80%	79.55%	<b>86.54%</b>	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. The 2020/21 participation result has improved after a decrease in the previous year, and is consistent with the 4 year trend.
<b>Satisfaction</b> <b>MC6 Participation in four-week key age and stage visits</b> [Number of four-week key age and stage visits / Number of birth notifications received]	New in 2020	New in 2020	94.39%	<b>96.30%</b>	This result shows a slight improvement compared to the previous year. Participation in 4-week key age and stage visits is impacted by families who receive services in other municipalities while staying with family during the first 6-8 weeks after having a baby.
<b>Roads</b>					
<b>Satisfaction</b> <b>R1 Sealed local road requests</b> [Number of sealed local road requests / Kilometres of sealed local roads]	80.22	94.98	112.24	<b>78.49</b>	The number of requests reduced by 30.1% in 2020/21. This reduction is attributed to less motorists on the road during the COVID-19 restrictions.

Service/Indicator/Measure	Result				Material Variation and Comments
	2017/18	2018/19	2019/20	2020/21	
<b>Condition</b> <b>R2 Sealed local roads below the intervention level</b> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads]	98.59%	98.59%	98.59%	<b>98.59%</b>	The condition of Whitehorse roads remains consistent and reflects a high standard of maintenance of our local roads.
<b>Service Cost</b> <b>R3 Cost of sealed local road reconstruction</b> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$185.45	\$169.64	\$151.50	<b>\$211.37</b>	Council reconstructs roads to a high standard and, at the same time, renews associated infrastructure like kerb and channel and drainage. This holistic approach results in an extended life for the entire road and minimises maintenance costs. The cost can fluctuate significantly from year to year depending on the projects being undertaken.
<b>Service Cost</b> <b>R4 Cost of sealed local road resealing</b> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$27.20	\$29.46	\$23.95	<b>\$28.82</b>	The cost of sealed local road resealing changes every year depending on the project requirements, market forces and the price of materials. The 2019/20 result was lower than usual and the increased indicator for 2020/21 is consistent with the two years previous.
<b>Satisfaction</b> <b>R5 Satisfaction with sealed local roads</b> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	70	72	69	<b>71</b>	Satisfaction with sealed local roads remains relatively consistent for the past four years, showing a small increase for this financial year. In the 2021 Community Satisfaction Survey, Whitehorse City Council performed strongly in the area of sealed local roads, exceeding both the metropolitan group and state-wide averages.

Service/Indicator/Measure	Result				Material Variation and Comments
	2017/18	2018/19	2019/20	2020/21	
Statutory Planning					
<b>Timeliness</b> <b>SP1 Time taken to decide planning applications</b> [The median number of days between receipt of a planning application and a decision on the application]	81	67	62	<b>53</b>	This is a strong result which is substantially lower than the metropolitan average, owing to improvements in internal processes to enable faster processing times.
<b>Service Standard</b> <b>SP2 Planning applications decided within the relevant required time</b> [Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made]	44.40%	37.97%	44.59%	<b>59.73%</b>	Council has continued to make significant improvements to the number of VicSmart decisions made within time, which has nearly doubled from 233 in 2019/20 to 452 in 2020/21. The time taken to appropriately assess larger complex applications coupled with Council's ongoing commitment to community consultation often make it difficult to meet the 60 day timeframe for decisions on regular permits.
<b>Service Cost</b> <b>SP3 Cost of statutory planning service</b> [Direct cost of the statutory planning service / Number of planning applications received]	\$2,573.96	\$2,288.70	\$2,048.10	<b>\$2,175.56</b>	The increase in this indicator is mainly due to a reduction in the number of planning applications received in 2020/21 compared to the previous year. This is attributed to the slowdown in development activity due to COVID-19.

Service/Indicator/Measure	Result				Material Variation and Comments
	2017/18	2018/19	2019/20	2020/21	
<b>Decision Making</b> <b>SP4 Council planning decisions upheld at VCAT</b> [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]	58.11%	56.90%	52.38%	<b>47.06%</b>	There was a decrease in the number of planning decisions upheld at VCAT this financial year, which has been gradually reduced over the past four years. These results do not include successful negotiations through the compulsory conference process undertaken with Council. Council continues to try to resolve planning applications outside of VCAT's hearing process.
<b>Waste Collection</b>					
<b>Satisfaction</b> <b>WC1 Kerbside bin collection requests</b> [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x 1000	65.7	68.35	72.83	<b>78.45</b>	Council has seen a rise in the number of bin requests during 2020/21 which may be due to people spending more time at home during COVID lockdowns.
<b>Service Standard</b> <b>WC2 Kerbside collection bins missed</b> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts]	4.17	4.92	4.80	<b>5.00</b>	A small increase in this indicator for 2020/21 is due to a combination of a small increase in the number of missed bins and a decrease in the overall number of scheduled bin lifts. Council continues to work towards reducing the number of missed bins collections.

Service/Indicator/Measure	Result				Material Variation and Comments
	2017/18	2018/19	2019/20	2020/21	
<b>Service Cost</b> <b>WC3 Cost of kerbside garbage collection service</b> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$100.61	\$96.83	\$102.09	<b>\$106.27</b>	The cost of Council's kerbside garbage service has increased in 2020/21 due to a combination of contract and landfill disposal price increases, and an increase in tonnages collected which is attributable to more people being at home during the COVID-19 restrictions.
<b>Service Cost</b> <b>WC4 Cost of kerbside recycling bins collection service</b> [Direct cost of the kerbside recycling bin collection service / Number of kerbside recycling collection bins]	\$9.64	\$26.19	\$30.48	<b>\$30.03</b>	The cost of Council's kerbside recycling service has reduced slightly compared to the previous year and this is due to less tonnages collected. The overall cost remains significantly higher than in past years attributable to the global recycling industry collapse.
<b>Waste Diversion</b> <b>WC5 Kerbside collection waste diverted from landfill</b> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins]	50.18%	50.46%	53.02%	<b>52.32%</b>	The proportion of waste diverted from landfill has reduced slightly compared to 2019/20 but remains higher than preceding years. This is due to an increase in the proportion of garden waste tonnages over the past two years, and attributed to wetter weather conditions and an increase in gardening activity since the start of the Coronavirus pandemic.

# Governance and Statutory Information

## Governance

Whitehorse City Council is constituted under the *Local Government Act 2020 (Act)* to provide leadership for the good governance of the municipal district for the benefit and wellbeing of the municipal community. Council provides good governance by performing its role in accordance with the overarching governance principles and supporting principles of the Act by:

- making decisions and taking actions in accordance with the relevant law;
- giving priority to achieving the best outcomes for the community, including future generations;
- promoting the economic, social and environmental sustainability of the municipal district;
- engaging the municipal community in strategic planning and strategic decision making;
- pursuing innovation and continuous improvement;
- collaborating with other Councils, Governments and statutory bodies;
- ensuring the ongoing financial viability of the Council;
- taking into account regional, state and national plans and policies in strategic planning and decision making;
- providing transparency of Council decisions, actions and information.

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 and the ability to make submissions and submit questions to meetings of the Council.

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

## Council Meetings - including Committee meetings

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.

During 2020 and 2021 due to the impact of the COVID-19 pandemic, Council followed the directions from Victoria's Chief Health Officer and the Minister for Local Government's Good Practice Guidelines and encouraged members of the public to view meetings via live streaming platform, rather than attend in person. The public participation element of at our Committee and Council meetings continued with an officer reading out the submission/ question on behalf of the community member.

For the 2020/2021 year Council held the following meetings:

- 14 Council meetings
- 2 Special Committee of Council Meetings (Committees section – July and August 2020)
- 9 Delegated Committee of Council Meetings (Committees section September to December 2020 inclusive, and February to June 2021 inclusive).

*Note: Special Committees of Council ceased to operate on 1 September 2020 upon repeal of section 86 of the Local Government Act 1989. Delegated Committee of Council were established by Council on 24 August 2020 under section 63 of the Local Government Act 2020, effective from 1 September 2020.*

The Whitehorse General Election was held on 24 October 2020, with the City of Whitehorse moving to 11 single member wards (one Councillor elected in each ward). The following table provides a summary of Councillor Attendance at Council meetings for the 2020/2021 financial year, for the period 1 July 2020 to 24 October 2020. There was no Council meeting held in October 2020.

#### Councillor Attendance at Council Meetings 1 July 2020 to 24 October 2020

*Note: Council Meetings were held July, August and September 2020, there was no Council meeting held in October 2020.*

	Council Meetings (3)	Leave of absence granted to Councillors
<b>Central Ward</b>		
Cr Andrew Munroe	3	0
Cr Denise Massoud	3	0
<b>Elgar Ward</b>		
Cr Tina Liu	2	1
Cr Blair Barker	3	0
<b>Morack Ward</b>		
Cr Bill Bennett	3	0
Cr Raylene Carr	3	0
<b>Riversdale Ward</b>		
Cr Sharon Ellis	3	0
Cr Andrew Davenport	3	0
<b>Springfield Ward</b>		
Cr Ben Stennett	3	0
Cr Prue Cutts	3	0

The eleven Councillors elected at the 24 October 2020 Whitehorse General Election were officially sworn in as Councillors on 12 November 2020. The following table lists Councillor Attendance at Council Meetings for the period 12 November 2020 to 30 June 2021. There were 11 Council Meetings held during this period.

#### Councillor Attendance at Council Meetings 12 November 2020 to 30 June 2021

	Council Meetings (11)	Leave of absence granted to Councillors
<b>Cootamundra Ward</b>		
Cr Andrew Munroe	11	0
<b>Eley Ward</b>		
Cr Trudy Skilbeck	10	1
<b>Elgar Ward</b>		
Cr Blair Barker	11	0
<b>Kingsley Ward</b>		
Cr Amanda McNeill	11	0
<b>Lake Ward</b>		
Cr Denise Massoud	11	0
<b>Mahoneys Ward</b>		
Cr Mark Lane	11	0
<b>Simpson Ward</b>		
Cr Prue Cutts	11	0
<b>Sparks Ward</b>		
Cr Tina Liu	11	0
<b>Terrara Ward</b>		
Cr Raylene Carr	10	1
<b>Walker Ward</b>		
Cr Ben Stennett	10	1
<b>Wattle Ward</b>		
Cr Andrew Davenport	11	0

## Special and Delegated Committees of Council

### Special Committee

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

- councillors
- council staff
- other persons
- any combination of the above.

At its meeting held 29 October 2001, Council established a Special Committee of Council which comprised all Councillors. The Committee had delegated decision-making power from Council and was 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, applied to committee meetings. An important role of the committee was 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 operated 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.

With the implementation of the *Local Government Act 2020* and the subsequent repeal of section 86 of the *Local Government Act 1989*, Special Committees of Council ceased to operate from 1 September 2020. Council at its meeting held 24 August 2020 revoked the Instrument of Delegation to the Special Committee of Council, and established a Delegated Committee of Council under section 63 of the *Local Government Act 2020*.

### Delegated Committee

Section 63(1) of the *Local Government Act 2020* allows councils to establish one or more delegated committees consisting of at least two councillors; and any other persons appointed to the delegated committee by the Council who are entitled to vote.

On 24 August 2020 Council established a Delegated Committee of Council which comprised all Councillors. The Committee has delegated decision-making power from Council and is a Delegated Committee in accordance with section 63 of the *Local Government Act 2020*. The provisions of Council's Governance Rules relating to meeting procedures, as applicable to the Delegated Committee, apply to committee meetings. A key objective of the committee is to enhance the consultative process and facilitate public participation and involvement of the municipal community in Council decision making, in accordance with the *Local Government Act 2020* and the Whitehorse Governance Rules 2020. The committee operates in accordance with its instrument of delegation and has delegated decision making power from Council under section 11(1) of the *Local Government Act 2020*. The committee may note information reports, enter into contracts and incur expenditure, consider proposals requiring community input and consultation.

Councillor Attendance at Special and Delegated Committee Meetings 1 July 2020 to 24 October 2020

Special Committee and Delegated Committee Meetings			
	*Special Committee of Council meetings held July 2020 and August 2020 (2)	*Delegated Committee of Council meetings held September 2020 and October 2020 (2)	Leave of absence granted to Councillors
<b>Central Ward</b>			
Cr Andrew Munroe	2	2	0
Cr Denise Massoud	2	2	0
<b>Elgar Ward</b>			
Cr Tina Liu	2	2	0
Cr Blair Barker	2	2	0
<b>Morack Ward</b>			
Cr Bill Bennett	2	2	0
Cr Raylene Carr	2	2	0
<b>Riversdale Ward</b>			
Cr Sharon Ellis	2	2	0
Cr Andrew Davenport	2	2	0
<b>Springfield Ward</b>			
Cr Ben Stennett	2	2	0
Cr Prue Cutts	2	2	0

The Whitehorse General Election was held on 24 October 2020, with the City of Whitehorse moving to 11 wards with one Councillor elected in each ward.

The following table is for Councillor Attendance at Delegated Committee of Council meetings held 12 November 2020 to 30 June 2021. There were seven Delegated Committee Meeting for the period 12 November 2020 to 30 June 2021

Councillor Attendance at Delegated Committee of Council meetings 12 November 2020 to 30 June 2021 (New Ward structure)

Delegated Committee		
	Delegated Committee of Council meetings held 12 November 2020 to 30 June 2021 (7)	Leave of absence granted to Councillors
<b>Cootamundra Ward</b>		
Cr Andrew Munroe	7	0
<b>Eley Ward</b>		
Cr Trudy Skilbeck	7	0
<b>Elgar Ward</b>		
Cr Blair Barker	7	0
<b>Kingsley Ward</b>		
Cr Amanda McNeill	7	0
<b>Lake Ward</b>		
Cr Denise Massoud	7	0
<b>Mahoneys Ward</b>		
Cr Mark Lane	7	0
<b>Simpson Ward</b>		
Cr Prue Cutts	7	0
<b>Sparks Ward</b>		
Cr Tina Liu	7	0
<b>Terrara Ward</b>		
Cr Raylene Carr	7	0
<b>Walker Ward</b>		
Cr Ben Stennett	7	0
<b>Wattle Ward</b>		
Cr Andrew Davenport	6	1

## Code of Conduct

The *Local Government Act 2020* required councils to develop and approve a Councillor Code of Conduct within four months of a general election. After the General Election held on Saturday 24 October 2020, Council at its meeting held 22 February 2021 reviewed and adopted its Councillor Code of Conduct. The purpose of the Councillor Code of Conduct is to include the standards of conduct expected to be observed by Councillors in the course of performing their duties and functions as Councillors including prohibiting discrimination, harassment (including sexual harassment) and vilification. The Councillor Code of Conduct:

- a) Must include the standards of conduct prescribed by the *Local Government (Governance and Integrity) Regulations 2020* (regulations) expected to be observed by Councillors:
  - i. Treatment of others
  - ii. Performing the role of Councillor
  - iii. Compliance with good governance measures
  - iv. Councillor must not discredit or mislead Council or public
  - v. Standards do not limit robust political debate
- b) Must include any provisions prescribed by the regulations for the purpose of s139 (3) of the *Local Government Act 2020*
- c) Must include provisions addressing any matters prescribed by the regulations for the purpose of s139 (3) of the Act; and
- d) May include any other matters which the Council considers appropriate, other than any other standards of conduct.

## 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 Council Meetings, Special and Delegated 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 2020/2021, four conflicts of interest were declared at Council Meetings.

## Councillor Allowances and Councillor Expenses

At the Ordinary Council Meeting held 20 March 2017, Council in accordance with the Local Government Act 1989, resolved to set the Mayoral and Councillor allowances for the period 1 July 2017 to 30 June 2021.

The Mayoral and Councillor allowances (subject to State Government adjustments) are set at \$100,434 per annum, plus the equivalent of the superannuation guarantee contribution (9.5% for 2020-21) for the Mayoral allowance and \$31,444 per annum, plus the equivalent of the superannuation guarantee contribution (9.5% for 2020-21) for the Deputy Mayor, and for Councillor allowances. The Mayor also receives a fully maintained motor vehicle.

