



Welcome

Welcome to the City of Whittlesea's Annual Report 2019-20. Council is committed to transparent reporting and accountability to the community and our stakeholders.

This report provides an overview of Council's performance in the 2019-20 financial year against the five goals set out in our Council Plan 2017-2021 and Annual Budget 2019-20.

The report highlights achievements and challenges faced and includes statutory reporting and legislative information as required under the *Local Government Act 1989* and other legislation.

Acknowledgement of Traditional Owners

The City of Whittlesea recognises the rich Aboriginal heritage of this country and acknowledges the Wurundjeri Willum Clan as the Traditional Owners of this place.



Council offices

 25 Ferres Boulevard
South Morang VIC 3752


 Shop MM1, Westfield
Plenty Valley Shopping Centre
415 McDonalds Road
Mill Park VIC 3082
9404 8800

 Epping Depot
68-96 Houston Street
Epping VIC 3076
9401 0555

Opening hours

Monday-Friday, 8.30am-5pm

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 CityWhittlesea

Free telephone interpreter service

 131 450

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About the City of Whittlesea

The City of Whittlesea is located in Melbourne's northern suburbs, about 20 kilometres from the city centre. It is one of Melbourne's largest municipalities, covering a land area of approximately 490 square kilometres.

The majority of the City of Whittlesea population live in urban areas. This is split across the major established suburbs of Bundoora, Epping, Lalor, Mill Park and Thomastown, the

current growth area precincts of Mernda, Doreen, South Morang, Epping North and Wollert, and the rural areas of Donnybrook, Whittlesea township and surrounds. Significant future growth is projected for Wollert and Donnybrook. The rural areas of the municipality are characterised by farming, forested areas and historic township communities including Whittlesea.

The Wurundjeri Willum people were the original inhabitants of the area and are the Traditional Owners of this land. Compared with other municipalities, the City of Whittlesea has the second largest population of Aboriginal and Torres Strait Islanders (ATSI) by person count in Metropolitan Melbourne, with 1,635 ATSI residents, whose median age is 21 years.



234,989

Total population in 2020



2.3%

Growth in 2019-20

34

Years is the median age of residents



27.7%

Of the population aged 0-19 years



16.2%

Of population over 60 years

49.7%



Males

50.3%



Females

42.3%

Of households are couples with children



62

Number of babies born every week



21.6%

Of households are couples without children

91,643



Number of residential properties



52,077

Suburb with the largest population – Epping (including Epping North)



5,564

Suburb with the smallest population – Whittlesea township



35.5%

Of residents born overseas



44.1%

Residents who speak a language other than English at home



The most common languages spoken other than English: Macedonian **5.1%**, Arabic **5%**, Italian **5%**, Greek **3.7%** and Punjabi **3.2%**

Our vision

Whittlesea 2040: a place for all

Our vision is underpinned by five goals:

Connected communities

Our City opens its arms to every resident and is a place where all walks of life are celebrated and supported.

Strong local economy

Our City is the smart choice for innovation, business growth and industry investment.

High performing organisation

Council delivers a range of internal functions and activities enabling the delivery of efficient and effective services and initiatives. Council's goal is to be a high-performing organisation which delivers best value to the community.

Liveable neighbourhoods

Our City is well-planned and beautiful, and our neighbourhoods and town centres are convenient and vibrant places to live, work and play.

Sustainable environment

Our City's superb landscapes and natural environment are an enduring source of pride.

Our values

At the City of Whittlesea, we live our values to deliver the best outcomes for our community. We believe that the way each of us behaves at work determines how effective we are as an organisation.

Our values are:

Excellence – be diligent, innovative and accountable

Respect – be considerate

Open communication – listen, be frank, fearless and honest

Valuing diversity – appreciate everyone's strengths

Wellbeing – care for ourselves, others and our environment



Our services

Council is responsible for delivering 26 services to the community, aligned to our five goals:

Connected communities

- Aboriginal reconciliation
- Arts, heritage and festivals
- Community facilities
- Leisure and recreation
- Ageing well
- Animal management
- Family and children's services
- Public health and safety
- Youth services
- Community strengthening
- Customer service, communications and civic participation

Liveable neighbourhoods

- Roads, public transport and footpaths
- Traffic management
- Parks and open space
- Planning and building

Strong local economy

- Investment attraction
- Libraries
- Local business support

Sustainable environment

- Conservation and land management
- Climate change action
- Waste and recycling
- Water management

High performing organisation

- Our systems and knowledge
- Our finance and assets
- Our people
- Our governance



Administrator's message



Ms Lydia Wilson Administrator

I am pleased to present the City of Whittlesea Annual Report for 2019-20.

There is no doubt this year has been significant in many ways for the City of Whittlesea.

My appointment as Interim Administrator on 21 March 2020 by the Minister for Local Government came after the dismissal of Councillors a few days earlier.

It is a role that I take enormous pride in and was very pleased to be appointed Chair Administrator on 19 June, the day The Hon Bruce Billson and Ms Peita Duncan joined the Council.

Since joining the City of Whittlesea, a key focus has been embedding good governance at Council as recommended in the State Government-appointed Municipal Monitor's report tabled in Parliament on 17 March 2020.

This has included restoring stability to the organisation following a significant period of turmoil and disruption.

Early in the next financial year our efforts will go into securing a talented, experienced and highly regarded leader for the role of CEO.*

We also have a strong focus on community engagement, improving

staff morale and developing a clear action plan and roadmap for the future.

Being physically present in the community has been challenging since the change in governance occurred just as the COVID-19 pandemic was emerging. However, the Council has had great pleasure attending online community engagement forums, events and activities.

In addition, we have actively participated in a multiplicity of internal and external Council Advisory Committees, meetings with local Members of Parliament, business webinars, and briefings with groups and stakeholders.

Council has proudly supported many not for profit organisations delivering front line relief and services through our \$200,000 Emergency Relief Fund. We expanded our Financial Hardship Policy to provide relief to residents, businesses, groups and clubs and committed a further \$2 million to COVID-19 recovery in the 2020-21 Budget.

A \$90,000 business support package was created as a starting fund for a range of initiatives to help our local businesses remain viable, and our community grants were re-imagined to encourage new initiatives that will help our City recover from COVID-19 impacts.

Despite the challenges to restore governance at the City of Whittlesea and support the community through an unprecedented pandemic, the City of Whittlesea has continued to deliver on its vision for **Whittlesea 2040 Vision – a place for all**.

Our \$67 million new works program delivered around 128 projects for our community to enjoy and ensure our City is well planned and meets the needs of all those who work, live and visit here.

Highlights include the Norris Bank Reserve Redevelopment and the \$4.8

million upgrade at TH Hurrey Reserve, which transformed this popular Yan Yean reserve.

The cover of this Annual Report shows Ganbu Gulinj, a new community centre to cater for the growing Epping North and Wollert community.

A \$12 million upgrade to the busy intersection of Findon Road, The Lakes Boulevard and Ferres Boulevard has improved traffic flow for motorists and improved safety for pedestrians and cyclists.

Before restrictions on gatherings came into place in March, community events were held to bring the City of Whittlesea together. We welcomed 800 new residents at our Welcome Expo and around 1800 people enjoyed our Christmas Carols where songs were sung in many languages including Boonwurrung, Macedonian, Spanish and Hebrew.

Many Council events have transformed into digital experiences and I commend the organisation for its ability to adapt very quickly to enable our community to stay connected.

Together with Administrator Billson and Administrator Duncan, this new Council looks forward to developing a respectful and understanding relationship with the community and other stakeholders over the next four year.

Finally, thank you to our Acting CEO Mr Joe Carbone, for providing exemplary leadership since March, and I acknowledge the contributions of former CEO Mr Simon Overland and Acting CEO Mr Kelvin Spiller (December 2019-March 2020) for their work in this financial year.

The future is very bright for the City of Whittlesea and I look forward to serving this vibrant community alongside my Administrator colleagues.

**Council appointed Mr Craig Lloyd to the role of CEO on 7 September 2020.*

Acting CEO's message



Joe Carbone

Acting Chief Executive Officer

Welcome to the City of Whittlesea Annual Report 2019-20, which outlines our organisation's performance in 2019-20.

It has most certainly been a tumultuous year for our organisation, our community and our state.

Significant change in leadership at the City of Whittlesea included the departure of CEO Mr Simon Overland and the departure of all four directors during 2019.

Acting CEO Kelvin Spiller concluded his appointment to the role on 1 March at which point I assumed the Acting CEO position to work with the Executive Leadership Team comprised of Acting Directors and ahead of the declaration of the State of Emergency by the Victorian Government on 16 March.

I am very proud to have worked closely with this Executive team and the immensely dedicated staff who put their heart and soul into continuing to drive this organisation and ensure the best possible outcomes for our community.

We adapted like so many other organisations to keep our services going.

As our doors closed on physical buildings and facilities including our libraries, swimming pools, community activity centres and even our own offices, we have continued to deliver the large range of essential and key services we provide to our community.

This included creating the Whittlesea Unites Facebook page designed to keep our community engaged and connected.

On this platform, we live streamed exercise classes and story times, held competitions to support local businesses, promoted our business webinars and shared the community-connection activities instigated by other local organisations.

We are also pleased to report an end of year operating cash surplus of \$26.543 million, which will provide Council with the necessary financial contributions for future community infrastructure (capital works projects) and funding for key initiatives to support the City.

This surplus was mostly created from funds and grants received in advance from the Federal and State Governments for the delivery of future services in 2020-21.

Among these advances is the \$7.1 million grant received for the State Government's Working for Victoria initiative.

Our involvement in Working for Victoria will result in the creation of 240 jobs for people who were stood down by their employer or lost their job entirely because of COVID-19.

We also redeployed many of our own staff who were redirected to areas where more support was required to assist and reach the more vulnerable members of our community.

While responding to the pandemic has been a large focus in recent months and this time has been anything but 'business-as-usual', the

City of Whittlesea has continued to deliver on its Whittlesea 2040 Vision.

We successfully trialled a food and garden organics waste collection service, which will be rolled out across the municipality from 1 July 2020.

In partnership the Northern Region Smart Cities Project, we created a large network of sensors that help monitor and improve Council services.

New and upgraded playgrounds including the Norris Bank Reserve play space, junior play area at the all abilities play space and six neighbourhood parks were completed.

Our ongoing partnership with Whittlesea Youth Commitment and other service providers continued to support at risk young people, and a partnership with Melbourne Polytechnic, Whittlesea Community Connections and Yarra Valley investigated local food and farming opportunities.

I would like to sincerely thank the staff for their unwavering focus during the year and commitment to carry on delivering for the people who live and work in the City of Whittlesea regardless of the added challenges and critical adjustments that had to be made to do so safely and effectively.

Thank you, Chair Administrator Ms Lydia Wilson, for partnering with the organisation to restore governance stability at the City of Whittlesea in a short period of time. I wish the City of Whittlesea every success for the coming year.

The year in review

Highlights of 2019-20



COVID-19 response

In response to the COVID-19 pandemic, Council developed measures to support our community. These included:

- a \$200,000 Emergency Relief Fund for local non-government organisations
- a Council staff deployment strategy to provide additional resources to local service provider organisations
- a COVID-19 Hardship Policy that provides residents, businesses, groups and clubs with relief from Council rates, fees and charges
- a \$90,000 local business support package that includes educational webinars, a business development program and shop local initiatives
- a \$2 million community recovery fund to be co-designed with local businesses, community groups, sporting clubs and residents
- a COVID-19 Rapid Response Fund for Creative Communities, providing small grants of up to \$2,000 for projects that directly respond to the impact of COVID-19
- support for vulnerable people including data SIM cards for enhanced maternal and child health clients to access online appointments; distraction packs for our local Aboriginal community focusing on mindfulness, mental health, family games and gardening; and an outreach program for isolated groups and individuals in partnership with local support agencies.



Connected community

Our City opens its arms to every resident and is a place where all walks of life are celebrated and supported.

- Delivered events that showcase and celebrate our diversity, sense of community and fun. These included Super Kids Sunday, Carols by Candlelight and our Australia Day celebration.
- Supported our older residents to stay active and healthy during COVID-19 restrictions by partnering with YMCA/TRAC to deliver online exercise programs for seniors.
- Developed multicultural design principles to inform culturally appropriate design of Council's new community and leisure facilities.
- Provided leadership training to Aboriginal community leaders, multicultural women and community groups.
- Developed a framework to improve community safety and prevent family violence and violence against women.
- Created a Whittlesea Unites facebook page designed to keep our community connected and engaged through live streamed exercise classes, information on business webinars and shared community stories and activities.
- * Developed a program to provide temporary accommodation for pets of people leaving family violence situations.



Liveable neighbourhoods

Our City is well planned and beautiful, and our neighbourhoods and town centres are convenient and vibrant places to live, work and play.

- Completed the Findon Road/Ferres Boulevard/The Lakes Boulevard intersection upgrade providing improved traffic flow and safety for cyclists and pedestrians.
- Continued work on the Mill Park Leisure Centre redevelopment. The project is now 90 per cent complete and expected to open in 2020-21.
- Completed the Ganbu Galinj Community Centre in Wollert, providing a three-room kindergarten, two-room maternal and child health hub and community spaces.
- Delivered eight shared path projects, providing improved walking and cycling tracks around the municipality.
- Provided new and upgraded playgrounds, including Norris Bank Reserve play space, junior play area at the all abilities play space and six neighbourhood parks.
- Partnered with Hume City Council and Mitchell Shire Council to develop a Regional Framework to increase the supply of social housing.
- Council won two categories at the Victorian Landscape Architecture Awards – Best Landscape Planning for Quarry Hills Regional Parkland Landscape Master Plan, and Best Play Space for Norris Bank Reserve.



Strong local economy

Our City is the smart choice for innovation, business growth and industry investment.

- Worked with the local business community to provide incentives and support for shop local campaigns.
- Ongoing partnership with Whittlesea Youth Commitment and other service providers to support at risk young people.
- Partnership with Melbourne Polytechnic, Whittlesea Community Connections and Yarra Valley to investigate local food and farming opportunities.
- Supported local businesses in response to the pandemic through webinars, shop local initiatives and business development programs.



Sustainable environment

Our City’s superb landscapes and natural environment are an enduring source of pride.

- Successful trial of a food and garden organics waste collection service leading to the introduction of the service municipal-wide from 1 July 2020.
- Developed a draft plan to protect and enhance our trees, landscapes and green cover.
- Developed a draft strategy to secure safe and affordable water supply for the City of Whittlesea and prepare for droughts into the future.
- Developed the Council Energy Transition Plan that sets a clear pathway for the City of Whittlesea to become a zero net emissions organisation by 2022.
- Council won the LGPro Award for Excellence in Sustainability in a joint pilot program for the Supply Chain Sustainability School Local Government Portal, which assists councils and suppliers to reduce environmental impacts.



High performing organisation

Council delivers a range of internal functions and activities enabling the delivery of efficient and effective services and initiatives. Council’s goal is to be a high-performing organisation which delivers best value to the community.

- Renegotiated or tendered 55 contracts, resulting in \$3.6 million in savings for the organisation in 2019-20 and long-term savings of \$17.8 million.
- Delivered in partnership the Northern Region Smart Cities Project to create a large network of sensors that can provide useful and timely data to monitor and improve efficiencies of services.
- A range of wellbeing actions achieved to improve staff and contractor safety and wellbeing.
- Service plans developed to realign our services with our vision – *Whittlesea 2040: a place for all*.
- Council won the Institute of Public Administration Australia’s Leading Employer Award for the four-year People Strategy and Plan. This plan sets the direction for how the organisation needs to grow, change and improve across culture, leadership, capability, enabling organisation and wellbeing.
- Council won two awards at the Victorian Planning Institute of Australia 2019 Awards for Planning Excellence. The first was an Improving Planning Processes and Practices award for a project that streamlines planning permit processes, and the second was Best Planning Ideas (small project) for a project to measure the urban tree canopy cover.



Events



Australia Day celebration

Our community came together to celebrate our great nation and enjoy an evening of food, music and dancing.

We welcomed 110 new citizens to the City of Whittlesea and recognised local achievers for their efforts in making the community a better place. The following recipients were awarded for their contributions:

- **Citizen of the year**
– Alan Roberts
- **Young citizen of the year**
– Vivia Ly
- **Senior citizen of the year**
– Ray Rosales
- **Access and inclusion citizen of the year** – Dalal Sleiman



Carols by Candlelight

Our annual Carols by Candlelight celebration saw approximately 1,800 people gather on the lawns at the Civic Centre on December 13 for a night of wonder as they listened to Christmas favourites, led by the community choir and Diamond Valley Brass Band. This year, songs from many cultures and traditions were also sung, in languages including Boonwurrung, Macedonian, Spanish and Hebrew. Face painting, food trucks and a makers market added to the festive feel of this free community event.



Ageing well together – online exercise classes

Council partnered with the YMCA/ TRAC from mid-April to deliver an online exercise program to keep seniors active and healthy during isolation.



Super Kids Sunday

Held at the newly upgraded Norris Bank Reserve, Super Kids Sunday kicked off Children's Week celebrations with a host of free shows and activities for children. More than 3,000 people attended the event, taking part in dance and yoga activities, listening to storytelling, and getting creative with rock painting and craft activities.



Community Festival

Our annual Community Festival was scheduled to be held on 15 March, however was cancelled due to COVID-19 restrictions. Not wanting the community to miss out, Council was able to bring together local artists who were due to perform at the event to create online performances and recordings via Council's YouTube channel.



Welcome Expo

The City of Whittlesea welcomes approximately 8,000 new residents each year. Over 800 people attended our Welcome Expo this year, which provides an opportunity for new residents to find out about the services available in the community and connect with Council, service providers and other residents.



From the world to Whittlesea (live concert)

With COVID-19 forcing the cancellation of events from March onwards, many of our events were re-imagined and taken online. From the world to Whittlesea was a live streamed concert to mark Refugee Week 2020, and featured professional artists, musicians, poets and storytellers. The event attracted over 5,000 views as the community tuned in from the comfort of their homes to enjoy this online event.



Nature Play in my Backyard

Another popular event that was re-imagined due to COVID-19 restrictions was our regular kids nature play events, which generally attract upwards of 500 people. Nature Play in my Backyard encouraged families to get out and enjoy and learn about nature through a series of fun and free daily videos created locally by Eco Explorers. Activities could be done at home or at a local park or reserve, and participants were able to share their photos and videos online.



Annual art exhibition

Council's annual art exhibition, SOS, explored the impacts of climate change and shared ideas on ways we can all help protect the natural world for future generations. The exhibition showcased more than 160 artworks by artists who live, work or are connected to the City of Whittlesea. The pieces were exhibited in the Great Hall of the Council Offices from 3-18 December 2019.



South Morang Farmers & Makers Market

The farmers & makers market was held at the Civic Centre in South Morang providing fresh produce by local farmers and quality handmade products. The market attracted between 500-1000 people and was held monthly until February 2020, when COVID-19 restrictions came into effect.

Major capital works

In the 2019-20 financial year, the City of Whittlesea spent \$67 million as part of our New Works Program. This included more than 128 projects to build and upgrade community centres, sporting fields, playgrounds, roads, bike paths and footpaths across our new and established suburbs, providing our community with facilities and infrastructure to enjoy now and into the future. Highlights include:



Norris Bank Reserve redevelopment

This major play space in Bundoora was completed in October 2019 and features a six-metre high custom-designed play tower with slides, monkey bars and rope play, water play, a skate and scooter loop, upgraded picnic facilities and an Accessible Changing Places facility. **This \$2 million project was jointly funded by the City of Whittlesea and the State Government.**



Mill Park Leisure Centre redevelopment

This state-of-the-art upgrade will include three new pools and an upgraded 25-metre pool, new change facilities, a new café, landscaped outdoor space and improved accessibility. **The \$25 million redevelopment, which includes \$5 million from the State Government, is expected to be complete in 2020-21.**



TH Hurrey Reserve redevelopment

This popular reserve in Yan Yean was upgraded to include a new pavilion, car parking, barbecue area and landscaping and has been transformed from a four-court local venue to a six-court district-level facility. **This \$4.8 million upgrade included a \$100,000 contribution from Sport and Recreation Victoria.**



Laurimar Skate Park extension

A popular hang out for the local youth, this skate park upgrade in Doreen added a range of beginner to intermediate areas and a social space with three-tiered terraced seating, shelter and trees.



Sycamore Recreation Reserve upgrade

The installation of a new start gate, ramp surface, landscaping works, lighting and new sporting pavilion have provided the local community with a state-of-the-art facility for riders.



Lalor Streetscape

Upgrades at Lalor Shopping Centre included the installation of two new, safer, crossings over Station Street, new paving and seating and landscaping. Further works are planned in 2020-21. **This project was jointly funded by the City of Whittlesea and the Victorian Government's Building Works stimulus package.**



Findon Road, The Lakes Boulevard, Ferres Boulevard intersection upgrade

The roundabout at this busy intersection was converted into a traffic light intersection, improving traffic flow for motorists and boosting safety for pedestrians and cyclists. **The \$12 million upgrade also includes on-road bicycle lanes and pedestrian crossings.**



Thomastown streetscape

The first stage of the upgrade to the streetscape at Thomastown Shopping Centre on High Street includes a new public forecourt at the entrance to Thomastown Primary School with bench seat, lights and new landscaping. Further works are planned in 2020-21 to revitalise this popular shopping strip.



Ganbu Gulinj Community Centre

This brand new community centre, which was delivered in partnership with Lendlease, will form part of an education and community precinct in Wollert. The centre includes a three-room kindergarten as well as a two-room maternal and child health hub to cater for the growing Epping North and Wollert community.



Duffy Street Recreation Reserve

Reconfiguration of the existing soccer pavilion and construction of an additional change facility at this reserve were designed to provide a safe and welcoming environment for members while catering for a growing number of female soccer players at the Epping City Soccer Club. **This \$7.7 million project was jointly funded by City of Whittlesea and the Victorian Government's 2018-19 Female Friendly Facilities Fund.**



Painted Hills Recreation Reserve

This new facility in Doreen includes two soccer fields with sports lighting, a sports pavilion with four change rooms, a social space, car parking and a community hall. **This \$7.3 million project was jointly funded by City of Whittlesea, the Victorian Government and Football Federation Australia.**



Harvest Home Road Sports and Community Pavilion

The upgrade of this facility included a multi-purpose community social room, six female friendly change rooms, four mixed gender referee change rooms, a canteen and kitchen, committee office, first aid room and public toilets. **This project was delivered in partnership with the Victorian Government.**

How our rates revenue was spent in 2019-20

For every \$100 of rates and charges received, the City of Whittlesea delivered the following services:



Financial summary

Highlights

- \$326.75 million revenue
- \$215.28 million expenditure
- \$111.47 million surplus
- \$3.78 billion net assets, comprising community facilities and infrastructure
- \$204.29 million holdings of cash and other financial assets

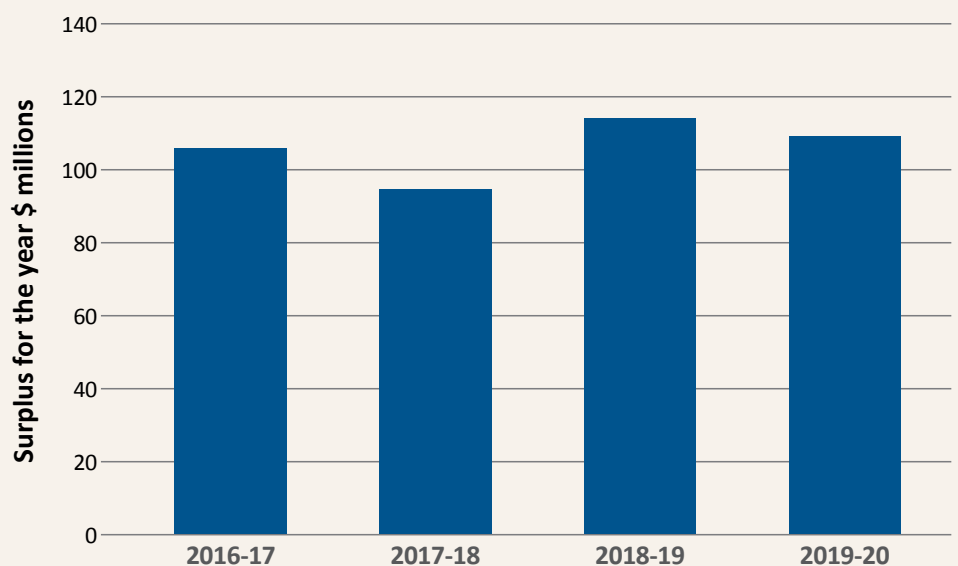
Operating position

The operating result is a key figure to assess Council’s financial performance. Although Council is a not-for-profit organisation, it should still generate a surplus to ensure future financial sustainability.

For the year ended 30 June 2020, Council achieved an operating surplus of \$111.47 million, which was a **\$5.56 million** decrease from the 2018-19 result. This surplus is reported based on the Australian Accounting Standards and includes all revenue received recognised in the financial period, including gifted subdivisional assets (non-monetary), developer contributions and grants towards capital works projects.

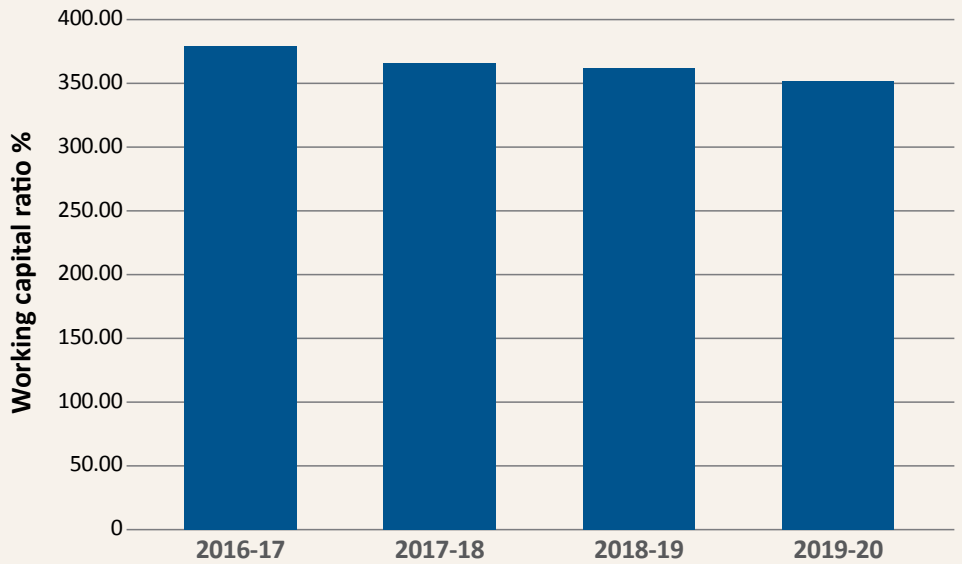
A better measure of Council’s operating performance is the adjusted underlying result. The adjusted underlying operating result removes developer contributions and non-recurrent capital grants and resulted in a surplus of \$17.79 million.

The Strategic Resource Plan (SRP), which expresses the strategic objectives, plans and strategies in financial terms, was adopted by Council in June 2020 and shows that surpluses will continue to be achieved in all years over the period 2020-21 to 2023-24 while maintaining existing service delivery. These surpluses are critical as they are the primary source of funding for the renewal, replacement and upgrade of community infrastructure through Council’s capital works program, which will average \$96.85 million a year over the four years to 30 June 2024.



Liquidity

Council’s cash position has increased by \$10.77 million from the prior year, mainly due to a decrease in payments for property, infrastructure, plant and equipment. The working capital ratio, which assesses Council’s ability to meet current commitments, is calculated by measuring current assets as a percentage of current liabilities. The City of Whittlesea’s working capital ratio for 2019-20 was 351 per cent, indicating a satisfactory financial position.

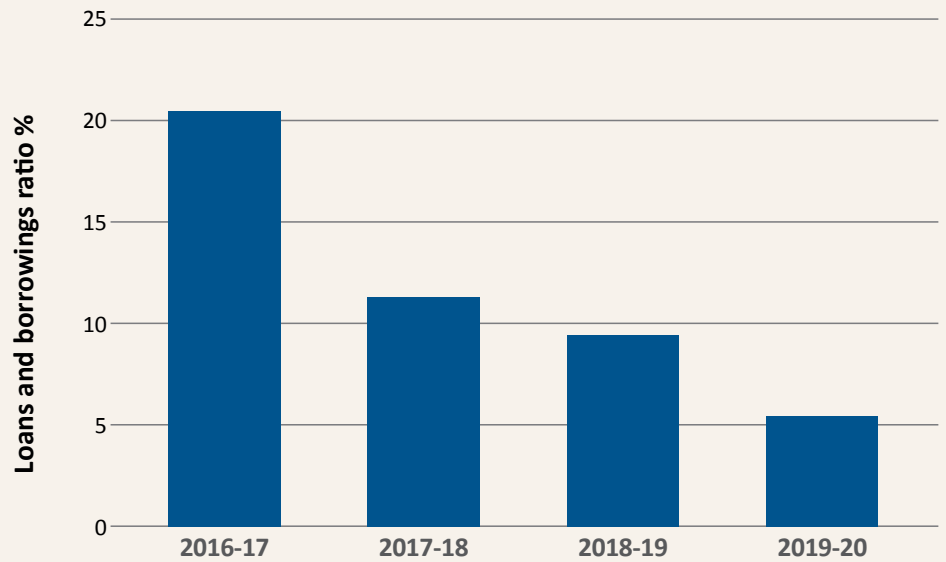


Obligations

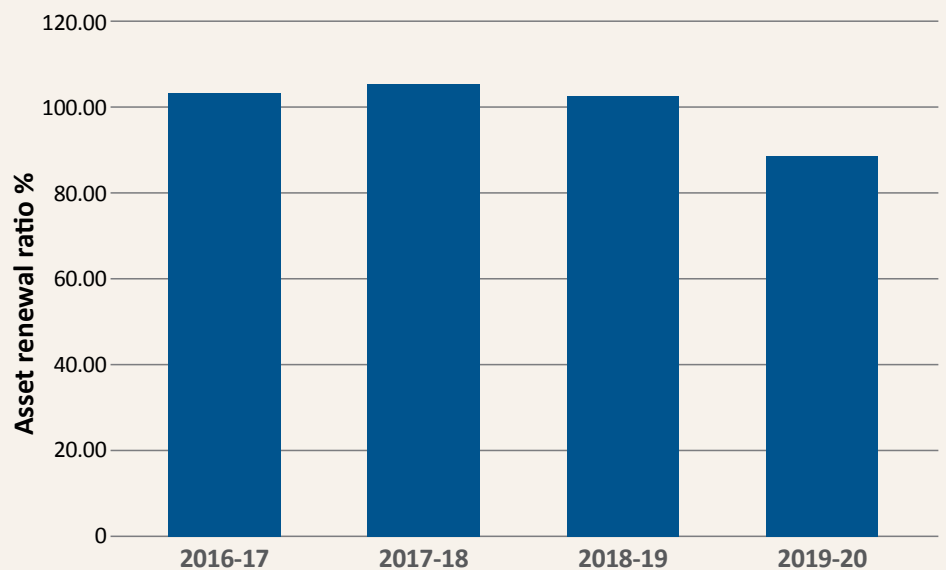
Council aims to maintain its infrastructure assets at the expected levels, while continuing to deliver the infrastructure and services needed by the community.

In 2019-20, Council invested \$16.8 million in renewal works. As a growth Council, the renewal expenditure reflects the fact that Council’s assets are relatively new and in very good condition.

At the end of the 2019-20 financial year, Council’s debt ratio, which is measured by comparing interest bearing loans and borrowings to rate revenue, was 5.6 per cent.



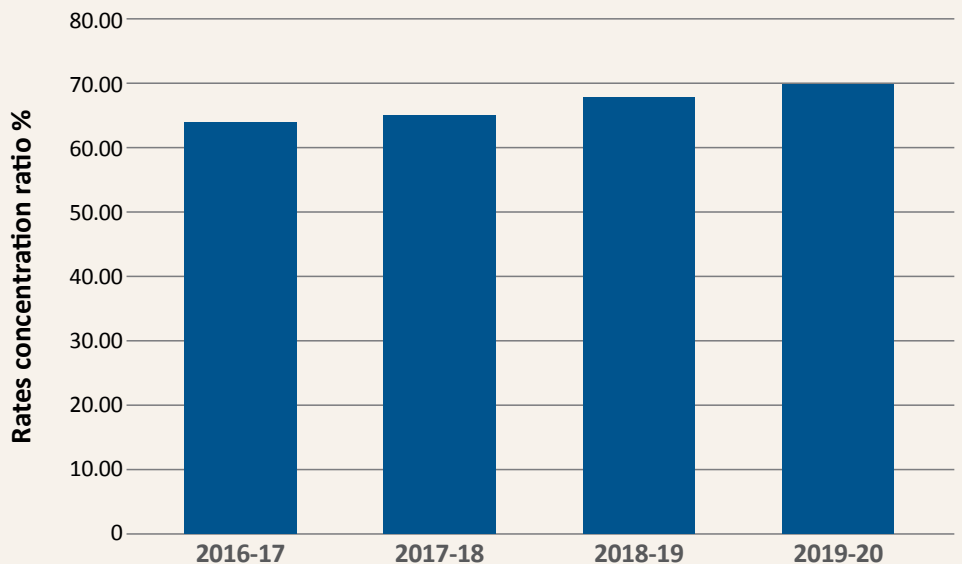
Council’s asset renewal ratio, which is measured by comparing the total of asset renewal and asset upgrade expenditure to depreciation, was 88.7 per cent. As part of Council’s asset management strategy, a more proactive approach to renewal works has been adopted, resulting in an increased spend on asset renewal works and an additional allocation of funding to bridge the asset renewal gap.



Stability and efficiency

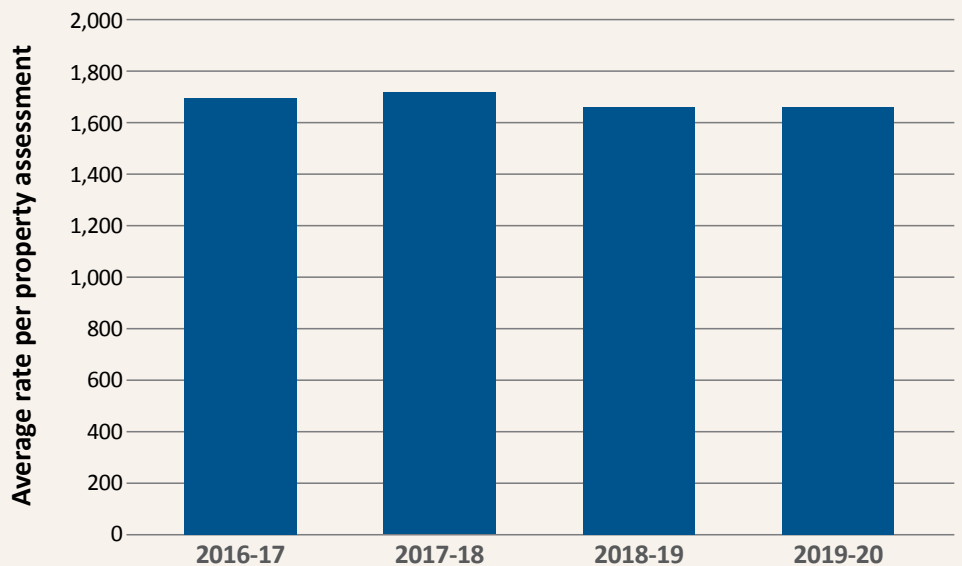
Council receives revenue through rates, user fees, fines, grants and contributions. Council’s rates concentration, which compares rate revenue to adjusted underlying revenue, was 70.42 per cent for the 2019-20 financial year, which is toward the top end of the expected target band of 40-80 per cent.

