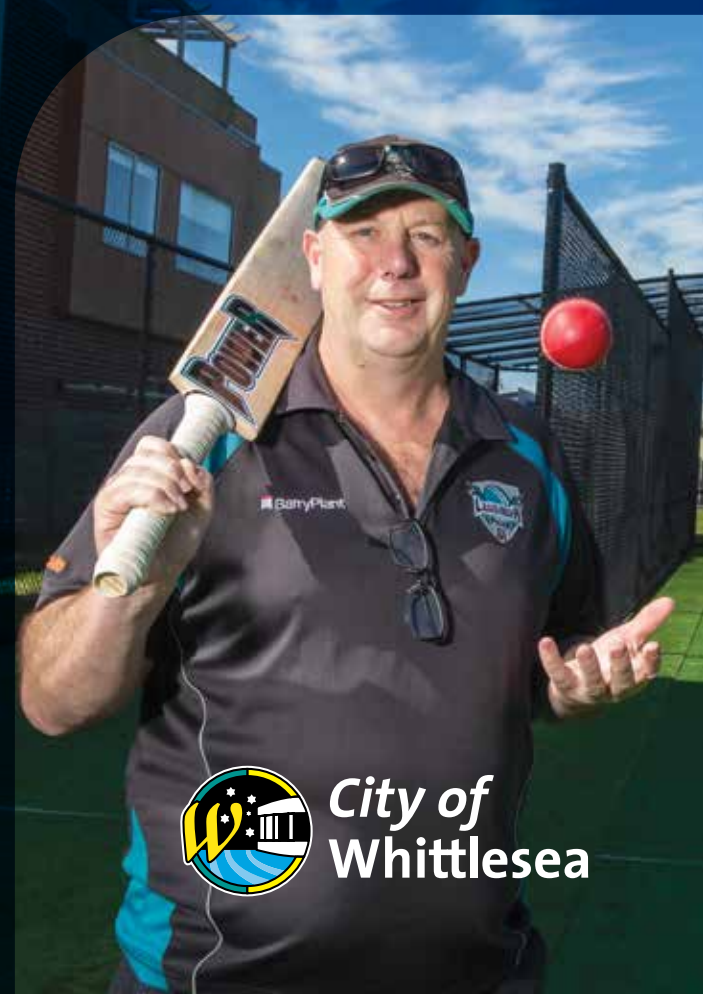
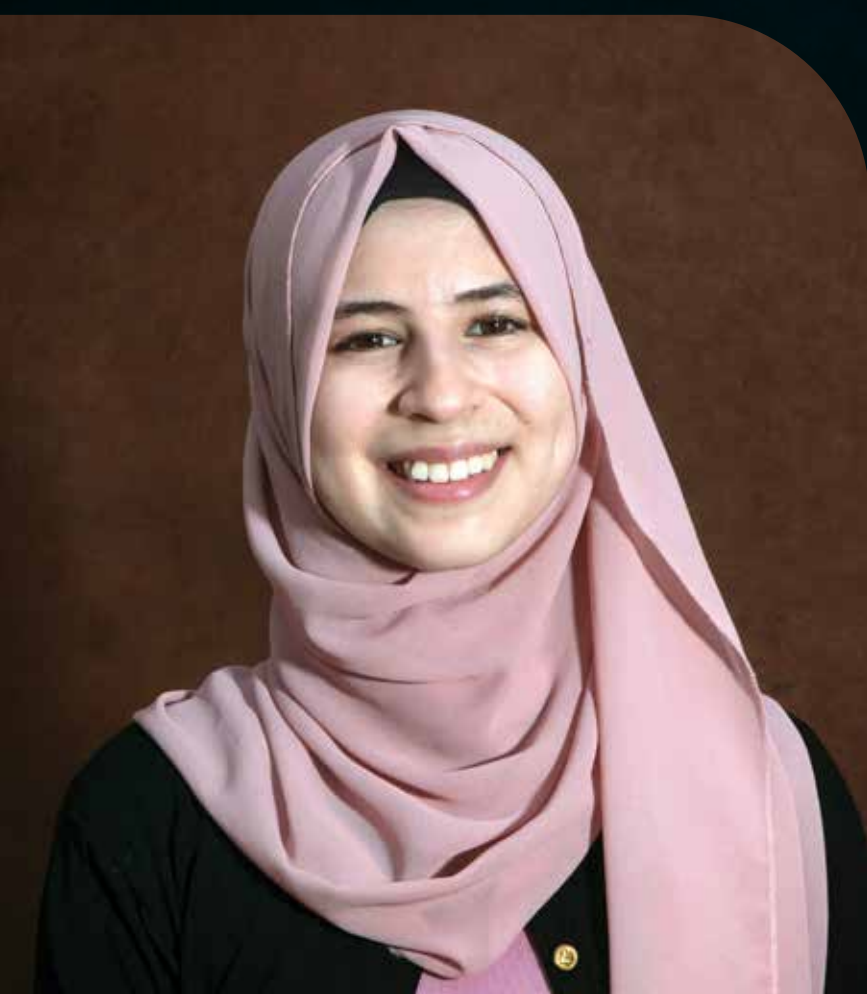