Despite the repeal of sections 73B and 74 to 74B of the *Local Government Act 1989*, those sections continue to apply in respect of allowances payable to Mayors and Councillors until the first Determination made by the Victorian Independent Remuneration Tribunal (Tribunal) under section 23A of the Victorian Independent Remuneration Tribunal and *Improving Parliamentary Standards Act 2019* comes into effect. A first Determination has not yet been made by the Tribunal.

The Minister for Local Government is required to annually review the current amounts, limits and ranges of Mayoral and Councillor Allowances to determine whether an adjustment factor should be applied. The Minister conducted this review under 74B of the *Local Government Act 1989* and determined that this year, no adjustment to allowances will be made in respect of all Councils.

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

Expenses (excluding GST)					
	Conferences Training and Functions	Travel and Meals	Information and Communication	Car Mileage	Total
Cr Andrew Munroe (Mayor 18 Nov – Current)	\$1,627	\$767	\$643	\$53	\$3,090
Cr Sharon Ellis (Mayor 1 Jul – 18 Nov)	(\$343)	\$0	\$80	\$38	(\$225)
Cr Denise Massoud	\$1,879	\$250	\$835	\$0	\$2,964
Cr Tina Liu	\$0	\$0	\$917	\$0	\$917
Cr Raylene Carr	\$1,147	\$140	\$681	\$0	\$1,968
Cr Prue Cutts	\$1,117	\$59	\$778	\$0	\$1,954
Cr Blair Barker	\$0	\$0	\$686	\$0	\$686
Cr Andrew Davenport	\$1,480	\$849	\$686	\$0	\$3,015
Cr Ben Stennett	\$0	\$0	\$591	\$0	\$591
Cr Trudy Skilbeck	\$855	\$0	\$478	\$0	\$1,333
Cr Amanda McNeill	\$2,059	\$58	\$614	\$0	\$2,731
Cr Mark Lane	\$0	\$0	\$478	\$0	\$478
Cr Bill Bennett	\$336	(\$423)	\$94	\$0	\$7
<b>Total</b>	<b>\$10,157</b>	<b>\$1,700</b>	<b>\$7,561</b>	<b>\$91</b>	<b>\$19,509</b>

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

Total Allowances	
Cr Andrew Munroe (Mayor 18 Nov – Current)	\$79,526
Cr Sharon Ellis (Mayor 1 Jul – 24 Oct)	\$34,589
Cr Denise Massoud	\$32,731
Cr Tina Liu	\$32,731
Cr Raylene Carr	\$32,731
Cr Prue Cutts	\$32,731
Cr Blair Barker	\$32,731
Cr Andrew Davenport	\$32,731
Cr Ben Stennett	\$32,731
Cr Trudy Skilbeck	\$21,902
Cr Amanda McNeill	\$21,902
Cr Mark Lane	\$21,902
Cr Bill Bennett	\$10,829

Note: Cr's Bill Bennett and Sharon Ellis held office until 24 October 2020 and Cr's Blair Barker and Amanda McNeill held office from 18 November 2020.

## 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 2020*.

Governance and Management Items	Assessment	Completed
<b>1. Community engagement policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Policy <i>Community Engagement Policy</i> Date of current framework: 22 February 2021	✓
<b>2. Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Guidelines A new Community Engagement Handbook to support the newly adopted policy is currently under development and to be completed by the end of 2021. Date of current guidelines: October 2015	✓
<b>3. Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	To be adopted by 31 October 2021 in accordance with Act	N/A
<b>4. Asset Plan</b> (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	New Asset Plan to be adopted by 30 June 2022 in accordance with Act Asset Management Plans are in place for asset classes	N/A
<b>5. Revenue and Rating Plan</b> (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Plans <i>Revenue and Rating Plan 2021-2025</i> Date of operation of current plans: 28 June 2021	✓
<b>6. Annual budget</b> (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Strategy <i>Adopted Budget 2021/2022</i> Date of operation of current plans: 28 June 2021	✓

Table continued over page

Governance and Management Items	Assessment	Completed
<b>7. Risk policy</b> (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	✓
<b>8. Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy Date of operation of current policy: 24 August 2020	✓
<b>9. Municipal emergency management plan</b> (plan under section 20 of the Emergency Management Act 1986 for emergency mitigation, response and recovery)	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986.</i> Date of preparation: 18 November 2020	✓
<b>10. Procurement Policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	New policy to be adopted by 31 December in accordance with the Act <i>Current Procurement Policy</i> Date of approval: 28 June 2021	✓
<b>11. Business continuity plan</b> (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	✓
<b>12. Disaster recovery plan</b> (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 December 2020	✓
<b>13. Risk management framework</b> (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	✓

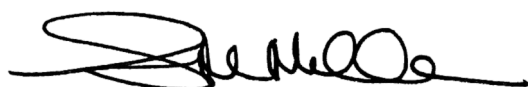
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Governance and Management Items	Assessment	Completed
<b>14. Audit and Risk Committee</b> (see sections 53 and 54 of the Act)	Established in accordance with section 53 of the Act  Audit and Risk Committee Charter endorsed Aug 2020	✓
<b>15. Internal audit</b> (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  Contract extension with internal auditor finalised 01/07/2020 - 30/06/2023	✓
<b>16. Performance reporting framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the <i>Local Government Act 1989</i> )	Framework  <i>Performance Reporting Framework</i>  Date of operation of current framework: 28 October 2020	✓
<b>17. Council Plan report</b> (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first 6 months of the financial year)	Reports  <i>Council Plan Reporting</i>  Dates of report: 23 November 2020  Six-month report: 22 February 2021	✓
<b>18. Financial reporting</b> (quarterly reports to the Council under section 138(1) of the 1989 Act, comparing actual and budgeted results and an explanation of any material variations)	Statements presented to Council in accordance with section 138(1) of the Local Government Act 1989  Date statements presented:  23 November 2020, 30 November 2020, 22 February 2021, 17 May 2021	✓
<b>19. Risk reporting</b> (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports to Audit and Risk Committee and Executive Risk Management Committee    Dates of reports: 19 May 2020, 16 March 2021	✓
<b>20. Performance reporting</b> (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the 1989 Act)	Reports  Dates of reports:  23 November 2020, 22 February 2021	✓

Table continued over page

Governance and Management Items	Assessment	Completed
<b>21. Annual report</b> (annual report under sections 131, 132 and 133 of the 1989 Act containing a report of operations and audited financial and performance statements)	Considered at meeting of Council in accordance with section 134 of the 1989 Act  Date of consideration: 23 November 2020	✓
<b>22. Councillor Code of Conduct</b> (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)	Reviewed in accordance with section 139 of the Act  Date reviewed: 22 February 2021	✓
<b>23. Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)	Reviewed in accordance with section 11(7) of the Act and register kept in accordance with sections 11(8) and 47(7) of the Act  Council to CEO delegations adopted 22 June 2020 CEO to staff delegations adopted 17 May 2021	✓
<b>24. Meeting procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Meeting procedures local law made in accordance with section 60 of the Act  Adopted by Council on 24 August 2020 and effective from 1 September 2020	✓

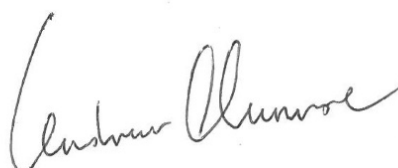
I certify that this information presents fairly the status of Council's governance and management arrangements.



Simon McMillan

Chief Executive Officer

Dated: 16 September 2021



Cr Andrew Munroe

Mayor

Dated: 16 September 2021

## Audit Operations

### Audit and Risk Committee

The Audit and Risk Committee is an advisory committee whose role is determined by the *Local Government Act 2020* and Council.

The key objective of the Audit and Risk 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 and Risk 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 and Risk Committee comprises two appointed Councillors and three independent persons with technical expertise and industry experience, one of whom is appointed as Chairperson.

The first independent member and Chair of the Audit and Risk Committee is Mr Michael Said OAM, 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. Since 2014 Ms Woolmer has worked as an independent audit and risk committee member in the public and not for profit sectors with organisations delivering a range of services and programs for the community at Local Government, State and Federal levels.

The third independent member is Mr Jonathan Kyvelidis, appointed in September 2020. Mr Kyvelidis is a Chartered Accountant with strong background and qualifications in auditing. His career included senior executive positions at the Victorian Auditor-General's Office as Director for the Local Government Sector, Economic Development, Jobs, Transport and Resources Sector, Superannuation and Insurance Sector, and Hospitals Sector. Mr Kyvelidis also holds independent audit and risk committee member roles in the public sector.

The Audit and Risk Committee members during the 2020/21 financial year were:

- Mike Said – Chairperson / Independent member (July 2004 to present)
- Lisa Woolmer – Independent member (September 2017 to present)
- Jonathan Kyvelidis – Independent member (September 2020 to present)

- Cr Denise Massoud – Councillor representative (November 2016 to present)
- Cr Trudy Skilbeck – Councillor representative (November 2020 to present).

All Directors, the Manager Finance & Corporate Performance and the Manager Governance & Integrity will attend all meetings of the Committee in an advisory capacity unless otherwise advised by the Committee Chairperson. 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 and Risk 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, directors, selected managers and the Audit and Risk 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 and Risk Committee endorsed the SIAP for July 2020 to June 2021 in May 2020. The Audit and Risk Committee also recommended, and Council approved, the *2020/21 Annual Audit Plan*, within the SIAP in July 2020.

As part of the 2020/21 Annual Audit Plan, the Audit and Risk Committee received reports on the following:

1. Child Safe Standards
2. Project Management
3. Rates Management
4. Follow-up of Selected Higher Risk Past Audit Recommendations

Audits completed during 2020/21 to be submitted to the Audit and Risk Committee in 2021/22:

1. Volunteer Management
2. Management of Food and Health Services

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 and Risk Committee.

The internal auditor attends Audit and Risk 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 2020/21 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](http://www.whitehorse.vic.gov.au) or on request.

One complaint was received and Council conducted a thorough investigation and found no evidence indicating a breach of IPPs during 2020/21.

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](mailto: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](http://www.ovic.vic.gov.au) and on the Whitehorse City Council website [www.whitehorse.vic.gov.au](http://www.whitehorse.vic.gov.au).

For the period 1 July 2020 to 30 June 2021 there were 20 requests made regarding freedom of information:

- full access was granted on 11 occasions;
- part access was granted on two occasions;
- documents were processed outside the FOI process on two occasions;
- there were three occasions where no documents existed which met the specific terms of the request;

There were no requests received for review of a decision relating to requests processed throughout the year, and there were no applications for review lodged with the Victorian Civil and Administrative Tribunal relating to requests processed throughout the year.

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

- access denied in part – sections 30(1), 32(1), 33(1) and 35(1) (b) of the FOI Act.

The titles of the officers with authority to make a decision on a request:

- Principal Officer: Chief Executive Officer
- Freedom of Information Officer: Executive Manager Governance and Customer Service (to 21 September 2020)
- Freedom of Information Officer: Team Leader Governance.
- Freedom of Information Officer: Governance Project Officer (from 17 September 2020)

## 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 2020/21, 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: Manager, 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

The main objective of the Public Interest Disclosure Act 2012 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. 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 2020/21, two potential disclosures were made which were referred to Independent Broad-based Anti-corruption Commission (IBAC).

Council's Public Interest Disclosure Coordinator is the Manager 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 (as required by the Local Government Act 1989 and Regulation 12 of the Local Government (General) Regulations 2015).

- 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 Leasing 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

The Victorian *Public Health and Wellbeing Act 2008* requires Councils to prepare a plan every four years outlining the work Council will undertake in partnership with the community and with key State and local organisations to improve the health and wellbeing of people in the municipality.

The Whitehorse Health and Wellbeing Plan 2017-2021 is aligned with Council's Strategic Directions and describes key priorities and objectives to work towards improving municipal health and wellbeing. Highlights of implementation of the Whitehorse Health and Wellbeing Plan in 2020-2021 are described in the table below.

The COVID-19 pandemic has rapidly and significantly impacted on the operations and strategic work of Council from early 2020. Many planned activities have been postponed or redesigned. In the past twelve months Council has undertaken a large body of work in responding to the crisis, and putting in place effective recovery strategies including initiatives to promote employment, social connections and mental wellbeing.

## Requirements for Health and Wellbeing Planning

Council is preparing its 2021-2025 Municipal Public Health and Wellbeing Plan in partnership with the community, key stakeholders, community organisations and other levels of government, aligned with the Council Vision 2040 and the Council Plan 2021-2025. Legislation requires the plan 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))

- Have regard to climate change (Section 17 of the Climate Change Act)
- Consider the focus areas and priorities of the Victorian Public Health and Wellbeing Plan 2019–2023.

The 2021 Health and Wellbeing Profile of Whitehorse is available at Council's website: <https://www.whitehorse.vic.gov.au/living-working/health-and-wellbeing>

## Disability Action Plan

The Victorian *Disability Act 2006* requires public entities such as Local Government to develop a Disability Action Plan which works toward reducing barriers and discrimination experienced by people with disability in the community. Whitehorse City Council is committed to working with people with disability, their families and carers as well as partner organisations to create a community that is accessible, welcoming and inclusive.

The 2018 Survey of Disability, Ageing and Carers (ABS 2015) [SDAC] found that 4.4 million people in Australia (17.7 per cent) reported having a disability. This data is not broken down into local government areas; however, when applying the Victorian percentage of 17 per cent to Whitehorse's estimated population of 180,735 residents, this equates to approximately 30,725 residents who may have a disability.

Almost half of all Australians will experience mental illness at some time in their life, with one in five Australians, this equates to approximately 36,147 City of Whitehorse residents, experiencing some level of mental illness each year.

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

Detailed below are some of the specific actions relating to people with a disability which have been undertaken during the 2020/2021 financial year:

- Through a range of projects, networks and initiatives, Council raised awareness of the experiences of people with a disability, in partnership with a range of community and disability organisations including: Nadrasca, the Regional Family Violence Partnership, and the Eastern Mental Health Service Coordination Alliance.
- The Whitehorse Disability Advisory Committee (WDAC) was engaged in a broad range of initiatives including the: North East Link Project, State Disability Plan, National Disability Strategy, Royal Commission into Victoria's Mental Health Services, Whitehorse Performing Arts Centre and Aqualink Nunawading Feasibility Study.
- A member of the WDAC presented to the Whitehorse Community vision panel and the Shaping Whitehorse Community Panel, which were the deliberative panels of people that came together to develop the Community Vision, Whitehorse Council Plan, Municipal Public Health & Wellbeing Plan, the Finance Plan and the Asset Plan. People with disability were encouraged to nominate for

both panels.

- Parenting information sessions run by Councils Children Services team included topics such as understanding autism and the NDIS. During 2020/2021 these sessions were delivered online.
- In response to the COVID-19 restrictions, Councils Festivals and Events team delivered the season on line through 2020/2021. Initiatives such as the Whitehorse Couch Choir included people with disability and free online concerts were promoted to disability service organisations.
- A range of disability sporting opportunities are held at Councils Sportlink and Aqualink venues including Wheelchair Rugby, swimming lessons etc. Disability service providers utilise the facilities and also benefited from the free online activities provided during COVID-19 restrictions.
- Box Hill Community Arts Centre offered art therapy classes, dance to fitness sessions, a community choir, and ceramics and visual arts classes to promote social connectedness and new learning opportunities in a supportive environment.
- Council's volunteer program includes people with disability who have continued to support Council facilities such as the Whitehorse Artspace.
- Council's Family Resource Guide provides support and service information for families with children with disability
- The Significant Hedge Maintenance Policy has a critical role in to ensuring pathways are free from obstacles.
- Council has continued to improve accessibility in the built environment through developments at Terrara Park, Sparks Park West, Elgar Park South East car park, Vermont South Community Learning Centre, Forest Hill Car Park, Whitehorse Performing Arts Centre and multi-level car park and Heatherdale Reserve pavilion.
- Disability Awareness Training was provided to members of the Youth Representative Committee, which resulted in 12 young people having a greater awareness of access issues and their responsibility in this space.
- Council Officers supported the Our Library, Our Program: A job ready initiative delivered by the Whitehorse Manningham Library Corporation to young people supported by Nadrasca and Onemda. The young people utilised their skills to develop and run a library event.
- Accessible Parking Permit applications and information is now centralised and available online creating a more consistent approach to issuing permits.
- Council continued to promote the importance of employing people with disability through articles in the Down To Business newsletter.
- Council continues to promote the Whitehorse Strengths Based Career Planning Guide through local schools, disability and youth services in the municipality. The guide assists young people to identify their strengths and interests and provides strategies to identify employment goals.