Council has focused on broadening its revenue base and for the 2019-20 year kept its rate increase to the rate cap of 2.5 per cent. This resulted in an average rate per property assessment of \$1,674, which compares favourably to similar councils in the outer metropolitan area.



Economic factors

The global COVID-19 pandemic has had a significant impact on the national, and more specifically, the local, economy and will continue to impact the local community well into the 2020-21 financial year. Increased unemployment as a result of the pandemic means that many residents will experience financial stress, with added pressure on Council to continue to provide financial relief and support, while continuing to provide essential infrastructure and services for the entire community.



Challenges and future outlook

The City of Whittlesea faced a number of challenges during the year, which included:

- continuous changes in leadership, which started with the termination of CEO Simon Overland’s contract by Council on 10 December 2019, and subsequent appointment of two interim CEOs – Mr Kelvin Spillar and Mr Joe Carbone
- the dismissal of Council on 19 March 2020 when the Victorian State Parliament passed the *Local Government (Whittlesea City Council) Act 2020*

- the immediate and ongoing response to the COVID-19 pandemic
- the resignation of all four directors, with internal acting directors appointed.

As we look ahead to the 2020-21 financial year, the City of Whittlesea will:

- continue to monitor the impact of COVID-19 on our community and provide support, resources and assistance to help our community recover
- provide services in a COVID-safe way to our community

- complete new infrastructure projects, including road upgrades and community facilities for our growing population
- advocate to Federal and State governments for new infrastructure that supports our growing municipality and creates local jobs, and services that protect and support the mental health and wellbeing of our community
- re-align the organisation’s structure to better reflect our Whittlesea 2040 vision, including the appointment of a permanent CEO and Executive Leadership Team led by four directors.

Community satisfaction survey

Each year, Local Government Victoria coordinates a statewide Local Government community satisfaction survey. The survey measures the community's perceptions of their local council's performance in key areas, including:

- overall council direction
- customer service
- advocacy
- community consultation
- service areas.

During February and March 2020, a total of 800 residents from across the municipality provided their feedback via a telephone survey.

Our community identified waste management to be the most important service delivered by Council, and rated our service performance at 66 (one point higher than the statewide average).

The highest rating performance area for Council was art centres and libraries with a score of 70. Other performance areas that rated highly include emergency and disaster management (69), recreational facilities (67) and community and cultural activities (67).

Council improved its rating for customer service by two points up to a score of 72, which is higher than both statewide and interface council averages (70 and 68 respectively).





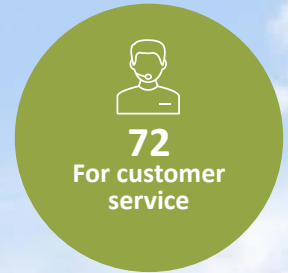
(statewide average 58)



(statewide average 51)



(statewide average 53)



(statewide average 70)



(statewide average 53)



(statewide average 55)



(statewide average 54)

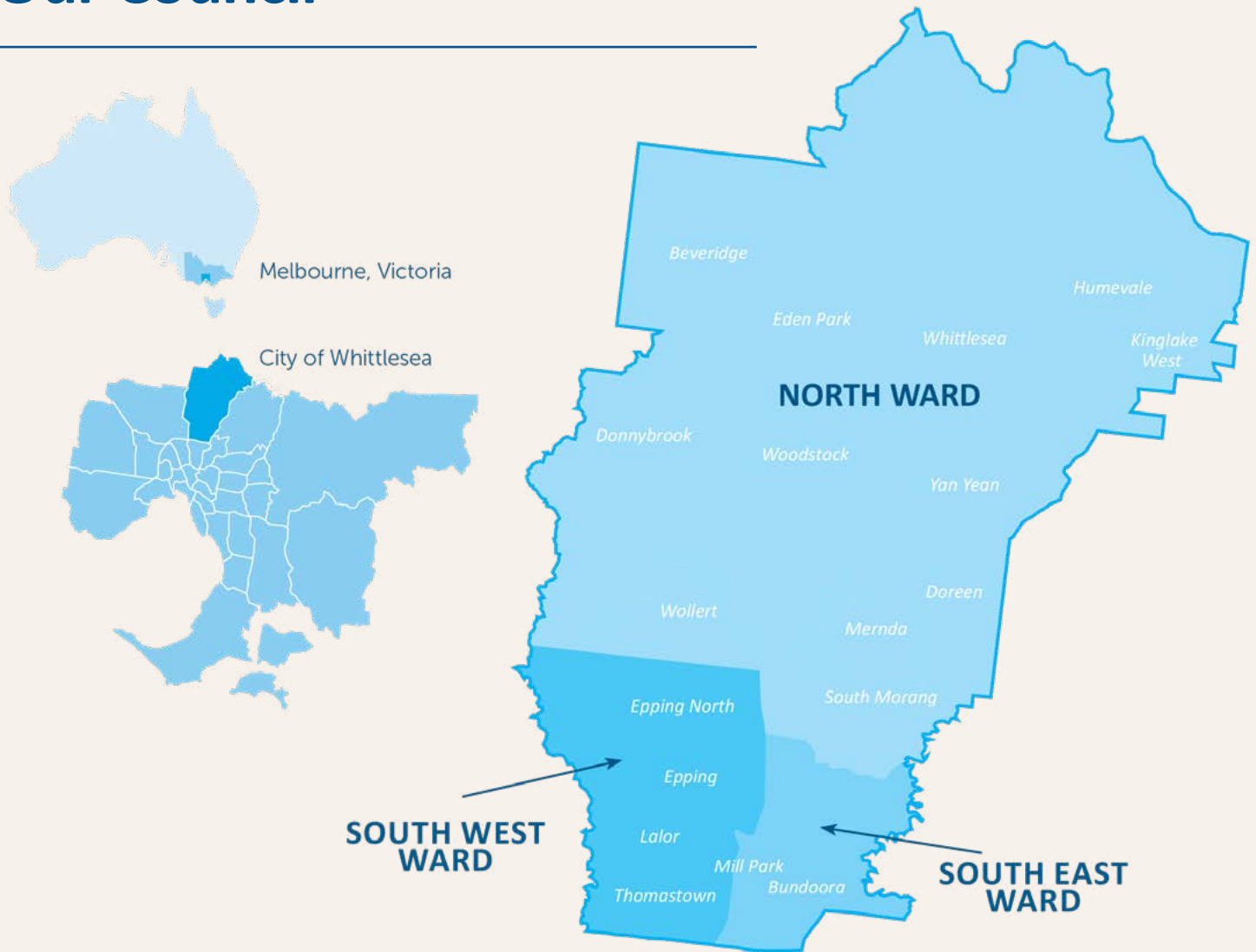


(statewide average 68)



(statewide average 65)

Our Council



Monitor appointed to City of Whittlesea

The Minister for Local Government appointed Mr Yehudi Blacher to the role of Municipal Monitor at the City of Whittlesea on 17 December 2019.

Mr Blacher's appointment ended in March 2020 following the tabling of the Municipal Monitor's report on the *Governance and Operations of the Whittlesea City Council* in the Victorian State Parliament.

On 19 March 2020 the Victorian State Parliament passed the *Local Government (Whittlesea City Council) Act 2020* (the Act). The Act received Royal Assent on 20 March 2020. The Act dismissed all Councillors from the City of Whittlesea effective as of midnight 20 March 2020.

On Saturday 21 March 2020, Ms Lydia Wilson was appointed Interim Administrator for a three-month period.

Panel of Administrators

Victorian Premier The Hon Daniel Andrews appointed a Panel of Administrators to the City of Whittlesea on Friday 19 June 2020 in his role as Acting Minister for Local Government.

Interim Administrator Lydia Wilson was appointed Chair and Ms Peita Duncan and The Hon Bruce Billson were appointed to the Administrator role.

Administrators carry out the role, responsibilities and functions of Councillors as set out in the *Local Government Act 2020* and any other relevant legislation and regulations and the Panel undertakes the role of the Council.

The Panel of Administrators will remain until the October 2024 local government election.



Chair of Administrators, Ms Lydia Wilson

Ms Wilson brings a depth of corporate governance and local government experience to the Chair Administrator role. She has had a long career in local government having served as CEO at three Victorian councils.

Governance roles have included appointments on Ministerial Advisory Committees in relation to waterways, waste and resource recovery, and she has served on many boards and advisory committees for not-for-profit, public and private sectors.

Ms Wilson is a Fellow of the Australian Institute of Management and a past Fellow of Local Government Professionals.



Administrator, Ms Peita Duncan

Ms Duncan is an experienced professional with skills in commercial and general management.

She has worked for a number of law firms in business development and management roles and has extensive experience in human resources, business development, business operations and recruitment support.

Ms Duncan was formerly a Non-Executive Director of the Metropolitan Fire Brigade, and formerly a Non-Executive Director of the Emergency Services Telecommunications Authority. She is currently the Chair of Greyhound Racing Victoria.



Administrator, The Hon Bruce Billson

Mr Billson is the director of a consultancy business providing strategic policy and communications advice, and served for 20 years as the federal member for Dunkley. He has held several senior executive positions in local government, including Acting CEO of the Shire of Hastings.

Former City of Whittlesea Councillors

On 19 March 2020 the Victorian State Parliament passed the *Local Government (Whittlesea City Council) Act 2020* (the Act).

The Act received Royal Assent on 20 March 2020. All Councillors were dismissed from the City of Whittlesea effective as of midnight 20 March 2020, with the exception of Ricky Kirkham who resigned from the position of Councillor on 17 February 2020.

Below is a table that lists the year the former Councillors were first elected to the role of Councillor:

Former Councillor	First elected a Councillor
Sam Alessi	1997 Prior to 1997, Sam Alessi was elected to the Shire of Whittlesea from 1987 to 1988.
Lawrie Cox	2016 Prior to 2016, Lawrie Cox was elected to the Shire of Whittlesea from 1979 to 1986.
Alahna Desiato	2016
Tom Joseph	2017
Norm Kelly	2008
Ricky Kirkham	2012
Stevan Kozmevski	1997
Mary Lalios	2005
Caz Monteleone	2016
Kris Pavlidis	2005
Emilia Lisa Sterjova	2016

Our people

The Executive Leadership Team

As at 30 June 2020

The Executive Leadership Team is led by the Chief Executive Officer (CEO) and consists of four directors, who each manage a directorate of departments.



Acting Chief Executive Officer Joe Carbone

Joe Carbone was appointed to the role of Acting CEO at the City of Whittlesea on 2 March 2020, taking over from Kelvin Spillar (23 November 2019-1 March 2020) and Simon Overland.



Director City Transport and Presentation Ben Harries

The services provided by City Transport and Presentation seek to shape a city that is well connected and accessible, has active and safe public spaces and community facilities, and is environmentally sustainable.

It does so through the delivery of new infrastructure, the maintenance and management of the City's streets, public spaces and buildings, and through leading initiatives that drive Council's approach to environmental sustainability.

Departments include: City Design and Transport, City Presentation, Parks and City Forest, Sustainability Planning, Information Services, and Major Projects.



Director Community Services Belgin Besim

Our Community Services Directorate oversees many service areas that impact the day-to-day living and wellbeing of City of Whittlesea residents.

The directorate works collaboratively with the State and Federal government to provide many of these services and operates in partnership with a variety of community service organisations to meet the needs of our diverse and vibrant community.

Departments include: Ageing Well Services, Community Cultural Development, Family, Children and Young People, Leisure and Community Facilities, and Community Wellbeing.



Director Corporate Services
Amy Montalti

Our Corporate Services Directorate ensures that Council has the funds available to provide safe, useful and sustainable assets and services to our community.

The directorate manages, analyses, reports and provides advice to Council across a wide range of matters, including financial, assets, procurement, safety and organisational performance.

Departments include: Corporate Accountability and Performance, Finance and Assets, Customer Service, People and Capability, and Property, Rates and Valuations.

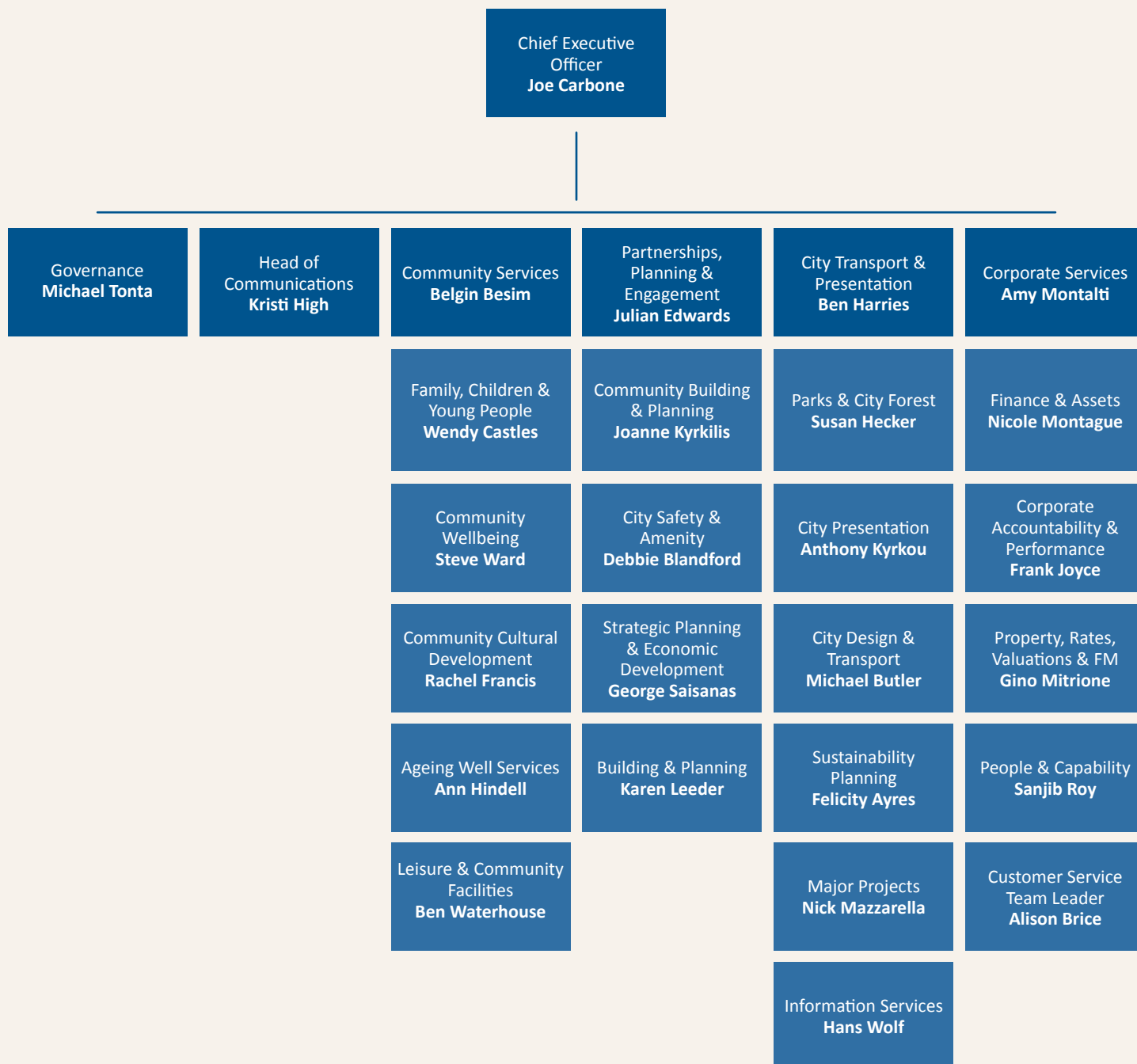


**Director Partnerships,
Planning and Engagement**
Julian Edwards

The Partnerships, Planning and Engagement Directorate works with our internal and external customers to ensure our services and programs reflect community expectations and needs. This is achieved through the provision of good strategic land use planning and statutory planning services, governance, research, advocacy and effective communications.

Departments include: Advocacy, Building and Planning, City Safety and Amenity, Community Building and Planning, Strategic Planning, and Economic Development.

Organisation structure



Council staff

A summary of the number of full-time equivalent (FTE) Council staff by organisational structure, employment type and gender is set out below.

Employment type / gender		City Transport and Presentation	Community Services	Corporate Services	Executive Services	Partnerships, Planning and Engagement	Total
Full-time	Female	45.37	79.13	54.47	8.37	58.53	245.87
	Male	190	37	34	1	49	311
Part-time	Female	18.35	135.31	21.09	5.75	45.29	225.79
	Male	2.65	7.45	2.7	0	21.54	34.34
Casual	Female	3	53.13	9.14	2	1	68.27
	Male	1	13.1	3	1	0	18.1
Total		260.37	325.12	124.4	18.12	175.36	903.37

Employment classification and gender

Classification	Female	Male	Total
Band 1	19.83	17.5	37.33
Band 2	4.3	0	4.3
Band 3	56.12	84.68	140.8
Band 4	101.59	31.35	132.94
Band 5	67.55	35.51	103.06
Band 6	119.05	73.61	192.66
Band 7	67.24	56.56	123.80
Band 8	24.07	37.79	61.86
Other*	79.53	26.44	105.97
Total	539.28	363.44	902.72

*includes students, maternal child health nurses, immunisation nurses, senior officers and senior executive officers

Working for Victoria initiative

Working for Victoria is a \$500 million Victorian government initiative helping connect employers and Victorian jobseekers who have been impacted by COVID-19. The City of Whittlesea was granted funding under this scheme allowing us to fill up to

264.2 full-time equivalent six-month, fixed-term positions associated with our COVID-19 response and recovery efforts. Approximately 45 per cent of these positions will be placed within local community service and partner organisations, with the remaining working directly in Council.

A summary of the number of full-time equivalent (FTE) Working for Victoria staff by organisational structure, employment type and gender is set out below.

Gender	Employment type	City Transport and Presentation	Community Services	Corporate Services	Executive Services	Partnerships, Planning and Engagement	Total
Female	Full-time	7	7	3	2	8	27
	Part-time	2.14	5.8	0.6	0.8	5	14.34
Male	Full-time	9	4	3	1	8	25
	Part-time	0.6	2.31			1.2	4.11
Total		18.74	19.11	6.6	3.8	22.2	70.45

Employment classification and gender

Classification	Female	Male	Total
Band 2	0	1	1
Band 3	3	4.6	7.6
Band 4	5.34	0	5.34
Band 5	9.26	8	17.26
Band 6	18.9	14.51	33.41
Band 7	3.84	1	4.84
Band 8	1	0	1
Total	41.34	29.11	70.45

Equal Employment Opportunity

Council is committed to providing a workplace free from all forms of discrimination, harassment and bullying, and continues to promote equality of opportunity for all employees through merit-based recruitment and selection, employment conditions, benefits, training and promotion.

All new employees receive training and information on discrimination, harassment and bullying as part of the induction process while all current staff receive ongoing training on the topics. All relevant policies are accessible via our intranet.

The organisation also provides a range of options for staff requiring support for personal or workplace issues. The Peer Support Program has 15 volunteer employees that provide

informal and confidential support to employees experiencing difficulties at work or at home and may need assistance navigating additional and more formal pathways for support. A confidential Employee Assistance Program is also available to all staff and their immediate families to discuss and provide support with a range of workplace and personal issues.

Organisational changes

The City of Whittlesea is continually reviewing its services and operations to ensure that our organisation meets the needs of our community in the most efficient and effective manner.

In 2019-20, changes occurred in the Community Services Directorate. The Aged and Disability department underwent a restructure to enable the department to provide customer focused care while implementing the Commonwealth Government's new system of aged care. The department is now known as Ageing Well Services.

Changes were also undertaken in the Leisure and Community Facilities department, with changes in the Sports and Recreation team to meet the ongoing business needs and the needs of our growing community.

Organisational focus

The focus of our support and service provision to the community has changed with the onset of COVID-19. To aid our community in the recovery phase, existing employees have been deployed, along with Working for Victoria positions, to form the pandemic recovery team, and will continue to work towards the organisational COVID-19 response and recovery effort. Changes include:

- redeploying additional staff to regularly check our most vulnerable community members and support the delivery of care packages
- adapting the way we connect with our community by developing online programs
- staying connected to families through essential services such as maternal child health and immunisation, ensuring they are delivered safely for both the community and staff

- reinventing current processes online so residents can continue to access Council permits and services
- talking directly to our businesses, gathering information to inform work programs that focus on supporting recovery.

We support the safety and wellbeing of our staff through caring for their physical and mental wellbeing. This includes personal protective equipment and safe systems of work and providing support for mental wellbeing through our Whittlesea Ways to Wellbeing program. During the pandemic both our physical and wellbeing strategies have been extended with a greater focus on the associated challenges with mental wellbeing and keeping staff safe.





SUPERVISOR

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Supervisor

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Our performance

Description of operations

The City of Whittlesea is responsible for more than 26 services, from family and children’s services, traffic regulation, open space, youth facilities, waste management and community building; to matters concerning business development, planning for appropriate development and ensuring accountability for Council’s budget. This broad range of community services and infrastructure for residents supports the wellbeing and prosperity of our community.

Council’s vision, goals and strategies to further improve services and facilities are described in our Council Plan 2017-21 and the associated Budget 2019-20 and are reported on in this document. Further information on our services are available in this section.

The delivery of services, facilities, support and advocacy to achieve goals is measured by a set of service performance indicators and measures. Council also has responsibility for administering a wide range of State and Federal legislation.

Planning and Accountability Framework

The Planning and Accountability Framework is found in part 6 of the *Local Government Act 1989* (the Act). The Act requires councils to prepare the following planning and reporting documents:

- A council plan within the six months after each general election or by 30 June, whichever is later
- A strategic resource plan for a period of at least four years and include this in the council plan
- A budget for each financial year
- An annual report in respect of each financial year.

The following diagram shows the relationships between the key planning and reporting documents that make up the planning and accountability framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback at each stage of the planning and reporting cycle.



Council Plan

The Council Plan 2017-21 includes strategic objectives, strategies for achieving these for the four-year period, strategic indicators for monitoring achievement of the strategic objectives and a strategic resource plan. The following are the five goals as detailed in the Council Plan.

01



Connected communities

Our City opens its arms to every resident and is a place where all walks of life are celebrated and supported.

02



Liveable neighbourhoods

Our City is well-planned and beautiful, and our neighbourhoods and town centres are convenient and vibrant places to live, work and play.

03



Strong local economy

Our City is the smart choice for innovation, business growth and industry investment.

04



Sustainable environment

Our City's superb landscapes and natural environment are an enduring source of pride.

05



High performing organisation

Council delivers a range of internal functions and activities enabling the delivery of efficient and effective services and initiatives. Council's goal is to be a high-performing organisation which delivers best value to the community.





Performance 2019-20

Council's performance for the 2019-20 year has been reported against each goal to demonstrate how Council is performing in achieving the Council Plan 2017-21. Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the Council Plan
- Progress in relation to the major initiatives identified in the budget
- Services funded in the budget and the persons or sections of the community who are provided those services
- Results against the prescribed service performance indicators and measures.



Connected communities

Our City opens its arms to every resident and is a place where all walks of life are celebrated and supported.

Strategic indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator	Measure	Result
Social cohesion	Level of social connection in the community	6.35/10
Physical activity	Per cent of residents who do moderate to vigorous exercise for at least 2.5 hours a week	43.3%
Safety in public areas	Per cent of residents who feel safe in their local neighbourhood	71.7%
Civic participation	Per cent of residents who got involved in activities to influence decision makers	28.5%

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2019-20 Budget for the year.

Major initiatives	Annual measures	Progress
<p>☑ Early activation of the growth corridor – work closely with developers, State Government and emerging communities for better service access, participation and social connection.</p>	<p>Olivine Place – Partnerships with the developer, emerging community, relevant service providers and stakeholders established to support residents.</p>	<p>Council and property developer Mirvac are working together to deliver a community facility that will provide opportunities for social connection and support for new residents within the new Olivine development in Donnybrook.</p>
<p>☑ Places free from racism – support and foster local settings that are fair, welcoming and inclusive.</p>	<p>Completed set of principles developed to inform culturally appropriate design of Council places to foster access and connection for diverse communities.</p>	<p>This project supports and fosters local settings that that are fair, welcoming and inclusive by developing multicultural design principles that can help improve new community and leisure facilities. Council completed extensive community consultations to learn about the experiences of multicultural communities at Council facilities. This feedback will inform culturally appropriate design decisions.</p>
<p>☑ Advocate for multicultural communities – provide leadership and advocacy training for multicultural women and community groups and facilitate key multicultural networks.</p>	<p>Leadership training for multicultural women delivered by 30 June 2020. This initiative aims to increase leadership capacity of women in the multicultural community.</p>	<p>Multicultural Women’s Leadership training was delivered in partnership with the Multicultural Centre of Women’s Health with 16 refugee and migrant women graduating.</p>
<p>☑</p>	<p>Facilitate two multicultural networks to support culturally and linguistically diverse communities’ connection and social cohesion.</p>	<p>Council supported the Whittlesea Multicultural Leadership Network, Whittlesea Interfaith Network, Whittlesea Multicultural Issues Network, Whittlesea Multicultural Communities Committee and Diverse Youth Network with training, which continued to be delivered during the pandemic through online platforms.</p>
<p>☑ Aboriginal gathering place – create an inclusive and culturally safe space where the local Aboriginal community can access a comprehensive range of community supported programs.</p>	<p>Leadership training to Aboriginal community leaders completed by 30 June 2020.</p> <p>Building the capacity of the Aboriginal Gathering Place Governance Group.</p>	<p>Leadership training completed over three online sessions in June 2020 as face-to-face sessions could not take place due to COVID-19 restrictions. The 24 members represented the Aboriginal Gathering Place Governance Group, the Whittlesea Reconciliation Group and two local Aboriginal Community Controlled Organisations. Participants rated their overall experience a four or five out of five.</p>
<p>☑ Improving community safety and preventing violence against women – provide leadership and advocacy training for multicultural women and community groups and facilitate key multicultural networks.</p>	<p>Community safety indicators report developed by 30 June 2020. The report will be reviewed annually to inform prioritisation of investment in community safety initiatives.</p>	<p>A Community Safety Indicators Framework was developed to inform Community Safety and Amenity planning. The data will be reviewed annually to inform prioritisation of investment in community safety initiatives to improve community safety and prevent family violence and violence against women.</p>

Major initiatives	Annual measures	Progress
<p>☑ Addressing financial vulnerability – increase community understanding of financial hardship and advocate for better access to services.</p>	<p>Financial Advocacy Plan developed by 31 March 2020 detailing trends in financial vulnerability in the local context and emerging issues. The Plan will inform advocacy and engagement with key service providers.</p>	<p>Development of the Financial Vulnerability Advocacy and Action Plan 2020-2022 was informed by extensive consultation, identifying factors that contribute to financial vulnerability in the local community. The plan will be delivered in partnership with community organisations.</p>
<p>☑ Building inclusive sporting environments – increase participation, particularly for women and girls, and develop guidelines and processes to encourage greater community access.</p>	<p>Sports Facilities Management Guidelines to create more inclusive sporting environments developed by 30 June 2020.</p>	<p>The Draft Sports Facilities Management Guidelines was approved by the Executive Leadership Team in June 2020. The guidelines will be used to develop the new Sporting Facilities Usage Policy 2020 in late 2020.</p>
<p>☑ Improving safety outcomes – achieve better safety outcomes by applying a risk-based approach to regulatory issues.</p>	<p>Council has considered the Regulatory Framework for adoption by 30 June 2020.</p>	<p>Council adopted its Regulatory Framework, which guides Council's response to compliance-related matters. The Framework aims to ensure:</p> <ul style="list-style-type: none"> • Compliance functions are fair, consistent and transparent • The level of response is proportionate to the nature and seriousness of the offence • The community is informed about Council's position regarding compliance-related matters • Council's officers exercise their discretion in an appropriate manner and resources are appropriately allocated.
<p>☑ Local area community planning – explore the feasibility and process for developing place-based community plans across the 13 precincts in the City of Whittlesea.</p>	<p>Phase 1 – Framework developed to guide Local Community Planning.</p>	<p>A Community Planning Framework was developed to outline clear principles and processes for community members to become more involved in Council decision-making for their local area.</p>

Key

☑ Completed 🔄 Ongoing ✕ Discontinued

Services

The following statement provides information in relation to the services funded in the 2019-20 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget	Variance \$000
Aboriginal reconciliation	The Aboriginal reconciliation service strives to build better relationships between the wider Australian community and Aboriginal people for the benefit of all Australians. It operates to acknowledge the wrongs of the past and embrace Aboriginal history and culture. By partnering with Aboriginal communities across maternal and child health, early years, youth development, employment and aged care we aim to increase the civic participation and health and wellbeing for Aboriginal communities across the City of Whittlesea.	802 724	(78)
Arts, heritage and events	Council's arts, heritage and events service seeks to build identity, belonging and social cohesion; all of which are central to the achievement of the vision <i>Whittlesea 2040: a place for all</i> . Council's strategic approach: <ul style="list-style-type: none"> • Enables a creative sector that is vibrant and viable • Delivers events that showcase and celebrate our strengths and cultural diversity • Preserves and promotes our history and our living traditions and the co-creation of cultures • Ensures that Aboriginal, historic, cultural and natural heritage places, assets and features are retained, conserved and integrated into the urban design and neighbourhood character of our City. 	1,825 1,877	52
Community facilities	Planning, construction, management and maintenance of Council owned and operated facilities to support Council services, conferences, events, leisure activities and community-run activities and groups. Specific Council services supported include maternal and child health, early childhood and social support activities. External services supported include other allied health and community services.	13,870 6,601	(7,269)
Leisure and recreation	The service includes the strategic planning and management of leisure and recreation activities within the City of Whittlesea. Council manages and supports community groups and organisations using Council spaces. Council liaises with sports clubs to support their development, community participation and effective use of sports grounds, pavilions and other facilities. Furthermore, the service plays a key role in planning for, delivering and managing Council's leisure facilities.	2,677 5,402	2,725
Ageing well	Council supports older residents to age well by providing services, programs and activities such as delivered meals, domestic assistance, personal care, seniors' clubs support, positive ageing programs and social support. Council also facilitates partnerships and advocates for social and physical infrastructure.	3,697 4,432	735

Service	Description	Net Cost
		Variance \$000
Animal management	Animal management features a range of services and programs delivered to ensure that people and their pets can live together harmoniously and safely in our community.	1,253
	<p>The service includes: reuniting lost pets with their owners, pet adoptions, operating the Epping Animal Welfare Facility, animal investigations, establishing and monitoring measures put in place to mitigate the risks posed by dangerous and restricted breed dogs, attending to wandering livestock, and auditing animal-related businesses to ensure welfare standards are upheld.</p> <ul style="list-style-type: none"> • Council keeps a register of cats and dogs that live in the City of Whittlesea and promotes responsible pet ownership through a series of communication campaigns and events each year. 	1,431
		178
Family and children's services	Family and children's services aims to improve health, safety, social and educational outcomes for children and families within the City of Whittlesea. This is achieved by providing high quality, evidence-based services, programs and activities to strengthen individual and community wellbeing, capacity and connection. Key services include maternal and child health, and early years management and support.	5,740
	The service also supports the planning and delivery of relevant physical infrastructure.	6,354
		614
Public health and safety	Council delivers a range of services and programs to protect and enhance community health, safety and wellbeing. This is achieved by educating the community about their responsibilities to contribute to public health and safety, the enforcement of state and local laws, working with emergency service agencies to plan and respond to emergencies, and by using an evidence base to develop plans for addressing major health and wellbeing issues faced by the community.	4,766
		5,099
		333
Youth services	Baseline for Young People is Council's dedicated youth service. Baseline provides a range of programs, activities and events for young people aged 10-25 years and their families. Baseline also facilitates networks and advocates for inclusive social and physical infrastructure that supports all young people and works closely with a range of external organisations.	1,739
		2,052
		313
Community strengthening	The community strengthening service aims to enhance our community wellbeing through building social capital and planning of local place-based programs and services. This is achieved by actively engaging local residents, community organisations and other stakeholders.	4,675
		4,771
		96
Customer service, communications and civic participation	The service manages key interactions between residents and Council via the service counter, the customer contact centre, online service requests and complaints, Council's websites and other communication channels, civic functions, Council meetings and information requests.	3,842
		4,051
		209

Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service / indicator / measure	2017	2018	2019	2020	Material variations
Maternal and Child Health (MCH)					
Service standard Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / number of birth notifications received] x100	100.00%	100.00%	100.00%	97.39%	The number of enrolments was slightly lower than the previous year. This is likely to be due to the introduction of the state-based CDIS system, which took some time to adjust. Disruption to the service and a need to adapt to online consultation due to COVID-19 is also a likely contributor to reduced enrolments in the service.
Service cost Cost of the MCH service [Cost of the MCH service / hours worked by MCH nurses]	\$70.35	\$70.57	\$86.96	\$68.26	The decrease in cost reflects the disruption to the standard face-to-face MCH services since March 2020 due to COVID-19, with the service adapting to move to online models of delivery.
Participation Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / number of children enrolled in the MCH service] x100	78.23%	76.96%	75.75%	73.14%	MCH participation decreased this year. The decrease reflects difficulties in engaging older age groups (18 months+) due to the COVID-19 restricting face-to-face assessments during COVID-19 restrictions.
Participation Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / number of Aboriginal children enrolled in the MCH service] x100	65.37%	71.63%	60.16%	84.26%	Council's outreach program for Aboriginal and Torres Strait Islander (ATSI) families through the Deadly Boorais and Deadly Families Outreach Program continues to grow with numbers significantly higher than the previous year.
Satisfaction Participation in 4-week Key Age and Stage visit [Number of 4-week Key Age and Stage visits / number of birth notifications received] x100	New in 2020	New in 2020	New in 2020	99.60%	Attendance remained high at this Key Age and Stage visit, which demonstrates a high level of awareness and engagement with the MCH service. Council successfully adapted its service delivery to an online model during the pandemic.



Service / indicator / measure	2017	2018	2019	2020	Material variations
Food Safety					
Timeliness Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / number of food complaints]	1.23	1.88	1.21	1.46	This result is higher than last year's result due to the transition to a new monitoring system with new system and better reporting functions.
Service standard Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i>] x100	99.11%	99.42%	99.75%	99.63%	Council completed assessments of all but three Class 1 and 2 premises with approved food safety programs. Medium to high risk food businesses are inspected regularly by Council, and food safety program processes are independently assessed.
Service cost Cost of food safety service [Direct cost of the food safety service / number of food premises registered or notified in accordance with the <i>Food Act 1984</i>]	\$270.47	\$309.07	\$324.80	\$405.32	The average direct cost of food safety per food premises increased from the previous year. This is directly attributed to the decrease in new premises opening during COVID-19 (March to June 2020).
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 outcome notifications and major non-compliance notifications about food premises] x100	100.00%	100.00%	99.51%	87.81%	This result is lower than last year due to transitioning to a new monitoring system and technical issues related to identifying follow up inspections for this period.