CITY OF WHITTLESEA ANNUAL REPORT 2020-21



City of
Whittlesea

Welcome

Welcome to the City of Whittlesea's Annual Report 2020-21. 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 2020-21 financial year against the five goals set out in our Council Plan 2017-21 and Annual Budget 2020-21.

The report highlights achievements and challenges faced and includes statutory reporting and legislative information as required under the *Local Government Act 2020* 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
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- 🐦 **Twitter:** [@citywhittlesea](https://twitter.com/citywhittlesea)
- 📷 **Instagram:** [CityWhittlesea](https://www.instagram.com/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 lives 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.

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, and a median age of 21 years.

City of Whittlesea at a glance

242,027

total population

3%
growth

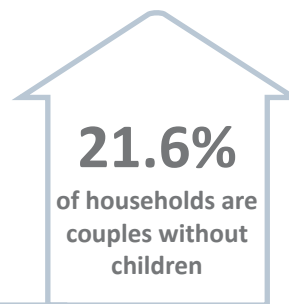
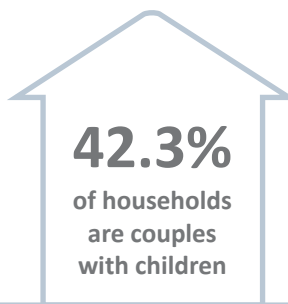
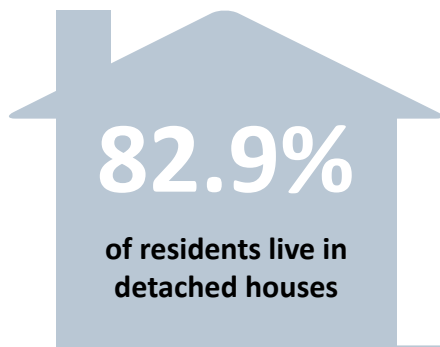
34 years

is the median age of residents

27.7%
of population aged
0-19 years

16.2%
of population aged
over 60 years

Males
49.4%
Females
50.6%



44% of residents speak a language other than English at home

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



No of residential properties – **87,237**

Suburb with the largest population –
Mill Park (30,107)

Suburb with the smallest population –
Whittlesea Township (5,630)

Number of babies born in the City of Whittlesea each week
60

*Compiled from City of Whittlesea research and Profile.id community profile data.

Our Vision

Whittlesea 2040: A place for all

Our vision is underpinned by five goals:

Connected community

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

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.

Strong local economy

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

Sustainable environment

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

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.