## 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, information forums, workshops, and parenting information forums
- promoting a broad range of festivals, events and activities to carers in our community
- strengthening services through facilitating referrals through the Eastern Metropolitan Region Carers Support Services.

## Whitehorse Community Grants

In the 2020/2021 Financial Year, two grant programs were delivered to provide financial support to not-for-profit and/ or incorporated community organisations, groups, and clubs.

### 2020/2021 Whitehorse Community Grants Program (annual)

The purpose of the Whitehorse Community Grants program is to financially support eligible organisations, groups, and clubs to:

- provide services, programs and initiatives that will benefit the Whitehorse community, and;
- 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 opportunity to participate in the life of the community.
4. Cooperation: to encourage cooperation between organisations leading to enhanced program or activity delivery and a more efficient use of resources.

The value of grants across the three categories for the 2020/21 financial year is outlined below:

Community Grants 2020/2021 (all figures exclude GST)	
Cash Grants (Annual and Partnership Grants)	\$845,732
Discount Support Hall Hire	\$100,519
Discount Support Free Tipping	\$32,740
TOTAL	\$978,991

### The Whitehorse Recovery Grant Package– Community

In response to the COVID19 pandemic, Council committed to a \$2.5m recovery stimulus package for business and community in May 2020. The Whitehorse Recovery Grants Package: Business and Community made up the main elements for the recovery stimulus package.

The objective of the Community component of the Whitehorse Community Recovery Grants package was to provide financial assistance to eligible community organisations, clubs and groups who had been impacted by COVID-19, to:

1. Assist in their recovery
2. Respond to local community need in light of COVID-19

Stage 1 of the Whitehorse Recovery Grants Package: Community commenced in June 2020. Eligible Not-for-Profit and incorporated organisations, clubs and groups were able to apply for funding up to \$5,000 to assist with community engagement activities, programs and initiatives, marketing and promotions, administration, equipment and supplies.

Stage 2 of the Whitehorse Community Recovery commenced in February 2021. The funding streams were slightly modified to be more in line with the phase of recovery at the time, focusing more on reconnecting and resuming operations in a 'COVID Normal' environment.

The figures in the table below reflect the allocation for Stage 1 and Stage 2 of the 2020/2021 Whitehorse Recovery Grants Package: Community, as approved by the Decision making panel:

Whitehorse Recovery Grant: Community 2020/2021 (all figures exclude GST)	
Stage 1	\$129,225
Stage 2	\$26,600
TOTAL	\$155,825

## State of Assets

During 2020/21, 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	2021	High	2018
Roads	High	100%	High	High	2019	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	Buildings are currently funded to sustainable levels and the asset portfolio is well maintained. Future modelling predictions are pointing to a increase in renewal funding required for years 2026/27 to 2032/33 due to a large portion of buildings reaching 40-60 years of age.
Roads	Roads are overall in very good condition, however over the long term the Pavement Condition Score (PCI) of our road seals is slowly deteriorating. A review of the level of service is required to determine what condition the Whitehorse community will accept into the future.
Drainage	It is expected that more funding will be required for drainage assets in the future. Significant residential infrastructure growth and the effects of climate change are anticipated to place a much higher demand on the capacity of the existing drainage network. Further analysis is required to determine the exact limitations of the network.
Open Space	There is current renewal underspending evident in the majority of asset types. Adopting the required funding levels will see a stabilisation in the levels of service i.e. condition whereas current levels will see a drop in service delivery.
Plant and Fleet	There is a projected increase in renewal funding requirements for passenger vehicles that is projected to require additional funding from the capital works program. Council will need to investigate a range of options to lessen the financial impact.
IT Equipment	Operations and maintenance expenditure is a major component of the overall expenditure of IT assets and has generally increased according to industry trends.

### Domestic Animal Management Plan

Council adopted the Domestic Animal Management Plan 2017-20 (DAMP) which included a series of actions including a review of orders made under the Domestic Animals Act 1994 (Act), strategies to reduce domestic animal euthanasia rates, responsible pet ownership programs, staff training and skill enhancement and programs to reduce the incidence of dog attacks in the community. In addition the DAMP established a Domestic Animal Management Planning Advisory Committee that advises Council on new and emerging domestic animal management issues. All actions identified in the Action Plan were completed.

Since the expiration of the DAMP, Council has carried out extensive community and stakeholder engagement in the development of a draft Domestic Animal Management Plan 2021-25 which is scheduled to be considered by Council in October 2021. The revised plan will establish a series of strategies and reviews to be conducted over the next four years designed to meet the Act's principles and enhance responsible pet ownership in the City of Whitehorse.

# Performance Statement

for the year ended 30 June 2021

## 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* (as per the transitional provisions of the *Local Government Act 2020*).

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 *Budget 2021/2022* on 28 June 2021. The Budget 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 Budget can be obtained from Council's website [www.whitehorse.vic.gov.au/Corporate-Documents](http://www.whitehorse.vic.gov.au/Corporate-Documents) or by contacting Council.

## COVID-19 Impact

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A further state of emergency was subsequently declared on 2 August 2020. While the impacts of the pandemic lessened during the second half of the year, Council's operating environment has changed frequently in accordance with the State Government restrictions and advice throughout the year. Council continues to monitor the situation for further impacts and opportunities in the coming year.

### 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 180,735 residents (Australian Bureau of Statistics, 2021).

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 2021

Dimension/Indicator/Measure	Results				Material Variations and Comments
	2018	2019	2020	2021	
Capacity					
Population Expenses per head of municipal population [Total expenses / Municipal population]	\$937.41	\$958.47	\$982.37	\$968.84	This result demonstrates Council's ability to maintain a low cost base per head of population and reflects a reduction in expenditure levels in 2020/21 due to the impact of COVID-19. Council ensures high-quality service delivery and maintenance of community infrastructure within the parameters of a responsible budget.
Population Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$4,909.70	\$5,137.24	\$5,438.54	\$5,179.50	This result reflects Council's continual commitment to invest in high-quality infrastructure. The reduction in 2020/21 is due to a 1.1% increase in population and an accounting change for tree assets, which are no longer captured in the value of Council infrastructure. The recalculated 2019/20 indicator to reflect the tree accounting change is \$5,109.99, resulting in a 1.4% increase for 2020/21 when excluding the impact of this adjustment.
Population Population density per length of road [Municipal population / Kilometres of local roads]	272.39	276.60	280.59	283.73	This results demonstrates the City of Whitehorse's growing population using an established road network, which is well maintained but not growing in length.
Own source revenue Own source revenue per head of municipal population [Own source revenue / Municipal population]	\$967.43	\$1,191.01	\$970.88	\$916.26	The COVID-19 impact on service closure and infringement related income has unfavourably impacted Council's ability to generate own source income since early in 2020. The 2018/19 result was inflated by the sale of 517-521 Station Street Box Hill for a net gain of \$34.8m.

Dimension/Indicator/Measure	Results				Material Variations and Comments
	2018	2019	2020	2021	
Capacity					
<b>Recurrent grants</b> <b>Recurrent grants per head of municipal population</b> [Recurrent grants / Municipal population]	\$115.25	\$118.44	\$120.47	<b>\$121.14</b>	The level of recurrent grants received by Council has remained consistent with the previous two years.
<b>Disadvantage</b> <b>Relative socio-economic disadvantage</b> [Index of Relative Socio-Economic Disadvantage by decile]	9.00	9.00	9.00	<b>9.00</b>	This result indicates that Whitehorse continues to be a municipality with a relatively low socio-economic disadvantage.
<b>Workforce Turnover</b> <b>Percentage of staff turnover</b> [Number of permanent staff resignations and terminations/Average number permanent staff for the financial year] x 100	9.84%	8.74%	7.46%	<b>7.78%</b>	This result demonstrates a relatively low workforce turnover rate which is consistent with the previous year. A small increase in this indicator for 2020/21 reflects a decrease in the average number of filled permanent positions compared to the prior year owing to COVID-19 and an organisational restructure.

## 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 local road	means non-current property, plant and equipment excluding land means a sealed or unsealed road for which Council is the responsible road authority under the <i>Road Management Act 2004</i>
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 2021

Service/Indicator/Measure	Results				Material Variations and Comments
	2018	2019	2020	2021	
Aquatic facilities					
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	9.00	9.27	6.00	3.08	Utilisation of Council’s aquatic facilities were significantly impacted by COVID-19, particularly during the first half of the year. The two Aqualink centres were closed for most of the first quarter, before gradually reopening with limited services in compliance with state government restrictions. Further closures were required in February 2021 and May/June 2021.
Animal management					
Health and safety Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	NEW in 2020	NEW in 2020	100.00%	100.00%	Council has continued its success 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 to help maintain community safety.  Note: This measure replaced 'Animal management prosecutions' from 2019/20, which was a measure of number, not proportion: see Retired Measures below.

Service/Indicator/Measure	Results				Material Variations and Comments
	2018	2019	2020	2021	
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 85 major and critical non-compliances identified were followed up in accordance with operational policy. Consistent results have been achieved in the past four 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]	58.00	60.00	61.00	60.00	Community satisfaction with Council decisions remains largely consistent for the past four years, showing a small decrease for this financial year. In the 2021 Community Satisfaction Survey, Whitehorse City Council's result was one point lower than the metropolitan result but remains higher than the state-wide result of 56 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	14.15%	13.91%	13.61%	11.83%	The library participation indicator has decreased in 2020/21 compared to the past three years reflecting significantly less active library borrowers this year. This decrease is attributed to the impact of COVID-19 closures and restrictions. Council's libraries consistently followed the State Government advice and there were some form of restrictions in place for majority of the year.

Service/Indicator/Measure	Results				Material Variations and Comments
	2018	2019	2020	2021	
<b>Maternal and Child Health (MCH)</b>					
<b>Participation</b> <b>Participation in the MCH service</b> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100	85.71%	84.36%	80.21%	<b>78.22%</b>	This result demonstrates that Maternal and Child Health Service participation rates remain relatively high in the City of Whitehorse, however participation has decreased over the past two years due to COVID-19 and the impact it has had on the community.
<b>Participation</b> <b>Participation in the MCH service by Aboriginal children</b> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100	93.55%	89.80%	79.55%	<b>86.54%</b>	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. The 2020/21 participation result has improved after a decrease in the previous year, and is relatively consistent with the 4 year trend.
<b>Roads</b>					
<b>Satisfaction</b> <b>Satisfaction with sealed local roads</b> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	70.00	72.00	69.00	<b>71.00</b>	Satisfaction with sealed local roads remains relatively consistent for the past four years, showing a small increase for this financial year. In the 2021 Community Satisfaction Survey, Whitehorse City Council performed strongly in the area of sealed local roads, exceeding both the metropolitan group and state-wide averages.
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Service/Indicator/Measure	Results				Material Variations and Comments
	2018	2019	2020	2021	
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	58.11%	56.90%	52.38%	47.06%	There was a decrease in the number of planning decisions upheld at VCAT this financial year, which has gradually reduced over the past four years. These results do not include successful negotiations through the compulsory conference process undertaken with Council. 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	50.18%	50.46%	53.02%	52.32%	The percentage of kerbside collected waste diverted from landfill reduced compared to 2019/20, although remains higher than previous years which was steady at around 50-51%. This is attributed to the impact of COVID-19 restrictions that resulted in a significant increase in the number of residents being at home for much of the year.

## Definitions

Aboriginal child	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the <i>Aboriginal Heritage Act 2006</i>
active library borrower	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 section 98 of the Act
class 1 food premises	means food premises, within the meaning of the <i>Food Act 1984</i> , 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 <i>Food Act 1984</i> , that have been declared as class 2 food premises under section 19C of that Act
critical non-compliance outcome notification	means a notification received by Council under section 19N(3) or (4) of the <i>Food Act 1984</i> , 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 <i>Food Act 1984</i>
local road	means a sealed or unsealed road for which Council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a Council under section 19N(3) or (4) of the <i>Food Act 1984</i> , 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

## Financial Performance Indicators

For the year ended 30 June 2021

Dimension / Indicator / Measure	Results					Forecast			Material Variations and Comments
	2018	2019	2020	2021	2022	2023	2024	2025	
Efficiency									
Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$2,215.05	\$2,282.15	\$2,324.54	\$2,278.34	\$2,587.95	\$2,716.40	\$2,657.54	\$2,739.40	This result demonstrates Council's continual ability to deliver services to the community within a responsible budget. The decrease in 2020/21 reflects reduced expenditure as a result of the impact of COVID-19 restrictions on Council operations. The forecast for the next few years reflects an increase in expenditure including some significant transformation initiatives including a new enterprise resource planning system.
Revenue level Average rate per property assessment [General rates and Municipal charges/Number of property assessments]	New in 2020	New in 2020	\$1,584.36	\$1,606.97	\$1,625.70	\$1,650.12	\$1,673.27	\$1,724.42	This result confirms Whitehorse City Council's low average rates per assessment, which is among the lowest across Metropolitan Melbourne. Future rate increases are anticipated to be in line with the rate cap.

Dimension / Indicator / Measure	Results					Forecast			Material Variations and Comments
	2018	2019	2020	2021	2022	2023	2024	2025	
Liquidity									
Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x 100	495.00%	489.33%	459.38%	390.84%	363.24%	267.04%	262.98%	264.09%	While reducing, this result demonstrates Council's strong cash position. The recent decreases are due to a combination of a large capital works program, an increase in current liabilities as a result of grant income received in advance, and a reduction in income earned due to service closures during the Coronavirus pandemic. This indicator is projected to marginally decline over the next three years as Council funds major community infrastructure projects.
Unrestricted cash Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x 100	307.62%	343.11%	285.71%	214.18%	219.37%	130.37%	126.24%	129.50%	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. This indicator has decreased over the past four years and is expected to continue to decrease over future years as Council uses cash reserves as a funding source for major infrastructure projects.

Dimension / Indicator / Measure	Results					Forecast			Material Variations and Comments
	2018	2019	2020	2021	2022	2023	2024	2025	
Obligations									
Loans and borrowings compared to rates [Interest-bearing loans and borrowings / Rate revenue] x 100	4.57%	4.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	The improvement in this result starting from 2019/20 year is due to the repayment of a \$5.0 million loan in November 2019. Council currently holds no loans and this is not expected to change over the forecast period.
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest-bearing loans and borrowings / Rate revenue] x 100	0.52%	0.23%	4.25%	0.00%	0.00%	0.00%	0.00%	0.00%	Consistent with the loan and borrowings compared to rates ratio, Council repaid a \$5.0 million loan in 2019/20, currently holds no loans and has no new borrowings planned over the forecast period.

Dimension / Indicator / Measure	Results					Forecast			Material Variations and Comments
	2018	2019	2020	2021	2022	2023	2024	2025	
<b>Indebtedness</b> <b>Non-current liabilities compared to own source revenue</b> [Non-current liabilities / Own source revenue] x 100	4.44%	1.22%	2.34%	<b>3.36%</b>	2.23%	2.00%	2.11%	1.79%	This result demonstrates Council's continual ability to meet its long term obligations and has improved in the past three years compared to earlier years as a result of the repayment of a loan in November 2019. The small increases in 2019/20 and 2020/21 reflect a decline in own-sourced revenue due to the impact of COVID-19 restrictions on Council services and an increase in Council's liability with respect to future costs for Clayton Regional Landfill.
<b>Asset renewal and upgrade</b> <b>Asset renewal and upgrade compared to depreciation</b> [Asset renewal and asset upgrade expense / Asset depreciation] x 100	New in 2020	New in 2020	206.91%	<b>151.59%</b>	155.27%	147.88%	119.36%	122.03%	This result continues the strong trend of Council's asset renewal expenditure and demonstrates Council's continual commitment to renew its existing community infrastructure. The indicator reduced in 2020/21 due to the completion of the Nunawading Community Hub early in the year, and is forecast to continue to decrease as other significant projects are completed, however is expected to remain above the desired level of 100%.