Service / indicator / measure	2017	2018	2019	2020	Material variations
Aquatic Facilities					
Service standard Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities / number of Council aquatic facilities]	3.33	2.33	2.00	2.00	Inspections under the <i>Public Health & Wellbeing Act</i> of the Whittlesea Swim Centre and Thomastown Recreation & Aquatic Centre were completed. All inspections were fully compliant. The third aquatic facility – Mill Park Leisure – was closed for redevelopment in 2019-20.
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities / municipal population]	5.22	4.18	2.74	1.82	The City of Whittlesea operates three aquatic centres. Mill Park Leisure was closed for the year for redevelopment. Whittlesea Swim Centre – a seasonal pool that operates November-March – was impacted by poor weather and closed for a number of days due to smoke, dirty rain and storms. Thomastown Recreation & Aquatic Centre attendances were impacted by the closure of pools in March due to State Government restrictions to manage COVID-19.
Service cost Cost of aquatic facilities [Direct cost of the aquatic facilities less income received / number of visits to aquatic facilities]	New in 2020	New in 2020	New in 2020	\$2.50	Limited income was received this financial year, resulting in a higher cost to Council. <i>Note: From 2020, this measure replaced two previous measures: 'Cost of indoor aquatic facilities' and 'Cost of outdoor aquatic facilities'. See retired measures.</i>

Service / indicator / measure	2017	2018	2019	2020	Material variations
Animal Management					
Timeliness Time taken to action animal management requests [Number of days between receipt and first response action for all animal management requests / number of animal management requests]	1.00	1.00	1.00	1.04	Council responded to 3,295 animal-related requests in 2019-20, which is an increase of 409 requests compared to the previous year. Of these requests, 96.5 per cent were responded to on the same working day, with the remaining being received after hours and attended to on the next working day.
Service standard Animals reclaimed [Number of animals reclaimed / number of animals collected] x100	37.13%	43.34%	36.48%	22.80%	Of the 2,895 animals collected in 2019-20, 23 per cent were reclaimed. Overall, 6 per cent of cats and 60.5 per cent of dogs were reclaimed. Further investigations are being undertaken to understand why fewer dogs were reclaimed in this year as compared to previous years.
Animals rehomed [Number of animals rehomed / number of animals collected] x100	New in 2020	New in 2020	New in 2020	50.71%	Of the 2,895 animals collected in 2019-20, 51 per cent were rehomed to a new owner. Adoption levels are overwhelmingly attributable to cats, with 64 per cent being rehomed, compared to 20 per cent of dogs being rehomed. <i>Note: New measure for 2019-20 financial year.</i>
Service cost Cost of animal management service per population [Direct cost of the animal management service / population]	New in 2020	New in 2020	New in 2020	\$10.04	<i>Note: This measure is replacing previous 'Cost of animal management service' which was based on cost per number of registered animals. See retired measures.</i>
Health and safety Animal management prosecutions [Number of successful animal management prosecutions / number of animal management prosecutions] x100	New in 2020	New in 2020	New in 2020	100.00%	Council undertook seven animal prosecutions, all of which were successful. Indicator was replaced on 1 July 2019 to describe the proportion of successful prosecutions rather than the number. <i>Note: This measure is replacing previous 'Animal management prosecutions' which was a measure of number, not proportion. See retired measures.</i>







Liveable neighbourhoods

Our City is well-planned and beautiful, and our neighbourhoods and town centres are convenient and vibrant places to live, work and play.

Strategic indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator	Measure	Result
Commuter travel time	Per cent of workers who spent at least 90 minutes getting to and from work each day	15.5%
Ease of walking and cycling	Household rating for ease of local walking and cycling	5.67/10
Access to services and facilities	Level of household satisfaction with access to local services and facilities	7.43/10
Housing affordability	Per cent of housing affordable to very low and low-income households	Purchase: 8.0% Rent: 66.3%

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2019-20 Budget for the year.

Major initiatives	Annual measures	Progress
Upgrading local roads – improve traffic flow, the overall condition of the road network and road safety, including the extension of Findon Road and The Lakes Boulevard intersection.	Related 2019-20 planning and capital works for Findon Road/Ferres Boulevard/The Lakes Boulevard intersection completed by 30 June 2020.	The intersection was completed on 17 July 2020. Delays included weather conditions and supply chain disruptions caused by COVID-19, which extended the time taken to get required materials to site.
	Related 2019-20 planning and capital works for Findon Road extension completed by 30 June 2020.	<p>The Findon Road extension will complement the work undertaken on the Findon Road and Ferres Boulevard intersection to increase connectivity through to Plenty Road and increase traffic flow through the area.</p> <p>Year 1 actions to complete planning works for this project and tender the contract ready for construction were completed. Preparation works for construction commenced. Council is working with the Federal Government to ensure that environmental conservation management is correctly identified and actioned before more intensive civil earthworks and construction commence.</p>

Major initiatives	Annual measures	Progress
<p>✔ Cycling and walking – continue to improve the local shared path network including Henderson Creek Trail and McDonalds Road shared path, and advocate for further external funding.</p>	<p>Successful delivery of eight shared path projects, including Henderson Creek Trail and McDonalds Road shared path by 30 June 2020.</p>	<p>Council continued to improve the shared path network and advocate for further external funding throughout the year. The following shared paths were delivered:</p> <ul style="list-style-type: none"> • Sycamore Reserve Stage 1 • Sycamore Reserve Stage 2 • Henderson Creek Stage 1 • McDonalds Road Stage 1 • Edgars Creek • Old Plenty Road • Greenvale Pipe Track Stage 1 • Brookwood
<p>✔ Advocating for better public transport – influence other levels of government to deliver favourable community outcomes regarding the Wollert rail corridor and the tram route 86.</p>	<p>Implementation of Advocacy Action Plan (Wollert Rail and Tram 86).</p>	<p>Council continued to advocate for the Wollert Rail Corridor to improve public transport throughout the municipality. Actions included:</p> <ul style="list-style-type: none"> - Further investigations to secure the land required for the corridor - Explored opportunities for funding with State Government to acquire required land - Explored planning mechanisms within Council in preparation for continued discussion with State Government.
<p>✔ Advocating for better state roads – influence other levels of government to deliver favourable community outcomes regarding arterial roads and the Epping-Wollert-Donnybrook transport corridor.</p>	<p>Implementation of Advocacy Action Plan (E6) by 30 June 2020.</p>	<p>Council continued to advocate for the E6 Freeway to improve public transport throughout the municipality.</p>
<p>✔</p>	<p>Completed Stage 1 of Epping to Donnybrook Transport Corridor Study by 30 June 2020, to examine transport infrastructure needs.</p>	<p>A paper on the study findings was completed and next steps have been identified. This study will be completed over two years. During this first year of the study, Council:</p> <ul style="list-style-type: none"> - Consolidated all currently known information - Determined where additional information was required and determined next steps - Continued ongoing conversations with State Government to ensure alignment with State Government Priorities - Prepared for commencement of targeted studies in the next financial year.
<p>✔ Redeveloping Mill Park Leisure – deliver a facility that is accessible, equitable, affordable and viable.</p>	<p>Mill Park Leisure redevelopment Year 2 completed by 30 June 2020.</p>	<p>Mill Park Leisure progressed to 90 per cent completion. Construction of new pools and concourse was completed and the building extension and car park almost finished. The project scope increased to include repairs to the existing skylight, ceiling/roof, pool hall and car park which will occur in 2020-21. COVID-19 impacted on the project time frame due to supply chain delays for critical materials. Final project completion is scheduled for early 2021.</p>

Major initiatives	Annual measures	Progress
 Rejuvenating neighbourhoods in established areas – invest in the modern appearance and amenity of our suburbs.	Successful delivery of the Local Area Traffic Management and Streetscape Improvement Plan (LATMSIP) in Mill Park and Thomastown by 30 June 2020.	Council completed the 2019-20 works within the Local Area Traffic Management and Streetscape Improvement Plan. Identified works in Mill Park were completed and works continue in Thomastown to improve safety and amenity.
 Improving established town centres – make retail and activity centres more attractive, particularly through traffic management and streetscaping.	Successful delivery of all 2019-20 Town Centres Improvement Program on time and on budget.	The Rochdale Square design package is complete and ready for Public Tender and construction in 2020-21. This project has been developed in partnership with the local community, retail traders, and sports and social clubs. It will contribute to COVID-19 economic and community recovery through revising Rochdale Square shopping precinct through shopfront activation, social gatherings, improved pedestrian access and social gathering spaces.
 Improving the City's parks – improve Norris Bank Reserve, Whittlesea Gardens and six neighbourhood parks in Thomastown, Mill Park and Bundoora, and commence construction of the All Abilities Play Space in Mill Park.	Construction of Norris Bank Play Space Stage 2 completed by 30 June 2020.	Council's first regional level play space, the Norris Bank Reserve play space and picnic area development has delivered a vibrant space for community to play, socialise and connect. The project won the Australian Institute of Landscape Architects award for best Play Space and was acknowledged for its educational and engaging Construction Ambassadors program.
	Whittlesea Public Gardens landscape concept plan completed by 30 June 2020.	Following the development of the Whittlesea Public Gardens Master Plan, a landscape concept plan was prepared and showcased for community consultation.
	Completed construction of the following six park and playground upgrades: Roma Court Park; Dalton Road Park; Ester Drive Park; Rodger Court Park; Telopea Crescent Park; Watery Gully Park.	Six park and playground renewal projects were completed and opened to the local community.
	All Abilities Play Space stages 1 and 2 complete by 30 June 2020.	The All Abilities Play Space progressed and, once complete, will be Council's first fully fenced accessible playground and the second of four major community parks in the City of Whittlesea. In 2019-20, the car park and junior play area were opened and works started on the next stage, which is due for completion in 2020-21.
 Improving the City's buildings and accessibility – better access to public buildings and toilets.	Implementation of Public Amenities Plan action items for 2019-20.	Year 1 of the Public Amenities Plan was completed. Contracts were awarded for the David Street, Lalor Public Toilet Amenity, Thomastown Public Toilet and the Fortress Park Doreen Public Toilet Amenity.
	Successful delivery of annual Public Buildings Accessibilities upgrades program on time and budget.	The delivery of annual Public Buildings Accessibilities upgrade program was not achieved due to change in process of identifying and prioritising specific works. The program is expected to be achieved in the 2020-21 financial year.

Major initiatives	Annual measures	Progress
<p>☑ Improving protection of historic drystone walls – use technology and planning tools so developers can protect and incorporate these important heritage features more effectively into our landscape and neighbourhoods.</p>	<p>Develop a preferred approach to implement planning scheme protection for identified significant drystone walls by 30 June 2020.</p>	<p>This project provides a comprehensive review of drystone walls across the City of Whittlesea and identifies that some walls are potentially of state-level significance and are landscape features within the municipality.</p> <p>This will inform planning decisions to achieve positive drystone wall retention outcomes.</p>
<p>☑ Edgars Creek Community Activity Centre – deliver an activity centre in the Epping North growth area.</p>	<p>Develop an agreement with LendLease to deliver the Edgars Creek Community Activity Centre by 30 June 2020.</p>	<p>Council approved a draft deed with Lendlease at its meeting of 6 August 2019 and construction works reached 90 per cent completion. Some minor impacts due to COVID-19 resulted in a slight delay in completing this community centre. A proposal for the change in name to Ganbu Gulinj Community Centre is currently lodged with the Australian Land Title Office.</p>
<p>☑ Delivering social housing in growth areas partnership project – partner with developers and housing associations across Whittlesea, Mitchell and Hume to increase supply of social housing.</p>	<p>Delivering Social Housing in Growth Areas project completed to inform Council by 30 June 2020.</p>	<p>Whittlesea and Hume city councils and Mitchell Shire Council formed a partnership to develop a regional framework to increase supply of social housing.</p>

Key

☑ Completed ↻ Ongoing ⊗ Discontinued



Services

The following statement provides information in relation to the services funded in the 2019-20 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost
		Variance \$000
Roads, public transport and footpaths	Provision and maintenance of accessible, functional, safe and well-connected transport infrastructure. This is achieved by using best practice in planning, design and delivery.	30,427
		19,767
		(10,660)
Traffic management	Traffic management includes a range of services delivered to ensure a safe and efficient road network for motorists, pedestrians and cyclists. Programs include staffing school crossings at flagged and un-flagged crossings and running community education programs about safe traffic behaviour around schools.	(61)
		(1,877)
		(1,816)
Parks and open space	Management and maintenance of Council's parks and open space assets except conservation and bushland areas, such as parks, playgrounds, street trees, sports fields and lawns. The service also includes the planning for future parks and open space projects.	21,459
		18,231
		(3,228)
Planning and building	The service encompasses the administration and enforcement of building and planning legislation, and how land is being used and developed from a strategic and statutory perspective. This includes policy and master plan preparation and implementation, and approval of infrastructure and public spaces associated with urban development.	3,739
		4,991
		1,252

Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service / indicator / measure	2017	2018	2019	2020	Material variations
Roads					
Satisfaction of use Sealed local road requests [Number of sealed local road requests / kilometres of sealed local roads] x100	4.64	19.89	20.08	27.70	The increase in the number of requests in relation to sealed local roads can be attributed to increased publicity by Council to encourage reporting of road-related issues coupled with a higher number of people at home during the day due to COVID-19 and being more observant of their local community infrastructure needs.
Condition Sealed local roads maintained to condition standard [Number of kilometres of sealed local roads below the renewal intervention level set by Council / kilometres of sealed local roads] x100	98.90%	97.84%	97.82%	92.32%	Council completed a condition audit of its road network in the 2019-20 financial year that identified additional roads beyond intervention and Council has a proactive program to address this.
Service cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / square metres of sealed local roads reconstructed]	\$120.95	\$98.41	\$106.47	\$91.68	Costs vary from year to year due to fluctuations in material prices for concrete and asphalt. This year, a high proportion of local residential streets compared to collector roads saw a decrease in the unit cost as these streets require proportionately less asphalt and traffic management costs compared to heavier loaded collector or industrial roads. Increase in unit rate this year was due to CPI increase as well as more night works on collector roads and additional cost to seal these roads due to the requirement of a deeper asphalt layer compared to residential streets. Additional asphalt plant opening fees, delivery fees, labour costs, traffic management costs, machine costs, etc were also incurred due to night works. This also captures costs to replace speed humps and line marking.
Cost of sealed local road resealing [Direct cost of sealed local road resealing / square metres of sealed local roads resealed]	\$21.32	\$47.96	\$29.48	\$30.47	



Service / indicator / measure	2017	2018	2019	2020	Material variations
Satisfaction Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	62.00	62.00	64.00	61.00	The community has experienced extensive road works throughout the municipality in the 2019-20 year, all of which can be difficult to identify if they are owned by local government, State Government, or developers. As the State Government completes major works that heavily impact our community, such as the Plenty Road upgrade and O’Herns Road Interchange to the Hume Highway, along with Council’s increasing investment in road renewal, it is expected that this indicator will increase over the next period. Council’s annual expenditure on local road renewal increased from \$4.5M in 2018-19, to \$9.5M in 2019-20, to \$11.2M in 2020-21 and will continue to increase in future years as Council has committed to improving the condition of the road network.

Service / indicator / measure	2017	2018	2019	2020	Material variations
Statutory Planning					
Timeliness Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	112.00	72.00	55.00	57.00	The City of Whittlesea continues to work on process and systems improvements to ensure our planning application process is efficient and effective. Over the last four years, the City of Whittlesea has halved the time taken to decide planning applications for the municipality. This is an impressive result that has delivered significant benefits for planning applicants and the community about timely delivery of housing, employment and services.
Service standard Planning applications decided within required time frames [(Number of regular planning application decisions made within 60 days) + (number of VicSmart planning application decisions made within 10 days) / number of planning application decisions made] x100	54.15%	69.16%	77.07%	81.08%	Council is committed to continuing to increase the number of planning applications determined within the required time frames. In 2019-20 our results increased to 81.08% which outperforms the average of both growth councils (67%) and regular councils (70%). This service improvement is due to: <ul style="list-style-type: none"> • Ongoing process improvements to customer service and internal referrals • Introduction of Council’s FastLane process, which provides a 10-day decision time frame for dwellings on lots less than 300sqm

Service / indicator / measure	2017	2018	2019	2020	Material variations
Service cost Cost of statutory planning service [Direct cost of statutory planning service / number of planning applications received]	\$2,352.90	\$2,101.86	\$2,106.39	\$2,818.05	<p>Construction activity has been down over the 2019-20 year and has been exacerbated by the impact of COVID-19 on the development industry. As a result, the City of Whittlesea experienced an 18 per cent reduction in the number of applications received over the year compared to 18-19.</p> <p>This has led to an increased cost of the statutory planning service. However, the increased resource capacity has been channelled towards system and process improvements resulting in a much more efficient service (81.08 per cent of applications assessed within 60 days) albeit at a slightly higher cost.</p> <p>It is anticipated that further efficiency gains to the service will result in a longer-term decrease to the service cost.</p>
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] x100	38.89%	55.00%	43.75%	52.38%	<p>There were 21 VCAT decisions for the year, with 11 affirming Council's decision and 10 being set aside. This result is variable each year and can depend on the number and types of applications that go to VCAT.</p>





Strong local economy

Our City is the smart choice for innovation, business growth and industry investment.

Strategic indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator	Measure	Result
Local jobs	Ratio of local jobs to residents in the workforce	0.64 to 1
Access to education	Level of household satisfaction with access to suitable local education	6.57/10
Gross regional product	Value of City of Whittlesea's local economy	\$7.6 billion

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2019-20 Budget for the year.

Major initiatives	Annual measures	Progress
<p>✔ Preventing youth disengagement from education – partner with key stakeholders to support at risk young people from disengaging from school.</p>	Partnerships with key stakeholders established to help young people (disengaged or at risk of disengaging) through specific programs, activities and events.	<p>Council's Youth Services team maintained a partnership with Whittlesea Youth Commitment, Melbourne Polytechnic and YMCA Whittlesea in the delivery of the Invigor8ing Education Program. This program supports year 8 students at risk of disengaging from education, by linking them with vocational-based experiences.</p> <p>Through the partnership with Whittlesea Youth Commitment, an action was identified for inclusion in Council's Pandemic Action Plan to deliver a Wellbeing Forum for young people in the next quarter.</p>
<p>✔</p>	Support young people who are disengaged or at risk of disengagement through partnering with and attracting a minimum of five external services per year to be based at or provide services from EDGE.	Council has successfully maintained its partnerships through the co-location of external services at EDGE Youth Facility with Neami, Youth Projects, Northern CASA and Jesuit Social Services. Important collaborative work has also continued with Headspace to develop a Headspace satellite site at EDGE. Council's partnership with Whittlesea Youth Commitment continues to deliver key programs and initiatives to improve young people's resilience.

Major initiatives	Annual measures	Progress
<p>☑ Driving our rural economy – work with the sector to adapt to climate change.</p>	<p>A newly developed Best Practice Case Study of Regenerative Agriculture Implementation disseminated with key stakeholders by 30 June 2020 to inform the opportunities that can influence sector growth.</p>	<p>Regenerative agriculture is an emerging approach within our agricultural sector to support the growth of local food production and is a method of farming that aims to improve the resources it uses, such as soil and water management. In conjunction with Deakin University, Council prepared publications highlighting best practice examples on regenerative agriculture to provide to current and new farmers as we face climate change challenges in the agricultural sector.</p>
<p>☑ Whittlesea Food and Farm Collective – partner to support people experiencing food insecurity.</p>	<p>Project Plan for the Whittlesea Food and Farm Collective completed by 30 June 2020.</p>	<p>The Advocacy Strategy was drafted in conjunction with key stakeholders. This plan formalises the project partnership between Council, Melbourne Polytechnic, Whittlesea Community Connections and Yarra Valley Water, and has received funding of \$1.5 million from State Government to facilitate the development of the community farm. This project plan will enable the partnership to investigate local food and farming opportunities, food distribution networks, sustainable resource use, agricultural education and capability building.</p>

Key

☑ Completed ↻ Ongoing ✕ Discontinued

Services

The following statement provides information in relation to the services funded in the 2019-20 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost
		Actual Budget
Investment attraction	Encourage new and support reinvestment within the City of Whittlesea through networking, relationship management with stakeholders and promotion of the opportunities and initiatives available.	143
		163
		20
Libraries	The City of Whittlesea offers library services through Yarra Plenty Regional Library in partnership with Banyule and Nillumbik Councils. The library service supports Council in building a skilled community that has a sense of wellbeing, inclusion and belonging through free access to relevant collections, public programs and welcoming, accessible spaces for learning.	5,063
		5,385
		322
Local business support	Support to businesses including guidance, assistance through other Council departments, promotion of funding and employment opportunities, networking with complementary businesses, promotion of business initiatives to increase customer base, coordination of special rate schemes, support to trader associations and case management of issues and planning applications.	756
		952
		196

Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service / indicator / measure	2017	2018	2019	2020	Material variations
Libraries					
Utilisation Physical library collection usage [Number of physical library collection item loans / number of library physical collection items]	4.92	6.75	6.76	5.02	Loan figures for physical collections were severely impacted by the closure of all libraries from 20 March 2020 due to State of Emergency restrictions in response to the COVID-19 pandemic.
Resource standard Recently purchased library collection [Number of library collection items purchased in the last five years / number of library collection items] x100	83.95%	87.44%	86.05%	82.78%	New collection purchases were put on hold from 20 March as all libraries were closed due to the State of Emergency restrictions in response to the COVID-19 pandemic. This accounts for the downturn in performance.
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] x100	14.89%	12.81%	13.51%	12.41%	This indicator has been impacted by the closure of the Mill Park Library due to building works over the last two years and the closure of all City of Whittlesea branch libraries from 20 March due to the COVID-19 pandemic.
Service cost Cost of library service per population [Direct cost of the library service / population]	New in 2020	New in 2020	New in 2020	\$17.91	Direct costs are calculated and apportioned by the Yarra Plenty Regional Library Agreement. <i>Note: this new indicator is the calculation now measuring the cost per population and not as in previous years the cost per visit.</i> <i>Note: This measure is replacing the previous 'Cost of library service' indicator which measured based on number of visits. See retired measures.</i>





Sustainable environment

Our City's superb landscapes and natural environment are an enduring source of pride.

Strategic indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator	Measure	Result
Use of open space	Per cent of households that visit local open spaces at least monthly	39.8%
Tree canopy	Per cent of tree shade across the City of Whittlesea	30.5%
Energy use	Output from solar panels installed on local dwellings	41,079kw
Water use	Amount of drinking water used each year per household	164kL
Waste minimisation	Amount of waste produced each year per household	611kg

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2019-20 Budget for the year.

Major initiatives	Annual measures	Progress
Greening Whittlesea Urban Forest Plan – plant more trees and grow community ownership of our local trees to adapt to climate change and build resilience.	Draft Greening Whittlesea Strategy available for community consultation by 30 June 2020. The strategy contributes to a sustainable vision to future-proof the city providing cooling, social connection and healthy ecosystems.	The Draft Greening Whittlesea City Forest Strategy was prepared with community and stakeholders. Greening Whittlesea is a 20-year vision which will guide planning and development of green spaces and increased tree planting. The Greening Whittlesea City Forest Strategy 2020-2040 aims to protect and enhance our landscapes, trees and green cover. It addresses three major challenges faced by our city: climate change, urban expansion (including population growth), and urban heating.
Integrated Water Management Strategy and Action Plan – secure safe and affordable water supply, prepare for droughts and mitigate against stormwater risks.	Draft Integrated Water Management Strategy and Action Plan completed by 30 June 2020.	The Draft Integrated Water Management Strategy and Action Plan, including the Technical Reports were completed. This strategy and associated reports will provide guidance to secure a safe and affordable water supply into the future.

Major initiatives	Annual measures	Progress
<p>✔ Corporate Energy Transition Plan – achieve zero net emissions by 2022 and grow energy leadership.</p>	<p>Council Energy Transition Plan in place. The plan will provide a set of actions to achieve zero net emissions by 2022.</p>	<p>Draft Integrated Water Management Strategy, Technical Report, and Year 1 Action Plan are completed and with the Director for review. The draft Strategy and associated reports are due to be considered by ELT and are scheduled for Administrator Briefing in August.</p>
<p>✔ Food and Garden Organics Waste Collection – trial a better service option for the disposal of organic waste to reduce greenhouse gas emissions and increase diversion from landfill.</p>	<p>Food and Garden Organics Waste Collection service trial program completed. The trial program will inform the preferred service model.</p>	<p>A food organics/garden organics (FOGO) trial was successfully delivered for a period of three months commencing September 2019. The trial found that:</p> <ul style="list-style-type: none"> • The percentage of households disposing FOGO material in garbage bins (participation) decreased • The percentage of FOGO material in the garden bin stream (resource recovery) increased • The percentage of FOGO material in the garbage bin stream (resource loss) decreased. <p>The 1600-participant trial informed the feasibility study of a municipal-wide, opt-in FOGO service to commence in July 2020.</p>

Key

✔ Completed ↻ Ongoing ✘ Discontinued

Services

The following statement provides information in relation to the services funded in the 2019-20 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget
		Variance \$000
Conservation and land management	The natural environment is an important asset to the City of Whittlesea and this service ensures that it is looked after in our public open spaces and on private property. It includes proactive actions to enhance our landscape and connect people with their environment as well as regulatory activities to protect the environmental assets from damage and degradation.	<p>5,837</p> <p>5,697</p> <hr/> <p>(140)</p>
Climate change action	Council is committed to reducing its impact on climate change and helping the community to prepare for the unavoidable impacts of our changing climate. This will be actioned by reducing our reliance on non-renewable energy sources as well as quantifying and acting to mitigate the increased risk of extreme weather events on our community.	<p>536</p> <p>650</p> <hr/> <p>114</p>
Waste and recycling	Council is committed to providing sustainable solutions for the collection, disposal and recovery of waste materials generated within the community and through its own operations. This is achievable through the successful delivery of waste management strategic policy development, education programs and operational maintenance activities. The service keeps our City clean, healthy and safe.	<p>16,138</p> <p>14,683</p> <hr/> <p>(1,455)</p>
Water management	Open waterways, built water supply and drainage systems are important parts of our urban environment. They require careful management to ensure that they meet our needs and are environmentally sustainable. This service ensures that these assets are planned, delivered and maintained effectively, and that water is used efficiently throughout our City.	<p>1,230</p> <p>1,425</p> <hr/> <p>195</p>

Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service / indicator / measure	2017	2018	2019	2020	Material variations
Waste Collection					
Satisfaction Kerbside bin collection requests [Number of kerbside garbage and recycling bin collection requests / number of kerbside bin collection households] x1,000	282.72	303.28	93.44	136.45	Council recently amended collection days for a large portion of the community, resulting in an increase in the number of waste-related requests in the 2019-20 financial year.
Service standard Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed / number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	3.68	12.10	3.77	2.07	The number of kerbside waste collections missed in the 2019-20 financial year has greatly reduced due to the implementation of technology and procedural improvements.
Service cost Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / number of kerbside garbage collection bins]	\$54.24	\$50.09	\$43.49	\$46.25	The cost of kerbside garbage collection service is on par with the previous financial year.
Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / number of kerbside recyclables collection bins]	\$27.60	\$25.72	\$24.27	\$47.39	Significant disruption to the Victorian recycling industry throughout the 2019-20 financial year resulted in a large increase to the costs of the service.
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] x100	41.80%	39.51%	36.94%	42.94%	The introduction of a municipal-wide, opt-in food organics/garden organics service has resulted in greater diversion from landfill.





High performing organisation

Council delivers a range of internal functions and activities enabling the delivery of efficient and effective services and initiatives. Council's goal is to be a high-performing organisation which delivers best value to the community.

Strategic Indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator	Measure	Result
Overall performance	Score out of 100	58
Overall Council direction	Score out of 100	48
Customer service	Score out of 100	72
Informing the community	Score out of 100	59

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2019-20 Budget for the year.

Major initiatives	Annual measures	Progress
Implement the Asset Management Strategy	Completion of 2019-20 financial year actions within the Asset Management Strategy Improvement Plan.	The Asset Management Strategy outlines how Council will plan, build, manage and review our roads, parks, open space and building assets for our community. Whittlesea is committed to ensuring our community receives the best services and infrastructure both now and into the future. Of the five actions listed in the Asset Management Strategy for the 2019-20 year, two are linked to other system implementations that have been delayed. All five actions for this year are on track to be delivered in the next financial year.
Deliver better value through strategic procurement initiatives	Minimum of 12 contracts tendered or renegotiated in accordance with the Strategic Procurement Plan (SPP) methodology.	A total of 55 contracts were tendered or renegotiated in accordance with the Strategic Procurement Plan (SPP) methodology. This resulted in \$3.6M of savings for the 2019-20 financial year and influenced total longer-term savings of \$17.8M.
Develop the Capital Management Strategy (subject to Council approval)	Capital Management Strategy developed by 31 December 2019 (subject to Council approval).	A Capital Management Policy has been developed to establish a framework to assess the suitability of investment and funding options and to ensure that financial efficiency is maximised whilst minimising risk. Implementing a capital management approach can save Council funds significantly over the long-term. The policy was endorsed by Council on 7 April 2020.

Major initiatives	Annual measures	Progress
<p>🔄 Implement the People Plan (Year 3)</p>	<p>Year 3 – People Plan actions implemented by 30 June 2020.</p>	<p>The People Plan will enable Council to support its people to effectively deliver on the Council Plan. Year 3 achievements include:</p> <ul style="list-style-type: none"> • Embedding the Capability Framework into the recruitment process • Internal consultation of the organisation’s design and how this impacts systems, processes and ability to deliver on our services for the community • Successful implementation of an internal leadership program which increased the capability of leaders to lead and coach their team members and to drive effective change within the organisation. <p>Council received \$13 million of funding from the State Government through its Working for Victoria initiative to provide more than 260 people with six-month contracted work. This project required significant resources as efforts were re-focused to providing jobs in a time of crisis. As a result, some of the Year 3 initiatives were not completed and will most likely be implemented into the next financial year.</p>
<p>✅ Implement the 2019 Wellbeing Plan and develop the 2020/21 Plan</p>	<p>100% completion of the 2019 Wellbeing Plan.</p>	<p>The 2019 Wellbeing Plan was implemented and all actions were achieved. This focused on improving staff and contractor safety and wellbeing through systems, training and processes.</p>
<p>✅</p>	<p>2020-21 Wellbeing Plan developed and implementation commenced.</p>	<p>The 2020/21 Wellbeing Plan was developed and implemented. Building on the 2019 Wellbeing Plan, this has improved our safety performance over two years with Council’s WorkCover premium reducing by 34 per cent and reduction of lost time injuries by 41 per cent.</p>
<p>✅ Negotiate and implement the Enterprise Agreement No. 9</p>	<p>Enterprise Agreement No. 9 (2019) approved and submitted to the Fair Work Commission for ratification by 30/09/2019.</p>	<p>Council’s Enterprise Agreement No. 9 was successfully submitted and approved by the Fair Work Commission. The Enterprise Agreement is an ‘EA for everyone’, with the focus on an agreement that is fair and equitable to all employees, provides work/life balances and encourages engagement, high performance and commitment to Council’s values and behaviours, while responding to financial constraints. The EA has been successfully implemented across the organisation.</p>

Major initiatives	Annual measures	Progress
<p>☑ Implement the Smart Cities Network project</p>	<p>Smart Cities Network project implemented by 30 June 2020.</p>	<p>The City of Whittlesea led the Northern Region Smart Cities Project, funded through the Australian Government's Smart Cities and Suburbs Program in partnership with LaTrobe University, RMIT University, Banyule City Council, Mitchell Shire Council, Moreland City Council and Nillumbik Shire Council.</p> <p>The key outcome was to create a large network of sensors that can provide useful and timely data on water levels to monitor creek systems, air quality to support any pollution assessment and (anonymous) people counting around certain facilities to allow better assessment of use of these facilities.</p> <p>Dubbed 'The Things Network', this new sensor network is accessible to the community for anyone to add a specified sensor and begin collecting data. Currently 25 per cent of the network capacity is used by the affiliated councils and the remaining 75 per cent is used by the community.</p>
<p>☑ Develop service plans</p>	<p>Four-year service plans for 13 services developed by 30 June 2020.</p>	<p>Of Council's identified 26 service groups, 14 service plans were developed with the remaining 12 close to completion. This has realigned our services to focus on community outcomes and benefits and ensured alignment with the Council and community vision, <i>Whittlesea 2040: a place for all</i>.</p>
<p>☑ Conduct service reviews</p>	<p>Four service reviews completed by 30 June 2020.</p>	<p>Service reviews were completed for Parks and Urban Forest, Family Day Care, Fleet, and Growth Area Planning. The reviews resulted in improved processes, new operating models, financial savings and an increased focus on customer service and contract management.</p>
<p>🔄 Develop an inclusive communications protocol</p>	<p>Accessible communications protocol and guidelines endorsed by ELT.</p>	<p>Work on this important protocol progressed significantly during the year, however, resources were redirected to pandemic relief and recovery from March 2020 and therefore did not reach completion. It is expected that the protocol will be finalised in the first half of 2020-21.</p>
<p>☑ Investigate place-based approach</p>	<p>Report regarding the feasibility of undertaking a place-based approach to Council's work developed by 30 June 2020.</p>	<p>The investigation into adopting a place-based approach to Council's work revealed many community benefits including more targeted services and infrastructure delivery and greater levels of local community participation and engagement in decision-making. These benefits would contribute to increasing wellbeing and connectedness across the municipality. The report will be considered in the next financial year.</p>

Key

☑ Completed 🔄 Ongoing ☒ Discontinued

Services

The following statement provides information in relation to the services funded in the 2019-20 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost
		Variance
		Actual Budget
		\$000
Our systems and knowledge	This service ensures users can rely on an effective working environment in terms of technology, applications, information management, research and analytics. The service provides the key platforms enabling service and infrastructure delivery across the organisation.	9,781
		12,090
		2,309
Our finance and assets	This service ensures Council is managed in a financially sustainable way where resources are allocated effectively to support the delivery of the desired community outcomes. This includes rate setting and revenue generation, prudent financial planning and management, procurement of goods and services, and effective asset management.	(257,089)
		(275,258)
		(18,169)
Our people	This service ensures the City of Whittlesea has adequate labour capacity (numbers) and capability (skills and knowledge) to provide services to the community now, and into the future in an efficient, effective, and sustainable manner.	1,116
		8,015
		6,899
Our governance	This service ensures Council has adequate structures and processes in place to manage the business of local government in an effective and compliant manner. This includes key strategic planning, communications, advocacy, decision-making and monitoring/reporting activities to achieve Council's purpose of achieving the best outcomes for the local community.	4,564
		3,830
		(734)

Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service / indicator / measure	2017	2018	2019	2020	Material variations
Governance					
Transparency Council decisions made at meetings closed to the public [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of councillors, closed to the public / number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of councillors] x100	26.95%	21.75%	8.51%	13.04%	During the period prior to the dismissal of all councillors, there was an increase in the number of decisions made in the closed portion of the Council meeting.
Consultation and engagement Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	60.00	56.00	56.00	55.00	Community members are requesting more opportunities to be involved in Council decision-making. A review of the Community Engagement Policy in 2020-21 will help this measure in addition to the Local Community Planning Project that will seek to involve residents in decision-making for their local area.
Attendance Councillor attendance at Council meetings [The sum of the number of councillors who attended each ordinary and special Council meeting / (number of ordinary and special Council meetings) x (number of councillors elected at the last Council general election)] x100	87.73%	85.38%	77.73%	81.00%	<i>The Local Government (Whittlesea City Council) Act 2020</i> dismissed all councillors from the City of Whittlesea effective Saturday 21 March 2020. Ms Lydia Wilson was appointed Interim Administrator for three months commencing on 21 March 2020. On 19 June 2020, a Panel of Administrators was appointed. The Panel of Administrators comprises Chair Ms Lydia Wilson, The Hon Bruce Billson and Ms Peita Duncan. The Panel of Administrators carry out the role, responsibilities and functions of a Councillor as set out in Section 231(1)(a) of the <i>Local Government Act 2020</i> until their appointment ends following the October 2024 local government elections.
Service cost Cost of elected representation [Direct cost of the governance service / number of councillors elected at the last Council general election]	\$52,537.82	\$54,481.18	\$56,637.73	\$82,409.83	A significant amount was expended on legal costs associated with governance matters related to councillors that increased the overall cost for the year.