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 community

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

Liveable neighbourhoods

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

Strong local economy

- Investment attraction
- Libraries
- Local business support

Sustainable environment

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

High-performing organisation

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



Message from Lydia Wilson

Chair of the Panel of Administrators



I am pleased to present the City of Whittlesea Annual Report 2020-21.

This is the first Annual Report Council has delivered with a full 12 months under the leadership of Administrators.

Together with my fellow Administrators Peita Duncan, The Hon Bruce Billson (until March 2021) and Chris Eddy (from May 2021) we have developed the Administrator's Action Plan 2020-2024 which sets out our roadmap for delivering Council's priorities until the end of our term in 2024. We will be publicly reporting on this Action Plan on a six-monthly basis.

We have set an ambitious program of work focused on good governance, genuine community engagement, excellent customer service, long-term planning, financial sustainability, capital works delivery and pandemic recovery.

In September 2020 we were delighted to appoint the highly-skilled and experienced Craig Lloyd as CEO to lead the organisation. We were impressed by Craig's extensive qualifications and drawn to his shared vision to deliver at a very high level for our community.

On behalf of our community we are developing important strategic partnerships and we are committed to strong advocacy at all levels of government about the issues that matter to our community including funding for community and sporting infrastructure, roads to reduce traffic congestion,

job creation, Wollert Rail, mental health and family violence support services.

Council has partnered with the Victorian Government, Riverlee, Ramsay Health and Haven Home Safe on the \$2 billion New Epping development. This project will include social housing, healthcare, commercial and hospitality, providing significant employment opportunities, economic and social benefits to the City of Whittlesea.

Over the last 12 months we have completed a number of large infrastructure projects and we were thrilled to hand back a fully refurbished first-class Mill Park Leisure to the community in April this year. The \$25 million redevelopment included a new gym, upgraded pools and a focus on accessibility.

We have upgraded streetscapes in Lalor and Thomastown, local playgrounds across the municipality and delivered the hugely popular Mill Park All Abilities Play Space.

Work has begun on many new projects including a new community centre at Wollert East to support the booming population in the city's north and we have partnered with the Victorian Government to build a \$2.7 million Mernda Village Social Support Centre to provide much-needed day respite for older residents with care needs.

These terrific projects are just part of the story. We have also focused on our programs and policies including the rollout of a food and organic waste recycling service, and our Whittlesea Water For All Strategy which outlines a 10-year framework for the City of Whittlesea to become a leader in the planning, use and management of water.

Our Greening Whittlesea – City Forest Strategy sets out plans for the protection, growth and management of the City's trees and green cover including planting

500,000 trees in the next five years, and our Rethinking Waste Plan 2021-2030 will reduce the amount of waste sent to landfill by 68,000 tonnes each year.

We want to engage with our community more effectively, more often and in more ways. We have built a dedicated online engagement portal so you can easily have your say on what matters most to you and we will continue to look for opportunities for in-person consultation when restrictions allow.

We have kept the focus on customer service, strengthening our commitment to make it easier for community to interact with Council through a comprehensive Customer First project.

The pandemic continues to challenge us all and Council has taken a proactive focus on response to outbreaks and recovery. While we have found new and creative ways to engage, connect and support each other, we recognise the significant economic impact and our COVID-19 Hardship Policy adopted in April 2020 has provided rates, charges and fee relief.

I'd like to thank all of our community representatives who have helped shape Council's \$2 million COVID-19 recovery initiatives to help residents, businesses and groups thrive. This includes \$400,000 to community organisations for emergency relief and \$400,000 for a support local campaign and incentive program to support local business.

As I reflect on the past year, I am struck by the incredible resilience of the community, service providers, local businesses and our organisation to continue to respond, adapt and deliver in these uncertain times.

I am incredibly proud of what we as a Council have been able to achieve and alongside my fellow Administrators I look forward to continuing to serve this vibrant community.

Message from Craig Lloyd

Chief Executive Officer



Welcome to the City of Whittlesea Annual Report 2020-21, which outlines our organisation's key achievements and financial performance over the last 12 months.