Dimension / Indicator / Measure	Results					Forecast			Material Variations and Comments
	2018	2019	2020	2021	2022	2023	2024	2025	
Operating position									
Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (or deficit) / Adjusted underlying revenue] x 100	17.85%	29.45%	12.90%	10.86%	5.06%	3.55%	6.11%	5.80%	This result was boosted by the one-off \$34.84 million gain from the sale of 517-521 Station Street, Box Hill in 2018/19. The decline in recent two years also reflects a reduction in income due to service closures during the Coronavirus pandemic since March 2020. The forecast trend is expected to gradually decline over future years due to the impact of rate capping and transformation investment before stabilising at the end of the four year budget period.
Stability									
Rates concentration Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue]	56.39%	48.24%	59.50%	62.89%	59.64%	58.59%	59.12%	59.30%	The increase in this indicator is driven by a reduction in income earned since March 2020 as a result of service closures during the Coronavirus pandemic. The decreased result in 2018/19 reflects the one-off \$34.84 million gain from the sale of 517-521 Station Street, Box Hill. Future years are predicted to reduce to be more consistent with the 2019/20 result.

Dimension / Indicator / Measure	Results					Forecast			Material Variations and Comments
	2018	2019	2020	2021	2022	2023	2024	2025	
<b>Rates effort</b> <b>Rates compared to property values</b> [Rate revenue / Capital improved value of rateable properties in the municipality] x 100	0.17%	0.15%	0.17%	0.17%	0.17%	0.16%	0.15%	0.15%	This result illustrates the relatively low rating burden for the Whitehorse community that will stay low over the forecasted period.

Retired Measures	Results 2018	Results 2019	Results 2020	Results 2021	Comments
<b>AM4 Animal Management Health and Safety</b>  <b>Animal management prosecutions</b> [Number of successful animal management prosecutions]	4.00	11.00	Retired in 2020	Retired in 2020	This measure was replaced by AM7 from 1 July 2019.
<b>E1 Efficiency Revenue level</b>  <b>Average residential rate per residential property assessment</b> [Residential rate revenue / Number of residential property assessments]	\$1481.26	\$1515.72	Retired in 2020	Retired in 2020	This measure was replaced by E4 from 1 July 2019.
<b>O1 Obligations Asset renewal</b>  <b>Asset renewal compared with depreciation</b> [Asset renewal expense/Asset depreciation] x 100	120.06%	114.32%	Retired in 2020	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 four year budget
own source revenue	means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants)
population	means the resident population estimated by Council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
recurrent grant	means a grant other than a non-recurrent grant
residential rates	means revenue from general rates, municipal charges, service rates and service charges levied on residential properties
restricted cash	means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
unrestricted cash	means all cash and cash equivalents other than restricted cash

## Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 2020*).



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**Stuart Cann CPA**  
**Principal Accounting Officer**  
**Dated:** 20 September 2021

In our opinion, the accompanying performance statement of *Whitehorse City Council* for the year ended 30 June 2021 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* (as per the transitional provisions of the *Local Government Act 2020*).

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.



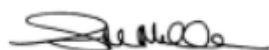
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**Denise Massoud**  
**Councillor**  
**Dated:** 20 September 2021



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**Trudy Skilbeck**  
**Councillor**  
**Dated:** 20 September 2021



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**Simon McMillan**  
**Chief Executive Officer**  
**Dated:** 20 September 2021

# Independent Auditor's Report

## To the Councillors of Whitehorse City Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Whitehorse City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of the municipality for the year ended 30 June 2021</li> <li>• sustainable capacity indicators for the year ended 30 June 2021</li> <li>• service performance indicators for the year ended 30 June 2021</li> <li>• financial performance indicators for the year ended 30 June 2021</li> <li>• other information for the year ended 30 June 2021 (basis of preparation) and</li> <li>• the the certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2021 in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
<b>Basis for Opinion</b>	<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>
<b>Councillors' responsibilities for the performance statement</b>	<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>
<b>Auditor's responsibilities for the audit of the performance statement</b>	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance</p>

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Engagements 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 decisions of users taken on the basis of this performance statement.

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

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

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

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MELBOURNE  
29 September 2021



Sanchu Chummar

*as delegate for the Auditor-General of Victoria*

# Financial Statements 2020/21

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 Financial Statements

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, including accrued expenditure, and grants held in advance by Council.
- Trust funds and deposits – This represents deposits or other funds held in trust for customers and contractors.
- Provisions – This includes annual leave and long service leave employee entitlements.
- Other liabilities – This represents Council's liability for its share in Clayton Regional Landfill.

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 2020/21 with no high or moderate risks identified.

**WHITEHORSE CITY COUNCIL**  
**ANNUAL FINANCIAL REPORT**  
**For the year ended 30 June 2021**

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## WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2020/21

### 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.

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Stuart Cann CPA  
**Principal Accounting Officer**  
Dated: 20 September 2021  
Nunawading

In our opinion, the accompanying financial statements present fairly the financial transactions of Whitehorse City Council for the year ended 30 June 2021 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.

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Denise Massoud  
**Councillor**  
Dated: 20 September 2021  
Nunawading

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Trudy Skilbeck  
**Councillor**  
Dated: 20 September 2021  
Nunawading

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Simon McMillan  
**Chief Executive Officer**  
Dated: 20 September 2021  
Nunawading

# Independent Auditor's Report

## To the Councillors of Whitehorse City Council

<b>Opinion</b>	<p>I have audited the financial report of Whitehorse City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2021</li> <li>• comprehensive income statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• statement of cash flows for the year then ended</li> <li>• statement of capital works for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• certification of the financial statements.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2021 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>
<b>Basis for Opinion</b>	<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>
<b>Councillors' responsibilities for the financial report</b>	<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>

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**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.

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MELBOURNE  
29 September 2021



Sanchu Chummar

*as delegate for the Auditor-General of Victoria*

**COMPREHENSIVE INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>Note</b>	<b>2021 \$'000</b>	<b>2020 \$'000</b>
<b>Income</b>			
Rates and charges	3.1	124,217	119,953
Statutory fees and fines	3.2	6,162	9,591
User fees	3.3	29,064	35,342
Grants - operating	3.4	23,291	21,238
Grants - capital	3.4	3,535	1,185
Contributions	3.5	12,598	7,432
Net gain on disposal of property, infrastructure, plant and	3.6	306	186
Interest income		1,635	4,353
Share of net gain/(loss) in associates	6.2	304	209
Other income	3.7	3,912	3,901
<b>Total Income</b>		<b>205,024</b>	<b>203,390</b>
<b>Expenses</b>			
Employee costs	4.1	75,205	77,156
Materials and services	4.2	57,819	60,624
Depreciation	4.3	29,381	26,831
Amortisation - Intangible assets	5.2	470	429
Amortisation - Right of use assets	4.5	864	939
Borrowing costs		-	101
Contributions expense - Whitehorse Manningham Library		5,518	5,327
Finance costs - leases	4.6	38	50
Other expenses	4.7	5,809	4,130
<b>Total expenses</b>		<b>175,104</b>	<b>175,587</b>
<b>Surplus for the year</b>		<b>29,920</b>	<b>27,803</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus in future periods</b>			
Net asset revaluation increment/(decrement)	9.1	187,182	29,919
<b>Total comprehensive result</b>		<b>217,102</b>	<b>57,722</b>

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

## BALANCE SHEET AS AT 30 JUNE 2021

	Note	2021 \$'000	2020 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1(a)	21,364	24,658
Other financial assets	5.1(b)	228,739	206,893
Trade and other receivables	5.1(c)	15,477	16,460
Other assets	5.2	1,421	1,252
<b>Total current assets</b>		<u>267,001</u>	<u>249,263</u>
<b>Non-current assets</b>			
Trade and other receivables	5.1(c)	475	47
Investment in associates and joint operation	6.2	6,361	6,057
Property, infrastructure, plant and equipment	6.1	3,563,967	3,349,182
Right-of-use assets	5.8	1,650	2,029
Intangible assets	5.2	774	991
<b>Total non-current assets</b>		<u>3,573,227</u>	<u>3,358,306</u>
<b>Total assets</b>		<u>3,840,228</u>	<u>3,607,569</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	33,722	22,510
Trust funds and deposits	5.3	15,188	13,543
Provisions	5.4	18,839	17,269
Lease liabilities	5.8	565	930
<b>Total current liabilities</b>		<u>68,314</u>	<u>54,252</u>
<b>Non-current liabilities</b>			
Provisions	5.4	1,745	1,739
Other liabilities	5.5	2,697	1,204
Lease liabilities	5.8	1,114	1,119
<b>Total non-current liabilities</b>		<u>5,556</u>	<u>4,062</u>
<b>Total liabilities</b>		<u>73,870</u>	<u>58,314</u>
<b>Net assets</b>		<u>3,766,358</u>	<u>3,549,255</u>
<b>Equity</b>			
Accumulated surplus		1,473,874	1,452,154
Reserves	9.1	2,292,484	2,097,101
<b>Total equity</b>		<u>3,766,358</u>	<u>3,549,255</u>

The Balance Sheet should be read with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021

		Accumulated surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Total \$'000
2021	Note				
Balance at beginning of the financial year		1,452,154	1,968,854	128,247	3,549,255
Surplus/(deficit) for the year		29,920	-	-	29,920
Net asset revaluation	9.1	-	187,182	-	187,182
Transfers to other reserves	9.1	2,090	-	10,291	12,381
Transfers from other reserves	9.1	(10,291)	-	(2,090)	(12,381)
Transfers from asset revaluation reserve	8.1	-	-	-	-
<b>Balance at end of the financial year</b>		<u>1,473,874</u>	<u>2,156,036</u>	<u>136,448</u>	<u>3,766,358</u>

		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
Prior year adjustment*	9.4	(58,725)			(58,725)
Balance at beginning of the financial year as restated					
Surplus/(deficit) for the year		27,803	-	-	27,803
Net asset revaluation	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)
Transfers from asset revaluation reserve	8.1	-	-	-	-
<b>Balance at end of the financial year</b>		<u>1,452,154</u>	<u>1,968,854</u>	<u>128,247</u>	<u>3,549,255</u>

\* Council has restated the Statement of Changes in Equity for prior period adjustments detailed in Note 9.4

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

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 Inflows/ (Outflows) \$'000	2020 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		123,525	116,737
Statutory fees and fines		6,950	10,304
User fees		30,743	37,522
Grants - operating		25,200	22,162
Grants - capital		15,855	1,175
Contributions - monetary		7,786	6,915
Interest received		1,917	5,541
Net Trust funds and deposits		1,645	2,579
Other receipts		4,167	4,090
Net GST refund		(5,168)	(5,660)
Employee costs		(73,863)	(75,754)
Materials and services		(56,919)	(57,356)
Short-term, low value and variable lease payments		(41)	(55)
Contributions expense - Whitehorse Manningham Library		(6,024)	(5,858)
Other payments		(4,709)	(4,483)
<b>Net cash provided by operating activities</b>	9.2	<u>71,065</u>	<u>57,859</u>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment		(53,559)	(65,893)
Payments for Right of Use Assets		(485)	-
Proceeds from sale of property, infrastructure, plant and equipment	3.6	1,882	3,350
Payments for investments		(251,739)	(322,808)
Proceeds from sale of investments		229,893	335,764
Payment of loans and advances from community organisations		19	(15)
<b>Net cash used in investing activities</b>		<u>(73,989)</u>	<u>(49,602)</u>
<b>Cash flows from financing activities</b>			
Finance costs		-	(101)
Proceeds from borrowings		-	-
Repayment of borrowings		-	(5,000)
Interest paid - lease liability		(38)	(49)
Repayment of lease liabilities		(332)	(917)
<b>Net cash used in financing activities</b>		<u>(370)</u>	<u>(6,067)</u>
Net increase (decrease) in cash and cash equivalents		(3,294)	2,190
Cash and cash equivalents at beginning of the financial year		24,658	22,468
<b>Cash and cash equivalents at end of the financial year</b>	5.1	<u>21,364</u>	<u>24,658</u>
Financing arrangements	5.6		
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 2021

	2021 \$'000	2020 \$'000
<b>Property</b>		
Land	-	2,620
Buildings	21,875	33,045
Building Improvements	6,119	4,375
<b>Total Property</b>	<u>27,994</u>	<u>40,040</u>
<b>Plant and Equipment</b>		
Plant, machinery and equipment	4,171	3,916
Fixtures, fittings and furniture	167	566
Computers and telecommunications	1,409	1,099
<b>Total Plant and Equipment</b>	<u>5,747</u>	<u>5,581</u>
<b>Infrastructure</b>		
Roads	4,964	4,064
Bridges	106	1
Footpaths and cycleways	4,232	3,976
Drainage	2,795	2,280
Recreational, leisure and community facilities	4,652	2,869
Parks, open space and streetscapes	2,973	6,561
Off street car parks	96	428
Other infrastructure	-	93
<b>Total infrastructure</b>	<u>19,818</u>	<u>20,272</u>
<b>Total capital works expenditure</b>	<u>53,559</u>	<u>65,893</u>
<b>Represented by:</b>		
New asset expenditure	2,363	5,326
Asset renewal expenditure	36,127	46,972
Asset expansion expenditure	6,658	5,050
Asset upgrade expenditure	8,411	8,545
<b>Total capital works expenditure</b>	<u>53,559</u>	<u>65,893</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 2021**

**OVERVIEW**

**Introduction**

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

**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 6.1)
- the impairment of land, buildings, infrastructure, plant and equipment (refer to note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 6.1)
- the determination of employee provisions (refer to note 5.4)
- 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 3.4c)
- 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 3.4c)
- the determination of bad debts and provision of doubtful debts (refer to note 5.1c)
- other areas requiring judgements

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

**Goods and services tax (GST)**

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**(b) Impact of COVID-19 on Council operations**

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A further state of emergency was subsequently declared on 2 August 2020. While the impacts of the pandemic lessened during the second half of the year, Council's operating environment has changed frequently in accordance with the State Government restrictions and advice throughout the year. Council continues to monitor the situation for further impacts and opportunities in the coming year. This pandemic and measures taken has impacted Council operations unfavourably by \$9.41m in the following areas for the financial year ended 30 June 2021 (2019/20: \$3.98m):

- Additional state and federal government grant funding of \$0.94m including \$0.62m for Home and Community Services, and \$0.20m for Health and Family Services;
- 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 \$18.51m (2019/20: \$6.40m) and also decreased associated expenses by \$14.02m (2019/20: \$2.76m) compared to the adopted budget.
- Additional expenses directly related to COVID-19 response, recovery and ensuring Council operates in a COVID-safe manner totalling \$1.20m. This includes \$0.60m of employee costs and \$0.60m of materials and services expenditure, including additional cleaning costs and personal protective equipment.
- Hardship relief provided to the community of \$1.50m in foregone income and cost recovery for the financial year ending 30 June 2021 (2019/20: \$0.64m) including:
  - Rent and lease relief for sporting clubs and community groups who use Council facilities. These relief measures amounted to \$0.44m in 2020/21;
  - Foregone penalty interest on rates in arrears of \$0.39m;
  - Fee waivers, discounts and postponed fee increases totalling \$0.70m across a range of services including parking fees, street trader permits, health registration renewals, childcare cancellation fees and leisure facilities.
- COVID-19 recovery stimulus grants provided to Whitehorse community groups and businesses in need to the value of \$0.69m.
- Employee provisions increased by \$1.42m due in part to staff taking less annual leave during the past year.
- Casual Staff wages of \$265k were honoured when Council was required to close facilities and Council Staff were provided with up to 2 weeks special COVID-19 leave for people who had to quarantine or carer arrangements that were linked to COVID-19 to the value of \$710k.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**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 22 June 2020. 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**

	<b>Budget 2021 \$'000</b>	<b>Actual 2021 \$'000</b>	<b>Variance 2021 \$'000</b>	<b>Variance 2021 %</b>	<b>Ref</b>
<b>Income</b>					
Rates and charges	123,699	124,217	518	0.4	1
Statutory fees and fines	13,147	6,162	(6,985)	(53.1)	2
User fees	41,569	29,064	(12,505)	(30.1)	3
Grants - operating	18,761	23,291	4,530	24.1	4
Grants - capital	858	3,535	2,677	100.0	5
Contributions	6,670	12,598	5,928	88.9	6
Net gain on disposal of property,	126	306	180	143	
Interest income	2,447	1,635	(812)	(33.2)	7
Share of net gain of associates	-	304	304	100.0	
Other income	3,437	3,912	475	13.8	
<b>Total Income</b>	<b>210,714</b>	<b>205,024</b>	<b>(5,690)</b>	<b>(2.7)</b>	
<b>Expenses</b>					
Employee costs	82,977	75,205	7,772	9.4	8
Materials and services	67,538	57,819	9,719	14.4	9
Depreciation	27,868	29,381	(1,513)	(5.4)	10
Amortisation - Intangible assets	569	470	99	17.4	
Amortisation - Right of use assets	885	864	21	100.0	
Finance costs - Leases	19	38	(19)	100.0	
Contributions - Whitehorse Manningham	5,493	5,518	(25)	(0.5)	
Other expenses	5,611	5,809	(198)	(3.5)	
<b>Total expenses</b>	<b>190,960</b>	<b>175,104</b>	<b>15,856</b>	<b>8.3</b>	
<b>Surplus for the year</b>	<b>19,754</b>	<b>29,920</b>	<b>10,166</b>	<b>51.5</b>	
<b>Other comprehensive income</b>					
Revaluation of property, infrastructure, plant and equipment	-	187,182	187,182	-	11
<b>Total comprehensive result</b>	<b>19,754</b>	<b>217,102</b>	<b>197,348</b>	<b>999.0</b>	

**(i) Explanation of material variances**

**1 Rates and charges:**

Rates and charges were \$0.518m higher than budget mainly due to a reclassification of the Linum Laurel Boongarry special charge scheme, which was budgeted under Contributions. This is partly offset by \$203k less interest on rates due to interest charges being waived under Council's pandemic hardship response.