Service / indicator / measure	2017	2018	2019	2020	Material variations
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]	60.00	56.00	55.00	54.00	This community satisfaction score has declined by only one point since 2019, however, this score remains higher than the state-wide and interface councils average scores of 53 and 52 respectively.



Council governance

Under the *Local Government Act 2020*, the City of Whittlesea is required to provide leadership for the good governance of the municipality and the local community. Council's core role includes:

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

Council is committed to making decisions that support the achievement of the vision *Whittlesea 2040: a place for all*. Our community is encouraged to provide feedback and have input into Council's decision-making process by:

- taking part in community consultation,
- making submissions to Council,
- responding to surveys, or
- submitting petitions, joint letters or public questions to Council.

Council's formal decision-making processes are conducted through Council meetings. There are certain items that must be adopted or endorsed by Council at a formal Council Meeting such as the adoption of the Council Budget, endorsement of the Council Plan and the adoption of Council policies.

Special committees

The City of Whittlesea does not have any special committees established.

Councillor allowances

In accordance with section 74 of the *Local Government Act 1989*, the Mayor and Councillors are entitled to receive an allowance while performing their duty as an elected official.

The Minister for Local Government approved an adjustment to Mayoral and Councillor allowances effective from 1 December 2019, increasing allowances by 2 per cent.

The Mayoral and Councillor allowances, listed below, include an amount equivalent to the superannuation guarantee (currently 9.5 per cent).

Mayoral allowance:

\$109,975.19 per annum.

In addition to an allowance, the Mayor was provided with an office, a designated support officer and a fully maintained motor vehicle.

Councillor allowance:

\$34,431.19 per annum.

Allowances were paid to the Mayor and Councillors only for the pro-rata period that they were Council's elected representatives. Allowances were not paid for the period following their dismissal.

Administrator remuneration

An Administrator is entitled to be paid remuneration and allowances. The terms on which they are employed are fixed by the Minister for Local Government. Council is responsible for payment of the remuneration and allowances.

An Interim Administrator was appointed to the City of Whittlesea in accordance with the *Local Government (Whittlesea City Council) Act 2020* (the Act) on 21 March 2020 for the period of 90 days.

Under section 7(e) of the Act the remuneration payable by Council to the Interim Administrator was fixed at \$270,000 per annum.

A Panel of Administrators was then appointed to the City of Whittlesea in accordance with the Act. The Panel is comprised of a Chair of Administrators and two Administrators. The Panel of Administrators were appointed for the period from 19 June 2020 to the October 2024 local government election.

Under section 7(e) of the Act the remuneration payable by Council to:

The Chair of Administrators was fixed at \$281,300 per annum; and

The Administrators was fixed at \$147,350 per annum each.

Remuneration does not include any superannuation obligations payable; these are paid out in accordance with the *Commonwealth Superannuation Guarantee (Administration) Act 1992 (Cth)*.

On 6 April 2020 section 39 of the *Local Government Act 2020* and the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019* came into operation.

Councillor allowances and Administrator remuneration and allowances will now be determined by the Victorian Independent Remuneration Tribunal.

Councillor and Administrator expenses

Under the *Local Government Act 1989* (the Act), Council is required to reimburse Councillors for expenses incurred whilst performing their duties as a Councillor. The Act also applies to Administrators who are appointed by the State Government to carry out the role of a Councillor.

The Act also requires Council to have an adopted policy relating to expense reimbursement. The expenses contained in the tables below were incurred under Council's *Councillor Expenses and Resources Policy* and the associated guidelines, adopted by Council in September 2018.

As the *Local Government (Whittlesea City Council) Act 2020* dismissed the City of Whittlesea Councillors effective midnight 20 March 2020, the expenses incurred by the former Councillors are reported for the period 1 July 2019 to 21 March 2020. No claims for reimbursement of past expenses were received from former Councillors after 21 March 2020.

The Interim Administrator, Ms Lydia Wilson, was appointed by the State Government on 21 March 2020; accordingly any expenses attributable to Ms Wilson from this date have been reported. The Panel of Administrators, comprised of Ms Lydia Wilson (Chair of Administrators), the Hon Bruce Billson and Ms Peita Duncan, was appointed on 19 June 2020. Mr Billson and Ms Duncan did not incur any reportable expenses during the financial year.

Future expenses of the Panel of Administrators will be reimbursed and reported in accordance with the requirements of the *Local Government Act 2020*.

Councillor *For the period 01/07/2019 to 21/03/2020	Travel \$	Car mileage \$	Childcare \$	Information and communication \$	Conferences and training \$	Total \$
Cr Alessi	\$907.99	\$0.00	\$0.00	\$2,196.00	\$1,671.50	\$4,775.49
Cr Cox	\$862.26	\$0.00	\$0.00	\$0.00	\$1,950.51	\$2,812.77
Cr Desiato	\$504.78	\$0.00	\$0.00	\$1,985.40	\$3,403.40	\$5,893.58
Cr Joseph	\$548.89	\$0.00	\$0.00	\$180.00	\$9,233.00	\$9,961.89
Cr Kelly	\$128.84	\$0.00	\$0.00	\$1,117.80	\$0.00	\$1,246.64
Cr Kirkham* *resigned as of 17/02/2020	\$0.00	\$0.00	\$0.00	\$1,952.64	\$2,995.00	\$4,947.64
Cr Kozmevski	\$0.00	\$0.00	\$0.00	\$3,079.97	\$0.00	\$3,079.97
Cr Lalius	\$1,112.72	\$875.16	\$0.00	\$650.40	\$0.00	\$2,638.28
Cr Monteleone	\$487.04	\$1,519.60	\$0.00	\$1,456.98	\$275.00	\$3,738.62
Cr Pavlidis	\$1,006.85	\$0.00	\$0.00	\$2,489.09	\$919.00	\$4,414.94
Cr Sterjova	\$889.00	\$658.24	\$0.00	\$1,728.60	\$20,955.16	\$24,231.00

Administrators *For the period 21/03/2020 to 30/06/2020	Travel \$	Car mileage \$	Childcare \$	Information and communication \$	Conferences and training \$	Total \$
Ms Wilson	\$0.00	\$0.00	\$0.00	\$196.46	\$0.00	\$196.46

Council meetings

Ordinary Council meetings are generally held once a month on a Tuesday at the Council offices, 25 Ferres Boulevard in South Morang. Special Council meetings are occasionally held to consider urgent matters.

At the ordinary meeting of Council on 7 April 2020, the Interim Administrator amended the start time for Council meetings from 6.30pm to 3.00pm.

Council meeting dates are published on Council's website. The agenda is available on Council's website five days prior to the Council meeting and the minutes are available on the Monday following the meeting.

For the period 1 July 2019 to 30 June 2020, 11 ordinary Council meetings, six special Council meetings, 19 Councillor briefing sessions and eight Administrator briefing sessions were held. Councillor and Administrator briefing sessions (also known as assemblies of Councillors or assemblies of Administrators) are informal meetings where Councillors/Administrators are briefed on current and proposed programs, projects and services. Councillor/Administrator briefing sessions are not open to the public.

Special Council meetings were held on:

- 7 November 2019 to elect the Mayor and Deputy Mayor
- 23 November 2019 to appoint an Acting Chief Executive Officer and to fix the remuneration of the Acting Chief Executive Officer
- 3 December 2019 to consider an Interim Alternate Recycling Option
- 17 February 2020 to appoint an Acting Chief Executive Officer and to fix the remuneration of the Acting Chief Executive Officer
- 16 March 2020 to consider Council Budget Initiatives 2020-21. This meeting was adjourned*.

*It is noted in the minutes of this meeting that a quorum of Councillors was not present at the time fixed for the commencement of the meeting. At the expiration of 30 minutes, a quorum was not present, and the meeting could not be opened. The Acting Chief Executive Officer adjourned the meeting to 6pm on Monday 23 March 2020 in accordance with clause 25 of the *Procedural Matters Local Law (No.1 of 2018)*.

The Act dismissed all Councillors from the City of Whittlesea effective midnight on 20 March 2020. On Saturday 21 March 2020 Ms Lydia Wilson was appointed Interim Administrator.

Ms Lydia Wilson was sworn into office as Interim Administrator of the City of Whittlesea at 2.15pm on Monday 23 March 2020. Therefore, the Acting Chief Executive Officer adjourned the Council meeting scheduled for 6pm 23 March to allow the Interim Administrator time to review the contents of the Special Confidential Council Meeting Agenda. The Acting Chief Executive Officer adjourned the meeting to 2pm on Thursday 26 March 2020 in accordance with clause 25 of the *Procedural Matters Local Law (No.1 of 2018)*.

- 16 April 2020 to advertise the draft Council Plan 2017-21 (update 2020) including the draft Council Action Plan, the proposed Annual Budget 2020-21 and proposed Strategic Resource Plan 2020-24
- 25 June 2020 to adopt the Council Plan 2017-21 (update 2020) A Place for All, the declaration of rates and the adoption of the 2020-21 Budget.



Summary of Councillor attendance for period 1 July 2019 to 20 March 2020

Councillor	Ward	Number of ordinary Council meetings attended including partial attendance (total number of meetings held: 8)	Of the ordinary Council meetings attended the number partially attended	Number of special Council meetings attended including partial attendance (total number of meetings held: 4)	Of the special Council meetings attended the number partially attended	Number of Councillor briefings attended including partial attendance (total number of briefings held: 19)	Of the Councillor briefings attended the number partially attended
Cr Emilia Lisa Sterjova (Mayor**)	North Ward	7	0	4	0	12	0
Cr Tom Joseph*	North Ward	7	1	2	0	10	0
Cr Ricky Kirkham^	North Ward	6	1	4	0	8	0
Cr Alahna Desiato (Deputy Mayor**)	South East Ward	8	1	3	1	10	6
Cr Lawrie Cox*	South West Ward	8	1	3	0	11	0
Cr Stevan Kozmevski	South West Ward	8	1	2	0	15	1
Cr Caz Monteleone	South West Ward	8	0	3	0	8	4
Cr Kris Pavlidis	South West Ward	7	3	3	0	13	5
Cr Sam Alessi	South East Ward	8	1	4	0	16	0
Cr Norm Kelly	South East Ward	7	0	4	0	8	0
Cr Mary Lalios	South East Ward	4	0	4	0	4	2

*Cr Lawrie Cox was the elected Mayor and Cr Tom Joseph elected Deputy Mayor for the period 1 July-6 November 2019.

**Cr Emilia Lisa Sterjova was elected Mayor and Cr Alahna Desiato elected Deputy Mayor on 7 November 2019.

^Ricky Kirkham resigned from the position of Councillor on 17 February 2020.

On 21 March 2020 Ms Lydia Wilson was appointed as Interim Administrator for a period of up to 90 days.

Summary of Interim Administrator attendance for period 21 March 2020 to 19 June 2020

Administrator		Number of ordinary Council meetings attended including partial attendance (total number of meetings held: 3)	Of the ordinary Council meetings attended the number partially attended	Number of special Council meetings attended including partial attendance (total number of meetings held: 2)	Of the special Council meetings attended the number partially attended	Number of Administrator briefings attended including partial attendance (total number of briefings held: 8)	Of the Administrator briefings attended the number partially attended
Lydia Wilson	Administrator	3	0	2	0	8	0

On 19 June 2020 the Panel of Administrators for the City of Whittlesea were appointed.

Summary of Panel of Administrator attendance for period 19 June 2020 to 30 June 2020

Administrator		Number of ordinary Council meetings attended including partial attendance (total number of meetings held: 3)	Of the ordinary Council meetings attended the number partially attended	Number of special Council meetings attended including partial attendance (total number of meetings held: 2)	Of the special Council meetings attended the number partially attended	Number of Administrator briefings attended including partial attendance (total number of briefings held: 8)	Of the Administrator briefings attended the number partially attended
Lydia Wilson	Administrator	0	0	0	0	2	0
The Hon Bruce Billson	Administrator	0	0	0	0	2	0
Peita Duncan	Administrator	0	0	0	0	2	0



Governance and management information

Audit and Risk Committee

Role of the Audit and Risk Committee

The Audit and Risk Committee (the Committee) is an independent advisory committee of Council. Its purpose is to support and advise Council in fulfilling its responsibilities related to external financial reporting, maintenance of a strong and effective governance and control framework, management of Council's key risks and Council's compliance with legislation and regulations. The Committee has a prime responsibility in overseeing and monitoring Council's various audit processes.

An independent Audit and Risk Committee is a fundamental component of a strong corporate governance structure. Council's Audit and Risk Committee is independent of management and is not involved in any operational decisions. Committee members do not have any executive powers, management functions or delegated financial responsibilities.

The Committee's role is to report to Council and to provide appropriate advice and recommendations on matters relevant to its Charter with the aim of facilitating decision-making by Council.

Membership

The Audit and Risk Committee comprises five members: two Councillors/Administrators and three independent persons. The Committee Charter states the Chairperson of the Committee must be appointed from amongst its independent members. All members have full voting rights.

The membership of the Audit and Risk Committee during the reporting period 1 July 2019 to 30 June 2020 consisted of:

Committee member	Appointment date
Mr Geoff Harry (Chairperson)	Appointed 31 October 2017
Mr Michael Ulbrick	Re-appointed 1 October 2018
Ms Theresa Glab	Re-appointed 1 October 2019
Councillor Stevan Kozmevski	Membership ceased 19 November 2019
Councillor Sam Alessi	Membership ceased 19 November 2019
Councillor Emilia Sterjova	Appointed 19 November 2019 Membership ceased 20 March 2020
Councillor Ricky Kirkham	Appointed 19 November 2019 Membership ceased 17 February 2020
Administrator Lydia Wilson	Appointed 7 April 2020

***Please note – Administrator the Hon Bruce Billson was appointed to the Committee on 7 July 2020.**

Council's Chief Executive Officer, Director Corporate Services, Manager Finance and Assets, Manager Corporate Accountability and Performance, Risk Coordinator and Internal Compliance Officer attend the meetings and other Council officers attend as and when required.

Meetings

The Committee meets at least quarterly and additional meetings are convened as required. The Audit and Risk Committee met on four occasions during 2019-2020.

Committee member	Attendance
Mr Geoff Harry	4 of 4
Ms Theresa Glab	4 of 4
Mr Michael Ulbrick	3 of 4
Councillor Stevan Kozmevski	1 of 1*
Councillor Sam Alessi	1 of 1*
Councillor Emilia Sterjova	2 of 2*
Councillor Ricky Kirkham**	1 of 1*
Administrator Lydia Wilson	1 of 1*

*Number of meetings held whilst a member of the Committee

**Resigned as a Councillor 17 February 2020



Audit and Risk Committee Workplan

The Committee's activities are set out in its Annual Workplan and reflect its key responsibilities, as outlined in its Charter. Annually the Committee confirms it has met its requirements in accordance with the Charter.

Internal audit

A key responsibility of the Committee is to monitor Council's internal control framework and a key part of its activities in that regard is the risk-based internal audit program. The internal audit program is outsourced to an appropriately skilled service provider whose work is monitored by the Committee. A rolling three-year Strategic Internal Audit Plan is developed by the service provider to ensure that controls in the higher areas of risk are reviewed regularly. The Committee reviews the internal audit plan annually.

Council's current internal auditor provider is Crowe, who was appointed by Council for a three-year period commencing 1 July 2018.

The internal audit reports provided at the conclusion of each review contain audit findings and recommendations for control improvements, together with management responses, and are presented to the Committee at each meeting. The Committee reviews the management responses and actions and monitors their implementation by the agreed due dates. Specifically, the internal auditor reported on the following matters during the year:

Corporate governance:

The purpose of this review was to assess the existence of Council's documented Governance Framework against the Framework for Good Governance developed by the Commission of Inquiry into Greater Geelong City Council.

Tree management:

This review was undertaken to assess the procedures and practices around the management of trees and to assess whether controls and processes were operating satisfactorily.

Rates and valuations management:

A review of Council's rates and valuations procedures and practices was undertaken to assess whether the controls and processes established were operating satisfactorily.

Child safe standards:

This review considered Council's practices and processes for implementing and complying with the child safe standards issued by the Department of Health and Human Services.

Occupational Health and Safety – contractors:

A review of Council's Occupational Health and Safety (OHS) practices with respect to contractors was undertaken and assessed whether the controls and processes in place were operating satisfactorily.

Delegations:

This review focused on delegation of authority practices and procedures and assessed whether the controls and processes in place at Council were operating satisfactorily.

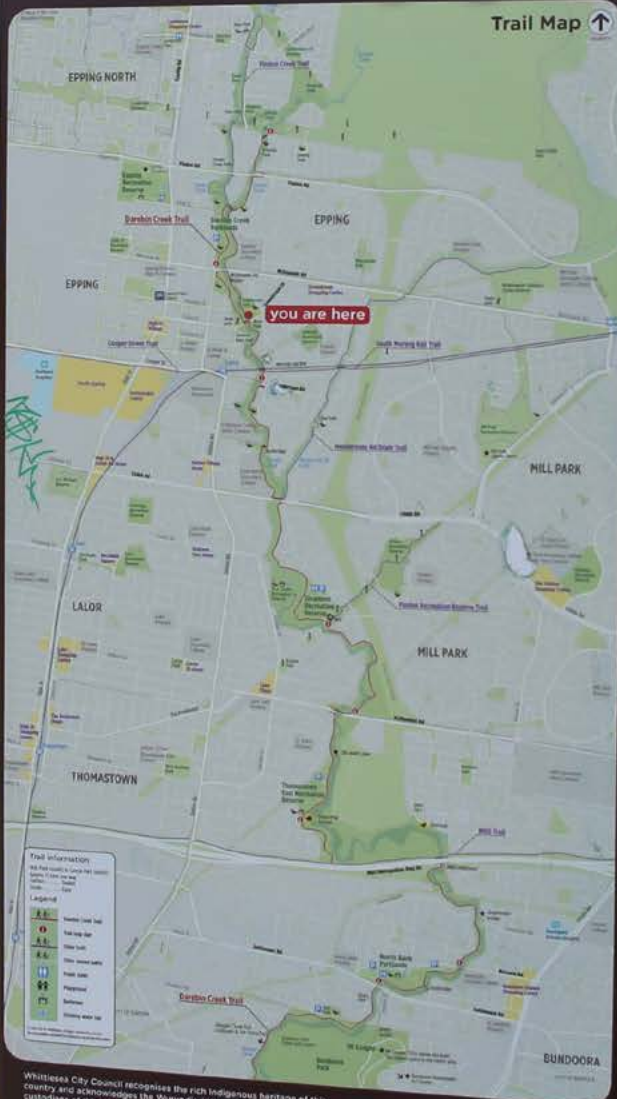
An assessment of the internal auditor's performance was also undertaken by the Committee during the year.



Greenbrook Dr

↑ McDonalds Rd 425m

↑ Findon Rd 1.35km



Whittlesea City Council recognises the rich indigenous heritage of this country and acknowledges the Wurundjeri Woiwurrup Clan as the traditional custodians of this place.



External audit

The Victorian Auditor-General's Office (VAGO) has appointed Richmond Sinnott & Delahunty (RSD) to assist in undertaking Council's audits of the Annual Financial Report and the Annual Performance Statement. RSD was first appointed by VAGO to conduct the audit for the year ended 30 June 2015.

The Committee reviews the Annual Financial Report and the Annual Performance Statement and receives a report from RSD on the outcomes of each audit before recommending adoption of the Annual Financial Report and the Annual Performance Statement to Council. The Committee also discusses with the external auditor issues arising from the audit, including any management letter issues and the resolution of such matters.

Internal compliance reviews

Council has established an internal compliance review process that covers Council processes, policies, procedures and legislative requirements. At each Committee meeting, a report is provided detailing the outcomes of internal compliance reviews undertaken between meetings. During the year significant reviews completed included:

- a review of the approach applied to invoicing and debtor management processes by various departments across Council to consider the consistency of approach, as well as the application of controls in place
- an examination of Environmental Works Grants provided by Council to the community for compliance with stated policies and procedures
- a review of the controls and processes established in relation to recruitment processes
- an examination of the controls and processes in place to manage perceived conflicts of interest in the procurement process

- a review of the controls in place to manage corporate credit card use and staff expense reimbursements.

Actions arising from internal compliance reviews are agreed with management. Progress against actions is reported to the Committee until they are fully implemented.

Other reports and recommendations

The Committee has considered other reports such as risk management reports, financial performance reports and compliance reports that are relevant to its responsibilities. It has also provided advice and recommendations on these matters to Council where necessary.

Other significant reports provided to the Committee included:

- review of outstanding internal and external audit action items
- management responses to reports released by various regulatory and integrity agencies
- various other operational reviews undertaken by Council officers as required
- at the request of Council, the Committee instigated reviews into Separation Agreements with former directors and a review of the procurement and contract management processes established in relation to the Parks and Open Space Maintenance Services contract. These reviews were conducted by Council's Internal Auditor, Crowe. The Committee acknowledge the positive findings from these reviews, as well as the learnings that can be applied to future major Council procurements.

Reporting to Council

After every Committee meeting, minutes are forwarded to the next ordinary meeting of Council, including any report that requires explanation of specific recommendations and key outcomes. The Committee Chairperson also prepares and presents an annual report on significant Committee activities to Council.

Officer support

The Committee is able to fulfil its responsibilities outlined in the Committee Charter through the discharge of its Annual Workplan. The success of its work requires significant commitment from several senior officers in developing meeting agendas, assembly of supporting reports and other information, preparing minutes of meetings and disseminating information to Committee members between meetings. The Committee acknowledges these efforts and the strong support it receives from the officers involved.

Summary

The Committee is satisfied that it has fully discharged its responsibilities as set out in the Charter. The Committee would also like to acknowledge that Council has established a strong control environment, has prudent financial management practices in place and is maturing with the implementation of its Risk Management Framework.

I would like to take this opportunity to thank Councillors, and more recently Council's new Administrators, for their commitment and contributions to the work of the Committee. I also wish to acknowledge the excellent work of Council's senior officers in supporting the work of the Committee and their engagement in ensuring that the Committee remains effective in discharging its responsibilities.











Geoff Harry

Chair Audit and Risk Committee

Governance and management checklist

The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist.

Governance and management items	Assessment	
1 Community engagement policy (policy outlining council's commitment to engaging with the community on matters of public interest)	27/06/2017	
2 Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	26/06/2017	
3 Strategic Resource Plan (plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next 4 financial years)	7/07/2020	
4 Annual budget (plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	7/07/2020	
5 Asset management plans (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Transport: 23/03/2018 Buildings: 11/06/2018 Parks and Open Space: 18/01/2019	
6 Rating strategy (strategy setting out the rating structure of council to levy rates and charges)	7/07/2020	
7 Risk policy (policy outlining council's commitment and approach to minimising the risks to council's operations)	24/02/2020	
8 Fraud policy (policy outlining council's commitment and approach to minimising the risk of fraud)	20/05/2020	
9 Municipal emergency management plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery)	26/09/2017	
10 Procurement policy (policy under section 186A of the <i>Local Government Act 1989</i> outlining the matters, practices and procedures that will apply to all purchases of goods, services and works)	2/06/2020	
11 Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	12/02/2020	
12 Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	25/06/2020	
13 Risk management framework (framework outlining council's approach to managing risks to the council's operations)	24/02/2020	
14 Audit Committee (advisory committee of council under section 139 of the Act whose role is to oversee the integrity of a council's financial reporting, processes to manage risks to the council's operations and for compliance with applicable legal, ethical, and regulatory requirements)	1/04/2003	

Governance and management items	Assessment
15 Internal audit (independent accounting professionals engaged by the council to provide analyses and recommendations aimed at improving council's governance, risk and management controls)	1/07/2018 
16 Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act)	15/03/2016 
17 Council Plan reporting (report reviewing the performance of the council against the council plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	As part of the City of Whittlesea Quarterly Performance Report: 28/10/19, 24/02/20, 29/04/20 and 27/07/20 
18 Financial reporting (quarterly statements to council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure)	Quarterly statements went to Council on the following dates:  <ul style="list-style-type: none"> • Fourth quarter 2018-19 (Annual Financial Statements) 3 September 2019 • First quarter 2019-20 10 December 2019 • Second quarter 2019-20 3 March 2020 • Third quarter 2019-20 2 June 2020
19 Risk reporting (six-monthly reports of strategic risks to council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	28/11/2019 and 28/05/2020 
20 Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the Act)	As part of the City of Whittlesea Quarterly Performance Report: 28/10/19, 24/02/20, 29/04/20 and 27/07/20 
21 Annual report (annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial and performance statements)	1/10/2019 
22 Councillor Code of Conduct (Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by councillors)	14/02/2017 
23 Delegations (a document setting out the powers, duties and functions of council and the Chief Executive Officer that have been delegated to members of staff)	05/02/2020 
24 Meeting procedures (a local law governing the conduct of meetings of council and special committees)	03/07/2018 

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



Lydia Wilson
 Administrator
 Dated: 26 October 2020



Bruce Billson
 Administrator
 Dated: 29 October 2020



Craig Lloyd
 Chief Executive Officer
 Dated: 16 October 2020

Statutory information

Documents available for public inspection

Councils have an obligation to make certain types of documents available to the public.

Details of the type of documents made available to the public are listed on Council's website. These include, but are not limited to:

- plans, strategies and reports adopted by Council

- Council policies (other than those relating to internal operational matters)
- standards and guidelines
- Council meeting agendas and minutes (excluding meetings closed to members of the public).

The table below contains the prescribed documents that are available to the public and details the type of access that applies to

each document type in accordance with sections 57 and 58 of the *Local Government Act 2020*.

Documents available for inspection can be viewed by appointment at Council's Civic Centre, located at 25 Ferres Boulevard, South Morang. Reasonable accommodations will be made where travel to the Civic Centre is not practicable.

Legislative provision <i>Local Government Act 1989</i>	Document	How to access the document
Section 75B(3)	Councillor Resources and Facilities Policy	Available for inspection at Council offices.
Section 76C(6)	Code of Conduct for Councillors	Available on Council's website and for inspection at Council offices.
Section 80A	Assemblies of Councillors/Administrators – record of Assemblies of Councillors/Administrators held during the previous 12 months, including names of Councillors/Administrators and members of Council staff attending, the matters considered, and any conflicts of interest disclosed by Councillors/Administrators or officers	Available on Council's website and for inspection at Council offices.
Section 81(10)	Register of Interests – returns lodged by Councillors, Administrators, members of special committees, Senior and nominated Council officers	A written application is required to inspect the <i>Register of Interests</i> .
Section 120	General Municipal Law (No. 1 of 2014) Procedural Matters Local Law (No 1. Of 2018)	Current local laws are published on Council's website or for inspection at Council offices. A hard copy is available for purchase at a cost of \$10.
Section 125(11)	Council Plan	Available on Council's website and for inspection at Council offices.
Section 126(4)	Strategic Resource Plan	Available on Council's website and for inspection at Council offices.
Section 130(9)	Council Budget	Available on Council's website and for inspection at Council offices.
Section 133(3)	Auditor's Report	Forms part of the Annual Report and is available on Council's website and for inspection at Council offices.
Section 186A(8)	Procurement Policy	Available on Council's website and for inspection at Council offices.
Section 208F	Best Value Program Report – quality and cost standards for services to community	The <i>Best Value Program</i> is published in Council's Annual Report which is available on Council's website and for inspection at Council offices.

Legislative provision <i>Local Government Act 2020</i>	Document	How to access the document
Section 251	Inspection of certified Voters' Roll	Available for inspection for a short period from before an election until one month after the election day. During that period the Voters' Roll is available for inspection at Council offices.
Section 307(2)	Election campaign donations returns lodged by candidates at the previous election	Summary available on Council's website and for inspection at Council offices.

Legislative provision	Document	How to access the document
Regulation 12(a)	Details of overseas or interstate travel undertaken in an official capacity by Councillors, Administrators and members of Council staff in the previous 12 months.	Available for inspection at Council offices.
Regulation 12(b)	Agendas and minutes of Council meetings, held during the previous 12 months.	Agendas for Council meetings are published on Council's website the Thursday before each Council meeting. Minutes of Council meetings held during the previous 12 months are published on Council's website. Archived agendas and minutes for meetings held prior to the previous 12 months can also be inspected at Council offices or by calling 9217 2294.
Regulation 12(c)	Minutes of meetings of special committees held during previous 12 months.	Council does not have any Special Committees.
Regulation 12(d)	Register of Delegations to special committees and to members of Council staff – including date of last review.	Published on Council's website.
Regulation 12(e)	A document containing all leases involving land which were entered into by the Council as lessor, including the lessee and the terms and value of the lease.	Available for inspection at Council offices.
Regulation 12(f)	Register of Authorised Officers appointed under section 224(1A) of the <i>Local Government Act 1989</i> .	Available for inspection at Council offices.
Regulation 12(g)	A list of donations and grants made by Council in the previous 12 months, including the names of persons or bodies which have received a donation or grant and the amount of each donation or grant.	Available for inspection at the Council offices.

Best value

Under the *Local Government Act 1989* Council is required to comply with the six Best Value Principles (Service Performance Principles in the new *Local Government Act 2020*). Council incorporates the principles through regular planning and performance monitoring processes and through a commitment to continuous improvement and innovation.

In 2019-20, Council commenced an organisation-wide service planning program, which provides additional review and improvement mechanisms to ensure that Council's services achieve best practice standards regarding service performance. In addition, Council also undertook the following activities:

Quality and cost standards

- Strategic procurement and contract management savings of \$2.3 million for 2019-20 and \$17.8 million in longer-term savings.
- Council scored a rating of 72 for customer service in the Local Government satisfaction survey, an increase of two from the previous year, and four more than the average score for interface Councils.
- Service reviews undertaken in family day care, growth area planning, fleet and parks and urban forest. These reviews identified areas of improvements in customer service, processes and service models.
- Council's COVID-19 Hardship Policy provides residents, businesses, groups and clubs with relief from Council rates, fees and charges to assist with the financial impacts of COVID-19.

Responsiveness

- In response to the COVID-19 pandemic, Council developed measures to support our community including emergency relief and community support funds, support for businesses and vulnerable people, and redeployment of staff to assist community organisations.
- Council delivered 26 of the 28 major initiatives in the Council Action Plan for the year – a 93 per cent achievement rate.
- One-on-one engagement with our residents involved 176,159 phone calls, which equates to approximately 700 calls per day.
- Council continues its commitment to provide employment and learning opportunities for our residents. Council currently has 13 Aboriginal staff, one Aboriginal trainee and two Aboriginal Working for Victoria staff through the Aboriginal Employment Program. Council also provides employment and learning opportunities through Pathways Strategy, the Work Ready program and student placements with participating universities.

Accessibility

- Leadership training delivered to 24 Aboriginal community leaders through the Aboriginal Gathering Place initiative which aims to increase leadership capacity and enable greater self-determination for a future Gathering Place project.
- Continuing to ensure that all shared paths and road crossings constructed meet DDA requirements. This includes the transmission easement shared path between the Darebin Creek and Childs Road, the Edgars Creek Trail link safe crossings on Main Street and Spring Street, and replacement pram crossings on the Greenvale pipe track along Cuckoo Street and Bracken Way.

- Construction in partnership with Banyule and Nillumbik of the Marveloo Changing Places portable facility that will support residents with high support needs to access toilets at community events into the future.
- Renovation of Mill Park Leisure that will be at a best practice standard on accessibility for people with disabilities when it opens in summer 2020-21.
- Providing regular information to residents with disabilities via *Our News*, direct newsletter on topics such as COVID restrictions, changes in the NDIS, changes in local services, social distancing, testing, and accessible resources for residents.
- Supporting isolated residents with disabilities and carers who are self-isolating and/or practicing social distancing by providing loan digital device and converting Whittlesea Disability Network monthly meetings to online meetings.

Continuous improvement

- Council commenced the development of an online planning application process to improve the end-to-end process for customers and Council staff, making the application for a planning permit easier.
- A food organics/garden organics (FOGO) trial was successfully delivered for a period of three months commencing September 2019. The 1600-participant trial informed the feasibility study of a municipal-wide, opt-in FOGO service to commence in July 2020. This service will ultimately reduce the amount of waste that ends up in landfill, benefitting the environment and saving money on landfill levies.
- Residents can access Council meetings from the comfort of their home and see how decisions are made by watching our Council meetings live on YouTube.

- Introduced telehealth consultations for all MCH consultations, with a short follow-up face-to-face consultation if deemed clinically necessary, adhering to COVID-19 restrictions and DHHS guidelines. This ensured all children and parents were able to remain engaged with the MCH service, complete modified Key Age and Stage developmental checks and support referral and early intervention when required.

Community consultation

- Our community has been informed and consulted on over 24 Council projects over the last year.
- City of Whittlesea was announced as a winner in the Play Space category of the 2020 AILA Victoria Landscape Architecture Awards for Norris Bank Reserve Play Space. The judges made special mention of the ambassador program and our community engagement efforts for this project.

- Social media continues to grow as a real-time community opinion and interaction tool, and online community engagement more broadly has surged during the COVID-19 restriction periods.
- Becoming law in May 2020, the Victorian *Local Government Act 2020* introduces new community engagement principles and standards for all Victorian councils. The City of Whittlesea is currently reviewing our community engagement policy and processes accordingly, to ensure that we continue to provide and enhance opportunities for the community to be meaningfully engaged in Council decision-making.

Reporting

- Progress against Council’s major initiatives is reported quarterly to Council as an easy-to-read traffic light report.
- Council’s service performance results are reported via the Know Your Council website and perform well against other interface councils.
- Council considered over 86 per cent of matters in open session. This is an excellent result and is 34 per cent higher than the previous four-year average.