I was delighted to join the City of Whittlesea on 12 October 2020, taking over from Acting CEO Joe Carbone and on 9 November we welcomed four new directors to the Executive Leadership Team.

The COVID-19 pandemic has had a significant impact on us all over the last 12 months. Whether the doors were open or closed on our buildings and facilities during this time, we have continued to adapt to deliver the large range of essential services our community relies upon.

We have provided much-needed support to local business to operate in a COVIDSafe manner, delivered a comprehensive COVID-19 grants program and waived registration fees for 1180 local businesses impacted by restrictions.

Through a \$500,000 grant from the State Government, we were also able to install new outdoor tables and chairs across various retail precincts to encourage more outdoor dining.

We have been pleased to support the public health response by partnering with the State Government and Northern Health to host a mass vaccination hub at the Plenty Ranges Arts and Convention Centre. We have also partnered with DPV

Health to host testing sites across the municipality including pop-up testing in response to outbreaks.

Despite the challenges of COVID-19, we continued to deliver on our \$54 million capital works budget, including more than 133 projects to build and upgrade community centres, sporting fields, playgrounds, roads, bike paths and footpaths across our municipality.

We've completed a significant number of major infrastructure projects including the Spring Street Kindergarten in Thomastown, and we're well underway on many others such as the Findon Road extension to Plenty Road to help ease traffic congestion in the area.

We have successfully advocated for the establishment of the Orange Door Access point, a key family violence support service, and established a headspace satellite service for youth mental health at our Baseline for Youth facility, providing much-needed support for young people in our municipality.

This year we signed on to the largest ever emissions reduction project undertaken by local government, as part of a joint commitment from 46 Victorian councils to purchase renewable energy over the next 10 years. I am proud to be a part of this collaborative sustainability initiative which is another important step forward in our 'Sustainable Environment' *Whittlesea 2040* goal.

In close consultation with staff we commenced an organisational structure realignment to improve efficiency and identify new opportunities, ideas and innovation to better serve our community. This has led to savings in a number of areas and the creation of a number of exciting new positions. The final stages of the organisational realignment will be completed in late 2021.

As we go to print our draft Community Plan 2021-25 is out for community

feedback. This plan incorporates the Council Plan, Public Health and Wellbeing Plan, Disability Action Plan and Pandemic Recovery Actions and will be the cornerstone of our deliverables for the community over the coming four years. I'd like to thank everyone who helped shape this plan. We received more than 5000 pieces of feedback. The plan is scheduled to be formally adopted in October 2021.

It is always great to see hard work recognised and in 2020 Council won a number of awards: Victorian Landscape Architecture Awards – Best Landscape Planning (Quarry Hills) and Play Space (Norris Bank Reserve); Smart City Achievement of the Year at the 2020 MAV Technology Awards for Excellence; and Strategic Planning Award at Parks and Leisure Australia Awards for our Netball and Basketball Strategy.

We will report a \$7.7 million operating cash deficit for the 2020-21 financial year. This is largely due to the financial impacts of the COVID-19 pandemic on Council operations, with reduced income received from Council facilities due to closures required under public health orders, coupled with additional expenditure incurred in supporting our community.

Through ongoing strong and responsible financial management, the organisation is well positioned to continue to respond to the challenges of the pandemic and deliver services and infrastructure projects to accommodate our rapidly growing diverse community.

I would like to thank our hard-working staff for their resilience and commitment to delivering our services safely and without interruption. We really do have the best staff in local government, fully committed to delivering high quality services.

I look forward to the year ahead and the many great projects and programs we are set to deliver.

The Year in Review

Council is proud of the many achievements of the last year. In what was a year dominated by the COVID-19 pandemic, the City of Whittlesea was able to quickly adapt to emerging community needs in a rapidly changing environment, while also continuing to provide valued services and delivering much-needed infrastructure to our community.