**2 Statutory fees and fines:**

Statutory fees and charges were \$6.985m lower than budget mainly due to \$5.245m less parking infringements due to reduced traffic and enforcement activity during COVID lockdowns and not rolling out budgeted additional parking sensors during the 2020/21 Budget year. Planning and building fees were also \$0.895m and \$0.468m lower than budget respectively.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

**NOTE 1 Performance against Budget**

**(i) Explanation of material variances (continued)**

**3 User fees:**

User fees were \$12.505m lower than budget primarily due to the impact of COVID lockdowns and restrictions on provision of services and demand throughout the year. The main variances were a \$5.834m decrease in Leisure and Recreation Services, \$2.471m decrease in parking fees, \$1.496m decrease for the Recycling and Waste Centre, \$1.423m decrease in Health and Family Services and a \$1.312m decrease in Arts and Cultural Services.

**4. Grants - operating:**

Grants - operating were \$4.530m higher than budget primarily due to \$2.485m of the 2021/2022 Financial Assistance Grant being provided early by Victorian Local Government Grants Commission and an additional \$1.717m funding received for Home and Community Services.

**5. Grants - capital:**

Grants - capital were \$2.677m higher than budget reflecting several different grants including \$1.065m for sports field lighting across a range of parks; \$0.604m from phase 1 and \$0.418m from phase 2 of the Local Roads and Community Infrastructure funding; and \$0.400m for Morton Park and \$0.100m for Walker Park pavilion redevelopments that were budgeted to be received in the previous year.

**6. Contributions:**

Contributions were \$5.928m higher than budget mainly reflecting \$5.289m of non-monetary developer contributions including \$4.840m from the Burwood Brickworks site and \$0.449m of drainage assets.

**7. Interest income:**

Interest income was \$0.812m lower than budget due to reductions in the interest rates available for investments that were not anticipated at the time of budget development.

**8. Employee costs:**

Employee costs were \$7.727m lower than budget predominantly due to the reduction in services as a result of the impact of COVID lockdowns and restrictions throughout the year. The main variances were a \$2.835m decrease in Leisure and Recreation Services, \$1.677m decrease in Health and Family Services, \$0.892m decrease in Home and Community Services, \$0.837m decrease in Compliance and \$0.691m decrease in Arts and Cultural Services.

**9. Materials and services:**

Materials and services were \$9.726m lower than budget primarily due to the reduction in services as a result of the impact of COVID lockdowns and restrictions throughout the year, and the deferral of the state government landfill levy increase that was budgeted to commence in January 2021 and roll out of additional parking sensors originally planned from July. The most significant variances were a \$1.507m decrease for the Recycling and Waste Centre, \$1.423m decrease in Compliance, \$1.345m decrease in Leisure and Recreation Services and a \$1.311m decrease in Arts and Cultural Services, with smaller variances spread across a number of other departments.

**10. Depreciation:**

Depreciation expense was \$1.513m higher than budget mainly due to the impact of a revaluation increment processed at 30 June 2020 for roads and footpath assets.

**11. Revaluation of property, infrastructure, plant and equipment:**

Council revalued its Land and Land under Road assets during 2020/21 resulting in a \$187.182m increase in value.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1 Performance against Budget**

**1.2 Capital Works**

	<b>Budget \$'000</b>	<b>Actual \$'000</b>	<b>Variance \$'000</b>	<b>Variance 2021 %</b>	<b>Ref</b>
<b>Property</b>					
Land	1,930	-	1,930	100.0	
Buildings	19,893	21,875	(1,982)	(10.0)	12
Building improvements	6,751	6,119	632	9.4	
<b>Total Property</b>	<b>28,574</b>	<b>27,994</b>	<b>580</b>		
<b>Plant and Equipment</b>					
Plant, machinery and equipment	3,638	4,171	(533)	(14.7)	
Fixtures, fittings and furniture	1,298	167	1,131	87.1	13
Computers and telecommunications	2,238	1,409	829	37.0	14
<b>Total Plant and Equipment</b>	<b>7,174</b>	<b>5,747</b>	<b>1,427</b>		
<b>Infrastructure</b>					
Roads	6,061	4,964	1,097	18.1	15
Bridges	100	106	(6)	(6.0)	
Footpaths and cycleways	3,592	4,232	(640)	(17.8)	
Drainage	3,435	2,795	640	18.6	
Recreational, leisure and community facilities	3,692	4,652	(960)	(26.0)	
Waste management	1,100	-	1,100	100.0	16
Parks, open space and streetscapes	6,892	2,973	3,919	56.9	17
Off street car parks	910	96	814	89.5	
<b>Total Infrastructure</b>	<b>25,782</b>	<b>19,818</b>	<b>5,964</b>		
<b>Total capital works expenditure</b>	<b>61,530</b>	<b>53,559</b>	<b>7,971</b>		
<b>Represented by:</b>					
New asset expenditure	9,544	2,363	7,181	75.2	
Asset renewal expenditure	39,788	36,127	3,661	9.2	
Asset expansion expenditure	7,784	6,658	1,126	14.5	
Asset upgrade expenditure	4,414	8,411	(3,997)	(90.6)	
<b>Total capital works expenditure</b>	<b>61,530</b>	<b>53,559</b>	<b>7,971</b>		

**(i) Explanation of material variances**

**12. Buildings**

Expenditure of unbudgeted building projects which were carried forward from 2019/20 financial year included but were not limited to Morton Park Pavilion, Walker Park Pavilion and Nunawading Community Hub and reclassification of expenditure from Fixtures, Fittings and Furniture.

**13. Fixtures, fittings and furniture**

Reclassification of Aqualink Nunawading and Box Hill plant renewal expenditure to Buildings and various furniture and equipment renewal programs to Plant, Machinery and Equipment including Health and Family Services furniture renewal programs.

**14. Computers and telecommunications**

A number of computer and telecommunication projects did not reach estimated budgeted expenditure for 2020/21 Budget including the ERP and IT strategy and paperless payroll system projects. Unexpended funds will be carried forward into the 2021/22 financial year.

**15. Roads**

Reclassification of Road Lighting Lamp changeover to operating expenditure (\$705k). The remaining reclassification relates to Zetland Road Mont Albert, Sunnyside Ave Nunawading and Saxton Street Box Hill North reconstruction projects to drainage, footpath and cycle ways.

**16. Waste management**

Reclassification of expenditure and works not proceeding for landfill aftercare management project.

**17. Parks, open space and streetscapes**

Reclassification of expenditure for play space renewal program, Blackburn Station Village streetscape project and storm proofing of unsealed park project to Recreation, Leisure and Community Facilities and Footpath and Cycleways. A number of streetscape projects including Brentford Square and Britannia Mall and Box Hill Mall lighting project were in progress at year end and did not expend the estimated 2020/21 budget, unexpended component will be carried forward in 2021/22.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**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 2021**

**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
<b>2021</b>					
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Executive	135	6,454	(6,319)		6,818
Corporate Services	8,626	27,342	(18,716)	1,027	176,155
City Development	16,250	29,690	(13,440)	33	1,093,288
Human Services	29,320	47,170	(17,850)	17,362	1,408,165
Infrastructure	9,790	32,727	(22,937)	3,614	903,832
Treasury Function	140,903	31,721	109,182	4,790	251,530
	<u>205,024</u>	<u>175,104</u>	<u>29,920</u>	<u>26,826</u>	<u>3,839,788</u>
	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total Assets
<b>2020</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
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	796,730
Treasury Function	132,134	27,644	104,490	6,007	247,114
	<u>203,390</u>	<u>175,587</u>	<u>27,803</u>	<u>22,423</u>	<u>3,607,569</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**Note 2.1 Analysis of Council results by Division**

**Council's Organisational New Structure 2021/22**

Please find following Council's new organisational structure commencing in the 2021/22 financial year.

**CEO**

Incorporates the CEO office.

**Corporate Services**

The Corporate Services division is responsible for managing computer systems, records, training, governance and integrity including risk management and co-ordinating rates and valuations. The Communications Department provides information on Council activities and services to the community, staff and media. The Strategic Communications and Customer Service Department also facilitates advocacy, community engagement and consultation on a range of key services, activities, issues, projects, events and customer service. This division is also responsible for ensuring Council's compliance in relation to Privacy, the Public Records Act and Record Management Standards. Finance and Corporate Performance, IT, People & Culture includes the change management departments that are included within this division.

**City Development**

Council's City Development division comprises of Community Safety, Property and Leasing, Planning and Building and Engineering and Investment. The Planning and Building Department is responsible for planning policy development and ensuring that development complies with relevant planning legislation. The Engineering and Investment Department is responsible for local economic development in partnership with business and community networks as well Engineering approvals, traffic and mayor transport projects. Community Safety is responsible for parking, local laws, animal management and school crossing supervision, this division also comprises of Property Management and Leasing with a focus on strategic property management and centralised leasing.

**Community Services**

Council's Community Services division comprises five departments: Home and Community Care, Community Development and Engagement, Health and Family Services, and Arts and Cultural Services and Leisure and Recreation Services. Community Services provides support services for the aged and/or people with disabilities, children, youth and families, public health services for all residents, community planning, social policy and community development activities and community engagement, 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: Project Delivery and Assets, Major Projects, City Services and Parks and Natural Environment. It is primarily responsible for maintaining and upgrading Council's assets and infrastructure, design and construction, the City's open space areas, the Whitehorse Recycling and Waste Centre as well as fleet of plant and vehicle assets. This division is responsible for major projects, sustainability and waste services including the waste management charge project.

**Transformation**

Council's transformation division comprises: Digital and Business Technology, Service Review and Planning, Transformation Program and Continuous Improvement. It aims to enhance service delivery, further develop our organisational culture, upgrade outdated technology, improve organisational efficiency and ensure continued financial sustainability.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**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 2020/21 was:

General rate	\$71,487,263,000	(2019/20)	\$71,290,023,000
Recreational rate	\$92,014,000	(2019/20)	\$89,939,000

The 2020/21 rate in the dollar of general rate assessments was 0.171365 cents of each dollar of CIV (2019/20: 0.166289 cents).

The total quantum of 'in-lieu of rates' levied on recreational assessments was \$41,929 in 2020/21 (2019/20: \$41,108).

	<b>2021 \$'000</b>	<b>2020 \$'000</b>
General rates	122,499	118,546
Special rates and charges	670	-
Supplementary rates and rate adjustments	1,006	1,132
Cultural and recreational	42	41
Interest on rates and charges	-	234
<b>Total rates and charges</b>	<b>124,217</b>	<b>119,953</b>

The date of the latest general revaluation of land for rating purposes within the municipal district was conducted on 1 January 2020, and the valuation has been applied in the rating year commencing 1 July 2020.

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	2,184	4,600
Court recoveries	337	574
Town planning fees	1,924	2,364
Land information certificates	153	148
Building services	1,000	1,338
Permits	564	567
<b>Total statutory fees and fines</b>	<b>6,162</b>	<b>9,591</b>

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	2,207	2,264
Arts and culture	506	1,612
Leisure centre and recreation programs	5,538	8,597
Parking	2,001	2,174
Registration and other permits	1,770	2,908
Building services	2,245	2,014
Waste management services	77	88
Other fees and charges	13,382	13,912
	1,338	1,773
<b>Total user fees</b>	<b>29,064</b>	<b>35,342</b>

**User fees by timing of revenue recognition**

User fees recognised over time	7,539	10,771
User fees recognised at a point in time	21,525	24,571
<b>Total user fees</b>	<b>29,064</b>	<b>35,342</b>

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 2021

		2021 \$'000	2020 \$'000
<b>Note 3</b>	<b>Funding for the delivery of our services (continued)</b>		
<b>3.4</b>	<b>Funding from other levels of government</b>		
	Grants were received in respect of the following :		
	<b>Summary of grants</b>		
	Commonwealth funded grants	21,131	18,634
	State funded grants	5,695	3,789
	<b>Total grants received</b>	<b>26,826</b>	<b>22,423</b>
	<b>(a) Operating Grants</b>		
	<b><i>Recurrent - Commonwealth Government</i></b>		
	Aged and disability services	6,904	6,833
	Family and children	3,115	3,071
	General home care	2,353	1,977
	Financial Assistance Grants	4,790	4,822
	Other	53	47
		<b>17,215</b>	<b>16,750</b>
	<b><i>Recurrent - State</i></b>		
	Aged and disability services	1,254	1,050
	Community safety	135	114
	Family and children	620	627
	Maternal and child health	1,328	1,155
	School crossing supervisors	652	654
	Other	20	20
		<b>4,009</b>	<b>3,620</b>
	<b>Total recurrent operating grants</b>	<b>21,224</b>	<b>20,370</b>
	<b><i>Non-recurrent - Commonwealth Government</i></b>		
	Family and children	776	491
	Aged and Disability Services - Covid-19 relief	620	321
		<b>1,396</b>	<b>812</b>
	<b><i>Non-Recurrent - State Government</i></b>		
	Family and children - Covid-19 relief	192	-
	Placemaking	51	-
	Other Covid-19 support	374	-
	Other	54	56
		<b>671</b>	<b>56</b>
	<b>Total non-recurrent operating grants</b>	<b>2,067</b>	<b>868</b>
	<b>Total operating grants</b>	<b>23,291</b>	<b>21,238</b>
	<b>(b) Capital Grants</b>		
	<b><i>Recurrent - Commonwealth Government</i></b>		
	Roads to Recovery	671	672
	<b>Total recurrent capital grants</b>	<b>671</b>	<b>672</b>
	<b><i>Non-Recurrent - Commonwealth Government</i></b>		
	Buildings	543	-
	Infrastructure	1,306	400
		<b>1,849</b>	<b>400</b>
	<b><i>Non-recurrent - State Government</i></b>		
	Buildings	105	13
	Infrastructure	910	100
		<b>1,015</b>	<b>113</b>
	<b>Total non-recurrent capital grants</b>	<b>2,864</b>	<b>513</b>
	<b>Total capital grants</b>	<b>3,535</b>	<b>1,185</b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$'000	2020 \$'000
<b>Note 3 Funding for the delivery of our services (continued)</b>		
<b>(c) Unspent grants received on condition that they be spent in a specific manner</b>		
<b>Operating</b>		
Balance at start of year	462	446
Received during the financial year and remained unspent at balance date	2,269	458
Received in prior years and spent during the financial year	(359)	(442)
Balance at year end	<u>2,371</u>	<u>462</u>
<b>Capital</b>		
Balance at start of year	3	70
Received during the financial year and remained unspent at balance date	12,092	-
Received in prior years and spent during the financial year	(3)	(67)
Balance at year end	<u>12,092</u>	<u>3</u>
 <b>3.5 Contributions</b>		
Monetary	<u>7,309</u>	<u>6,595</u>
Total contributions - monetary	<u>7,309</u>	<u>6,595</u>
Non-monetary	<u>5,289</u>	<u>837</u>
<b>Total contributions</b>	<u>12,598</u>	<u>7,432</u>
<i>Contributions of non monetary assets were received in relation to the following asset classes:</i>		
Land	4,840	430
Infrastructure	449	407
<b>Total non-monetary contributions</b>	<u>5,289</u>	<u>837</u>
Monetary and non monetary contributions are recognised as revenue when Council obtains control over the contributed asset, or when the asset is disposed.		
 <b>3.6 Net gain on disposal of Property, Infrastructure, Plant and Equipment</b>		
Proceeds of sale	1,882	3,350
Written down value of assets disposed	(1,576)	(3,164)
<b>Total net gain on disposal of property, infrastructure, plant and equipment</b>	<u>306</u>	<u>186</u>
The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.		
 <b>3.7 Other Income</b>		
income	1,702	1,011
Recycling income	347	310
Rent	495	560
Swim school income	421	1,042
Other	947	978
<b>Total other income</b>	<u>3,912</u>	<u>3,901</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 2021