Carers Recognition Act

Council is required to report annually on its compliance with the Victorian *Carers Recognition Act 2012*. In the 2019-20 financial year, Council has undertaken a number of activities consistent with its responsibilities under the Act, including:

- developing policies and procedures that cover the Support for Carers initiatives, Whittlesea Regional Assessment Services and Council-funded Positive Ageing LEAP programs
- providing the Ageing Well Services Information Booklet (June 2020) to carers. The booklet recognises carers and promotes *Support for Carers* programs
- using the *Support for Carers* initial needs assessment tool and Carer Support Plan tools to assist carers in accessing the right support and assistance. The tools outline the scope of Council services and help the carer connect to other specialised carer support service options if needed
- Consumer Directed Care (CDC) training delivered to all direct care workers to understand Consumer Directed Care as prescribed by the Commonwealth Home Support Programme, and to comply with the National Aged Care Quality Standards
- supporting National Carers Week to recognise the contribution of carers with activities including a community lunch for 110 carers and activities in the Social Support Program



- offering concessions to holders of the Carer Card in a number of Council services and programs
- building partnerships with other carer support agencies to maximise access for all City of Whittlesea carers
- as an employer, Council has a number of carer-friendly arrangements to support Council staff who are in a care relationship
- Council's *Positive Ageing Strategy and Action Plan* includes recognition of the voices and needs of carers in developing local responses to the ageing population
- *Support for Carers* program feedback tools have been updated to reflect Consumer Directed Care, compliance with Aged Care Quality Standards and meeting requirements under the *Carers Recognition Act*.

Disability Action Plan

In accordance with Section 38 of the Victorian *Disability Act 2006*, Council adopted the *City of Whittlesea Disability Action Plan 2017-2021* that identifies action areas for Council in the following areas:

- inclusive communities
- good health, housing and wellbeing for people with disabilities
- respect, equity and safety
- contributory lives.

Our Disability Action Plan aims to ensure that our community and all of Council's activities are inclusive.

During 2019-20, the following actions were achieved:

- Council continued to support residents with disabilities and carers under the challenges of the COVID-19 pandemic by:

- providing regular information via *Our News* newsletter on COVID-19 restrictions, changes in the NDIS, changes in local services, social distancing, testing, resources that residents with disabilities can access and other relevant information
- supporting isolated residents with disabilities and carers who are self-isolating and/or practicing social distancing by providing loan digital devices and moving the Whittlesea Disability Network monthly meetings to online meetings
- advocating for the needs of residents with disabilities and carers around support that is being provided, services and other issues
- completed stages 1 and 2 of the All Abilities Play Space in Mill Park, with construction on stage 3 commencing in March 2020
- supported disability housing within the municipality by establishing the Whittlesea Housing network
- in partnership with Banyule City Council and Nillumbik Shire Council, constructed the Marveloo Changing Places portable facility that will support residents with high support needs to access toilets at community events into the future
- established the *Workplace adjustment process* that strengthened Council's processes to support employment of people with a disability
- continued to provide disability awareness training for Council staff on direct and indirect discrimination

- continued to ensure that all shared paths and road crossings constructed met DDA requirements including the transmission easement shared path between the Darebin Creek and Childs Road; Edgars Creek Trail link included a safe crossing on Main Street and Spring Street; and replaced pram crossings on the Greenvale pipe track along Cuckoo Street and Bracken Way
- inclusion of best practice standards on accessibility for people with disabilities in the Mill Park Leisure redevelopment
- improved accessibility of Council-owned facilities identified in accessibility audits, including the Civic Centre
- developed an issue paper for disability housing providers on *The role of local government in the provision of disability housing*
- developed an accessible housing resources kit for planners, housing providers and residents
- held the Housing Info and Expo in November 2019
- conducted autism inclusion workshops with sports clubs
- developed internal guidelines for *Minimum accessibility requirements for all Council-run events*.

Food Act ministerial directions

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any ministerial directions received during the financial year in its annual report.

No ministerial directions were received by Council during the 2019-20 financial year.

Contracts

In 2019-20, Council did not enter into any contracts valued at \$150,000 or more for services, or \$200,000 or more for works, without first engaging in a competitive process.

Domestic animal management plan

Council's animal management service features a range of programs to ensure that people and their pets can live together harmoniously and safely in our community. The service includes:

- reuniting lost pets with their owners
- pet adoptions
- operating the Epping Animal Welfare Facility
- undertaking animal registration checks
- animal-related investigations, including nuisance complaints and dog attacks
- putting measures in place to mitigate the risks posed by dangerous and restricted breed dogs, including annual inspections
- attending to wandering livestock
- an after-hours emergency service for dog attacks, wandering livestock and injured animals
- auditing animal-related businesses to ensure welfare standards are upheld.

Council keeps a register of cats and dogs that live in the City of Whittlesea and promotes responsible pet ownership through a series of communication campaigns and events each year and patrolling off-leash dog parks.

These activities are guided by legislation and Council's *Domestic Animal Management Plan 2017-2021*.

In accordance with section 68A of the *Domestic Animals Act*, the plan sets out the arrangements Council has in place to manage domestic animals.

The plan provides for a broad range of activities to ensure Council meets its legislative responsibilities and by ensuring the needs of the wider community are reflected through Council's domestic animal management policies, procedures and practices.

Highlights delivered from the plan in 2019-20 include:

- partnering with RSPCA (Vic) and The Lost Dogs' Home to deliver high volume cat desexing days at a discounted rate for pet owners
- participation at community events and festivals to speak to people about responsible pet ownership
- continuation of the cat trapping program to address instances of wandering cats and removing feral cats from the community
- officer training and seminars to ensure skills are kept up-to-date
- ongoing cross-referencing of microchip registries and proactive patrols to ensure Council's registration database is up-to-date.

Freedom of Information

The Freedom of Information Act 1982 (Vic) (FOI Act) embodies the following principles:

- members of the public have a legally enforceable right of access to certain government information
- government departments and agencies are required to publish information detailing the documents and the types of documents they hold
- people may ask for inaccurate, incomplete, out-of-date or misleading information contained in their personal records to be changed
- people may appeal against a decision by a government body to deny access to information or to not amend personal records.

In accordance with the FOI Act, anyone wanting to make a Freedom of Information request must do so in writing, must provide sufficient information to enable the requested documents to be identified, and must be accompanied by payment of an application fee (which can be waived by Council on hardship grounds). Further information on how to make an FOI request is available on Council's website.

Freedom of Information applications by year

The following table summarises the Freedom of Information applications received by Council over the past four years:

Freedom of Information	2016-17	2017-18	2018-19	2019-20
Total number of requests	26	31	28	29
Access granted in full	8	11	4	2
Access granted in part	7	8	14	21
Other: such as withdrawn or lapsed	3	11	10	3
Access denied in full	2	1	0	0
Number of internal reviews sought	Nil	Nil	Nil	Nil
Number of external reviews sought	Nil	Nil	Nil	3
Number of appeals lodged with the Victorian Civil and Administrative Appeals Tribunal	Nil	Nil	Nil	Nil
Total fees and charges collected	\$1,433.00	\$2,262.42	\$1,891.00	\$1,440.06

Public Interest Disclosure Procedures Act

Council is committed to the aims and objectives of the *Public Interest Disclosure Act 2012* and does not tolerate improper conduct by its employees, officers or members, or reprisals against those who come forward to disclose such conduct.

Council recognises the value of transparency and accountability in our administrative and management practices and supports the making of disclosures that reveal improper conduct.

Improper conduct means corrupt conduct or conduct that constitutes:

- a criminal offence;
- serious professional misconduct;
- dishonest performance of public functions;
- intentional or reckless breach of public trust;
- intentional or reckless misuse of information;
- substantial mismanagement of public resources;
- substantial risk to health or safety of a person;
- substantial risk to the environment;
- conduct of any person that adversely affects the honest

performance by a public officer of their functions; and

j) conduct of any person that is intended to adversely affect the effective performance by a public officer of their functions for the benefit of the other person.

Council will take all reasonable steps to protect people who make such disclosures from any detrimental reprisal action for making the disclosure and will afford natural justice to the person who is the subject of the disclosure.

The *Public Interest Disclosure Act 2012* outlines the process for reporting disclosures of improper conduct and the protection provided to persons who make disclosures (refer to Appendix 1). To make a disclosure or report detrimental action, call Council's Protected Disclosure Coordinator on 9217 2207 or email pid@whittlesea.vic.gov.au

During 2019-20, no disclosures were notified to Council officers appointed to receive disclosures.

Road Management Act ministerial direction

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.

No ministerial directions were received by Council for the 2019-20 financial year.

Other non-statutory inclusions

Information privacy

Council continues to be committed to the responsible collection and handling of personal information in accordance with the *Privacy and Data Protection Act 2014* and the *Health Records Act 2001*.

Council's Privacy and Data Protection Policy clearly expresses Council's approach to the management and protection of personal and health information.

Council takes all reasonable precautions to ensure that the personal information collected, used and disclosed is accurate, complete and up-to-date and that personal information is protected from misuse or loss and from unauthorised access, modification or disclosure.

Council's policy and other documents relating to information privacy are available on Council's website.

Infrastructure and developer contributions

Under sections 46GZI and 46QD of the *Planning and Environment Act 1987* introduced in 2016, Council, as the development or infrastructure contributions collecting agency (or development agency) must report to the Minister for Planning on the receipt and expenditure of infrastructure levies under the Infrastructure Contributions Plan (ICP) and Development Contributions Plan (DCP) systems.

Ministerial reporting requirements for Development Contributions Plans

Requirements apply to the preparation of a report by a collecting agency or development agency under section 46GZI of the *Planning and Environment Act 1987*.

Table 1 - Total DCP levies received in 2019-20

DCP name and year approved	Levies received in 2019-20 financial year
DCPO1 - Epping North Strategic Plan DCP (2002)	\$0.00
DCPO2 - Harvest Home Local Structure Plan DCP (2002)	\$359,230.15
DCPO3 - Drainage Levy (2006)	\$202,222.22
DCPO4 - Cooper Street Employment Area DCP (2007)	\$0.00
DCPO5-9 - Mernda Strategy Plan DCP (2004)	\$1,433,772.38
DCPO10 - Epping North East Local Structure Plan DCP (2008)	\$303,607.57
DCPO11 - Lockerbie DCP (2012)	\$1,108,679.91
DCPO12 - Lockerbie North DCP (2012)	\$0.00
DCPO14 - Epping Central DCP (2015)	\$6,584.45
DCPO13 - Quarry Hills DCP (2016)	\$0.00
DCPO15 - English Street DCP (2016)	\$46,271.42
DCPO16 - Wollert DCP (2017)	\$7,812,661.81
Total	\$11,273,029.91

Table 2 - DCP land, works, services or facilities accepted as works-in-kind (2019-20)

DCP name and year approved	Project ID	Project description	Item purpose	Project value
Works:				
DCPO2 - Harvest Home Local Structure Plan DCP (2002)	PC-01 (part)	Construction of 2.5m concrete shared pedestrian and cycle path.	Off-road pedestrian and cycle trails	\$39,206.31
DCPO4 - Cooper Street Employment Area DCP (2007)	RO01 (part)	Construction of Edgars Road (Cooper Street to O'Herns Road). As a four-lane divided road, a 42m road reservation is required.	Road project	\$145,743.00
DCPO5-9 - Mernda Strategy Plan DCP (2004)	RO03 (part)	Duplication of Bridge Inn Road to four lanes between Yan Yean Road and the western boundary of the MSP area.	Road project	\$2,200,000.00
DCPO5-9 - Mernda Strategy Plan DCP (2004)	RO13	Signalisation of Intersection 5 - Sissinghurst Parade and Bridge Inn Road.	Road project	\$350,649.00
DCPO15 - English Street DCP (2016)	RD01c	Construction of English Street (two-lane carriageway) between Donnybrook Road and Ashbourne Boulevard (interim treatment).	Road project	\$175,168.08
DCPO16 - Wollert DCP (2017)	IN-06c	Craigieburn Road/Boundary Road (west of Vearings Road). Design and construction of arterial to boulevard connector four-way signalised intersection (pre-interim).	Intersection project	\$3,334,415.00
DCPO16 - Wollert DCP (2017)	RD-01c	Koukoura Drive - between Craigieburn Road and northern edge of Wollert to Keon Park gas transmission easement. Design and construction of first carriageway (interim).	Road project	\$897,888.79
DCPO16 - Wollert DCP (2017)	IN-05c	Craigieburn Road/Koukoura Drive. Design and construction of arterial to arterial four-way signalised intersection (pre-interim).	Intersection project	\$3,553,705.01
DCPO16 - Wollert DCP (2017)	IN-02c	Craigieburn Road/Andrew Road. Design and construction of arterial to connector four-way signalised intersection (pre-interim).	Intersection project	\$2,983,886.00

DCP name and year approved	Project ID	Project description	Item purpose	Project value
Land:				
DCPO2 - Harvest Home Local Structure Plan DCP (2002)	RO05	Key internal east/west road in Epping North area. To link town centre with regional sports facilities and east/west residential area. Divided four-lane road in 34m reservation.	Road project	\$184,759.72
DCPO2 - Harvest Home Local Structure Plan DCP (2002)	OS01	Local passive open space. The open space system for the Harvest Home LSP area comprises 10 parcels of land with a combined area of 5.75Ha.	Open space	\$278,274.00
DCPO 4 - Cooper Street Employment Area DCP (2007)	RO01 (part)	Construction of Edgars Road (Cooper Street to O'Herns Road) . As a four-lane divided road, a 42m road reservation is required.	Road project	\$129,402.00
DCPO 4 - Cooper Street Employment Area DCP (2007)	PT01	Acquisition of a 27m wide public transport corridor reservation.	Public transport	\$834,240.00
DCPO 4 - Cooper Street Employment Area DCP (2007)	OS01	Local open space comprises parcels of land for both passive and active purposes.	Open space	\$319,950.00
DCPO5-9 - Mernda Strategy Plan DCP (2004)	RO03	Land for Bridge Inn Road widening.	Road project	\$133,871.00
DCPO16 - Wollert DCP (2017)	IN21	Koukoura Drive/Connector (north of LTC). Purchase of land for the intersection (ultimate).	Intersection project	\$648,690.00
DCPO16 - Wollert DCP (2017)	IN-02c	Craigieburn Road/Andrew Road. Purchase of land for intersection (ultimate).	Intersection project	\$431,310.00

Table 3 - Total DCP contributions received and expended to date (for DCPs approved after 1 June 2016)

DCP name and year approved	Total levies received	Total levies expended	Total works-in-kind accepted	Total DCP contributions received
DCPO13 - Quarry Hills DCP (2016)	\$0.00	\$0.00	\$0.00	\$0.00
DCPO16 - Wollert DCP (2017)	\$15,428,917.69	\$747,099.00	\$19,833,738.88	\$35,262,656.57

Table 4 - Land, works, services or facilities delivered in 2019-20 from DCP levies collected

Project description	Project ID	DCP name and year approved	DCP fund expended	Works-in-kind accepted	Council's contribution	Other contributions	Total project expenditure	Percentage of item delivered
Works:								
Construction of 2.5m concrete shared pedestrian and cycle path.	PC01	DCPO2 - Harvest Home Local Structure Plan DCP (2002)	\$0.00	\$39,206.31	\$0.00	\$0.00	\$39,206.31	6.75%
Construction of Edgars Road (Cooper Street to O'Herns Road). As a four-lane divided road, a 42m road reservation is required.	RO01	DCPO 4 - Cooper Street Employment Area DCP (2007)	\$0.00	\$145,743.00	\$0.00	\$0.00	\$145,743.00	2.15%
Duplication of Bridge Inn Road to four lanes between Yan Yean Road and the western boundary of the MSP area.	RO03	DCPO5-9 - Mernda Strategy Plan DCP (2004)	\$0.00	\$2,200,000.00	\$0.00	\$0.00	\$2,200,000.00	2.30%
Signalisation of Intersection 5 - Sissinghurst Parade and Bridge Inn Road.	RO13	DCPO5-9 - Mernda Strategy Plan DCP (2004)	\$0.00	\$350,649.00	\$0.00	\$0.00	\$350,649.00	100.00%
Plenty Road/Everton Drive intersection signalisation.	RO10	DCPO5-9 - Mernda Strategy Plan DCP (2004)	\$30,786.00	\$0.00	\$0.00	\$0.00	\$30,786.00	1.00%
Community Activity Centre (CAC) to the west of Epping Road.	CO01	DCPO10 - Epping North East Local Structure Plan DCP (2008)	\$104,952.00	\$0.00	\$0.00	\$0.00	\$104,952.00	1.50%
Construction of English Street (two-lane carriageway) between Donnybrook Road and Ashbourne Boulevard (interim treatment).	RD01c	DCPO15 - English Street DCP (2016)	\$0.00	\$175,168.08	\$0.00	\$0.00	\$175,168.08	24.93%
Craigieburn Road/ Boundary Road (west of Vearings Road). Design and construction of arterial to boulevard connector four-way signalised intersection (pre-interim and interim upgrade).	IN06c	DCPO16 - Wollert DCP (2017)	\$0.00	\$3,334,415.00	\$0.00	\$0.00	\$3,334,415.00	56.42%

Project description	Project ID	DCP name and year approved	DCP fund expended	Works-in-kind accepted	Council's contribution	Other contributions	Total project expenditure	Percentage of item delivered
Koukoura Drive - between Craigieburn Road and northern edge of Wollert to Keon Park gas transmission easement. Design and construction of first carriageway (interim).	RD01c	DCPO16 - Wollert DCP (2017)	\$0.00	\$897,888.79	\$0.00	\$0.00	\$897,888.79	18.37%
Craigieburn Road/ Koukoura Drive. Design and construction of arterial to arterial four-way signalised intersection (pre-interim).	IN05c	DCPO16 - Wollert DCP (2017)	\$0.00	\$3,553,705.01	\$0.00	\$0.00	\$3,553,705.01	39.80%
Craigieburn Road/ Andrew Road. Design and construction of arterial to connector four-way signalised intersection (pre-interim).	IN02c	DCPO16 - Wollert DCP (2017)	\$0.00	\$2,983,886.00	\$0.00	\$0.00	\$2,983,886.00	57.11%

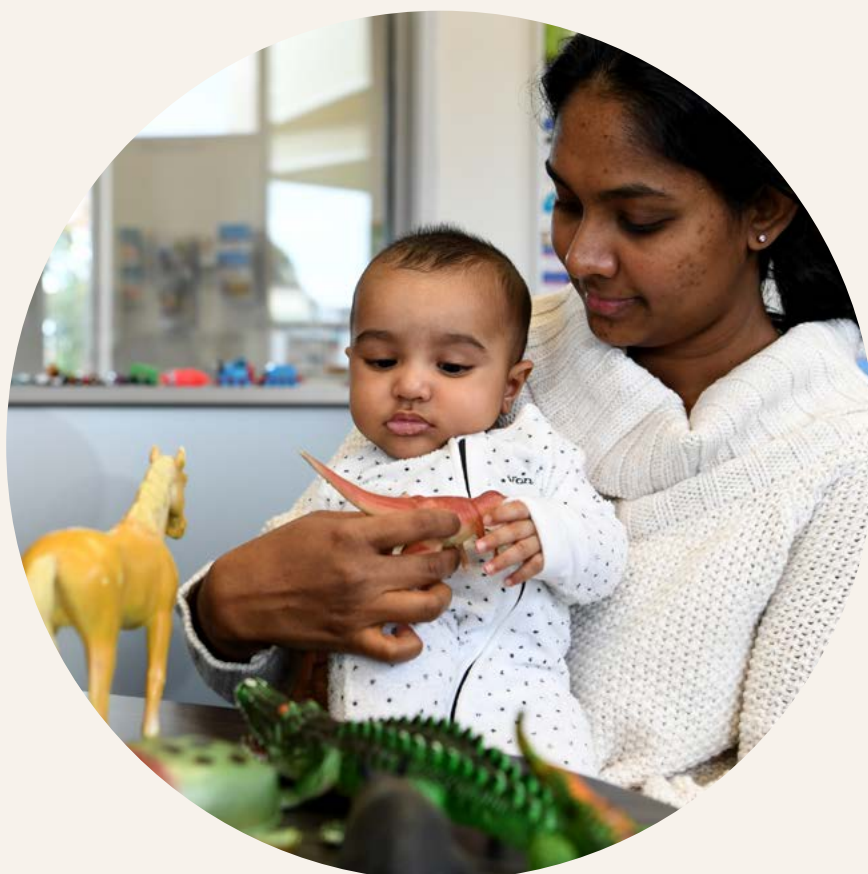


Table 4 - Land, works, services or facilities delivered in 2019-20 from DCP levies collected

Project description	Project ID	DCP name and year approved	DCP fund expended	Works-in-kind accepted	Council's contribution	Other contributions	Total project expenditure	Percentage of item delivered
Land:								
Key internal east/west road in Epping North area. To link town centre with regional sports facilities and east/west residential area. Divided four-lane road in 34m reservation.	RO05	DCPO2 - Harvest Home Local Structure Plan DCP (2002)	\$0.00	\$184,759.72	\$0.00	\$0.00	\$184,759.72	15.87%
Local passive open space. The open space system for the Harvest Home LSP area comprises 10 parcels of land with a combined area of 5.75Ha.	OS01	DCPO2 - Harvest Home Local Structure Plan DCP (2002)	\$0.00	\$278,274.00	\$0.00	\$0.00	\$278,274.00	6.98%
Construction of Edgars Road (Cooper Street to O'Herns Road). As a four-lane divided road, a 42m road reservation is required.	RO01 (part)	DCPO 4 - Cooper Street Employment Area DCP (2007)	\$0.00	\$129,402.00	\$0.00	\$0.00	\$129,402.00	4.07%
Acquisition of a 27m wide public transport corridor reservation.	PT01	DCPO 4 - Cooper Street Employment Area DCP (2007)	\$0.00	\$834,240.00	\$0.00	\$0.00	\$834,240.00	73.35%
Local open space comprises parcels of land for both passive and active purposes.	OS01	DCPO 4 - Cooper Street Employment Area DCP (2007)	\$0.00	\$319,950.00	\$0.00	\$0.00	\$319,950.00	10.75%
Land for Bridge Inn Road widening.	RO03	DCPO5-9 - Mernda Strategy Plan DCP (2004)	\$0.00	\$133,871.00	\$0.00	\$0.00	\$133,871.00	1.14%
Koukoura Drive/Connector (north of LTC). Purchase of land for the intersection (ultimate).	IN21	DCPO16 - Wollert DCP (2017)	\$0.00	\$648,690.00	\$0.00	\$0.00	\$648,690.00	22.92%
Craigieburn Road/Andrew Road. Purchase of land for intersection (ultimate).	IN-02c	DCPO16 - Wollert DCP (2017)	\$0.00	\$431,310.00	\$0.00	\$0.00	\$431,310.00	100.00%

Ministerial reporting requirements for Infrastructure Contributions Plans

Requirements apply to the preparation of a report by a collecting agency or development agency under section 46QD of the *Planning and Environment Act 1987*.

Table 1 - Total ICP monetary component received in 2019-20

Name of collecting agency	Name of ICP	Monetary component in levies received in 2019-20 financial year (\$)	Value of works-in-kind received in satisfaction of monetary component in 2019-20 financial year (\$)	Total monetary contribution received in 2019-20 financial year (\$)
City of Whittlesea	Donnybrook/ Woodstock ICP	\$1,269,568	\$0	\$1,269,568
Total		\$1,269,568	\$0	\$1,269,568

Table 2 - Inner public purpose land received in 2019-20

Name of collecting agency	Name of ICP	Land (or project ID)	Land (or project description)
City of Whittlesea	Donnybrook/ Woodstock ICP	IN02 (part)	Intersection: Donnybrook Road & Connector Street (N-S Connector).

Table 3 - Total land equalisation amount (LEA) received and land credit amount (LCA) paid in 2019-20

Name of collecting agency	Name of ICP	Total of any LEAs received in 2019-20 financial year (\$)	Total of any LCAs paid in 2019-20 financial year (\$)
City of Whittlesea	Donnybrook/ Woodstock ICP	\$1,412,759	\$258,053

Table 4 - ICP works, services or facilities accepted as works-in-kind in 2019-20

Name of collecting agency	Name of ICP	Project ID	Project description	Item purpose	Project value (\$)
City of Whittlesea	Donnybrook/ Woodstock ICP	none	none	n/a	\$0

Table 5 - Total ICP monetary contributions expended by development agency in 2019-20

Name of collecting agency	Name of ICP	Project ID	Project description	ICP money expended (\$)	Percentage of project delivered
City of Whittlesea	Donnybrook/ Woodstock ICP	none	none	\$0	0%

Table 6 - Use and development of inner public purpose land or outer public purpose land which has vested in, been acquired by or been transferred to, the development agency in 2019-20

Name of collecting agency	Name of ICP	Project ID	Project description	Use and development of land
City of Whittlesea	Donnybrook/ Woodstock ICP	IN02 (part)	Intersection: Donnybrook Road & Connector Street (N-S Connector)	Intersection flaring

Table 7 - Use of works, services or facilities accepted as works-in-kind in 2019-20

Name of collecting agency	Name of ICP	Project ID	Project description	Use of land
City of Whittlesea	Donnybrook/ Woodstock ICP	none	none	n/a

Table 8 - Expenditure of ICP land equalisation amounts in 2019-20

Name of collecting agency	Name of ICP	Project ID	Project description	Land equalisation amounts expended (\$)
City of Whittlesea	Donnybrook/ Woodstock ICP	none	none	\$0





Financial Report

2019 2020



Performance Statement

For the year ended 30 June 2020

Description of municipality

The City of Whittlesea is located in Melbourne's northern suburbs, about 20 kilometres from the city centre. It is one of Melbourne's largest municipalities, covering a land area of approximately 490 square kilometres.

The majority of the City of Whittlesea population live in urban areas. This is split across the major established suburbs of Bundoora, Epping, Lalor, Mill Park and Thomastown, the current growth area precincts of Mernda, Doreen, South Morang, Epping North and Wollert, and the rural areas of Donnybrook and Whittlesea Township and surrounds. Significant future growth is projected for Wollert and Donnybrook.

The rural areas of the municipality are characterised by farming, forested areas and historic township communities including Whittlesea Township.

The Wurundjeri Willum people were the original inhabitants of the area and are the traditional owners of this land. Compared with other municipalities, the City of Whittlesea has the fourth largest population of Aboriginal and Torres Strait Islanders (ATSI) by person count in Metropolitan Melbourne, with 1,639 ATSI residents, whose median age is 21 years.

Response to COVID-19 Pandemic

On 30 January 2020, COVID-19 was declared as a global pandemic by World Health Organisation. Since then, various measures were taken by all three levels of Government in Australia to reduce the spread of COVID-19. This crisis and measures taken to mitigate it has impacted the City of Whittlesea operations in the following areas for the financial year ended 30 June 2020:

- In response to government directives arising from the COVID-19 outbreak, the leisure centres, community activity centres, sports facilities and recreation facilities were closed. These closures resulted in a decrease in the statutory fees and user fees revenue of \$2.86 million and decreased the associated expenses by \$2.72 million.

- In response to community needs, Council's direct response including financial support to community organisations added additional expense of \$0.98 million.
- Council is committed to providing support to those within community who are experiencing financial hardship due the COVID-19 pandemic and has implemented its COVID-19 Financial Hardship Policy. Rates payments received for March, April, May and June were \$3.48 million less than for the same period last year.

The impact of COVID-19 has not materially affected Council's operations and has not led to any asset impairment changes for the year ended 30 June 2020.

The coronavirus pandemic continues to impact local communities well into the 2020/21 financial year and beyond. Council will continue to closely monitor revenue and expenditure levels with a view to effectively support communities throughout the response and recovery period.

Sustainable Capacity Indicators For the year ended 30 June 2020

Indicator / measure / [formula]	2017	2018	2019	2020	Comments
Population Expenses per head of municipal population [Total expenses / Municipal population]	\$901.42	\$894.41	\$917.57	\$945.22	In alignment with the Council's budget expenses are stable with consistent service levels and delivery maintained.
Population Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$9,609.74	\$9,598.07	\$10,127.95	\$10,104.77	Council's investment in infrastructure was maintained at a consistent level and in proportion to the population growth.
Population Population density per length of road [Municipal population / Kilometres of local roads]	153.00	176.26	174.84	168.30	As the City of Whittlesea is one of Victoria's fastest growing municipalities and more land becomes subdivided and infill housing, this indicator will continue to fluctuate with population numbers and length of roads constructed.
Own-source revenue Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$855.05	\$828.33	\$843.38	\$837.60	Council continues to maintain its own-source revenue at a comparable level to previous years.
Recurrent grants Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$177.22	\$181.85	\$139.98	\$124.52	This ratio has decreased due to a reduction in Council's recurrent grant income in accordance with the introduction of a new accounting standard that provided a change to the timing of the recognition of grant income compared to prior years.
Disadvantage Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	5.00	5.00	5.00	5.00	This ratio remains stable.
Workforce turnover Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	9.4%	16.0%	18.8%	8.0%	Service changes impacting turnover have stabilised this year as the new service models and structures have been completed and implemented.

Definitions

"adjusted underlying revenue" means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

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

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

"population" means the resident population estimated by Council

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

"relative socio-economic disadvantage", in relation to a municipality, means the relative

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

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

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

Service Performance Indicators For the year ended 30 June 2020

Service / indicator / measure	2017	2018	2019	2020	Comments
Aquatic Facilities Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	5.22	4.18	2.74	1.82	The City of Whittlesea operate 3 aquatic centres. Mill Park Leisure has been closed for the year for redevelopment, Whittlesea Swim Centre is a seasonal pool, open 5 months per year that was impacted this year by poor weather and closed a number of days due to smoke, dirty rain and storms. Thomastown Recreation & Aquatic Centre attendances was impacted by closure in March due to State Government direction to close for COVID-19.
Animal Management Health and safety Animal management prosecutions [The percentage of successful animal management prosecutions]	New in 2020	New in 2020	New in 2020	100%	During 2019/20, Council undertook seven animal prosecutions, all of which were successful. Indicator was replaced on 1 July 2019 to describe the proportion of successful prosecutions rather than the number.
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 outcome notifications and major non-compliance notifications about a food premises] x100	100%	100%	99.51%	87.81%	<p>This result is lower than last year due to the transition to a new monitoring system and technical issues related to identifying some follow up inspections for this period. Council identified these outstanding inspections, which were resolved in the next reporting year.</p> <p>With the embedding of a new system and better reporting functions, it is expected that response times will return to previous levels in 2020.</p>
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]	60	56	55	54	This community satisfaction score has declined by only 1 point since 2019, however this score remains higher than the State-wide and Interface Council average scores of 53 and 52 respectively.
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] x100	14.89%	12.81%	13.51%	12.41%	This indicator has been impacted by the closure of the Mill Park Library due to building works over the last two years and the closure of all City of Whittlesea branch libraries from March 20th - June 30th due to the COVID-19 pandemic.

Service Performance Indicators For the year ended 30 June 2020

Dimension / indicator / measure	2017	2018	2019	2020	Comments
Maternal and Child Health Participation Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	78.23%	76.96%	75.75%	73.14%	We have seen a decrease in MCH participation results this year. The decrease reflects engagement of our older age groups due to the impact of telehealth. Children, 18 months+ have been unable to attend MCH centres due to staged restrictions and in some cases, parents have made the decision to delay appointments in the hope that face to face services would recommence. We hope to see the participation rates improve and have put in place initiatives such as targeted SMS reminders and actively outreaching through our Family Engagement Outreach Program clients with children at age intervals between the Key Age and Stage visits to keep clients engaged in the MCH Service.
Maternal and Child Health Participation Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	65.37%	71.63%	60.16%	84.26%	Council's Maternal and Child Health team continues to focus on providing a valuable service for our Aboriginal and Torres Strait Islander (ATSI) families through the Deadly Boorais Deadly Families Outreach Program. The program was introduced in the 2018/19 financial year and actively engages ATSI clients through an outreach approach.
Roads Satisfaction Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	62	62	64	61	The community has experienced extensive road works throughout the municipality in the 2019/20 year, all of which can be difficult to identify if they are owned by local government, state government, or developers. As the state government completes major works that heavily impact our community, such as the Plenty Road upgrade and O'Herns Road Interchange to the Hume Highway, along with Council's increasing investment in road renewal, it is expected that this indicator will increase over the next period. Council's annual expenditure on local road renewal increased from \$4.5M in 2018/19, to \$9.5M in 2019/20, to \$11.2M in 2020/21 and will continue to increase in future years as Council has committed to improving the condition of the road network.
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] x100	38.89%	55.00%	43.75%	52.38%	There were 21 VCAT decisions for the year, with 11 affirming Council's decision and 10 being set aside. This result is variable each year and can depend on the number and types of applications that go to VCAT.

Service Performance Indicators For the year ended 30 June 2020

Service / indicator / measure	2017	2018	2019	2020	Comments
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] x100	41.80%	39.51%	36.94%	42.94%	The introduction of a municipal-wide, opt-in food organics / garden organics service has resulted in greater diversion from landfill.

Definitions

“Aboriginal child” means a child who is an Aboriginal person

“Aboriginal person” has the same meaning as in the Aboriginal Heritage Act 2006

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

“annual report” means an annual report prepared by a Council under sections 131, 132 and 133 of the Act

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

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

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

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

“food premises” has the same meaning as in the Food Act 1984

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

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

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

“population” means the resident population estimated by Council

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

Financial Performance Indicators For the year ended 30 June 2020

Dimension / indicator / measure	Results				Forecasts				Material variations & comments
	2017	2018	2019	2020	2021	2022	2023	2024	
Efficiency Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$2,277.41	\$2,304.57	\$2,355.33	\$2,391.49	\$2,261.15	\$2,185.97	\$2,212.63	\$2,230.32	Council's level of expenditure has remained consistent with the number of properties it provides services to within the community.
Efficiency Revenue level Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	New in 2020	New in 2020	New in 2020	\$1,673.82	\$1,679.77	\$1,708.61	\$1,756.53	\$1,813.44	Indicator changed on 1 July 2019, from measuring average residential rate per residential property, to average rate per property. Indicator is now in line with rate capping calculations and considers all classes of property.
Liquidity Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x100	378.51%	364.32%	362.46%	351.29%	418.49%	377.67%	295.27%	270.16%	The decrease in the liquidity ratio is largely due to the implementation of the new accounting standards regarding leases and recognition of income. This has resulted in increased current liabilities by \$4.2 million.
Liquidity Unrestricted cash Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	125.02%	103.30%	83.73%	103.36%	161.25%	119.50%	40.01%	15.13%	Council's unrestricted cash has increased in the current year, due to some long-term investments maturing and being recognised as cash as opposed to long term assets.
Obligations Loans and borrowings Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	20.54%	11.32%	9.39%	5.61%	12.51%	9.68%	6.96%	11.98%	The ratio has declined as Council's borrowings balance has reduced with principal and interest repayments throughout the year.

Financial Performance Indicators For the year ended 30 June 2020

Dimension / indicator / measure	Results				Forecasts				Material variations & comments
	2017	2018	2019	2020	2021	2022	2023	2024	
Obligations Loans and borrowings Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	3.17%	9.36%	2.05%	3.57%	3.90%	3.25%	3.10%	3.21%	The amount of loans repaid has increased from prior year, which has increased this ratio.
Obligations Indebtedness Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	16.15%	9.44%	6.28%	5.59%	12.21%	10.81%	9.34%	14.31%	The movement is mainly attributable to the repayment of debt reducing the non-current loan balance.
Obligations Asset renewal and upgrade Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	New in 2020	New in 2020	New in 2020	88.66%	112.41%	128.59%	124.52%	99.53%	Ratio changed on 1 July 2019, from asset renewal expenditure divided by asset depreciation, to asset renewal expenditure <i>plus asset upgrade</i> expenditure divided by asset depreciation. Indicator is now in line with Victorian Auditor General Office asset renewal indicator.
Operating position Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	13.72%	12.22%	8.26%	5.47%	6.77%	11.54%	12.43%	13.71%	This indicator has decreased as a result of a reduction in Council's operating surplus in comparison to 2018/19 due to an increase in depreciation charge and increase in materials and services expense due to fluctuations in the ordinary course of business.

Financial Performance Indicators For the year ended 30 June 2020

Dimension / indicator / measure	Results				Forecasts				Material variations & comments
	2017	2018	2019	2020	2021	2022	2023	2024	
Stability Rates concentration Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	63.97%	65.22%	67.73%	70.42%	73.72%	73.46%	73.74%	74.28%	This ratio remains with the historical upward trend.
Stability Rates effort Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.34%	0.34%	0.27%	0.28%	0.29%	0.30%	0.31%	0.32%	Council rates have moved in a consistent proportion to property values.

Retired measures					
Service / indicator / measure	2017	2018	2019	2020	Comments
Animal Management Health and safety Animal management prosecutions [Number of successful animal management prosecutions]	1.00	7.00	5.00	Retired in 2020	This measure was replaced from 1 July 2019, by Animal Management / Health and safety / Animal Management Prosecutions [Percentage of successful animal management prosecutions].
Efficiency Revenue level Average residential rate per residential property assessment [Residential rate revenue / Number of residential property assessments]	\$1,448.57	\$1,488.14	\$1529.46	Retired in 2020	This measure was replaced from 1 July 2019, by Efficiency / Revenue Level / Average rate per property .
Obligations Asset renewal Asset renewal compared to depreciation [Asset renewal expense / Asset depreciation] x100	25.17%	36.49%	60.70%	Retired in 2020	This measure was replaced from 1 July 2019, by Obligations / Asset renewal and upgrade / Asset renewal and upgrade .

Definitions

“adjusted underlying revenue” means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

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

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

“current assets” has the same meaning as in the AAS

“current liabilities” has the same meaning as in the AAS

“non-current assets” means all assets other than current assets

“non-current liabilities” means all liabilities other than current liabilities

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

“own-source revenue” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants

“population” means the resident population estimated by Council

“rate revenue” means revenue from general rates, municipal charges, service rates and service charges

“recurrent grant” means a grant other than a non-recurrent grant

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

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

“unrestricted cash” means all cash and cash equivalents other than restricted cash.

Performance Statement

Other Information

1. Basis of preparation

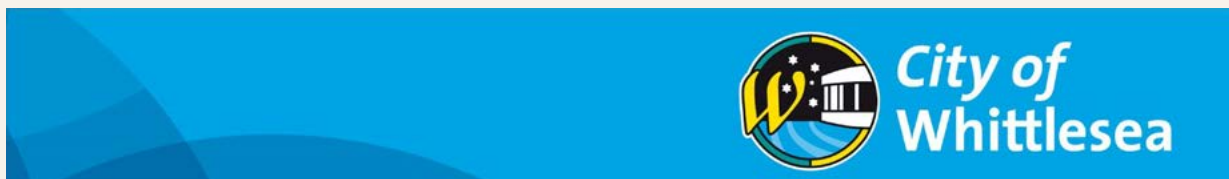
Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district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

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g. 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 the 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.

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 7 July 2020 and which forms part of the Council Plan. The Strategic Resource Plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting council.

Certification of the Performance Statement



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*.

Handwritten signature of Amy Montalti.

Amy Montalti

Principal Accounting Officer

Dated: 27 November 2020

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

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

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

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

Handwritten signature of Lydia Wilson.

Lydia Wilson

Administrator

Dated: 27 November 2020

Handwritten signature of Bruce Billson.

Bruce Billson

Administrator

Dated: 27 November 2020

Handwritten signature of Craig Lloyd.

Craig Lloyd

Chief Executive Officer

Dated: 27 November 2020

Independent Auditor's Report



Independent Auditor's Report

To the Councillors of City of Whittlesea

Opinion	<p>I have audited the accompanying performance statement of City of Whittlesea (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2020 • sustainable capacity indicators for the year ended 30 June 2020 • service performance indicators for the year ended 30 June 2020 • financial performance indicators for the year ended 30 June 2020 • notes to the performance statement and • the certification of the performance statement. <p>In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2020 in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors is responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 1989</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p>
Auditor's responsibilities for the audit of the performance statement	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance</p>

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.

MELBOURNE
30 November 2020



Sanchu Chummar
as delegate for the Auditor-General of Victoria

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Certification of the Financial Statement

City of Whittlesea
2019/2020 Financial Report

Certification of the Financial Statements

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.



Amy Montalti
Principal Accounting Officer

Date : 08/09/2020
Civic Centre, South Morang

In our opinion the accompanying financial statements presents fairly the financial transactions of City of Whittlesea for the year ended 30 June 2020 and the financial position of the 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 the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



Lydia Wilson
Administrator

Date : 08/09/2020
Civic Centre, South Morang



Bruce Billson
Administrator

Date : 08/09/2020
Civic Centre, South Morang



Joe Carbone
Acting Chief Executive Officer

Date : 08/09/2020
Civic Centre, South Morang

Independent Auditor's Report



Independent Auditor's Report

To the Councillors of City of Whittlesea

Opinion	<p>I have audited the financial report of City of Whittlesea (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2020 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including significant accounting policies • certification of the financial report. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2020 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the <i>Local Government Act 1989</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors's responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Local Government Act 1989</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

MELBOURNE
14 September 2020



Sanchu Chummar

as delegate for the Auditor-General of Victoria

Comprehensive Income Statement

For the Year Ended 30 June 2020

	Note	2020 \$'000	2019 \$'000
Income			
Rates and charges	3.1	162,356	152,580
Statutory fees and fines	3.2	16,136	16,659
User fees	3.3	6,043	7,513
Grants - operating	3.4(a)	34,636	30,528
Grants - capital	3.4(b)	3,492	11,817
Contributions - monetary	3.5	18,579	30,199
Contributions - non-monetary assets	3.5	79,547	61,062
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	(2,348)	(3,221)
Share of net profits (or loss) of associates and joint ventures	6.3	251	(478)
Other income	3.7	8,061	11,593
Total income		326,753	318,252
Expenses			
Employee costs	4.1	(91,479)	(87,492)
Materials and services	4.2	(72,119)	(66,243)
Depreciation	4.3	(36,313)	(30,356)
Amortisation - intangible assets	4.4	(125)	(98)
Amortisation - right of use assets	4.5	(452)	-
Bad and doubtful debts	4.6	(737)	(750)
Borrowing costs	4.7	(660)	(1,038)
Finance costs - leases	4.8	(22)	-
Other expenses	4.9	(13,371)	(15,238)
Total expenses		(215,278)	(201,215)
Surplus/(deficit) for the year		111,475	117,037
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.2	(50,327)	236,591
Total comprehensive result		61,148	353,628

The above comprehensive income statement should be read in conjunction with the accompanying notes.

Balance Sheet

As at 30 June 2020

	Note	2020 \$'000	2019 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1(a)	74,289	51,032
Other financial assets	5.1(b)	130,000	142,500
Trade and other receivables	5.1(c)	31,607	33,474
Inventories	5.2(a)	342	261
Non-current assets classified as held for sale	6.1	-	1,153
Other assets	5.2(b)	1,185	1,110
Total current assets		237,423	229,530
Non current assets			
Other financial assets	5.2(c)	22	22
Investment in associate	6.3	2,611	2,360
Property, infrastructure, plant and equipment	6.2	3,781,282	3,725,995
Right of use assets	5.8	1,083	-
Intangible assets	5.2(d)	890	1,050
Total non-current assets		3,785,888	3,729,427
Total assets		4,023,311	3,958,957
Liabilities			
Current liabilities			
Trade and other payables	5.3(a)	19,083	23,240
Trust funds and deposits	5.3(b)	16,104	16,245
Unearned income	5.3(c)	9,980	-
Provisions	5.4	20,162	18,718
Interest-bearing liabilities	5.5	1,990	5,122
Lease liabilities	5.8	268	-
Total current liabilities		67,587	63,325
Non-current liabilities			
Provisions	5.4	2,868	2,747
Interest-bearing liabilities	5.5	7,097	9,089
Lease liabilities	5.8	822	-
Total non-current liabilities		10,787	11,836
Total liabilities		78,374	75,161
Net Assets		3,944,937	3,883,796
Equity			
Accumulated surplus		2,616,282	2,491,836
Reserves	9.1	1,328,655	1,391,960
Total Equity		3,944,937	3,883,796

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

As at 30 June 2020

	Note	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Asset Replacement Reserve \$'000	Asset Development Reserve \$'000
2020						
Balance at beginning of the financial year		3,883,796	2,491,836	1,225,085	70,388	96,487
Impact of change in accounting policy - AASB 16 Leases	5.8, 10	(7)	(7)	-	-	-
Adjusted Opening balance		3,883,789	2,491,829	1,225,085	70,388	96,487
Surplus for the year		111,475	111,475	-	-	-
Net asset revaluation increment / (decrement)	6.2	(50,327)	-	(50,327)	-	-
Transfers from other reserves	9.1(b)	-	72,997	-	(62,485)	(10,512)
Transfers to other reserves	9.1(b)	-	(60,019)	-	37,360	22,659
Transfer between reserves	9.1(b)	-	-	-	-	-
Balance at end of the financial year		3,944,937	2,616,282	1,174,758	45,263	108,634
2019						
Balance at beginning of the financial year		3,530,168	2,399,763	988,494	68,626	73,285
Surplus for the year		117,037	117,037	-	-	-
Net asset revaluation increment / (decrement)	6.2	236,591	-	236,591	-	-
Transfers from other reserves	9.1(b)	-	31,372	-	(25,540)	(5,832)
Transfers to other reserves	9.1(b)	-	(56,336)	-	26,958	29,378
Transfer between reserves	9.1(b)	-	-	-	344	(344)
Balance at end of the financial year		3,883,796	2,491,836	1,225,085	70,388	96,487

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

For the year ended 30 June 2020

	Note	2020 Inflows / (Outflows) \$'000	2019 Inflows / (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		158,837	150,483
Statutory fees and fines		14,326	6,631
User fees		13,939	7,784
Grants - operating		34,636	30,528
Grants - capital		3,492	11,817
Contributions - monetary		18,579	30,199
Interest received		3,451	6,199
Trust funds and deposits taken		6,296	18,825
Other receipts		4,534	9,500
Net GST refund/(payment)		(1,434)	6,117
Employee costs		(89,914)	(86,915)
Materials and services		(66,070)	(65,335)
Short-term, low value and variable lease payments		(490)	-
Trust funds and deposits repaid		(6,438)	(14,225)
Other payments		(13,191)	(14,812)
Net cash provided by/(used in) operating activities	9.2	80,553	96,796
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(65,838)	(77,551)
Proceeds from sale of property, infrastructure, plant and equipment		2,295	8,604
Loans and advances made		-	(29,000)
Payments of loans and advances		12,500	-
Net cash provided by/(used in) investing activities		(51,043)	(97,947)
Cash flows from financing activities			
Finance costs		(660)	(1,038)
Repayment of borrowings		(5,120)	(2,067)
Interest paid - lease liability		(22)	-
Repayment of lease liabilities		(451)	-
Net cash provided by/(used in) financing activities		(6,253)	(3,105)
Net increase (decrease) in cash and cash equivalents		23,257	(4,256)
Cash and cash equivalents at the beginning of the financial year		51,032	55,288
Cash and cash equivalents at the end of the financial year	5.1(a)	74,289	51,032
Financing arrangements	5.6		
Restrictions on cash assets	5.1(b)		

The above statement of cash flow should be read in conjunction with the accompanying notes.

Statement of Capital Works

For the year ended 30 June 2020

	2020 \$'000	2019 \$'000
Capital expenditure areas		
Property		
Land	-	25
Total land	-	25
Buildings	23,081	25,634
Total buildings	23,081	25,634
Total Property	23,081	25,659
Plant and Equipment		
Plant, machinery and equipment	1,480	3,940
Fixtures, fittings and furniture	972	560
Artworks	164	10
Total Plant and Equipment	2,616	4,510
Infrastructure		
Roads	29,572	17,380
Bridges	104	114
Drainage	110	65
Parks, open space and streetscapes	9,634	22,035
Other infrastructure	721	651
Total Infrastructure	40,141	40,245
Total capital works expenditure	65,838	70,414
Represented by:		
New asset expenditure	33,588	39,031
Asset renewal expenditure	16,795	18,485
Asset expansion expenditure	56	290
Asset upgrade expenditure	15,399	12,608
Total capital works expenditure	65,838	70,414

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

Notes to the Financial Report

For the year ended 30 June 2020

Introduction

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

The Council's main office is located at 25 Ferres Boulevard, South Morang, Victoria.

The purpose of the Council is to:

- provide for the peace, order and good government of its municipal district;
- to promote the social, economic and environmental viability and sustainability of the municipal district;
- to ensure that resources are used efficiently and effectively and services are provided in accordance with the Best Value Principles to best meet the needs of the local community;
- to improve the overall quality of life of people in the local community;
- to promote appropriate business and employment opportunities;
- to ensure that services and facilities provided by the Council are accessible and equitable;
- to ensure the equitable imposition of rates and charges; and
- to ensure transparency and accountability in Council decision making.

The City of Whittlesea has the following key business relationships:

External Auditor - Auditor-General of Victoria

Internal Auditor - Crowe Horwath

Bankers - Westpac Banking Corporation

Website address - www.whittlesea.vic.gov.au

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 AASs that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.4)
- the determination of landfill provisions (refer to Note 5.4)
- 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 of Not-for-Profit Entities (refer to Note 3)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)

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

Impact of COVID-19 crisis on the City of Whittlesea operations and the 2019-20 financial report

On 30 January 2020, COVID-19 was declared as a global pandemic by World Health Organisation. Since then, various measures were taken by all three levels of Government in Australia to reduce the spread of COVID-19. This crisis and measures taken to mitigate it has impacted the City of Whittlesea operations in the following areas for the financial year ended 30 June 2020:

- In response to government directives arising from the COVID-19 outbreak, the leisure centres, community activity centres, sports facilities and recreation facilities were closed. These closures resulted in a decrease in the statutory fees and user fees revenue of \$2.86 million and also decreased the associated expenses by \$2.72 million.
- In response to community needs, Council's direct response including financial support to community organisations added additional expense of \$0.98 million.
- Council is committed to providing support to those within community who are experiencing financial hardship due the COVID-19 pandemic and has implemented its COVID-19 Financial Hardship Policy. Rates payments received for March, April, May and June were \$3.48 million less than for the same period last year.

The impact of COVID-19 has not materially affected Council's operations and has not led to any asset impairment changes for the year ended 30 June 2020.

Note 1 Performance against budget

This performance against budget note compares the City of Whittlesea'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 with explanations provided if the variance is greater than 10 per cent or is greater than \$1M. Explanations have not been provided for variations

below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 6 June 2019. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for revenue 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

	Actual 2020 \$'000	Budget 2020 \$'000	Variance 2020 \$'000	Variance 2020 %	Ref
Income					
Rates and charges	162,356	158,994	3,362	2.1%	1
Statutory fees and fines	16,136	11,523	4,613	40.0%	2
User fees	6,043	13,530	(7,487)	(55.3%)	3
Grants - operating	34,636	28,058	6,578	23.4%	4
Grants - capital	3,492	5,968	(2,476)	(41.5%)	5
Contributions - monetary	18,579	12,060	6,519	54.1%	6
Contributions - non-monetary	79,547	100,039	(20,492)	(20.5%)	7
Net gain (loss) on disposal of property, infrastructure, plant and equipment	(2,348)	196	(2,544)	100.0%	8
Other income	8,061	7,650	411	5.4%	
Share of net profit of associate	251	-	251	100.0%	
Total income	326,753	338,018	(11,265)	(3.3%)	
Expenses					
Employee costs	91,479	89,460	(2,019)	(2.3%)	9
Materials and services	72,119	66,960	(5,159)	(7.7%)	10
Depreciation	36,313	26,163	(10,150)	(38.8%)	11
Amortisation - intangible assets	125	-	(125)	100.0%	12
Amortisation - right of use assets	452	-	(452)	100.0%	12
Bad and doubtful debts	737	391	(346)	(88.5%)	13
Borrowing costs	660	1,972	1,312	66.5%	14
Finance costs - leases	22	-	(22)	100.0%	15
Other expenses	13,371	14,610	1,239	8.5%	16
Total expenses	215,278	199,556	15,722	7.9%	
Surplus for the year	111,475	138,462	(26,987)	(19.5%)	

Note 1 Performance against budget

1.1 Income and expenditure (i) Explanation of material variations

1 Rates and charges

The \$3.4M favourable variance generated from Rates and Charges relates mainly to Council's supplementary valuation income and waste collection. Supplementary income is difficult to accurately determine due to development activity in the municipality which fluctuates year on year.

2 Statutory fees and fines

The favourable variance to budget is primarily due to the reclassification of fines from user fees \$3.1M and higher than budgeted Construction Supervision fees as the growth that flowed on from the previous financial year was higher than anticipated.

3 User fees

The unfavourable variance to budget is primarily due to the reclassification of fines (\$3.1M) to Statutory fees and fines and a significant contributing factor is the impact of COVID-19 on user fees (\$791K) as venues were shut and services ceased for parts of March through June.

4 Grants - operating

The favourable variance to budget is due to the receipt of the Working for Victoria grant income in 2019-20 noting that expenditure associated with this grant will occur in 2020-21.

5 Grants - capital

The unfavourable variance to budget is due to the introduction of a change in accounting treatment for Council's grant income where grant funding not recognised as income until funding obligations have been met.

6 Contributions - monetary

The favourable variance to budget is due to higher than anticipated developer contributions being received during the year as a result of continued growth in the municipality.

7 Contributions - non-monetary

The unfavourable variance to budget is due to the amount of non-cash assets transferred to Council from developers not being as high as anticipated, which has increased from \$61.1M in 2018-19 to \$79.5M in 2019-20.

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

Variances due to unbudgeted items of sales of plant and equipment \$352K and disposal of land (\$2.7M).

9 Employee costs

The unfavourable variance to budget as a consequence of the following factors: less annual leave and sick leave taken from March to June resulting in an unbudgeted increase in provision; unbudgeted staff allowances; unbudgeted WorkCover payments; and unbudgeted COVID-19 leave taken.

10 Materials and services

The unfavourable variance to budget due to preliminary works associated with the capital works delivery program which could not be capitalised and works associated developer contributions plans.

11 Depreciation

2019-20 budget had a conservative estimate of depreciation based on 2017-18 amount of \$27.5M. Depreciation has increased from \$30.4M in 2018-19 to \$36.3M in 2019-20. Depreciation can vary due to new works and revaluations on existing assets.

12 Amortisation - intangible assets and right of use assets

The unfavourable variance to budget is due to the introduction of a change in accounting treatment for Council's operating leases. The variance offsets against the materials and services line where operating lease costs are favourable to budget.

13 Bad and doubtful debts

The unfavourable variance to budget is due to the collection issues Council is currently experiencing with Fines Victoria.

14 Borrowing costs

The favourable variance to budget in interest expense was the result of anticipated and budgeted new borrowings not being taken during the year.

15 Finance costs - leases

The unfavourable variance to budget is due to the introduction of a change in accounting treatment for Council's operating leases. The variance offsets against the materials and services line where operating lease costs are favourable to budget.

16 Other services

The favourable variance to budget is due to reduced utilities expenditure stemming from Council facilities throughout the COVID-19 pandemic and the reduction in rent expenditure arising from a change in accounting treatment for Council's leases.

Note 1.2 Capital Works

	Ref	Actual 2020 \$'000	Budgeted 2020 \$'000	Variance 2020 \$'000	Variance 2020 %
Property					
Land		-	-	-	0.0%
Total land		-	-	-	0.0%
Buildings	1	23,081	12,749	10,332	81.0%
Total buildings		23,081	12,749	10,332	81.0%
Total Property		23,081	12,749	10,332	81.0%
Plant and Equipment					
Plant, machinery and equipment		1,480	2,431	(951)	(39.1%)
Fixtures, fittings and furniture		972	250	722	288.8%
Computers and telecommunications	2	-	465	(465)	(100.0%)
Artworks		164	-	164	100.0%
Total Plant and Equipment		2,616	3,146	(530)	(16.8%)
Infrastructure					
Roads	3	29,572	31,605	(2,033)	(6.4%)
Bridges		104	100	4	4.0%
Footpaths and cycleways	3	-	2,090	(2,090)	(100.0%)
Drainage		110	275	(165)	(60.0%)
Recreational, leisure, and community facilities	4	-	22,919	(22,919)	(100.0%)
Parks, open space and streetscapes	5	9,634	7,748	1,886	24.3%
Other infrastructure	6	721	2,491	(1,770)	(71.1%)
Total Infrastructure		40,141	67,228	(27,087)	(40.3%)
Total Capital Works expenditure		65,838	83,123	(17,285)	(20.8%)
Represented by:					
New asset expenditure		33,588	45,969	(12,381)	(26.9%)
Asset renewal expenditure		16,795	18,175	(1,380)	(7.6%)
Asset expansion expenditure		56	360	(304)	(84.4%)
Asset upgrade expenditure		15,399	18,619	(3,220)	(17.3%)
Total Capital Works expenditure	7	65,838	83,123	(17,285)	(20.8%)

Note 1.2 Capital Works

(i) Explanation of material variations

1 Buildings

Realignment of a selection of projects from recreational, leisure and community facilities to buildings. The Mernda Sports Hub delayed to undertake further community consultation and delays in the completion of the Mill Park Leisure Centre due to latent conditions found on-site.

2 Computers and Telecommunications

IT Projects were realigned and capitalised as Intangible Assets and Plant and Equipment.

3 Roads

Roads and footpath projects were not fully expended as they are multi-year projects. Footpath and cycleways realigned here.

4 Recreational, leisure and community facilities

Realignment of projects that were budgeted as recreational, leisure and community facilities to buildings and parks, open space and streetscapes.

5 Parks, open space and streetscapes

Realignment of a selection of projects from recreational, leisure and community facilities to parks, open space and streetscapes. All abilities play space in Mill Park and the Whittlesea Public Gardens master plan are multi-year projects.

6 Other

Realignment of projects to roads that were previously budgeted within the other category.

7 Total capital expenditure

COVID-19 has had an impact on capital works expenditure due to social distancing, related delays of supplying materials and equipment, and delays in approvals by service authorities and other government departments. Multi year projects not fully expended against budget that will be expended in 2020-21.

Note 2 Analysis of Council results by program

2 (a) Council delivers its functions and activities through the following programs.

Aboriginal Reconciliation

The Aboriginal reconciliation service strives to build better relationships between the wider Australian community and Aboriginal people for the benefit of all Australians. It operates to acknowledge the wrongs of the past and embrace Aboriginal history and culture. By partnering with Aboriginal communities across maternal and child health, early years, youth development, employment and aged care we aim to increase the civic participation and health and wellbeing for Aboriginal communities across the City of Whittlesea.

Arts, Heritage and Festivals

Council's arts, heritage and events service seeks to build identity, belonging and social cohesion; all of which are central to the achievement of the Whittlesea 2040 vision: *a place for all*. Council's strategic approach:

- enables a creative sector that is vibrant and viable
- delivers events that showcase and celebrate our strengths and cultural diversity
- preserves and promotes our history and our living traditions and the co-creation of cultures
- ensures that Aboriginal, historic cultural and natural heritage places, assets and features are retained, conserved and integrated into the urban design and neighbourhood character of our City.

Community Facilities

Planning, construction, management and maintenance of Council owned and operated facilities to support Council services, conferences, events, leisure activities and community-run activities and groups. Specific Council services supported include maternal and child health, early childhood and social support activities. External services supported include other allied health and community services.

Leisure and Recreation

The service includes the strategic planning and management of leisure and recreation activities within the

City of Whittlesea. Council manages and supports community groups and organisations using Council spaces. Council liaises with sports clubs to support their development, community participation and effective use of sports grounds, pavilions and other facilities.

Furthermore, the service plays a key role in planning for, delivering and managing Council's leisure facilities.

Ageing Well

Council supports older residents to age well by providing services, programs and activities such as delivered meals, domestic assistance, personal care, seniors' clubs support, positive ageing programs and social support. Council also facilitates partnerships and advocates for social and physical infrastructure.

Animal Management

Animal management features a range of services and programs delivered to ensure that people and their pets can live together harmoniously and safely in our community.

The service includes: reuniting lost pets with their owners, pet adoptions, operating the Epping Animal Welfare Facility, animal investigations, establishing and monitoring measures put in place to mitigate the risks posed by dangerous and restricted breed dogs, attending to wandering livestock and auditing animal-related businesses to ensure welfare standards are upheld.

Council keeps a register of cats and dogs that live in the City of Whittlesea and promotes responsible pet ownership through a series of communication campaigns and events each year.

Family and Children's Services

Family and children's services aims to improve health, safety, social and educational outcomes for children and families within the City of Whittlesea. This is achieved by providing high quality, evidence-based services, programs and activities to strengthen individual

and community wellbeing, capacity and connection. Key services include maternal and child health and early years management and support.

The service also supports the planning and delivery of relevant physical infrastructure.

Public Health and Safety

A range of services and programs delivered to protect and enhance community health, safety and wellbeing. This is achieved by educating the community about their responsibilities to contribute to public health and safety, the enforcement of state and local laws, working with emergency service agencies to plan and respond to emergencies, and by using an evidence base to develop plans for addressing major health and wellbeing issues faced by the community.

Youth Services

Baseline for Young People is Council's dedicated youth service. Baseline provides a range of programs, activities and events for young people aged 10- 25 years and their families. Baseline also facilitates networks and advocates for inclusive social and physical infrastructure that support all young people, and works closely with a range of external organisations.

Community Strengthening

The community strengthening service aims to enhance our community wellbeing through building social capital and planning of local place based programs and services. This is achieved by actively engaging local residents, community organisations and other stakeholders.

Customer Service, Communications and Civic Participation

The service manages key interactions between residents and Council via the service counter, the customer contact centre, online service requests and complaints, Council's websites and other communication channels, civic functions, Council meetings and information requests.

Note 2 Analysis of Council results by program

Roads, Public Transport and Footpaths

Provision and maintenance of accessible, functional, safe and well connected transport infrastructure. This is achieved by using best practice in planning, design and delivery.

Traffic Management

Traffic management includes a range of services delivered to ensure a safe and efficient road network for motorists, pedestrians and cyclists. Programs include staffing school crossings at flagged and un-flagged crossings, and running community education programs about safe traffic behaviour around schools.

Parks and Open Space

Management and maintenance of Council's parks and open space assets except conservation and bushland areas, such as parks, playgrounds, street trees, sports fields and lawns. The service also includes the planning for future parks and open space projects.

Planning and Building

The service encompasses the administration and enforcement of building and planning legislation, and how land is being used and developed from a strategic and statutory perspective. This includes policy and master plan preparation and implementation, and approval of infrastructure and public spaces associated with urban development.

Investment Attraction

Encourage new and support reinvestment within the City of Whittlesea through networking, relationship management with stakeholders and promotion of the opportunities and initiatives available.

Libraries

The City of Whittlesea offers library services through Yarra Plenty Regional Library in partnership with Banyule and Nillumbik Councils. The library service supports Council in building a skilled community that has a sense of wellbeing, inclusion and belonging through free access to relevant collections, public programs and welcoming, accessible spaces for learning.

Local Business Support

Support to businesses including guidance, assistance through other Council departments, promotion of funding and employment opportunities, networking with complementary businesses, promotion of business initiatives to increase customer base, coordination of special rate schemes, support to trader associations and case management of issues and planning applications.

Biodiversity and Land Management

The natural environment is an important asset to the City of Whittlesea and this service ensures that it is looked after in our public open spaces and on private property. It includes proactive actions to enhance our landscape and connect people with their environment as well as regulatory activities to protect the environmental assets from damage and degradation.

Climate Change Action

Council is committed to reducing its impact on Climate Change and helping the community to prepare for the unavoidable impacts of our changing climate. This will be actioned by reducing our reliance on non-renewable energy sources as well as quantifying and acting to mitigate the increased risk of extreme weather events on our community.

Waste and Recycling

Council is committed to providing sustainable solutions for the collection, disposal and recovery of waste materials generated within the community and through its own operations. This is achievable through the successful delivery of waste management strategic policy development, education programs and operational maintenance activities. The service keeps our city clean, healthy and safe.

Water Management

Our open waterways, built water supply and drainage systems are important parts of our urban environment. They require careful

management to ensure that they meet our needs and are environmentally sustainable. This service ensures that these assets are planned, delivered and maintained effectively, and that water is used efficiently throughout our City.

Our Systems and Knowledge

This service ensures users can rely on an effective working environment in terms of technology, applications, information management, research and analytics. The service provides the key platforms enabling service and infrastructure delivery across the organisation.

Our Finance and Assets

This service ensures Council is managed in a financially sustainable way where resources are allocated effectively to support the delivery of the desired community outcomes. This includes rate setting and revenue generation, prudent financial planning and management, procurement of goods and services, and effective asset management.

Our People

This service exists to ensure the City of Whittlesea has adequate labour capacity (numbers) and capability (skills and knowledge) to provide services to the community now, and into the future in an efficient, effective, and sustainable manner.

Our Governance

This service ensures Council has adequate structures and processes in place to manage the business of local government in an effective and compliant manner. This includes key strategic planning, communications, advocacy, decision-making and monitoring/reporting activities to achieve Council's purpose of achieving the best outcomes for the local community.

Note 2 Analysis of Council results by program**2 (b) Summary of revenues, expenses, assets and capital expenses by program**

	Income	Expenses	Surplus/ (deficit)	Grants included in Income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2020					
Aboriginal Reconciliation	133	935	(802)	130	-
Arts, Heritage and Festivals	33	1,858	(1,825)	24	6,734
Community Facilities	3,697	17,567	(13,870)	1,434	133,771
Leisure and Recreation	434	3,111	(2,677)	8	89,871
Ageing Well	6,691	10,388	(3,697)	5,806	-
Animal Management	1,378	2,631	(1,253)	1	9,321
Family and Children's Services	4,108	9,848	(5,740)	3,870	57,577
Public Health and Safety	3,186	7,952	(4,766)	297	-
Youth Services	19	1,758	(1,739)	12	-
Community Strengthening	583	5,258	(4,675)	472	-
Customer Service, Communications and Civic Participation	13	3,855	(3,842)	9	-
Roads, Public Transport and Footpaths	5,866	36,293	(30,427)	2,379	1,457,035
Traffic Management	3,642	3,581	61	679	1,269
Parks and Open Space	725	22,184	(21,459)	338	1,425,351
Planning and Building	5,680	9,419	(3,739)	-	93
Investment Attraction	-	143	(143)	-	-
Libraries	18	5,081	(5,063)	-	13,055
Local Business Support	281	1,037	(756)	20	-
Conservation and Bushland Management	163	6,000	(5,837)	78	-
Environmental Management	1	537	(536)	-	-
Waste and Recycling	4,716	20,854	(16,138)	31	1,055
Water Management	8	1,238	(1,230)	-	461,915
Our Systems and Knowledge	440	10,221	(9,781)	302	-
Our Finance and Assets	277,447	20,358	257,089	15,026	124,235
Our People	7,274	8,390	(1,116)	7,212	-
Our Governance	217	4,781	(4,564)	-	-
	326,753	215,278	111,475	38,128	3,781,282

Note 2 Analysis of Council results by program**2 (b) Summary of revenues, expenses, assets and capital expenses by program**

	Income	Expenses	Surplus/ (deficit)	Grants included in Income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2019					
Aboriginal Reconciliation	181	595	(414)	165	-
Arts, Heritage and Festivals	7	2,177	(2,170)	-	3,056
Community Facilities	22,748	18,184	4,564	11,835	138,219
Leisure and Recreation	82	3,228	(3,146)	-	85,936
Ageing Well	7,429	11,073	(3,644)	6,496	-
Animal Management	1,807	3,330	(1,523)	-	8,099
Family and Children's Services	5,047	9,793	(4,746)	4,737	50,325
Public Health and Safety	5,046	7,164	(2,118)	769	-
Youth Services	142	1,912	(1,770)	138	-
Community Strengthening	1,197	5,312	(4,115)	1,055	-
Customer Service, Communications and Civic Participation	2	4,263	(4,261)	-	-
Roads, Public Transport and Footpaths	7,606	35,336	(27,730)	892	1,470,359
Traffic Management	986	3,498	(2,512)	707	-
Parks and Open Space	222	15,203	(14,981)	16	1,452,257
Planning and Building	5,364	10,753	(5,389)	295	-
Investment Attraction	-	324	(324)	-	-
Libraries	78	4,949	(4,871)	-	13,800
Local Business Support	-	414	(414)	-	-
Conservation and Bushland Management	214	2,724	(2,510)	-	-
Environmental Management	336	1,257	(921)	334	-
Waste and Recycling	4,756	16,751	(11,995)	-	1,055
Water Management	15	6,782	(6,767)	-	395,238
Our systems and knowledge	302	8,587	(8,285)	167	-
Our finance and assets	254,103	17,965	236,138	14,689	108,804
Our People	543	8,281	(7,738)	50	-
Our Governance	39	1,360	(1,321)	-	-
	318,252	201,215	117,037	42,345	3,727,148

Note 3 Funding for the delivery of our services

3.1 Rates and charges

The City of Whittlesea uses Net Annual Value (NAV) as the basis of valuation of all properties within the municipal district. The NAV of a property is its imputed rental value. The valuation base used to calculate general rates for 2019-20 year was \$2,924 million (2018-19 \$2,899 million).

	2020 \$'000	2019 \$'000
General rates	148,298	141,064
Waste management charge	9,017	7,394
Special rates (marketing schemes)	242	237
Supplementary rates and rate adjustments	4,019	2,837
Interest on rates and charges	780	1,048
Total rates and charges	162,356	152,580

The date of the latest general revaluation of property for rating purposes within the municipal district was 1 January 2020, and the valuation will be first 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 & Fines

	2020 \$'000	2019 \$'000
Infringements and costs	3,346	3,359
Permit fees	6,764	7,594
Certificates and regulatory service fees	6,026	5,706
Total statutory fees and fines	16,136	16,659

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 first occurs.

3.3 User Fees

	2020 \$'000	2019 \$'000
Registrations	1,734	1,781
Leisure centre fees	389	1,153
Property leases and rentals	1,818	2,407
Tip fees	1,125	1,133
Other fees and charges	977	1,039
Total user fees	6,043	7,513
User fees by timing of revenue recognition		
User fees recognised at a point in time	6,043	7,513
Total user fees	6,043	7,513

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.