		2021 \$'000	2020 \$'000
<b>Note 4</b>	<b>The cost of delivering services</b>		
<b>4.1</b>	<b>Employee costs</b>		
	Wages and salaries	61,809	63,064
	Casual staff	5,056	5,636
	Superannuation	6,133	6,185
	Fringe benefits tax	822	812
	Staff development	780	803
	WorkCover	605	656
	<b>Total employee costs</b>	<b>75,205</b>	<b>77,156</b>
	<b>(b) Superannuation</b>		
	Council made contributions to the following funds:		
	<b>Defined benefit fund</b>		
	Employer contributions to Local Authorities Superannuation Fund (Vision Super)	366	365
		<u>366</u>	<u>365</u>
	There were no employer contributions payable at reporting date.		
	<b>Accumulation funds</b>		
	Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,131	3,255
	Employer contributions - other funds	2,636	2,565
		<u>5,767</u>	<u>5,820</u>
	Employer contributions payable at reporting date	334	279
	<i>Refer to note 9.3 for further information relating to Council's superannuation obligations.</i>		
<b>4.2</b>	<b>Materials and services</b>		
	Building maintenance	2,026	2,371
	Consultants	166	219
	Arts and recreation contracts	2,558	2,936
	City Works contracts	3,608	3,712
	ParksWide contracts	5,011	4,685
	Waste collection contracts	14,304	13,587
	Recycling and Waste Centre contracts	4,707	5,390
	Other contract payments	4,723	4,724
	General maintenance	1,527	1,328
	Information technology	2,848	2,716
	Insurance	1,559	1,447
	Legal expenses	1,012	1,788
	Materials and supplies	3,790	3,649
	Office administration	2,100	2,743
	Utilities	3,265	3,831
	Other services	4,615	5,498
	<b>services</b>	<b>57,819</b>	<b>60,624</b>
<b>4.3</b>	<b>Depreciation</b>		
	Buildings	7,904	7,860
	Plant and equipment	4,040	3,738
	Infrastructure	17,437	15,233
	<b>Total depreciation</b>	<b>29,381</b>	<b>26,831</b>

*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 2021

		2021 \$'000	2020 \$'000
<b>Note 4</b>	<b>The cost of delivering services (continued)</b>		
<b>4.4</b>	<b>Amortisation - Intangible assets</b>		
	Software	470	429
	<b>Total Amortisation - intangible assets</b>	<b>470</b>	<b>429</b>
	<i>Refer to 5.2b for a more detailed breakdown of amortisation charges.</i>		
<b>4.5</b>	<b>Amortisation - Right of use assets</b>		
	Property	168	164
	Plant and equipment	137	184
	Vehicles	559	591
	<b>Total Amortisation - Right of use assets</b>	<b>864</b>	<b>939</b>
<b>4.6</b>	<b>Finance Costs - Leases</b>		
	Interest - Lease Liabilities	38	50
	<b>Total finance costs</b>	<b>38</b>	<b>50</b>
	<i>Refer to 5.8 for further information regarding leases.</i>		
<b>4.7</b>	<b>Other expenses</b>		
	Bad debts and doubtful debts	1,571	1,798
	Community grants	850	934
	Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	75	74
	Auditor's remuneration - Internal audit	88	84
	Councillor allowances	420	416
	Operating lease rentals	8	36
	Fire Services Property Levy	215	200
	Share of loss in Regional Landfill Clayton South*	1,493	170
	COVID stimulus grants	688	-
	Other expenses	401	418
	<b>Total other expenses</b>	<b>5,809</b>	<b>4,130</b>

\*Refer to Note 5.5 for more details on Regional Landfill Clayton South.

\*\* On 9 June 2020 Council adopted a \$2.5m Whitehorse Recovery Grants Package (WRGP) as part of the Pandemic Recovery Stimulus Package which provided grants to local businesses, sporting and community organisations to assist them to recover and get back to usual activities.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$'000	2020 \$'000
<b>Note 5 Our financial position</b>		
<b>5.1 Financial assets</b>		
<b>(a) Cash and Cash equivalents</b>		
Cash at bank and on hand	21,364	24,658
Term deposits	-	-
<b>Total cash and cash equivalents</b>	<u>21,364</u>	<u>24,658</u>
<b>(b) Other financial assets</b>		
Term deposits - current	228,739	206,893
<b>Total other financial assets</b>	<u>228,739</u>	<u>206,893</u>
<b>Total Financial assets</b>	<u>250,103</u>	<u>231,551</u>
Some of 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	15,188	13,543
Public open space reserve	50,083	44,416
Car parking in lieu reserve	25	25
<b>Total restricted funds</b>	<u>65,296</u>	<u>57,984</u>
<b>Total unrestricted cash, cash equivalents and other financial assets</b>	<u>184,807</u>	<u>173,567</u>
<b>Intended allocations</b>		
Of the unrestricted cash, the following amounts are legally unrestricted and have been allocated for specific future purposes by Council:		
- Development reserve	85,015	82,341
- Waste management reserve	1,200	1,291
- Art collection reserve	6	6
- Energy fund reserve	119	168
	<u>86,340</u>	<u>83,806</u>

Council's Strategic Resource Plan 2022-2024 includes \$196 million worth of Capital Works expenditure while Note 5.7 Commitments outlines those Capital Commitments that Council is legally committed to as at 30 June 2021.

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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$'000	2020 \$'000
<b>Note 5 Council's financial position (continued)</b>		
<b>(c) Trade and other receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors*	7,815	7,123
Fire Services Property Levy debtors	1,118	1,256
Parking debtors	6,448	6,109
Provision for doubtful debts - parking debtors	(5,709)	(4,582)
GST Receivable	2,356	3,035
<i>Non statutory receivables</i>		
Community loans	3	10
Provision for doubtful debts - community loan	(1)	(1)
Other debtors**	4,782	4,411
Provision for doubtful debts - other debtors	(1,335)	(901)
<b>Total current trade and other receivables</b>	<b>15,477</b>	<b>16,460</b>
<b>Non-current</b>		
<i>Statutory receivables</i>		
Special charges scheme	440	-
<i>Non statutory receivables</i>		
Unsecured loans and advances	1	2
Community loans	68	80
Provision for doubtful debts - community loans	(34)	(35)
<b>Total non-current trade and other receivables</b>	<b>475</b>	<b>47</b>
<b>Total trade and other receivables</b>	<b>15,952</b>	<b>16,507</b>

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

\*\* On 16 March 2020 Council approved the Linum/Laurel/Boongarry road special charge scheme in accordance with Council's Special Charge Scheme Policy

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)	3,574	3,786
Past due by up to 30 days	219	92
Past due between 31 and 180 days	444	247
Past due between 181 and 365 days	187	162
Past due by more than 1 year	358	124
<b>Total trade and other receivables</b>	<b>4,782</b>	<b>4,411</b>

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

The movement of other debtors that are deemed to be impaired in 2020/21 was:

Balance at 1 July	901	193
New provisions recognised during the year	1,124	1,129
Amounts already provided for and written off as uncollectible	(5)	(13)
Amounts provided for but recovered during the year	(685)	(408)
<b>Balance at 30 June</b>	<b>1,335</b>	<b>901</b>

Council has calculated the above provision using reasonable and forward looking information as per the expected credit loss model in AASB 9.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$'000	2020 \$'000
<b>Note 5 Council's financial position (continued)</b>		
<b>(f) Ageing of individually impaired Receivables</b>		
At balance date, other debtors representing financial assets with a nominal value of \$1.335m (2019/20: \$0.901m) were impaired. The amount of the provision raised against these debtors was \$1.335m (2019/20: \$0.901m). 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)	864	377
Past due by up to 30 days	52	34
Past due between 31 and 180	40	204
Past due between 181 and	163	162
Past due by more than 1 year	216	124
<b>Total trade &amp; other receivables</b>	<b>1,335</b>	<b>901</b>
<b>5.2 Non-financial assets</b>		
<b>(a) Other assets</b>		
Prepayments	1,223	993
Inventories	226	279
Provision for stock	(28)	(20)
<b>Total other assets</b>	<b>1,421</b>	<b>1,252</b>

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 2021

	2021 \$'000	2020 \$'000
<b>Note 5 Council's financial position (continued)</b>		
<b>(b) Intangible assets</b>		
Software	<u>774</u>	<u>991</u>
<b>Gross carrying amount</b>		
Balance at beginning of year	3,472	3,098
Additions	253	374
Disposals	(221)	-
<b>Balance at end of year</b>	<u>3,504</u>	<u>3,472</u>
<b>Accumulated amortisation and impairment</b>		
Balance at beginning of year	(2,481)	(2,052)
Amortisation expense	(470)	(429)
Disposals	221	-
<b>Balance at end of year</b>	<u>(2,730)</u>	<u>(2,481)</u>
<b>Net book value at the end of the year</b>	<u>774</u>	<u>991</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	11,646	15,217
Net GST payable	305	343
Accrued expenses	7,308	6,485
	<u>19,259</u>	<u>22,045</u>

**Unearned Income**

Grants received in advance - operating	2,371	462
Grants received in advance - capital	12,092	3
<b>Total Unearned Income</b>	<u>14,463</u>	<u>465</u>

**Total trade and other payables**

<u>33,722</u>	<u>22,510</u>
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**(b) Trust funds and deposits**

Narre Warren User Group	1,641	1,715
Fire Services Property Levy	2,214	2,705
Deposits for asset protection	8,033	6,547
Other deposits	3,300	2,576
<b>Total trust funds and deposits</b>	<u>15,188</u>	<u>13,543</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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**Note 5 Council's financial position (continued)**

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.

**5.4 Provisions**

	<b>Employee Provisions \$'000</b>	<b>Other Provisions \$'000</b>	<b>Total \$'000</b>
<b>2021</b>			
Balance at beginning of the financial year	19,008	-	19,008
Additional provisions	7,072	159	7,231
Amounts used	(5,279)	-	(5,279)
Change in the discounted amount arising because of time and effect of any change in the discount rate	(376)	-	(376)
Balance at the end of the financial year	<u>20,425</u>	<u>159</u>	<u>20,584</u>
<b>2020</b>			
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>
<b>(a) Employee provisions</b>			
<b>Current provisions expected to be wholly settled within 12 months</b>			
Annual leave		5,437	5,024
Long service leave		1,338	1,237
		<u>6,775</u>	<u>6,261</u>
<b>Current provisions expected to be wholly settled after 12 months</b>			
Annual leave		1,804	1,270
Long service leave		10,101	9,738
		<u>11,905</u>	<u>11,008</u>
<b>Total current employee provisions</b>		<u>18,680</u>	<u>17,269</u>
<b>Non-current</b>			
Long service leave		1,745	1,739
<b>Total non-current employee provisions</b>		<u>1,745</u>	<u>1,739</u>
<b>Aggregate carrying amount of employee provisions</b>			
Current		18,680	17,269
Non-current		1,745	1,739
<b>Total aggregate carrying amount of employee provisions</b>		<u>20,425</u>	<u>19,008</u>
<b>(b) Other provisions</b>			
Current		159	-
		<u>159</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**Note 5 Council's financial position (continued)**

***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.

	2021	2020
Key assumptions		
- discount rate	1.49%	0.87%
- wages escalation rate	3.00%	3.00%
- settlement rate	10.09%	9.90%

**5.5 Other Liabilities**

**Non-current**

Clayton Landfill Funding Obligation	2,697	1,204
<b>Total other liabilities - non-current</b>	<b>2,697</b>	<b>1,204</b>

Council holds an interest of 14.12% (2019/20:14.12%) 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. A review has been undertaken during the 2020-21 financial year by Mackenzie Environmental Pty Ltd on estimates of future costs to operate the closed landfill site in accordance with the Environment Protection Act 2017 (the Act). The increase in provision relates to the expected post closure maintenance period costs after capping works are completed (December 2021) and include updated estimates of leachate costs, landfill gas management and electricity costs.

The provision includes capping and gas infrastructure capital works and additional aftercare management costs for the next 24 years until 2045. The provision is reassessed at the end of each reporting period in order to ensure that it accurately reflects the cost of aftercare management of the site. Further costs may arise for future aftercare of the landfill site however at this stage, these costs are too uncertain to reliably determine. At balance date the landfill itself retains sufficient liquidity to fund the post closure capital works and aftercare management costs for the medium term. It is, however likely that additional Council funding will be required to support the entity in the longer term.

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

Whitehorse City Council	14.12%
Monash City Council	16.80%
Boroondara City Council	35.22%
Glen Eira City Council	21.10%
Stonnington City Council	12.76%
	<b>100.00%</b>

**5.6 Financing Arrangements**

	2021 \$'000	2020 \$'000
Bank overdraft	100	100
Credit card facilities	212	177
<b>Total facilities</b>	<b>312</b>	<b>277</b>
Used facilities	47	37
Unused facilities	265	240
	<b>312</b>	<b>277</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**Note 5 Council's financial position (continued)**

**5.7 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 \$'000	Later than 5 years \$'000	Total \$'000
<b>2021</b>					
<b>Operating</b>					
Street sweeping	1,426	1,461	4,048	-	6,935
Cleaning of Council buildings	1,671	111	47	-	1,829
Maintenance of Council assets	1,672	-	-	-	1,672
Professional services	556	484	642	-	1,682
Waste services	18,583	14,722	25,472	4,514	63,291
Other services	1,194	944	-	-	2,138
<b>Total operating commitments</b>	<b>25,102</b>	<b>17,722</b>	<b>30,209</b>	<b>4,514</b>	<b>77,547</b>
<b>Capital</b>					
Buildings	8,553	3,548	3,170	-	15,271
Parks, Sportsfields and Streetscapes	933	-	-	-	933
<b>Total capital commitments</b>	<b>9,486</b>	<b>3,548</b>	<b>3,170</b>	<b>-</b>	<b>16,204</b>
<b>2020</b>					
<b>Operating</b>					
Street sweeping	956	316	323	-	1,595
Community programs Cleaning of	8	-	-	-	8
Council buildings Maintenance of	1,665	1,671	158	-	3,494
Council assets Professional	2,282	1,250	-	-	3,532
services	142	83	-	-	225
Waste services	10,609	2,072	7,659	-	20,340
Other services	10,157	1,150	-	-	11,307
<b>Total operating commitments</b>	<b>25,819</b>	<b>6,542</b>	<b>8,140</b>	<b>-</b>	<b>40,501</b>
<b>Capital</b>					
Buildings	8,198	6,049	8,462	-	22,709
Drainage	-	-	-	-	-
Information Technology	-	-	-	-	-
<b>Total capital commitments</b>	<b>8,198</b>	<b>6,049</b>	<b>8,462</b>	<b>-</b>	<b>22,709</b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

**Note 5 Council's financial position (continued)**

**5.8 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 whether:

- 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 (1.24%).