Note 3 Funding for the delivery of our services**3.4 Funding from other levels of government**

Grants were received in respect of the following:

	2020 \$'000	2019 \$'000
Summary of grants		
Commonwealth funded grants	21,557	21,041
State funded grants	16,506	21,166
Other	65	137
Total grants received	38,128	42,344

Note 3 Funding for the delivery of our services**3.4 Funding from other levels of government (cont)**

	2020 \$'000	2019 \$'000
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grant*	15,026	14,627
Community Services		
Family Day Care	-	2
Community Care	-	28
Home & Community Care	4,854	4,638
Senior Citizens	-	24
Social Support	-	410
Community Wellbeing	32	31
Community building and planning	-	160
Recurrent - State Government		
Community Services		
Early Years	222	418
Family Day Care	777	819
Community Care	-	56
Home and Community Care	1,271	1,609
Community Development	97	115
Community Wellbeing	269	808
Maternal and Child health	2,914	3,399
Resilience and Emergency Management	60	60
Senior Citizens	-	3
Social Support	-	285
Youth Services	12	28
Planning and Development		
Strategic Planning & Projects	-	214
Sustainability Planning	15	-
Recurrent - Other		
Pedestrian Crossings	661	707
Youth services	-	115
VicRoads Maintenance Contract - Additional Works	640	768
Other	-	52
Total recurrent operating grants	26,850	29,376

*Federal Government has prepaid 50% of 2020-21 allocation in 2019-20 and this has been recognised as income in 2019-20. 50% of 2019-20 allocation was prepaid in 2018-19 and recognised as income in 2018-19.

Note 3 Funding for the delivery of our services**3.4 Funding from other levels of government (cont)**

	2020 \$'000	2019 \$'000
Non-recurrent - Commonwealth Government		
Infrastructure and Technology		
Smart Cities IT project	288	161
Non-recurrent - State Government		
Maternal & Child Health	38	57
Early Years	43	48
Engineering & Transportation Service	-	105
Community Wellbeing	2	15
Youth services	-	138
Infrastructure	3	12
Leisure & Community Inclusion	8	20
Community Cultural Development	24	-
Bushfire anniversary	-	62
Economic Development	20	95
Sustainability Planning	25	324
Victorian Planning Authority Design guidelines Open Space	33	-
Victorian Planning Authority Liveability Matrix	75	-
Working for Victoria	7,131	-
Recycling rebate	31	-
Non-recurrent - Other		
Living Rivers	38	75
Mernda Rail Project	-	28
Community Wellbeing	13	-
Other	14	11
Total non-recurrent operating grants	7,786	1,152
Total operating grants	34,636	30,528

Note 3 Funding for the delivery of our services**3.4 Funding from other levels of government (cont)**

	2020 \$'000	2019 \$'000
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	1,357	1,069
Recurrent - State Government		
Buildings	360	-
Parks and Gardens	20	-
Roads	82	654
Total recurrent capital grants	1,819	1,723
Non-recurrent - Commonwealth Government		
Roads	-	53
Non-recurrent - State Government		
Buildings	1,074	7,486
Community Cultural Development	-	46
Parks & Gardens	285	256
Roads	(328)	1,600
Other		
Roads	642	653
Total non-recurrent capital grants	1,673	10,094
Total capital grants	3,492	11,817
(c) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	8,116	5,839
Received during the financial year and remained unspent at balance date	9,545	8,116
Received in prior years and spent during the financial year	(6,958)	(5,839)
Balance at year end	10,703	8,116
Capital		
Balance at start of year	11,426	3,895
Received during the financial year and remained unspent at balance date	7,522	11,426
Received in prior years and spent during the financial year	(11,426)	(3,895)
Balance at year end	7,522	11,426

Grant income is recognised at the point in time when Council satisfies its performance obligations as specified in the underlying agreement.

Note 3 Funding for the delivery of our services

3.5 Contributions

	2020 \$'000	2019 \$'000
Monetary	18,579	30,199
Non-monetary	79,547	61,062
Total contributions	98,126	91,261
Contributions of non monetary assets were received in relation to the following asset classes.		
Roads	53,438	-
Subdivision infrastructure	26,084	61,062
Total non-monetary contributions	79,547	61,062

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

Note 3 Funding for the delivery of our services

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

	2020 \$'000	2019 \$'000
Proceeds from sale of assets	861	8,604
Written down value of assets sold	(3,209)	(11,825)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(2,348)	(3,221)

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

Note 3 Funding for the delivery of our services

3.7 Other income

	2020 \$'000	2019 \$'000
Sales	604	1,085
Interest	3,452	4,972
Reimbursements	3,987	5,516
Other	18	20
Total other income	8,061	11,593

Sales mainly consist of food and beverage and ticket sales made at the Plenty Ranges Arts and Convention Centre. Interest is recognised as it is earned. Reimbursements mainly consist of WorkCover and insurance recovered, and reimbursements of capital works undertaken. 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.

Note 4 The cost of delivering services**4.1 (a) Employee costs**

	2020 \$'000	2019 \$'000
Wages and salaries	81,978	78,040
Superannuation	7,435	6,736
Workcover	1,899	2,429
Fringe benefits tax	175	289
Other	(8)	(2)
Total employee costs	91,479	87,492
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	183	206
	183	206
Employer contributions payable at reporting date	6	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	7,252	6,530
	7,252	6,530
Employer contributions payable at reporting date	194	-

Refer to note 9.3 for further information relating to Council's superannuation obligations.

Note 4 The cost of delivering services**4.2 Materials and services**

	2020 \$'000	2019 \$'000
Home maintenance	204	599
Parks maintenance	13,328	11,961
Waste management	14,145	14,765
Infrastructure maintenance	5,417	4,738
Sweeping	11	81
Environmental Operations	96	49
City Safety & Amenity - fire prevention works	163	111
Leisure works	123	802
Arts, Heritage & Events works	35	49
GIS works - aerial photography	54	86
Business Systems/Information Management	1,291	174
Developer Contributions payments	4,938	3,056
Facilities Maintenance	5,498	4,273
Traffic surveys and traffic light maintenance	118	172
Other external works contractors	440	52
Support services	9,627	8,195
Design work	3	424
Facilities management	1,769	1,447
Supplies & services	8,665	8,513
Plant and fleet operations	1,859	1,976
Computer services	2,038	2,299
Catering services	55	263
Communications & PABX	1,221	1,165
Construction materials	867	804
Travel & accommodation	154	189
Total materials and services	72,119	66,243

Note 4 The cost of delivering services**4.3 Depreciation**

	2020 \$'000	2019 \$'000
Property	6,159	6,514
Plant and equipment	2,238	2,129
Infrastructure	27,916	21,713
Total depreciation	36,313	30,356

Note 4 The cost of delivering services**4.4 Amortisation - intangible assets**

	2020 \$'000	2019 \$'000
Intangible Assets	125	98
Total amortisation - intangible assets	125	98

Note 4 The cost of delivering services**4.5 Amortisation - right of use assets**

	2020 \$'000	2019 \$'000
Property	452	-
Total amortisation - right of use assets	452	-

Refer to note 5.2(d) and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

Note 4 The cost of delivering services**4.6 Bad and doubtful debts**

	2020 \$'000	2019 \$'000
Parking infringement	365	373
Animal infringement	138	191
Local Laws infringement	49	33
Fire infringement	51	51
Asset infringement	74	80
Food infringement	19	-
Litter infringement	19	-
Planning infringement	9	12
Other infringement	13	10
Total bad and doubtful debts	737	750
Movement in provisions for doubtful debts		
Balance at the beginning of the year	(1,121)	(1,009)
New provisions recognised during the year	(483)	(432)
Amounts already provided for and written off as uncollectible	306	320
Amounts provided for but recovered during the year	-	-
Balance at end of year	(1,298)	(1,121)

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

Note 4 The cost of delivering services

4.7 Borrowing costs

	2020 \$'000	2019 \$'000
Interest - borrowings	660	1,038
Total borrowing costs	660	1,038

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

4.8 Finance costs - leases

	2020 \$'000	2019 \$'000
Interest lease liabilities	22	-
Total finance costs - leases	22	-

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

4.9 Other expenses

	2020 \$'000	2019 \$'000
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	67	67
Auditors' remuneration - Internal	114	121
Contributions		
- Grants to community	1,697	1,981
- Yarra Plenty Regional Library Contributions	4,896	4,748
Councillor allowances	334	444
Insurance premium	1,187	942
Utilities	4,014	5,386
Other costs	1,062	1,549
Total other expenses	13,371	15,238

Note 5 Our financial position

5.1 Financial assets

	2020 \$'000	2019 \$'000
(a) Cash and cash equivalents		
Cash on hand	11	13
Cash at bank	9,278	11,519
Term deposit	65,000	39,500
Total cash and cash equivalents	74,289	51,032
(b) Other financial assets		
Term deposits - current	130,000	142,500
Term deposits - non-current	-	-
Total other financial assets	130,000	142,500
Total financial assets	204,289	193,532
- Trust funds and deposits (note 5.3(b))	16,104	14,770
- Asset development reserves (note 9.1(b))	108,634	96,487
Total restricted funds	124,738	111,257
Total unrestricted cash and cash equivalents	79,551	82,275
Intended allocations		

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

- Asset replacement reserves (note 9.1(b))	45,263	70,398
--	--------	--------

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts. Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

(c) Trade and other receivables

Current		
Statutory receivables		
Rates debtors	15,333	11,814
Infringement debtors	9,273	8,026
Provision for doubtful debts - Infringements	(1,298)	(1,121)
Net GST receivable	3,135	2,996
Non statutory receivables		
Other debtors	5,164	11,759
Total trade and other receivables	31,607	33,474

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

Note 5 Our financial position

5.1 Financial assets (cont)

	2020 \$'000	2019 \$'000
(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)	2,106	2,165
Past due by up to 30 days	350	3,997
Past due between 31 and 180 days	2,708	5,597
Total trade and other receivables	5,164	11,759
(e) Ageing of individually impaired Receivables		
At balance date, debtors representing financial assets with a nominal value of \$1.3m (2019: \$1.1m) were impaired. The amount of the provision raised against these debtors was \$1.3m (2019: \$1.1m). They are 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 receivables that have been individually determined as impaired at reporting date was:		
Past due by more than 1 year	1,298	1,121
Total trade & other receivables	1,298	1,121

Note 5 Our financial position

5.2 Non-financial assets

	2020 \$'000	2019 \$'000
(a) Inventories		
Fuels	36	73
Depot workshop items and signs	275	161
Stationery and other consumables	31	27
Total inventories	342	261
Inventories 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.		
(b) Other assets		
Accrued interest	536	608
Other accrued income	62	415
Prepayments	587	87
Total other assets	1,185	1,110
(c) Other financial assets		
Shares in MAPS Group Ltd	22	22
Total other financial assets	22	22

Unlisted shares in the MAPS Group Limited are valued at cost. Dividends are recognised when they accrue.

Note 5 Our financial position

5.2 Non-financial assets (cont)

	2020 \$'000	2019 \$'000
(d) Intangible assets		
Software	890	1,050
Total intangible assets	890	1,050
	Software \$'000	Total \$'000
Gross carrying amount		
Balance at 1 July 2019	1,254	1,254
Disposals	(55)	(55)
Balance at 30 June 2020	1,199	1,199
Accumulated amortisation and impairment		
Balance at 1 July 2019	(204)	(204)
Amortisation expense	(125)	(125)
Disposals	20	20
Balance at 30 June 2020	(309)	(309)
Net book value at 30 June 2020	890	890
Net book value at 30 June 2019	1,050	1,050

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 useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

Note 5 Our financial position

5.3 Payables

	2020 \$'000	2019 \$'000
(a) Trade and other payables		
Current		
Trade Creditors	12,752	17,472
Accrued expenses	5,400	5,113
Other	931	655
Total trade and other payables	19,083	23,240
(b) Trust funds and deposits		
Refundable deposits	13,797	14,571
Fire Services Property Levy	2,076	1,475
Retention amounts	41	16
Other trusts / deposits	190	183
Total trust funds and deposits	16,104	16,245
(c) Unearned income		
Grants received in advance - operating	2,458	-
Grants received in advance - capital	7,522	-
Total trust funds and deposits	9,980	-

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

Refundable deposits

Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Services Property Levy

Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the State Government in line with that process.

Retention amounts

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.

Note 5 Our financial position**5.4 Provisions**

	Annual leave \$'000	Long service leave \$'000	Other \$'000	Total \$'000
2020				
Balance at beginning of the financial year	6,264	14,454	747	21,465
Additional provisions	1,033	2,439	52	3,524
Amounts used	(14)	(1,540)	(141)	(1,695)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	(264)	-	(264)
Balance at the end of the financial year	7,283	15,089	658	23,030
2019				
Balance at beginning of the financial year	6,313	14,310	265	20,888
Additional provisions	(29)	2,522	2,777	5,270
Amounts used	(20)	(1,915)	(2,295)	(4,230)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	(463)	-	(463)
Balance at the end of the financial year	6,264	14,454	747	21,465

Note 5 Our financial position

5.4 Provisions (cont)

	2020 \$'000	2019 \$'000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	5,331	4,585
Long service leave	1,712	1,640
Other	658	747
	7,701	6,972
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,952	1,679
Long service leave	10,509	10,066
	12,461	11,745
Total current employee provisions	20,162	18,718
Non-current		
Long service leave	2,868	2,747
Total non-current employee provisions	2,868	2,747
Aggregate carrying amount of employee provisions:		
Current	20,162	18,718
Non-current	2,868	2,747
Total aggregate carrying amount of employee provisions	23,030	21,465

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

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave 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 the 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.

The following assumptions were adopted in measuring the present value of employee benefits:

	2020	2019
Weighted average increase in employee costs	4.25%	4.31%
Weighted average discount rates	0.87%	1.20%
Weighted average settlement period (months)	13	13

Note 5 Our financial position**5.5 Interest-bearing liabilities**

	2020	2019
	\$'000	\$'000
Bank borrowings - Secured		
Current	1,990	5,122
Non-current	7,097	9,089
Total	9,087	14,211

Borrowings are secured by a mortgage over the general rates and charges of Council.

(a) The maturity profile for Council's borrowings is:

Not later than one year	1,990	5,122
Later than one year and not later than five years	7,097	8,475
Later than five years	-	614
	9,087	14,211

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

Note 5 Our financial position**5.6 Financing arrangements**

The Council has the following funding arrangements in place as at 30 June 2020.

	2020	2019
	\$'000	\$'000
Overdraft facility	200	200
Credit card facilities	488	500
Used facilities	(5)	(40)
Unused facilities	683	660

Note 5 Our financial position

5.7 Commitments

The 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.

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Total \$'000
2020				
Operating				
Consultancy	178	15	-	193
Building maintenance	1,711	1,425	1,358	4,494
Health	100	23	-	123
Information technology and systems	7,472	4,785	797	13,054
Transport & local laws	1,983	1,613	6,971	10,567
Infrastructure	40	-	-	40
Parks maintenance	1,427	1,427	3,860	6,714
Leisure	1,332	57	-	1,389
Other	4,324	734	134	5,192
Total	18,567	10,079	13,120	41,766
Capital				
Consultancy	64	-	-	64
Building works	784	3	-	787
Information technology and systems	424	92	8	524
Transport & local laws	311	-	-	311
Infrastructure	11,770	6	574	12,350
Parks works	10	-	-	10
Leisure	5,195	13	282	5,490
Other	7	4	-	11
Total	18,565	118	864	19,547

Note 5 Our financial position**5.7 Commitments (cont)**

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000
2019				
Operating				
Consultancy	66	63	10	139
Building maintenance	1,055	134	385	1,574
Health	113	77	17	207
Information technology and systems	4,188	1,346	852	6,386
Transport & local laws	177	14	-	191
Infrastructure	346	12	-	358
Parks maintenance	2,590	-	-	2,590
Leisure	1,175	739	-	1,914
Other	3,761	513	267	4,541
Total	13,471	2,898	1,531	17,900
Capital				
Consultancy	294	-	-	294
Building works	6,466	59	-	6,525
Information technology and systems	1,036	176	33	1,245
Transport & local laws	207	-	-	207
Infrastructure	21,541	8	-	21,549
Parks works	3,540	-	-	3,540
Leisure	20,360	77	38	20,475
Other	1,692	4	2	1,698
Total	55,136	324	73	55,533

Note 5 Our financial position

5.8 Leases

Policy applicable before 1 July 2019

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

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

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

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

Policy applicable after 1 July 2019

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

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

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

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.

Note 5 Our financial position**5.8 Leases (cont)**

	Property \$'000	Vehicles \$'000	Other \$'000	Total \$'000
Right-of-Use Assets				
Balance at 1 July 2019	1,535	-	-	1,535
Amortisation charge	(452)	-	-	(452)
Balance at 30 June 2020	1,083	-	-	1,083

	2020 \$'000
Lease Liabilities	
Maturity analysis - contractual undiscounted cash flows	
Less than one year	358
One to five years	720
More than five years	781
Total undiscounted lease liabilities as at 30 June:	1,859
Lease liabilities included in the Balance Sheet at 30 June:	
Current	268
Non-current	822
Total lease liabilities	1,090

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.

Expenses relating to:	
Short-term leases	490
Total	490

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

Non-cancellable lease commitments - Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:	
Within one year	69
Later than one year but not later than five years	-
Total lease commitments	69

Note 5 Our financial position

5.8 Leases

i. Leases classified as operating leases under AASB 117 Leases

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

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

- Applied a single discount rate to a portfolio of leases with similar characteristics.

ii. Leases previously classified as finance leases

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

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

Impact on financial statements

On transition to AASB 16 Leases, Council recognised an additional \$1.535 million of right-of-use assets and \$1.542 million of lease liabilities, recognising the difference in retained earnings.

When measuring lease liabilities, Council discounted lease payments using its incremental borrowing rate at 1 July 2019. The weighted-average rate applied is 1.61%.

	2020 \$'000
Operating lease commitment at 30 June 2019 as disclosed in Council's financial statements	2,631
Discounted using the incremental borrowing rate at 1 July 2019	2
Finance lease liability recognised as at 30 June 2019	1,987
- Recognition exemption for:	
short-term leases	445
- Lease liabilities recognised as at 1 July 2019	1,542

Note 6 Assets we manage

6.1 Non current assets classified as held for sale

	2020 \$'000	2019 \$'000
Land	-	1,153
Total non current assets classified as held for sale	-	1,153

There are no non-current assets classified as being held for sale.

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

Note 6 Assets we manage

6.2 Property, plant and equipment and infrastructure

Summary of property, plant and equipment and infrastructure

	At Fair Value 30 June 2019 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	At Fair Value 30 June 2020 \$'000
Property	1,706,848	5,186	25	(4,518)	(6,159)	(1,840)	-	6,862	1,706,403
Plant and equipment	10,436	2,616	-	-	(2,238)	(161)	-	1,298	11,951
Infrastructure	1,943,920	29,352	79,522	(45,809)	(27,916)	(21)	-	22,985	2,002,034
Work in progress	64,791	28,684	-	-	-	-	(1,436)	(31,145)	60,894
Total	3,725,995	65,838	79,547	(50,327)	(36,313)	(2,022)	(1,436)	-	3,781,282

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Write Offs \$'000	Closing WIP \$'000
Land	7,279	-	-	-	7,279
Buildings	25,057	17,895	(6,862)	-	36,090
Plant and equipment	2,186	-	(1,298)	-	888
Infrastructure	29,618	10,719	(22,985)	(1,436)	15,916
Other	651	70	-	-	721
Total	64,791	28,684	(31,145)	(1,436)	60,894

Note 6 Assets we manage**6.2 Property, plant and equipment, infrastructure (cont)**

	Land				Buildings		Work in progress \$'000	Total Property \$'000
	Specialised \$'000	Non-specialised \$'000	Land Under Roads \$'000	Total Land \$'000	Specialised \$'000	Total Buildings \$'000		
(a) Property								
At fair value 1 July 2019	1,460,466	3,073	663	1,464,202	385,441	385,441	32,336	1,881,979
Accumulated Depreciation at 1 July 2019	-	-	-	-	(142,795)	(142,795)	-	(142,795)
	1,460,466	3,073	663	1,464,202	242,646	242,646	32,336	1,739,184
Movements in fair value								
Additions	-	-	-	-	5,186	5,186	17,895	23,081
Contributions	-	-	25	25	-	-	-	25
Revaluation	(7,614)	7	(1)	(7,608)	13,137	13,137	-	5,528
Disposal	(1,840)	-	-	(1,840)	-	-	-	(1,840)
Transfers	-	-	-	-	6,862	6,862	(6,862)	-
	(9,454)	7	24	(9,424)	25,184	25,184	11,033	26,794
Movements in accumulated depreciation								
Depreciation and amortisation	-	-	-	-	(6,159)	(6,159)	-	(6,159)
Revaluation increments/decrements	-	-	-	-	(10,046)	(10,046)	-	(10,046)
	-	-	-	-	(16,205)	(16,205)	-	(16,205)
At fair value 30 June 2020	1,451,012	3,080	687	1,454,778	410,625	410,625	43,369	1,908,773
Accumulated depreciation at 30 June 2020	-	-	-	-	(159,000)	(159,000)	-	(159,000)
	1,451,012	3,080	687	1,454,778	251,625	251,625	43,369	1,749,772

Note 6 Assets we manage**6.2 Property, plant and equipment, infrastructure (cont)**

	Furniture and equipment	Plant and equipment	Artworks	Work in progress	Total Plant and Equipment
(b) Plant and Equipment	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2019	10,985	14,832	3,056	2,186	31,059
Accumulated Depreciation at 1 July 2019	(9,420)	(9,017)	-	-	(18,437)
	1,565	5,815	3,056	2,186	12,622
Movements in fair value					
Additions	972	1,480	164	-	2,616
Disposal	-	(2,035)	-	-	(2,035)
Transfers	1,239	-	59	(1,298)	-
	2,211	(555)	223	(1,298)	581
Movements in accumulated depreciation					
Depreciation and amortisation	(482)	(1,756)	-	-	(2,238)
Accumulated depreciation of disposals	-	1,874	-	-	1,874
	(482)	118	-	-	(364)
At fair value 30 June 2020	13,196	14,277	3,279	888	31,640
Accumulated depreciation at 30 June 2020	(9,902)	(8,899)	-	-	(18,801)
	3,294	5,378	3,279	888	12,839

Note 6 Assets we manage

6.2 Property, plant and equipment, infrastructure (cont)

	Roads	Parks	Drainage	Bridges	Playgrounds	Telecom- munication conduits	Public Lighting	Work in progress	Total Infra- structure
(c) Infrastructure	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2019	1,565,738	194,699	498,094	25,573	-	26,192	27,919	29,618	2,367,833
Accumulated Depreciation at 1 July 2019	(199,920)	(65,161)	(102,857)	(6,453)	-	(5,499)	(14,405)	-	(394,295)
	1,365,818	129,538	395,237	19,120	-	20,693	13,514	29,618	1,973,538
Movements in fair value									
Additions	22,449	5,815	110	104	-	-	874	10,719	40,071
Contributions	53,438	418	24,457	-	-	-	1,209	-	79,522
Revaluation	72,043	(19,143)	57,707	(4,461)	-	339	(512)	-	105,973
Disposal	-	-	-	-	-	-	(21)	-	(21)
Write-off	-	-	-	-	-	-	-	(1,436)	(1,436)
Transfers	5,576	17,409	-	-	-	-	-	(22,985)	-
	153,506	4,499	82,274	(4,357)	-	339	1,551	(13,702)	224,110
Movements in accumulated depreciation									
Depreciation and amortisation	(13,171)	(6,973)	(5,150)	(265)	-	(890)	(1,473)	-	(27,922)
Accumulated depreciation of disposals	-	-	-	-	-	-	6	-	6
Revaluation increments/ decrements	(139,769)	(889)	(10,765)	(493)	-	291	(157)	-	(151,782)
	(152,940)	(7,862)	(15,915)	(758)	-	(599)	(1,624)	-	(179,698)
Fair value 30 June 2020	1,719,244	199,198	580,368	21,216	-	26,531	29,470	15,916	2,591,943
Accumulated depreciation at 30 June 2020	(352,860)	(73,023)	(118,772)	(7,211)	-	(6,098)	(16,029)	-	(573,993)
	1,366,384	126,175	461,596	14,005	-	20,433	13,441	15,916	2,017,949

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, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

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

Note 6 Assets we manage**6.2 Property, plant and equipment, infrastructure (cont)****Asset recognition thresholds and depreciation periods**

	Depreciation Period	Threshold Limit \$000
Land & land improvements		
land	-	10
land improvements	100 years	5
Buildings		
buildings	30 - 150 years	10
building and leasehold improvements	50 years	5
Plant and Equipment		
plant, machinery and equipment	5 - 10 years	1
computers and telecommunications	3 years	1
Equipment		
leased plant and equipment	3 years	1
Infrastructure		
roads - pavements	50 - 120 years	5
roads - surface	15 - 25 years	5
roads - formation	500 years	5
Newly identified assets	100 years	1
parks, open spaces and streetscapes	10 - 100 years	1
off street car parks	50 - 120 years	5
bridges - deck	25 - 100 years	1
footpaths and cycleways	20 - 100 years	1
drainage	100 years	1
light pole and lanterns	20 years	1
conduits and pits	50 years	1
Intangible assets		
software	10 years	-

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and Amortisation

Buildings, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the 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 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.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and 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.

Note 6 Assets we manage

6.2 Property, plant and equipment, infrastructure (cont)

Valuation of land and buildings

Valuation of land was undertaken by the Valuer General of Victoria. Valuation of buildings was undertaken by City of Whittlesea's Manager Property, Rates and Valuations, Mr Gino Mitrone, Fellow of Australian Property Institute as at 30 June 2020. The valuation of land and buildings 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. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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.

The date of the current valuations are detailed in the following table. Details of the Council's land and buildings and information about the fair value hierarchy in as at 30 June 2020 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Non-specialised land	-	3,080	-	30/6/20
Specialised land and land under roads	-	-	1,451,699	30/6/20
Specialised buildings	-	-	251,625	30/6/20
Total	-	3,080	1,703,323	

Refer to note 8.4 for further details on the definition of fair value.

No transfers between levels occurred during the year.

Valuation of infrastructure

In accordance with Council policy, an assessment of the fair value of all infrastructure assets was undertaken at the reporting date. For infrastructure, fair value is replacement cost less accumulated depreciation at the date of valuation. The date of the current valuation is detailed in the following table.

Valuation of infrastructure assets has been determined in accordance with a valuation undertaken by Council's Manager City Design and Transport, Mr. Ben Harries, Bachelor of Engineering (Civil).

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	-	-	1,366,384	30/6/20
Bridges	-	-	14,005	30/6/20
Drainage	-	-	461,596	30/6/20
Parks	-	-	126,175	30/6/20
Telecommunication conduits	-	-	20,433	30/6/20
Public lighting	-	-	13,441	30/6/20
Total	-	-	2,002,034	

Refer to note 8.4 for further details on the definition of fair value.

No transfers between levels occurred during the year.

Note 6 Assets we manage**6.2 Property, plant and equipment, infrastructure (cont)**

Specialised land and land under road is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5 per cent and 95 per cent. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1 and \$2,763 per square metre.

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 cost is calculated on a square metre basis and ranges from \$275 to \$7,500 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 10 years to 100 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.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition and design lives of the asset and vary from 10 years to 500 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Reconciliation of specialised land	2020 \$'000	2019 \$'000
Land under roads	687	663
Specialised land	1,451,012	1,460,466
Total specialised land	1,451,699	1,461,129

Note 6 Assets we manage

6.3 Investments in associates

	2020 \$'000	2019 \$'000
Investments in associates accounted for by the equity method are:		
Yarra Plenty Regional Library Service (Incorporated)	2,611	2,360

Yarra Plenty Regional Library Service (Incorporated) – Background

Represents the City of Whittlesea's share in the net assets of the Yarra Plenty Regional Library Service which became an incorporated body on 12 January 1996. The Council's 37.7% (2018-19 37.58%) share of the net assets from their draft financial statements for the year ended 30 June 2020 has been treated as an investment in the Balance Sheet, with an increase in the investment for the reporting period of \$251K (decrease of \$478K for 2018-19), which is accounted for using the equity method and shown in the Comprehensive Income Statement.

Fair value of Council's investment in Yarra Plenty Regional Library (Incorporated)	2,611	2,360
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	1,350	1,430
Reported surplus (deficit) for year	644	(80)
Council's share of accumulated surplus (deficit) at end of year	1,994	1,350
Movement in carrying value of specific investment		
Carrying value of investment at start of year	2,360	2,838
Share of total change in equity for the year	251	(478)
Carrying value of investment at end of year	2,611	2,360
Council's share of expenditure commitments		
Operating commitments	2,042	2,408
Council's share of expenditure commitments	770	905

Council's share of contingent liabilities and contingent assets

The Yarra Plenty Regional Library Service does not have any contingent liabilities as at the end of the reporting period.

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

City of Whittlesea is the parent entity.

Subsidiaries and Associates

Interests in subsidiaries and associates are detailed in Note 6.3.

(b) Key Management Personnel

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors

Cr Lawrie Cox	Mayor (1 July 2019 - 7 November 2019) Councillor (8 November 2019 - 20 March 2020)
Cr Sam Alessi	1 July 2019 - 20 March 2020
Cr Alahna Desiato	1 July 2019 - 20 March 2020
Cr Tom Joseph	1 July 2019 - 20 March 2020
Cr Norm Kelly	1 July 2019 - 20 March 2020
Cr Ricky Kirkham	1 July 2019 - 17 February 2020
Cr Stevan Kozmevski	1 July 2019 - 20 March 2020
Cr Mary Lalios	1 July 2019 - 20 March 2020
Cr Caz Monteleone	1 July 2019 - 20 March 2020
Cr Kris Pavlidis	1 July 2019 - 20 March 2020
Cr Emilia Lisa Sterjova	Councillor (1 July 2019-7 November 2019) Mayor (7 November 2019-20 March 2020)

Administrators

Ms Lydia Wilson - Chair	Chair 23 March 2020 - 30 June 2020
Mr Bruce Billson	19 June 2020 - 30 June 2020
Ms Peita Duncan	19 June 2020 - 30 June 2020

CEO and executive leadership team

Mr Simon Overland - Chief Executive Officer	1 July 2019 - 10 December 2019
Mr Kelvin Spiller - Acting Chief Executive Officer	25 November 2019 - 28 February 2020
Mr Joe Carbone - Acting Chief Executive Officer	2 March 2020 - 30 June 2020
Mr Russell Hopkins - Director Community Services	1 July 2019 - 31 January 2020
Ms Belgin Besim - Director Community Services	24 January 2020 - 30 June 2020
Mr Nick Mann - Director City Transport and Presentation	1 July 2019 - 6 September 2019
Mr Ben Harries - Director City Transport and Presentation	9 September 2019 - 8 October 2019
Ms Helen Sui - Director City Transport and Presentation	9 October 2019 - 23 June 2020
Ms Helen Sui - Director Corporate Services	1 July 2019 - 8 October 2019
Ms Amy Montalti - Director Corporate Services	9 October 2019 - 30 June 2020
Ms Liana Thompson - Director Partnerships, Planning & Engagement	1 July 2019 - 15 November 2019
Mr Julian Edwards - Director Partnerships, Planning & Engagement	18 November 2019 - 30 June 2020

Note 7 People and relationships

7.1 Council and key management remuneration

	2020 No.	2019 No.
Total number of Councillors	11	11
Total number of Administrators	3	-
Total of Chief Executive Officer and other key management personnel	11	6
Total Number of Key Management Personnel	14	6

(c) Remuneration of key management personnel

	2020 \$'000	2019 \$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,681	1,786
Post employment benefits	124	129
Long-term benefits	12	295
Termination benefits	820	167
Total	2,637	2,377

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

	2020 No.	2019 No.
\$0 - \$9,999	2	-
\$30,000 - \$39,999	9	9
\$40,000 - \$49,999	1	-
\$50,000 - \$59,999	-	1
\$60,000 - \$69,999	2	-
\$70,000 - \$79,999	1	-
\$80,000 - \$89,999	1	1
\$90,000 - \$99,999	2	-
\$100,000 - \$109,999	3	-
\$110,000 - \$119,999	1	-
\$160,000 - \$169,999	1	-
\$200,000 - \$209,999	-	1
\$240,000 - \$249,999	-	1
\$250,000 - \$259,999	1	-
\$260,000 - \$269,999	-	3
\$390,000 - \$399,999	-	1
\$910,000 - \$919,999	1	-
	25	17

Note 7 People and relationships

7.1 Council and key management remuneration

(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:

Income range	2020 No.	2019 No.
<\$151,000	8	8
\$151,000 - \$159,999	4	3
\$160,000 - \$169,999	11	4
\$170,000 - \$179,999	7	5
\$180,000 - \$189,999	1	9
\$190,000 - \$199,999	1	-
\$200,000 - \$209,999	1	2
\$220,000 - \$229,999	-	1
\$240,000 - \$249,999	-	1
\$250,000 - \$259,999	-	1
\$320,000 - \$329,999	1	-
\$360,000 - \$369,999	-	1
	34	35
	\$'000	\$'000
Total Remuneration for the reporting year for Senior Officers included above, amounted to	5,360	5,949

Note 7 People and relationships

7.2 Related party disclosure

	2020 \$'000	2019 \$'000
(a) Transactions with related parties		
During the period Council entered into the following transactions with related parties.		
Expenditure		
Council library contributions paid to the Yarra Plenty Regional Library	4,896	4,748
Total related party expenditure	4,896	4,748
Income		
Rent for premises received from the Yarra Plenty Regional Library	18	78
Fuel and motor vehicles repairs	15	12
Total related party income	33	90

(b) Outstanding balances with related parties

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

Nil

(c) Loans to/from related parties

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the Council to a related party as follows:

Nil

(d) Commitments to/from related parties

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the Council to a related party are as follows:

Nil

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

(a) Contingent assets

Operating lease receivables

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes and factories. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

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

	2020 \$'000	2019 \$'000
Not later than one year	759	816
Later than one year and not later than five years	1,393	1,504
Later than five years	1,541	1,231
	3,693	3,551

(b) Contingent liabilities

Liability Mutual Insurance

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

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. (Refer to note 9.3).

Future superannuation contributions

In addition to the disclosed contributions, the City of Whittlesea has not paid unfunded liability payments to Vision Super over the past two years. There were \$6,071 contributions outstanding and no loans issued from or to the above schemes as at 30 June 2020. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2021 are \$190,000.

(c) Guarantees for loans to other entities

Council has provided no current guarantees for loans to other entities.

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.

Note 8 Managing uncertainties

8.2 Change in accounting standards

The following new AASBs have been issued that are not mandatory for the 30 June 2020 reporting period. Council has assessed these pending standards and has identified the following potential impacts will flow from the application of these standards in future reporting periods.

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

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

- recognise a service concession asset constructed, developed or acquired from a third party by the operator, including an upgrade to an existing asset of the grantor, when the grantor controls the asset;
- reclassify an existing asset (including recognising previously unrecognised identifiable intangible assets and land under roads) as a service concession asset when it meets the criteria for recognition as a service concession asset;
- initially measure a service concession asset constructed, developed or acquired by the operator or reclassified by the grantor at current replacement cost in accordance with the cost approach to fair value in AASB 13 Fair Value Measurement. Subsequent to the initial recognition or reclassification of the asset, the service concession asset is accounted for in accordance with AASB 116 Property, Plant and Equipment or AASB 138 Intangible Assets, as appropriate, except as specified AASB 1059;

Note 8 Managing uncertainties

8.2 Change in accounting standards (cont)

- recognise a corresponding liability measured initially at the fair value (current replacement cost) of the service concession asset, adjusted for any other consideration between the grantor and the operator; and
- disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of assets, liabilities, revenue and cash flows arising from service concession arrangements.