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.

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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

## Note 5 Council's financial position (continued)

## 5.8 Leases (continued)

## Right-of-Use Assets

2020/21	Property	Plant & Equipment	Vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2020	766	559	704	2,029
Additions	27	40	418	485
Amortisation charge	(168)	(137)	(559)	(864)
Balance at 30 June 2021	625	462	563	1,650

2019/20	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

Maturity analysis - contractual undiscounted cash flows

	2021	2020
	\$'000	\$'000
Less than one year	565	930
One to five years	817	798
More than five years	297	321
Total undiscounted lease liabilities as at 30 June 2021	1,679	2,049

## Lease liabilities included in the Balance Sheet at 30 June 2021

Current	565	930
Non-current	1,114	1,119
Total lease liabilities	1,679	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.

	2021	2020
	\$'000	\$'000
Leases expenses relating to:		
Right of use assets lease expenses	38	50
Short-term and low value leases	7	36
<b>Total</b>	<b>45</b>	<b>86</b>
Variable lease payments (not included in measurement of lease liabilities)		

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

## Note 6 Assets we manage (continued)

## 6.1 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 \$'000	30 June \$'000	30 June \$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	30 June 2021 \$'000	30 June \$'000	30 June \$'000
Land	2,435,827	-	2,435,827	-	4,840	187,182	-	-	-	2,627,850	-	2,627,850
Buildings	538,168	(215,214)	322,954	14,416	-	-	(7,904)	(610)	32,629	557,706	(203,456)	354,250
Plant and Equipment	34,843	(19,549)	15,294	5,266	-	-	(4,040)	(966)	63	38,121	(20,781)	17,341
Infrastructure	926,036	(392,742)	533,294	18,426	449	-	(17,437)	-	1,102	951,526	(410,179)	541,347
Work in progress	41,813	-	41,813	15,197	-	-	-	(36)	(33,794)	23,180	-	23,180
<b>Total</b>	<b>3,976,687</b>	<b>(627,505)</b>	<b>3,349,182</b>	<b>53,306</b>	<b>5,289</b>	<b>187,182</b>	<b>(29,381)</b>	<b>(1,612)</b>	<b>-</b>	<b>4,198,384</b>	<b>(634,416)</b>	<b>3,563,967</b>

## Summary of Work in Progress

	Opening \$'000	Additions \$'000	Expensed \$'000	Transfers \$'000	Closing WIP \$'000
Land and Buildings	39,737	13,578	(6)	(32,629)	20,680
Plant and Equipment	64	226	(1)	(63)	226
Infrastructure	2,012	1,393	(29)	(1,102)	2,274
<b>Total</b>	<b>41,813</b>	<b>15,197</b>	<b>(36)</b>	<b>(33,794)</b>	<b>23,180</b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

## 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
<b>Land and Buildings</b>									
At fair value 30 June 2020	1,821,180	48,753	565,895	2,435,828	502,262	35,906	538,168	39,394	3,013,390
Accumulated depreciation at 30 June 2020	-	-	-	-	(214,631)	(583)	(215,214)	-	(215,214)
<b>Total</b>	<u>1,821,180</u>	<u>48,753</u>	<u>565,895</u>	<u>2,435,828</u>	<u>287,631</u>	<u>35,323</u>	<u>322,954</u>	<u>39,394</u>	<u>2,798,176</u>
<b>Movements in fair value</b>									
Acquisitions of assets at fair value	-	-	-	-	14,416	-	14,416	13,578	27,994
Contributed assets	-	4,840	-	4,840	-	-	-	-	4,840
Land under Roads	-	-	-	-	-	-	-	-	-
Revaluation increments/(decrements)	168,270	3,227	15,685	187,182	-	-	-	-	187,182
Impairments recognised during the year	-	-	-	-	-	-	-	-	-
Fair value of assets disposed	-	-	-	-	(20,272)	-	(20,272)	(6)	(20,278)
Transfers	-	-	-	-	25,394	-	25,394	(32,629)	(7,235)
Transfer to non-current assets held for sale	-	-	-	-	-	-	-	-	-
<b>Total</b>	<u>168,270</u>	<u>8,067</u>	<u>15,685</u>	<u>192,022</u>	<u>19,538</u>	<u>-</u>	<u>19,538</u>	<u>(19,057)</u>	<u>192,503</u>
<b>Movements in accumulated depreciation</b>									
Depreciation and amortisation	-	-	-	-	(7,797)	(107)	(7,904)	-	(7,904)
Accumulated depreciation of disposals	-	-	-	-	19,662	-	19,662	-	19,662
Revaluation increments/(decrements)	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,865</u>	<u>(107)</u>	<u>11,758</u>	<u>-</u>	<u>11,758</u>
At fair value 30 June 2021	1,989,450	56,820	581,580	2,627,850	521,800	35,906	557,706	20,337	3,205,893
Accumulated depreciation at 30 June 2021	-	-	-	-	(202,766)	(690)	(203,456)	-	(203,456)
<b>Total</b>	<u>1,989,450</u>	<u>56,820</u>	<u>581,580</u>	<u>2,627,850</u>	<u>319,034</u>	<u>35,216</u>	<u>354,250</u>	<u>20,337</u>	<u>3,002,436</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

## 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
<b>Plant and Equipment</b>					
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)
<b>Total</b>	<u>10,104</u>	<u>3,686</u>	<u>1,504</u>	<u>64</u>	<u>15,358</u>
<b>Movements in cost</b>					
Acquisition of assets at cost	4,173	167	927	226	5,492
Contributed assets	-	-	-	-	-
Cost of assets disposed	(2,968)	(26)	(780)	(1)	(3,775)
Transfers	1,375	365	46	(63)	1,723
<b>Total</b>	<u>2,580</u>	<u>506</u>	<u>193</u>	<u>162</u>	<u>3,440</u>
<b>Movements in accumulated depreciation</b>					
Depreciation and amortisation	(2,966)	(296)	(778)	-	(4,040)
Accumulated depreciation of disposals	2,012	26	770	-	2,808
Transfers	(375)	375	-	-	-
<b>Total</b>	<u>(1,329)</u>	<u>105</u>	<u>(8)</u>	<u>-</u>	<u>(1,232)</u>
At cost 30 June 2021	26,626	6,626	4,870	226	38,347
Accumulated depreciation at 30 June 2021	(15,271)	(2,329)	(3,181)	-	(20,781)
<b>Total</b>	<u>11,355</u>	<u>4,297</u>	<u>1,689</u>	<u>226</u>	<u>17,567</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

## 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
<b>Infrastructure</b>										
At fair value 30 June 2020	343,924	1,077	139,558	291,408	-	-	12,007	-	2,356	790,330
At cost 30 June 2020	-	-	-	-	59,787	57,561	-	20,714	-	138,062
Accumulated depreciation at 30 June 2020	(117,529)	(403)	(74,785)	(127,337)	(30,526)	(32,453)	(2,486)	(7,223)	-	(392,742)
<b>Total</b>	<b>226,395</b>	<b>674</b>	<b>64,773</b>	<b>164,071</b>	<b>29,261</b>	<b>25,108</b>	<b>9,521</b>	<b>13,491</b>	<b>2,356</b>	<b>535,650</b>
<b>Movements in fair value</b>										
Acquisition of assets at fair value	4,843	49	4,207	2,770	4,067	2,426	63	-	1,393	19,820
Contributed assets	-	-	-	449	-	-	-	-	-	449
Revaluation increments/decrements	-	-	-	-	-	-	-	-	-	-
Fair value of assets disposed	-	-	-	-	-	-	-	-	(29)	(29)
Transfers	21,248	-	223	124	3,412	1,657	566	(20,616)	(1,102)	5,512
<b>Total</b>	<b>26,091</b>	<b>49</b>	<b>4,430</b>	<b>3,343</b>	<b>7,479</b>	<b>4,084</b>	<b>629</b>	<b>(20,616)</b>	<b>262</b>	<b>25,753</b>
<b>Movements in accumulated depreciation</b>										
Depreciation and amortisation	(5,213)	(52)	(2,453)	(2,940)	(3,253)	(3,210)	(264)	(52)	-	(17,437)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-	-	-
Revaluation increments/decrements	-	-	-	-	-	-	-	-	-	-
Transfers	(7,274)	-	9	-	-	-	-	7,265	-	-
<b>Total</b>	<b>(12,487)</b>	<b>(52)</b>	<b>(2,444)</b>	<b>(2,940)</b>	<b>(3,253)</b>	<b>(3,210)</b>	<b>(264)</b>	<b>7,213</b>	<b>-</b>	<b>(17,437)</b>
At fair value 30 June 2021	348,767	1,126	143,988	294,751	-	-	12,636	-	2,618	803,887
At cost 30 June 2021	21,248 *	-	-	-	67,266	61,645	-	98	-	150,257
Accumulated depreciation at fair value 30 June 2021	(122,742)	(455)	(77,229)	(130,277)	-	-	(2,750)	-	-	(333,453)
Accumulated depreciation at cost 30 June 2021	(7,274) *	-	-	-	(33,779)	(35,663)	-	(10)	-	(76,726)
<b>Total</b>	<b>239,999</b>	<b>671</b>	<b>66,759</b>	<b>164,474</b>	<b>33,487</b>	<b>25,982</b>	<b>9,887</b>	<b>88</b>	<b>2,618</b>	<b>543,965</b>

\* Traffic Management Devices have been reclassified from Other Infrastructure to Roads as this is deemed to be a more appropriate classification.

Please note that Traffic Management Devices, Recreational, Leisure and Community and Parks Open Spaces and Streetscapes asset classes will be revalued to fair value in 2021/22.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**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 capitalisation 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*

<b>Asset class</b>	<b>Depreciation Period</b>	<b>Threshold Limit</b>
Land	-	-
Buildings	10-200 years	\$7,000
Plant, machinery and equipment	2-20 years	\$1,000
Fixtures, fittings and furniture	4-100 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	5-35 years	\$3,000
Parks, open space and streetscapes	5-100 years	\$3,000
Off street car parks	10-150 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

*Trees (change in accounting treatment)*

In 2020/21 Council has removed tree assets from the Fixed Asset Register and elected to treat tree expenditure as operational. Tree assets were previously included within the Parks, open space and streetscapes classification. Please refer to Note 9.4 for further information.

*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 2021**

**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 annual review indicates a material difference between the fair value and the carrying amount of the assets. Matheson Stephen Valuations conducted the desktop "Annual Material Change" review of these asset classes in March 2021 with the conclusion that a full revaluation for 2020/21 was warranted for only Land and Land under Roads. Buildings did not require a full revaluation for 2020/21.

A full valuation of Land and Land under roads was undertaken in 2020/21 by 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 Leasing, 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. Land under Roads is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights, and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

A full valuation of 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 Leasing, Mr Tony Peak (AAPI Certified Practising Valuer Registration 62445).

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 2021 are as follows:

	<b>Level 1 \$000</b>	<b>Level 2 \$000</b>	<b>Level 3 \$000</b>	<b>Date of Valuation</b>
Land - Non specialised	-	56,820	-	30/06/2021
Land - Specialised	-	-	1,989,450	30/06/2021
Land under Roads	-	-	581,580	30/06/2021
Buildings - Non specialised	-	35,216	-	30/06/2019
Buildings - Specialised	-	-	319,034	30/06/2019
<b>Total</b>	<b>-</b>	<b>92,036</b>	<b>2,890,064</b>	

	<b>2021 \$'000</b>	<b>2020 \$'000</b>
<b>Reconciliation of specialised land</b>		
Land under Roads	581,580	565,895
Parks and reserves	1,989,450	1,821,179
<b>Total specialised land</b>	<b>2,571,030</b>	<b>2,387,074</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 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 2019/2020 and 2020/21.
- Road assets were also fully revalued in 2019/2020 as part of the 3 year rotation cycle and a review of these assets did not warrant a full revaluation in 2020/21.

Valuation of roads (which includes pavement, substructure, kerb and channel, footpaths, and car parks) and drainage assets have been 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 valuations are 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. Due to Organisational restructure any future revaluation will be undertaken by Manager Capital Works and Assets.

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	-	-	226,026	30/06/2020
Bridges	-	-	671	30/06/2020
Footpaths and cycleways	-	-	66,759	30/06/2020
Drainage	-	-	164,474	30/06/2019
Off street car parks	-	-	9,887	30/06/2020
<b>Total</b>	<u>-</u>	<u>-</u>	<u>467,816</u>	

#### Description of significant unobservable inputs into level 3 valuations

##### Specialised Land and Land under

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 3% and 88%. The market value of land varies significantly depending on the characteristics of the land. Currently land values range between \$30 and \$10,798 per square metre.

##### Land under Roads

The Land under Roads valuation recognises the 2021 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 \$60.85 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 2021**

**Note 6 Assets managed by Council (continued)**

**Infrastructure Assets**

Infrastructure assets are valued based on the depreciated replacement cost excluding Traffic Management Devices, Recreational, Leisure & Community assets and Parks, Open Spaces and Streetscapes. 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 2021

	2021 \$'000	2020 \$'000
<b>Note 6 Assets we manage (continued)</b>		
<b>6.2 Investments in Associates</b>		
Investments in associates accounted for by the equity method are:		
- Whitehorse Manningham Regional Library Corporation	5,559	5,219
- Narre Warren User Group	802	838
<b>Fair value of Council's investment in associates and joint operation</b>	<b>6,361</b>	<b>6,057</b>
Share of net gain/(loss) of associates		
- Whitehorse Manningham Regional Library Corporation	340	282
- Narre Warren User Group	(36)	(73)
<b>Total share of net gain/(loss) at 30 June 2021</b>	<b>304</b>	<b>209</b>

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 66.30% (2019/20: 67.39%) 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.

	2021 \$000	2020 \$000
<b>Council's share of accumulated surplus/(deficit)</b>		
Council's share of accumulated surplus/(deficit) at start of year	2,575	2,262
Share of surplus/(deficit) for year	424	339
Transfers (to) from reserves	(42)	(26)
Amendment to share of surplus based on audited results	-	-
Share of accumulated surplus at 30 June 2021	<b>2,957</b>	<b>2,575</b>
<b>Council's share of reserves</b>		
Council's share of reserve at start of year	2,644	2,675
Transfers (to) from reserves	(84)	(31)
Council's share of reserves at end of year	<b>2,560</b>	<b>2,644</b>
<b>Movement in carrying value of investment</b>		
Carrying value of investment at start of year	5,219	4,937
Share of surplus (deficit) for the year	424	339
Transfers (to) from reserves	(84)	(57)
Amendment to share of surplus based on audited results	-	-
Carrying value of investment at end of year	<b>5,559</b>	<b>5,219</b>

**Narre Warren User Group**

Council holds an interest of 48.88% (2019/20: 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 (2019/20: nil). Council holds the cash investment for NWUG and surplus is generated from the interest and gas royalty returns less site monitoring costs.

	2021 \$000	2020 \$000
<b>Movement in carrying value of investment</b>		
Carrying value of investment at start of year	838	911
Share of loss for the year	(36)	(73)
Carrying value of investment at end of year	<b>802</b>	<b>838</b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**Note 7 People and relationships****7.1 Council and key management remuneration****(a) Related Parties*****Parent entity***

Whitehorse City Council is the parent entity.

***Associates***

Interests in associates arrangements are detailed in note 6.2.

**(b) Key Management Personnel**

	<b>2021 No.</b>	<b>2020 No.</b>
Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:		
<b>Councillors</b>		
Andrew Munroe - Mayor from 18 November 2020		
Raylene Carr - Deputy Mayor from 18 November 2020		
Andrew Davenport		
Ben Stennett		
Denise Massoud		
Prue Cutts		
Tina Liu		
Blair Barker		
Trudy Skilbeck - from 12 November 2020		
Mark Lane - from 12 November 2020		
Amanda McNeill - from 12 November 2020		
Sharon Ellis - Mayor from 29 October 2019 to 21 September 2020		
Bill Bennett - from 1 July 2020 to 21 September 2020		
Chief Executive Officer - Simon McMillan		
Director Community Services - Anthony Johnson (Acting) from 12 April 2021		
Director Community Services - Terry Wilkinson from 1 July 2020 to 11 April 2021		
Director Corporate Services - Stuart Cann (Acting) from 9 December 2020		
Director Corporate Services - Peter Smith from 1 July 2020 to 8 December 2020		
Director Infrastructure - Steven White		
Director City Development - Jeff Green		
<b>Total Number of Councillors</b>	13	10
<b>Chief Executive Officer and other Key Management Personnel</b>	7	7
	<u>20</u>	<u>17</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

## Note 7 People and relationships (continued)

## (c) Remuneration of Key Management Personnel

	2021 \$'000	2020 \$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,824	1,781
Post-employment benefits	126	129
Long-term benefits	54	116
<b>Total</b>	<b>2,004</b>	<b>2,026</b>

Total Remuneration includes salary, allowances, vehicle and superannuation

The numbers of key management personnel whose total remuneration

Council and any related entities, fall within the following bands:

	2021 No.	2020 No.
<b>Total remuneration range</b>		
\$10,000 - \$19,999	1	-
\$20,000 - \$29,999	3	-
\$30,000 - \$39,999	8	8
\$40,000 - \$49,999	1	-
\$50,000 - \$59,999	-	1
\$70,000 - \$79,999	1	-
\$80,000 - \$89,999	-	1
\$90,000 - \$99,999	-	1
\$100,000 - \$109,999	-	1
\$120,000 - \$129,999	1	-
\$130,000 - \$139,999	-	1
\$230,000 - \$239,999	2	-
\$270,000 - \$279,999	2	2
\$280,000 - \$289,999	-	1
\$330,000 - \$339,999	-	1
\$390,000 - \$399,999	1	-
	<b>20</b>	<b>17</b>

## (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:

	2021 No.	2020 No.
<b>Total remuneration range</b>		
Less than \$151,000	1	-
\$151,000 - \$159,999	5	6
\$160,000 - \$169,999	7	3
\$170,000 - \$179,999	6	5
\$180,000 - \$189,999	2	3
\$190,000 - \$199,999	3	5
\$200,000 - \$209,999	1	1
\$210,000 - \$219,999	-	1
\$220,000 - \$229,999	2	2
\$230,000 - \$239,999	1	-
\$310,000 - \$319,999	-	1
	<b>28</b>	<b>27</b>

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

\$4,904,012      \$5,000,075

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

**Note 7 People and relationships (continued)**

**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 2021**

**Note 8 Managing uncertainties**

**8.1 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 2022 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 year, and such liability will continue whether or not the participant remains a participant in future years.

**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.

	<b>Loan balance outstandin 2021 \$'000</b>	<b>Loan guarantee limit 2021 \$'000</b>	<b>Loan balance outstandin 2020 \$'000</b>	<b>Loan guarantee limit 2020 \$'000</b>
Vermont South Club	140	148	161	166
The Whitehorse Club	266	500	277	500
Elgar Park Regional Hockey Association	136	166	168	193
	<u>542</u>	<u>814</u>	<u>606</u>	<u>859</u>

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

**8.2 Change in accounting standards**

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2021 reporting period. Council assesses the impact of these new standards. As at 30 June 2021 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2022 that are expected to impact Council.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

**Note 8 Managing uncertainties (continued)**

**8.3 Financial Instruments**

**(a) Objectives and policies**

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the Notes to the Financial Statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

**(b) Market risk**

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

**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.

In terms of interest rate movements, since June 2019 the RBA cash rate has reduced by 1.4%, a 0.65% drop since the start of the Coronavirus pandemic, impacting on the interest rates available for new Council investments. The weighted average of Council's investment portfolio reduced by 0.85% from 1.39% to 0.54% during the 2020/21 financial year, resulting in an unfavourable impact on Council's investment income for the year.

**Note 8 Managing uncertainties (continued)**

**(c) Credit risk**

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council has exposure to credit risk on some financial assets included in our balance sheet. To help manage this risk:

- Council may require collateral where appropriate; and
- Council only invests surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy. Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no significant financial assets which are individually determined to be impaired.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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.

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

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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

**Note 8 Managing uncertainties (continued)**

**(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 + 0.50% and - 0.25% in market interest rates (AUD) from year-end rates of 0.54%.

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 \$1.00m on the results of Council's operations if interest rates are changed by 0.50% 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 2021**

**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 experience Council Officers and independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense.

Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments.

Within the same class of assets, revaluation increments and decrements within the year are offset.

*Impairment of assets*

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Comprehensive Income Statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

**8.5 Events occurring after balance date**

Since the end of the Financial Year, the Victorian State Government has regularly enforced lockdown restrictions on metropolitan Victoria due to COVID-19. These rolling lockdowns have resulted in the closure of a number of Council leisure, arts and culture, and community facilities. Council's operations are also affected when the lockdowns are lifted due to density quotients to maintain the safety of the community. It is considered likely that these lockdowns will occur until such time there is sufficient vaccination coverage of the population has been achieved. Council is undertaking a forecast process in regards to COVID-19 impacts on Council operations and will reflect this in the September quarterly report.

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

WHITEHORSE CITY COUNCIL - ANNUAL FINANCIAL REPORT 2020/21  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

**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
<b>9.1 Reserves</b>				
<b>Summary of Reserves</b>				
Asset revaluation reserve	1,968,854	187,182	-	2,156,036
Other reserves	128,247	10,291	(2,090)	136,448
<b>Total Reserves</b>	<b>2,097,101</b>	<b>197,473</b>	<b>(2,090)</b>	<b>2,292,484</b>
<b>(a) Asset revaluation reserve</b>				
<b>2021</b>				
<b>Property</b>				
Land	1,558,552	187,182	-	1,745,734
Buildings	184,131	-	-	184,131
	<b>1,742,683</b>	<b>187,182</b>	<b>-</b>	<b>1,929,865</b>
<b>Infrastructure</b>				
Roads	92,264	-	-	92,264
Footpaths and cycleways	28,314	-	-	28,314
Off-street carparks	7,969	-	-	7,969
Drainage	97,624	-	-	97,624
	<b>226,171</b>	<b>-</b>	<b>-</b>	<b>226,171</b>
<b>Total asset revaluation reserves</b>	<b>1,968,854</b>	<b>187,182</b>	<b>-</b>	<b>2,156,036</b>
<b>2020</b>				
<b>Property</b>				
Land	1,559,257	(705)	-	1,558,552
Buildings	184,131	-	-	184,131
	<b>1,743,388</b>	<b>(705)</b>	<b>-</b>	<b>1,742,683</b>
<b>Infrastructure</b>				
Roads*	74,050	18,214	-	92,264
Footpaths and cycleways	15,523	12,791	-	28,314
Off-street carparks	8,350	(381)	-	7,969
Drainage	97,624	-	-	97,624
	<b>195,547</b>	<b>30,624</b>	<b>-</b>	<b>226,171</b>
<b>Total asset revaluation reserves</b>	<b>1,938,935</b>	<b>29,919</b>	<b>-</b>	<b>1,968,854</b>

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

**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>(b) Other reserves</b>				
<b>2021</b>				
<b>Statutory</b>				
Public open space reserve	19,035	2,925	(1,620)	20,340
Public open space reserve - land acquisitions	25,381	4,362	-	29,743
Car parking in lieu reserve	25	-	-	25
	44,441	7,287	(1,620)	50,108
<b>Council Resolution</b>				
Development reserve	82,341	2,674	-	85,015
Aged care reserve	-	-	-	-
Art collection reserve	6	-	-	6
Waste management reserve	1,291	-	(91)	1,200
Energy fund reserve	168	330	(379)	119
	83,806	3,004	(470)	86,340
<b>Total other reserves</b>	128,247	10,291	(2,090)	136,448
	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>2020</b>				
<b>Statutory</b>				
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
	42,037	7,000	(4,596)	44,441
<b>Council Resolution</b>				
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
	84,753	5,809	(6,756)	83,806
<b>Total other reserves</b>	126,790	12,809	(11,352)	128,247

**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.

**Note 9 Other matters (continued)**

**Development reserve**

This reserve is used for funding capital works programs and for proceeds from sale of assets no longer required by Council. The funds in this reserve are required to be expended in accordance with the reserve governing principles established by Council. Interest income generated from the reserve is to be reinvested back into the reserve.

**Aged care reserve**

This reserve holds in trust the net proceeds secured from the sale as a "going concern" of Council's residential aged care facilities. Access to this reserve must have a legitimate relevance to the aged and disability related groups and must be consistent with the healthy positive ageing strategy adopted by Council in 2005/06. Interest income generated from the reserve is to be reinvested back into the reserve.

**Art collection reserve**

This reserve was established by Council in 2002/03 for the purpose of deaccessioning unwanted art works and for future purchases of art works.

**Waste management reserve**

This reserve was established in 2013/14 as a result of the previous federal government's introduction of the carbon tax levy. The amount represents the difference between the initial carbon tax per tonne that was announced and the actual price charged by independent landfill operators during the past two years. As the carbon tax levy is now abolished, the reserve will be used to rehabilitate landfill sites throughout the municipality.

**Energy fund reserve**

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

	2021 \$'000	2020 \$'000
<b>9.2 Reconciliation of Cash Flows from Operating Activities to Surplus</b>		
Surplus for the year	29,920	27,803
Contributions - non-monetary (Note 3.5)	(5,289)	(837)
Depreciation and amortisation (Note 4.3)	30,715	28,199
Net gain on disposal of property,	(306)	(186)
Share of net (gain)/loss of associates (Note 6.2)	(304)	(209)
Share of loss in Regional Landfill Clayton South (Note 4.7)	1,493	170
	<u>56,229</u>	<u>54,940</u>
<b>Change in assets and</b>		
(Increase)/decrease in trade and other receivables	976	(2,886)
(Increase)/decrease in other current assets	(169)	(37)
Increase/(decrease) in trade and other payables (including grants recognition defe	11,248	2,238
Increase/(decrease) in trust funds and deposits	1,645	2,579
Increase/(decrease) in provisions	1,576	1,025
<b>Net cash provided by operating activities</b>	<u>71,505</u>	<u>57,859</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 and this was 9.5% as required under Superannuation Guarantee legislation (2019/20 9.5%).

**Note 9 Other matters (continued)**

***Defined Benefit***

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

***Funding arrangements***

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial review for the Defined Benefit category as at 30 June 2020 was conducted and completed by the due date of 31 December 2020.

The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 104.6%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa

Salary information 2.5% pa for two years and 2.75% pa thereafter

Price inflation (CPI) 2.0% pa

As at 30 June 2021, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the estimated VBI at 30 June 2021 was 109.7% (30 June 2020 104.6%). The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2020 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 2020 triennial 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 2021, this rate was 9.5% of members' salaries (9.5% in 2019/2020). This rate is expected to increase in line with any increases in the SG contribution rate and was 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.

**Note 9 Other matters (continued)**

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

***The 2020 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 is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2020.

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

	2020 (Triennial) \$m	2019 (Interim) \$m
- A VBI surplus	100.00	151.30
- A total service liability surplus	200.00	233.40
- A discounted accrued benefits surplus	217.80	256.70

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 2020.

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 2020.

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 2020.

Council was notified of the 30 June 2021 VBI 109.7% during August 2021 (2020: 104.6% August 2020)

***The 2021 interim actuarial investigation***

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2021. It is anticipated that this actuarial investigation will be completed by October 2021.

**Superannuation contributions**

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2021 are detailed below:

Scheme	Type of Scheme	Rate	2021 \$'000	2020 \$'000
Vision Super	Defined benefi	9.5%	366	365
Vision Super	Accumulation	9.5%	3,131	3,255
Host Plus Super	Accumulation	9.5%	257	245
Australian Super	Accumulation	9.5%	452	378
Hesta	Accumulation	9.5%	343	336
Rest	Accumulation	9.5%	199	195
Others	Accumulation	9.5%	1,385	1,411

There were no contributions outstanding and loans issued from or to the above schemes as at 30 June 2021.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 is \$0.390m.

**Note 9 Other matters (continued)**

**9.4 Prior Period Adjustment**

***Tree assets - change of accounting treatment***

Council has reviewed the accounting treatment of Tree assets within the Fixed Asset Register and have identified that a change to the current valuation method is required. Tree assets have previously been valued at cost and have not been depreciated. The carrying value represented within the 2019/20 Financial Statements was \$59m and Council acknowledge that the elements of control and future economic benefits are evident to constitute the recognition of trees as an asset.

However, establishing a depreciation rate for trees or applying a fair value to trees is complex. Tree assets are difficult to quantify and substantiate with the useful life of trees being varied and changeable. This is particularly challenging when taking into account trees and bushes within reserves. Therefore considering these valuation and useful life challenges, Council has decided to change their approach and recognise trees as an operating expense for the financial year 2020/21 and beyond.

The effect of this approach is a retrospective write down of \$59m to Property, infrastructure, plant and equipment in 2019/20 and the corresponding decrease to the opening Retained Earnings balance.

Council will manage the tree assets through the Asset Management System. This will allow the specific tree asset conditions to be appropriately captured and recorded while maintenance and intervention inputs can be appropriately managed through Council's works order system.

The effect of this adjustment is outlined in the following table:

	2021 \$'000	2020 \$'000 (Restated)	2020 \$'000 as previously presented
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	3,563,967	3,349,182	3,407,907
Total non-current assets	3,573,227	3,358,306	3,417,031
<b>Total assets</b>	<b>3,840,228</b>	<b>3,607,569</b>	<b>3,666,294</b>
<b>Net assets</b>	<b>3,766,358</b>	<b>3,549,255</b>	<b>3,607,980</b>
<b>Equity</b>			
Accumulated surplus	1,473,874	1,452,154	1,510,879
<b>Total Equity</b>	<b>3,766,358</b>	<b>3,549,255</b>	<b>3,607,980</b>
<b>Impact of change in accounting treatment for Tree assets in the Statement of Changes in Equity</b>			
Balance at the beginning of the financials year	3,549,255	3,491,533	3,550,258
Surplus/(deficit) for the year	29,920	27,803	27,803
Net asset revaluation	187,182	29,919	29,919
<b>Balance at end of the financial year</b>	<b>3,766,358</b>	<b>3,549,255</b>	<b>3,607,980</b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

**Note 10 Change in accounting policy**

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

Council has adopted *AASB 1059 Service Concession Arrangements: Grantors*, from 1 July 2021. This has not resulted in any changes to accounting policies or adjustments to amounts within the financial statements.

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

Council has adopted *AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material*, from 1 July 2021.

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

Council has adopted *AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework* from 1 July 2021.

It is not expected that these standards will have any significant impact on council.

## How to Access This Report

The Whitehorse City Council Annual Report 2020/21 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.

For a copy of the Whitehorse City Council Annual Report 2020/21 contact Council on 9262 6333 or email [customer.service@whitehorse.vic.gov.au](mailto: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 project

## 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](http://www.whitehorse.vic.gov.au), in person, or by calling our Customer Service Team on 9262 6333.



## ACKNOWLEDGEMENT OF COUNTRY

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Whitehorse City Council acknowledges the Wurundjeri Woi Wurrung people of the Kulin Nation as the traditional owners of the land. We pay our respects to their Elders past, present and emerging.

## CONTACTING COUNCIL

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TIS:	131 450 (Telephone Interpreter Service. Call and ask to be connected to Whitehorse City Council)
Email:	<a href="mailto:customer.service@whitehorse.vic.gov.au">customer.service@whitehorse.vic.gov.au</a>
Website:	<a href="http://www.whitehorse.vic.gov.au">www.whitehorse.vic.gov.au</a>
Service Centres:	Whitehorse Civic Centre 379-397 Whitehorse Road, Nunawading 3131  Box Hill Town Hall Service Centre Box Hill Town Hall 1022 Whitehorse Road, Box Hill 3128  Forest Hill Service Centre Shop 275 Forest Hill Chase Shopping Centre Canterbury Road, Forest Hill 3131

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