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

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

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

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

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

8.3 Financial instruments

(a) Objectives and policies

The City of Whittlesea'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 of 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. Council's exposures 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. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*. Council manages interest rate risk by adopting an investment policy that ensures:

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

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

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

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in our balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines. To help manage this risk:

Note 8 Managing uncertainties

8.3 Financial instruments (cont)

- Council have a policy for establishing credit limits for the entities Council deal with;
- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal. Rates debtors are secured by a charge over the rateable property. Council has assessed that 14 per cent of parking infringement debts owing to Council are unlikely to be collected and has raised a provision for doubtful debts over those debts based on an assessment of collectability. The collection of long overdue parking infringement debts is managed by Fines Victoria.

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

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provide a guarantee for another party. Details of our contingent liabilities 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, Council will not have sufficient funds to settle a transaction when required, and Council 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 an investment policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.5.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +0.25% and -0.25% in market interest rates (AUD) from year-end rates of 0.25%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

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 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.

Note 8 Managing uncertainties

8.4 Fair value measurement (cont)

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their 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 1 to 3 years. The valuation is performed either by experienced council officers or 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, the 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 Subsequent events

In July 2020, the Victorian State Government imposed further lockdown restrictions on the state as a result of a second wave of the COVID-19 pandemic commencing. Due to the inherent uncertainty surrounding the duration of such restrictions it is not possible for Council to estimate the full impact on Council's operations, financial position and cashflow at this point in time. This being the case it is not considered practical to provide quantitative or qualitative estimates on the potential financial impacts of the second wave at this time. Accordingly, no adjustments have been made at balance date to reflect ongoing uncertainties surrounding the COVID-19 pandemic.

Council will continue to monitor both the financial and non-financial impacts of COVID-19 on its operations and has put in place mitigating strategies where possible to ensure Council is well positioned to respond to future events whilst continuing as a going concern.

Note 9 Other matters

9.1 Reserves

Summary

The Council at the end of the reporting period held the following reserve balances:

	2020 \$'000	2019 \$'000
Asset revaluation reserves	1,174,758	1,225,085
Asset replacement reserve	45,263	70,388
Asset development reserve	108,634	96,487
	1,328,655	1,391,960

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
(a) Asset revaluation reserves			
2020			
Property			
Land and land improvements	878,891	(7,608)	871,283
Buildings	69,104	3,090	72,194
	947,995	(4,518)	943,477
Plant and equipment			
Artworks	1,726	-	1,726
	1,726	-	1,726
Infrastructure			
Roads	275,364	(67,726)	207,638
Bridges	-	(4,954)	(4,954)
Drainage	-	46,942	46,942
Parks, open space and streetscapes	-	(20,071)	(20,071)
	275,364	(45,809)	229,555
Total asset revaluation reserves	1,225,085	(50,327)	1,174,758
2019			
Property			
Land and land improvements	576,901	301,990	878,891
Buildings	112,303	(43,199)	69,104
	689,204	258,791	947,995
Plant and equipment			
Artworks	1,726	-	1,726
	1,726	-	1,726
Infrastructure			
Infrastructure	297,564	(22,200)	275,364
	297,564	(22,200)	275,364
Total asset revaluation reserves	988,494	236,591	1,225,085

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

Note 9 Other matters**9.1 Reserves (cont)**

	Balance at beginning of reporting period \$'000	Transfer between reserves \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
(b) Other reserves					
2020					
Asset replacement reserve	70,388	-	37,360	(62,485)	45,263
Asset development reserve	96,487	-	22,659	(10,512)	108,634
	166,875	-	60,019	(72,997)	153,897
2019					
Asset replacement reserve	68,626	344	26,958	(25,540)	70,388
Asset development reserve	73,285	(344)	29,378	(5,832)	96,487
	141,911	-	56,336	(31,372)	166,875

*see over page for breakdown of other reserves

Note 9 Other matters**9.1 Reserves (cont)**

	2020 \$'000	2019 \$'000
Asset replacement reserve		
Plant replacement	1,703	392
Tip replacement	4,806	3,712
Land sales	4,792	4,278
Non Standard Street lighting contributions	3,490	3,169
Synthetic Turf replacement	1,880	1,870
Environmental reserve	4,864	4,212
Traffic Lights construction	823	646
Lutheran Church	380	380
Unspent budgeted capital works	(8,717)	9,713
Unspent recurrent projects	-	13,084
Technology improvement fund	4,864	5,512
LASF defined benefit plan liability	3,739	3,739
Infrastructure reserve	21,272	16,260
Other	1,367	3,421
	45,263	70,388
Asset development reserve		
Parklands contribution	5,394	4,784
Community facilities	96,429	83,431
Car parking	28	28
Planning permit drainage levy	1,731	1,588
Net gain compensation	3,251	3,209
Plenty Road duplication	67	65
Other	1,734	3,382
	108,634	96,487

Note 9 Other matters

9.1 Reserves (cont)

Purpose of Reserves

Asset replacement reserve

Plant replacement

Enable replacement of fleet and heavy plant

Tip replacement

Support tip restoration requirements as per EPA licences

Computer equipment replacement

Enable replacement of computing equipment

Land sales

Accumulate funds for land purchases and asset development as determined by Council

Non standard street lighting contributions

Maintain non-standard lights for agreed period

Synthetic turf replacement

Enable funding of environmental projects

Environmental reserve

Enable funding of environmental projects

Traffic lights construction

Maintain traffic signals for agreed period

Lutheran Church

Enable funding to purchase the church site

Unspent budgeted capital works

Recognise outstanding commitment for incomplete capital works projects

Unspent recurrent projects

Recognise outstanding commitment for incomplete recurrent works projects

Technology improvement fund

Enable replacement of technology hardware and software

LASF defined benefit plan liability

Protection against future calls on employees defined benefits superannuation fund

Infrastructure

Enable funding of future infrastructure projects

Asset development reserve

Parklands contribution

Funding from developers for the provision of open space and associated infrastructure

Community facilities

Developer contributions received for future community facilities and assets

Car parking

Provision of car parking spaces

Planning permit drainage levy

Funding from developers to expand drainage infrastructure to absorb extra inflow due to multi-unit developments

Net gain compensation

Replanting of trees as per planning permit condition

Plenty Road duplication

Funding from developers for Plenty Road duplication works

Note 9 Other matters

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

	2020 \$'000	2019 \$'000
Surplus for the year	111,475	117,037
(Profit)/loss on disposal of infrastructure, property, plant and equipment	2,348	3,221
Share of net profits of associate	(251)	478
Depreciation and amortisation	36,890	30,454
Contributions - non-monetary assets	(79,547)	(61,062)
Finance costs	660	1,038
Finance costs - leases	22	-
Other	-	7,050
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	1,867	(10,989)
(Increase)/decrease in inventories	(81)	(92)
(Increase)/decrease in other assets	(75)	3,056
Increase/(decrease) in trade and other payables	5,821	1,426
(Decrease)/increase in trust funds and deposits	(141)	4,602
Increase/(decrease) in employee provisions	1,565	577
Net cash provided by operating activities	80,553	96,796

Note 9.3 Superannuation

The City of Whittlesea 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.

Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2020, this was 9.5 per cent as required under Superannuation Guarantee (SG) legislation).

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 the City of Whittlesea 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 review is currently underway for the Defined Benefits category as at 30 June 2020 and is expected to be completed by 31 December 2020.

As at 30 June 2019, an interim actuarial investigation was completed. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 107.1 per cent. To determine the VBI, the Fund Actuary used

Note 9 Other matters

Note 9.3 Superannuation (cont)

the following long-term assumptions:

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

Vision Super has advised that the estimated VBI at 30 June 2020 was 104.6 per cent.

The VBI is to be used as the primary funding indicator. Because the VBI was above 100 per cent, the 30 June 2019 interim actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

Regular contributions

On the basis of the results of the 2019 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2020, this rate was 9.5 per cent of members' salaries (9.5 per cent in 2018-2019). This rate will increase in line with any increases in the SG contribution rate and reviewed as part of the 30 June 2020 triennial valuation.

Funding calls

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2019 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which City of Whittlesea is a contributing employer. Generally, a full actuarial investigation conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2019 and a full actuarial investigation was conducted as at 30 June 2017.

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

	2019 \$m	2017 \$m
- A VBI surplus	151.3	69.8
- A total service liability surplus	233.4	193.5
- A discounted accrued benefits surplus	256.7	228.8

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2019.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2019.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2019.

Council was notified of the 30 June 2019 VBI during August 2019 (2018: August 2018).

Note 9 Other matters

Note 9.3 Superannuation (cont)

The 2020 triennial actuarial investigation

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

	2020	2019
Net investment return	5.6% pa	6.5% pa
Salary inflation	2.5% pa for the first two years and 2.75% pa thereafter	3.5% pa
Price inflation	2.0% pa	2.5% pa

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

Scheme	Type of Scheme	Rate	2020 \$'000	2019 \$'000
Vision super	Defined benefit	9.50%	-	-
Vision super	Accumulation fund	9.50%	-	-

There were \$6,071 in contributions outstanding to the above schemes as at 30 June 2020.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2021 is \$190,000.

Note 10 Change in accounting policy

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

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

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

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

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

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

b) AASB 16 Leases

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

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

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

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

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

d) Transition impacts

The following table summarises the impact of transition to the new standards on retained earnings at 1 July 2019.

	2019 \$'000
Retained earnings at 30 June 2019	2,491,836
Revenue adjustment - impact of <i>AASB 15 Revenue from Contracts with Customers</i>	-
Income adjustment - impact of <i>AASB 1058 Income of Not-for-Profit Entities</i>	-
Expense adjustment <i>AASB 16 Leases</i>	(7)
Retained earnings at 1 July 2019	2,491,829

The following table summarises the impacts of transition to the new standards on Council's balance sheet for the year ending 30 June 2019.

	As reported 30 June 2019 \$'000	Adjustments \$'000	Post adoption \$'000
Assets			
Right of use assets	-	1,535	1,535
	-	1,535	1,535
Liabilities			
Lease liability - current	-	452	452
Lease liability - non-current	-	1,090	1,090

Appendix 1: Public Interest Disclosure Procedures

Date adopted: December 2019

Responsible department: Governance

1. Statement of Support

The City of Whittlesea (Council) is committed to the aims and objectives of the Public Interest Disclosure Act 2012 (the Act). It does not tolerate improper conduct by its employees, officers or members, nor the taking of reprisals against those who come forward to disclose such conduct. Council recognises the value of transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

Council will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. It will also afford natural justice to the person who is the subject of the disclosure.

2. Purpose of these Procedures

These procedures have been prepared in accordance with the Public Interest Disclosure Act 2012 and the guidelines set out by the Independent Broad-based Anti-Corruption Commission (IBAC). The purpose of the procedure is to establish a system for reporting disclosure of improper conduct or detrimental action by Whittlesea City Council or its employees. The system allows such disclosures to be made anonymously to the Public Interest Disclosure Coordinator or one of the nominated Public Interest Disclosure Officers and ensures the safety of any discloser. Disclosures may be made by either employees within the organisation or a member of the public.

3. Objects of the Act

The Act commenced operation on 10 February 2013. The purpose of the Act is to encourage and facilitate disclosures of improper conduct by public officers and public bodies. The Act provides protection to persons who make disclosures in accordance with the Act (disclosers) and establishes a system for the matters disclosed to be assessed and, if they constitute public interest complaints, investigated. Council might also, depending on the outcome of an investigation, be required to take rectifying action.

Please note that:

- Disclosures relating to Councillors are to be made directly to the Independent Broad-based Anti-Corruption Commission (IBAC) or to the Victorian Ombudsman (VO)
- Disclosures relating to the Chief Executive Officer (CEO) are also to be made directly to IBAC.

4. Definitions of Key Terms

Three key concepts in the reporting system are public interest disclosure, public interest complaint, improper conduct, serious professional misconduct and detrimental action.

Definitions of these terms are set out below.

4.1 Public Interest Disclosure

A Public Interest Disclosure (PID) is defined as a disclosure by a natural person of information that shows or tends to show or information that the person reasonably believes shows or tends to show improper conduct or detrimental action.

4.2 Public Interest Complaint

A Public Interest Complaint (PIC) is defined as a public interest disclosure that has been determined by IBAC, the Victorian Inspectorate or the Integrity and Oversight Committee to be a Public Interest Complaint.

4.3 Improper conduct

A disclosure may be made about improper conduct by a public body or public official.

Improper conduct is defined by section 4 of the Act as follows:

- (1) For the purposes of the Act, improper conduct means corrupt conduct or conduct that constitutes:
- a criminal offence;
 - serious professional misconduct;
 - dishonest performance of public functions;
 - intentional or reckless breach of public trust;
 - intentional or reckless misuse of information;
 - substantial mismanagement of public resources;
 - substantial risk to health or safety of a person;
 - substantial risk to the environment;
 - conduct of any person that adversely affects the honest performance by a public officer of their functions; and
 - conduct of any person that is intended to adversely affect the effective performance by a public officer of their functions for the benefit of the other person.

Less serious or trivial conduct is excluded from the definition of improper conduct.

4.4 Serious professional misconduct

Serious professional misconduct is included with the intention to broaden the types of disclosures that receive protection under the scheme.

This may include:

- A serious failure to exhibit the skills and experience required to perform functions of the office; or
- Non-compliance with professional codes of conduct or the policies, procedures and laws that govern behaviour in the public sector and workplace.

4.5 Detrimental action is defined as:

Action taken, or threatened action, against a person who has made a protected disclosure that causes:

- injury, loss or damage
- intimidation or harassment
- discrimination, disadvantage or adverse treatment in relation to a person's employment, career, profession, trade of business (including disciplinary action).

Detrimental action is NOT:

- legitimate management action where there are good and sufficient grounds that would justify the action against any other person in the same circumstances.

Examples of improper conduct and detrimental action

Examples of improper conduct:

- A Council employee takes a bribe or receives a payment other than their wages in exchange for the discharge of a public duty;
- An employee sells/exchanges confidential information for a personal gain; or
- An employee favours an application for jobs or permits by friends and relatives.

Examples of a detrimental action:

- A Manager demotes, transfers, isolates a discloser in the workplace or changes the duties of a person who has made a disclosure as a result of making a disclosure;

- A person threatens, abuses or carries out other forms of harassment directly or indirectly against the person who makes or is suspected of making a disclosure and their family or friends; or
- A public body discriminates against the person who makes a disclosure or their family and associates in subsequent applications for jobs, permits or tenders.

5. The Reporting System

5.1 Contact persons within Council

Disclosures of improper conduct or detrimental action by Council or its members, officers or employees, may be made to the following officers:

- **The Public Interest Disclosure Coordinator**

Michael Tonta
Manager Governance
Telephone 9217 2207

- **The Public Interest Disclosure Officers**

Angelo Mamatis
Principal Governance Advisor
Telephone 9217 2223

Anna Micallef
Senior Employee Relations Advisor
Telephone 9217 2007

All correspondence, phone calls and emails from persons making a disclosure to someone other than the Public Interest Disclosure Coordinator or the Public Interest Disclosure Officer will be referred, at first instance, to the Public Interest Disclosure Coordinator.

Where a person is contemplating making a disclosure and is concerned about approaching the Public Interest Disclosure Coordinator or a Public Interest Disclosure Officer in the workplace, he or she can call the relevant officer and request a meeting in a discreet location away from the workplace.

5.2 Alternative contacts

A disclosure about improper conduct or detrimental action by Council or its members, officers or employees, may also be made directly to:

IBAC

Office
Level 1, North Tower
459 Collins Street
Melbourne, Victoria 3000

Mailing address
GPO Box 24234
Melbourne, Victoria 3001

Phone: 1300 735 135
Monday – Friday 10am - 4pm
Email: info@ibac.vic.gov.au
Internet: www.ibac.vic.gov.au

Victorian Ombudsman

Office and mailing address
Level 2, 570 Bourke Street
Melbourne, Victoria 3000
Phone: (03) 9163 6222
Monday – Friday 9am - 5pm
Regional Only: 1800 806 314
Email: ombudsmanvic@ombudsman.vic.gov.au
Internet:
www.ombudsmanvic.vic.gov.au

The following table sets out where disclosures should be made.

Person who is the subject of the disclosure	Person/body to whom the disclosure must be made
Chief Executive Officer	IBAC
Employee of Council	Council or IBAC
Councillor	IBAC or the Victorian Ombudsman
Member of Parliament (Legislative Assembly)	Speaker of the Legislative Assembly
Member of Parliament (Legislative Council)	President of the Legislative Council
Ombudsman Officer	IBAC or the Victorian Inspectorate
The IBAC or an IBAC Officer	The Victorian Inspectorate
Chief Commissioner of Police	IBAC
Member of the police force	A member of police personnel with a rank of sergeant or above or IBAC

6. Roles and Responsibilities

6.1 Employees

Employees are encouraged to report known or suspected incidences of improper conduct or detrimental action in accordance with these procedures. All Council employees have an important role to play in supporting those who have made a legitimate disclosure. They must refrain from any activity that is, or could be perceived to be, victimisation or harassment of a person who makes a disclosure. Furthermore, they should protect and maintain the confidentiality of a person they know or suspect to have made a disclosure.

6.2 Public Interest Disclosure Officer

The Public Interest Disclosure Officer will:

- Be a contact point for general advice about the operation of the Act for any person wishing to make a disclosure about improper conduct or detrimental action
- Receive any disclosure directed to the Public Interest Disclosure Officer made orally or in writing (including by telephone, email and letter) from members of the public or employees seeking to make a disclosure
- Commit to writing any disclosure made orally
- Make arrangements for a disclosure to be made privately and discreetly and, if necessary, away from the workplace

- Impartially assess the allegation and form a view as to whether it is a disclosure made in accordance with Part 2 of the Act (ie a public interest disclosure)
- Take all necessary steps to ensure the identity of the person making the disclosure and the identity of the person who is the subject of the disclosure are kept confidential
- Forward all disclosures, supporting evidence and recommendations to the Public Interest Disclosure Coordinator for assessment and final determination of whether the disclosure is a Public Interest disclosure.

6.3 Public Interest Disclosure Coordinator

The Public Interest Disclosure Coordinator has a central clearinghouse role in the internal reporting system. He or she will:

- Receive all disclosures forwarded from the Public Interest Disclosure Officer for assessment and final determination of whether the disclosure is a Public Interest disclosure;
- Receive any disclosure directed to the Public Interest Disclosure Coordinator made orally or in writing (including by telephone, email and letter) from members of the public or employees seeking to make a disclosure;
- Commit to writing any disclosure made orally;

- Make arrangements for a disclosure to be made privately and discreetly and, if necessary, away from the workplace;
- Impartially assess each disclosure to determine whether it is a disclosure made in accordance with Part 2 of the Act (ie a Public Interest disclosure);
- Within 28 days of receipt, notify a disclosure which the Public Interest Disclosure Coordinator thinks is a Public Interest disclosure to the IBAC for assessment;
- Appoint a Welfare Manager to support the discloser and to protect him or her from any reprisals;
- Take all necessary steps to ensure the identity of the person making the disclosure and the identity of the person who is the subject of the disclosure are kept confidential;
- Advise, to the extent possible, the discloser of the progress of an investigation into the Public Interest disclosure (it is noted that any investigation will be managed by the IBAC, meaning that Council may have limited information about its progress);
- Establish and manage a confidential filing system;
- Collate and publish statistics on disclosures made; and
- Liaise with the Chief Executive Officer.

6.4 Welfare Manager

The Welfare Manager is responsible for looking after the general welfare of the discloser. The Welfare Manager will:

- Examine the immediate welfare and protection needs of a discloser and seek to foster a supportive work environment
- Advise the discloser of the legislative and administrative protections available to him or her
- Listen and respond to any concerns of harassment, intimidation or victimisation in reprisal for making disclosure
- Ensure the confidentiality of the identity of the discloser and the content of the disclosure in accordance with the Act
- Ensure the expectations of the discloser are realistic.

6.5 Independent Broad-Based Anti-Corruption Commission (IBAC)

In relation to Local Government, a suspected disclosure will be forwarded to IBAC who determine if a disclosure meets the criteria to be a public interest complaint. IBAC will either take carriage of the complaint or may refer the disclosure back to Council for follow up.

6.6 Council Employees

Members of Council staff are encouraged to report known or suspected incidences of improper conduct or detrimental action and must maintain confidentiality of any person involved in a disclosure if their identify is known or suspected. All employees must refrain from any action that is or could be perceived as detrimental action.

These procedures complement normal communication channels between supervisors and employees and employees are encouraged to raise matters of concern at any time with their supervisors. Alternatively, if an employee reports a disclosure to their immediate supervisor, the complaint must be forwarded to the Public Interest Disclosure Coordinator immediately. Confidentiality by supervisors must be maintained.

6.7 Members of the public

These procedures complement Council's normal complaint handling process and members of the public are encouraged contact Council under the complaints process in the first instance. If the matter involves improper conduct or detrimental action a member of the public may then wish to submit a public interest disclosure.

7. Confidentiality

Council will take all reasonable steps, in accordance with sections 52 and 53 of the Act, to protect and keep confidential the content of the disclosure and the identity of the person making it. Maintaining confidentiality is crucial in ensuring that reprisals are not made against a discloser.

The Act prohibits any person who receives information via a public interest disclosure from disclosing the content, or information about the content, of that disclosure, or the identity of the person making it, except in certain limited circumstances. Disclosure of information in breach of section 52 or 53 constitutes an offence that is punishable by a maximum fine of 120 penalty units or imprisonment for 12 months or both for a natural person and 600 penalty units for a body corporate.

The circumstances in which a person may disclose information obtained about a Public Interest disclosure include circumstances where:

- The discloser has given their consent, in writing, to the disclosure of their identity;
- The IBAC has determined that an assessable disclosure is not a Public Interest disclosure (then the confidentiality provisions cease to apply);
- It is necessary for the purpose of the exercise of Council's functions under the Act;
- It is necessary for the purpose of obtaining legal advice;
- It is necessary to use an interpreter for persons who require such assistance;

- The information is disclosed to a parent or guardian of a person who is under 18 years of age; or
- The information is disclosed to an independent person for the purpose of enabling a person who is suffering a disability to understand an obligation under the Act.

While Council is required to include certain information about Public Interest disclosures in its Annual Report, the Act prohibits the inclusion of particulars in any report or recommendation that are likely to lead to the identification of the discloser or the person who is the subject of the disclosure.

Council will ensure all files, whether paper or electronic, are kept in a secure room and can only be accessed by the Public Interest Disclosure Coordinator, Public Interest Disclosure Officer or the Welfare Manager (in relation to welfare matters). The Welfare Manager will be given access only to those files which relate to the discloser in respect of whom, and the disclosure in respect of which, they have been appointed.

All printed material will be kept in files that are clearly marked as a Public Interest Disclosure Act matter, and warn of the criminal penalties that apply to any unauthorised divulging of information concerning a public interest disclosure. All electronic files will be produced and stored on a stand-alone computer and be given password protection. Backup files will be kept on floppy disc or USB which will be kept by the Public Interest Disclosure Coordinator in a secure place. All other types of materials relevant to public interest disclosure, such as tapes from interviews, will also be stored securely with the disclosure files.

Council will not email documents relevant to a public interest disclosure matter and will ensure all phone calls and meetings are conducted in private.

8. Collating and Publishing Statistics

Section 70 of the Act requires Council to include in its Annual Report, the number of public interest disclosures notified to the IBAC during the preceding financial year.

For this purpose, the Public Interest Disclosure Coordinator will establish a secure register to record that information, and to generally keep account of the status of disclosures made to Council. The register will be confidential and will not record any information that may identify the discloser.

The register will contain the following information:

- The number and types of disclosures made to Council during the year;
- The number of disclosures assessed by Council to be public interest disclosures and notified to the IBAC during the year;
- The number and types of disclosures assessed by Council not to be Public Interest disclosures;
- The numbers and types of Public Interest disclosures investigated, referred or dismissed by the IBAC (to the extent that Council has access to that information); and
- Any recommendations made by the IBAC or the Ombudsman that relate to Council.

9. Receiving and Assessing Disclosures

Where a disclosure has been received by the Public Interest Disclosure Officer or the Public Interest Disclosure Coordinator, he or she will assess whether the disclosure has been made in accordance with Part 2 of the Act and is, therefore, a Public Interest disclosure.

9.1 Has the disclosure been made to the appropriate person?

For Council to treat the disclosure as a disclosure made under the Act, it must concern an employee, member or officer of the Whittlesea City Council. A disclosure can be made:

- To the Chief Executive Officer;
- To Council's Public Interest Disclosure Coordinator or a Public Interest Disclosure Officer;
- If the person making the disclosure is an employee or officer of the Council, to an employee who directly or indirectly supervises or manages that person;
- If the disclosure relates to an employee or officer of a Council, to an employee who directly or indirectly supervises or manages that person.

If the disclosure concerns a member, officer or employee of another public body, Council will endeavour to advise the person who has made the disclosure of the correct person or body to whom the disclosure should be directed (see the table in paragraph 5.2 above). If the disclosure has been made anonymously, it should be referred to the IBAC.

If a disclosure concerns a Councillor, it must be made to the IBAC or the Ombudsman. If a disclosure concerning a Councillor is made to Council, the discloser will be advised of the correct person to whom, or body to which, the disclosure should be directed.

9.2 Does the disclosure contain the essential elements of a Public Interest disclosure?

To be a Public Interest disclosure, a disclosure must satisfy the following criteria:

- Did a natural person (that is, an individual person rather than a corporation) make the disclosure?
- Does the disclosure relate to conduct of a member, officer or employee of Council acting in their official capacity?
- Is the alleged conduct either improper conduct or detrimental action taken against a person in reprisal for making a Public Interest disclosure?
- Does the person making the disclosure have reasonable grounds for believing that the alleged conduct has occurred?

Where a disclosure is received by a Public Interest Disclosure Officer, the Public Interest Disclosure Officer will make an initial assessment about whether it is a Public Interest disclosure. The Public Interest Disclosure Coordinator will determine whether the disclosure is a public interest disclosure.

Where the Public Interest Disclosure Coordinator determines that a disclosure is a Public Interest disclosure, he or she will notify the Public Interest disclosure to the IBAC. That notification must be made within 28 days of receiving the disclosure and the person making the disclosure must also be notified of it.

Where a disclosure is assessed not to be a public interest disclosure, Council must notify the person making the disclosure of that decision and the matter does not need to be dealt with under the Act. The Public Interest Disclosure Officer will decide how the matter should be responded to in consultation with the Public Interest Disclosure Coordinator, and the person making the disclosure will be advised of alternative complaint mechanisms available for addressing the allegations comprising the original disclosure.

In reaching a conclusion as to whether a disclosure is a Public Interest disclosure, the Public Interest Disclosure Coordinator will consider whether the disclosure would, if proved true, show, or tend to show, that the member, officer or employee of Council to whom the disclosure relates:

- Has engaged, is engaging or proposes to engage in improper conduct in his or her capacity as a member, officer or employee of Council; or
- Has taken, is taking, or proposes to take detrimental action in reprisal for the making of the Public Interest disclosure.

Where the Public Interest Disclosure Coordinator concludes that the disclosure amounts to a Public Interest disclosure, he or she will:

- Notify the person who made the disclosure of that conclusion; and

- Notify the disclosure to the IBAC for formal determination as to whether it is a public Interest disclosure complaint.

10. Managing the Welfare of the Discloser

10.1 Commitment to Protecting Disclosers

Council is committed to the protection of persons making genuine disclosures against detrimental action taken in reprisal for the making of Public Interest disclosures. The Public Interest Disclosure Coordinator is responsible for ensuring disclosers are protected from direct and indirect detrimental action, and that the culture of the workplace is supportive of public Interest disclosures being made.

The Public Interest Disclosure Coordinator will appoint a Welfare Manager to all persons who have made a public Interest disclosure. The Welfare Manager will undertake the responsibilities set out in paragraph 6.5 above in respect of a discloser to whom they are appointed.

All employees will be advised that it is an offence for a person to take detrimental action in reprisal for a public Interest disclosure. The maximum penalty is a fine of 240 penalty units or two years imprisonment or both. The taking of detrimental action in breach of this provision can also be grounds for making a disclosure under the Act and can result in an investigation.

The Welfare Manager must not divulge any details relating to the disclosed matter to any person other than the Public Interest Disclosure Coordinator (or the Public Interest Disclosure Officer, as the case may be). All meetings between the Welfare Manager and the discloser must be conducted discreetly to protect the confidentiality of the disclosure and the discloser.

Other statutory protections (contained in the Act) applicable to a person who makes a public Interest disclosure include:

- Immunity from civil and criminal liability and disciplinary action for the making of the disclosure (section 39)
- Immunity from liability for breaching a confidentiality provision (section 40)
- Protection from actions in defamation (section 41)
- Provision of a statutory right to sue for damages for reprisals made (section 45)
- Provision of a statutory right to apply for reinstatement where detrimental action involves termination or variation of employment (section 46); and
- Provision of a statutory right to apply to the Supreme Court for an injunction or order requiring detrimental action to be remedied (section 49).

10.2 Keeping the Discloser Informed

The Public Interest Disclosure Coordinator will ensure the discloser is kept informed of action taken in relation to his or her disclosure, and the time frames that apply. To the extent possible, the discloser will be informed of the conduct of an investigation (if any), the findings of an investigation, and the steps taken by Council to address any improper conduct that has been found to have occurred. All communication with the discloser will be in plain English.

10.3 Occurrence of Detrimental Action

If a discloser reports an incident of harassment, discrimination or adverse treatment that would amount to detrimental action taken in reprisal for the making of the disclosure, the Welfare Manager will:

- Record details of the incident;
- Advise the discloser of his or her rights under the Act; and
- Advise the Public Interest Disclosure Coordinator of the detrimental action.

The taking of detrimental action in reprisal for the making of a disclosure can be an offence against the Act as well as grounds for making a further disclosure. Where such detrimental action is reported, the Public Interest Disclosure Coordinator will assess the report as a new disclosure under the Act. Where the Public Interest Disclosure Coordinator is satisfied that the disclosure is a Public Interest disclosure, he or she will notify it to the IBAC for assessment and, if the IBAC sees fit, action.

10.4 Disclosers Implicated in Improper Conduct

Where a person who makes a disclosure is implicated in misconduct, Council will handle the disclosure and protect the discloser from reprisals in accordance with the Act and these procedures. Council acknowledges that the act of making a disclosure should not shield the person making the disclosure from the reasonable consequences flowing from any involvement in improper conduct.

Section 42 of the Act specifically provides that a person's liability for his or her own conduct is not affected by their disclosure of that conduct under the Act. However, in some circumstances, an admission may be a mitigating factor when considering disciplinary or other action.

The Chief Executive Officer will make the final decision, on the advice of the Public Interest Disclosure Coordinator, as to whether disciplinary or other action will be taken against a person making a disclosure. Where disciplinary or other action relates to conduct that is the subject of the relevant disclosure, the disciplinary or other action will only be taken after the disclosed matter has been appropriately dealt with.

In all cases where disciplinary or other action is being contemplated, the Chief Executive Officer must be satisfied that it has been clearly demonstrated that:

- The intention to proceed with disciplinary action is not causally connected to the making of the disclosure (as opposed to the content of the disclosure or other available information)

- There are good and sufficient grounds that would fully justify action against any other person (ie not making the disclosure) in the same circumstances
- There are good and sufficient grounds that justify exercising any discretion to institute disciplinary or other action.

The Public Interest Disclosure Coordinator will thoroughly document the process, including recording the reasons why the disciplinary or other action is being taken, and the reasons why the action is not in retribution for the making of the disclosure. The Public Interest Disclosure Coordinator will clearly advise the discloser of the proposed action to be taken, and of any mitigating factors that have been taken into account.

11. Management of the Person Against Whom a Disclosure has been Made

Council recognises that employees against whom disclosures are made must also be supported during the handling of disclosures. Council will take all reasonable steps to ensure the confidentiality of the person who is the subject of the disclosure.

Council will give its full support to a person who is the subject of a disclosure where the allegations contained in a disclosure are clearly wrong or unsubstantiated. If the matter has been publicly disclosed, the Chief Executive Officer will consider any request by that person to issue a statement of support setting out that the allegations were clearly wrong or unsubstantiated.

12. Misdirected Disclosures

The legislation provides a 'no wrong door' provision. This allows for a PID made to the wrong receiving entity to be redirected to another receiving entity, without the discloser losing the protections of the PID scheme where:

- the receiving entity must be ordinarily able to receive a PID;
- the person making the disclosure must, in good faith, believe the receiving entity was the appropriate entity to receive the disclosure; and

- the discloser will be notified that their disclosure was initially directed to the incorrect entity and will be forwarded.

As an example, if Whittlesea Council was incorrectly sent a disclosure that was meant for another Local Council, Whittlesea will direct that disclosure to the correct entity. Beyond the notification to the correct entity, Whittlesea will not disclose any information likely to reveal the identity of the person who made it.

13. External Disclosures

'External disclosures' are defined as a PID made to a person/body who is not an entity which can normally receive a PID under the Act.

The purpose of External disclosures is to:

- allow relief for people who have made a PID
- are subject to confidentiality restrictions relating to that disclosure; and
- in situations where the disclosure has not been adequately addressed.

It allows for people who have made a PID to make a further disclosure of the same subject matter to external parties if:

- The original disclosure was not made anonymously;
- The original disclosure was determined to be a PIC and the discloser was notified of that; and
- One of the following applies:
 - the discloser has not been notified of any action within six months of determination as a PIC and not received a response 30 days after requesting an update on progress
 - an investigation has not been completed 12 months after a PIC is determined and the discloser has not received a response 30 days after requesting an update on progress;
 - an investigation has not been completed 12 months after a PIC is determined and, even if discloser received a response within 30 days after requesting an update on the progress, the

discloser received no further update advising the investigation had been completed six months after that response.

A discloser is to be made aware that an external disclosure must not contain information that may prejudice a criminal investigation, criminal proceeding or other legal proceeding, nor disclose investigative methods used by IBAC or VicPol.

An example of an entity that can receive an external disclosure could be a Politician or a Journalist. The protections under the Act will also apply to external disclosures.

14. Criminal Offences

Council will ensure that officers appointed to handle public Interest disclosures and all other employees are aware of the following offences created by the Act:

- It is an offence for a person to take detrimental action against a person in reprisal for a public Interest disclosure being made. The Act provides a maximum penalty of a fine of 240 penalty units or two years imprisonment or both.
- It is an offence for a person to disclose information about the content of a Public Interest disclosure without legislative authority. The Act provides a maximum penalty of 120 penalty units or six months imprisonment or both for a natural person and 600 penalty units for a body corporate.
- It is an offence for a person to obstruct IBAC Officers or the Ombudsman in the performance of their responsibilities under the Act. The Act provides a maximum penalty of 120 penalty units or 12 months imprisonment or both.
- It is an offence for a person to knowingly provide false information under the Act with the intention that it be acted on as a disclosed matter. The Act provides a maximum penalty of 120 penalty units or 12 months imprisonment or both.

15. Review


These procedures will be reviewed annually to ensure they meet the objectives of the Act and accord with any guidelines published by IBAC.


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