COVID-19 response

The COVID-19 pandemic had a significant impact on the City of Whittlesea in 2020-21, our local businesses, community connections and mental and physical health. It has also, however, seen some positive impacts, such as a greater connection to local neighbourhoods and enthusiasm to explore local open spaces.

As we move through the response and recovery phases, Council is committed to helping our community through new initiatives and grants that will

directly impact on improving the lives of those who live and work in the City of Whittlesea.

Council endorsed the Municipal Pandemic Readiness and Recovery Plan on 2 February 2021, which will guide community recovery from, and transition through, the COVID-19 pandemic. The plan contains 51 actions – 90 per cent have been achieved with the remainder in progress or delayed due to more recent COVID-19 lockdowns.





In 2020-21, Council delivered on the following actions to support our community:

- A **\$500,000 Emergency Relief Fund for local service providers** to support immediate emergency relief needs for impacted residents.
- A **COVID-19 Hardship Policy** that provides residents, businesses, groups and clubs with relief from Council rates, fees and charges.
- A **\$500,000 Business Assistance and Resilience Program** to support local businesses that included educational webinars, a business development program and shop local initiatives.
- **Secured more than \$500,000 through the State Government's Outdoor Eating and Entertainment Package.** This program encourages outdoor dining with additional table and chair installations across several retail precincts.
- **Delivered more than 400 COVIDSafe bags and more than 210 infrared thermometers** to support businesses operate in a COVIDSafe manner.
- A **business support and compliance program** to monitor and advise businesses on COVIDSafe operating requirements.
- 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 focussing on mindfulness, mental health, family games and gardening; and an outreach program for isolated groups and individuals in partnership with local support agencies.
- Supporting Department of Health and local partners in **establishing COVID-19 testing sites and mass vaccination venues at Council facilities.**
- Communications across various channels, including website, social media, local radio and newspapers and flyers to households on COVID-19 messaging in multiple languages and formats.
- Establishing an **International Student Wellbeing Hub** to provide non-medical health and social connection opportunities to students studying at RMIT and La Trobe university campuses.
- Employment of over 200 staff via the **Working for Victoria Program**, many of whom were placed into roles that supported COVID-19-related programs.
- **Fee subsidies** for groups who use the community activity centres and Council sports facilities.
- **Waiving of registration fees** for the 2021 calendar year for 1,180 local businesses that have been significantly impacted by the State Government COVID-19 restrictions, with over \$500,000 waived in registration fees.
- Restructure of Council's community grant programs to include four new **COVID-19 Response Grant Programs** for a minimum period of 12 months.

Connected community

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

- Completed the \$25 million **Mill Park Leisure redevelopment** with the gym and program spaces opened to the community in May 2021, and the aquatic area opened in June 2021. The redevelopment includes a range of state-of-the-art and accessible facilities that aim to increase community health and wellbeing.
- Successfully advocated for the establishment of the **Orange Door Access point**, a key family violence support service.
- Established a **headspace satellite service for youth mental health** at Council's youth facility at Westfield Shopping Centre.
- Delivered a **community facility and playground in Donnybrook** to support social connection and the provision of support services for the local residents through an innovative partnership with developer Mirvac.
- Provided **35,036 face-to-face maternal and child health appointments and 576 group sessions** for the over 3,000 new babies born in the municipality.
- Continued to deliver the **Maternal and Child Health Deadly Boorais and Deadly Families Outreach program** for Aboriginal and Torres Strait Islander families, achieving a 40 per cent increase in engagement in this program in 2020-21.



- **Provided immunisation services**, vaccinating 4,266 people at community sessions and 3,557 students at school sessions.
- **Completed the Spring Street Kindergarten in Thomastown**, providing a two-room kindergarten and a multipurpose room to support three and four-year-old sessional kindergarten.
- **Supported older residents to remain active and independent** through the provision of Ageing Well services and programs such as delivered meals and online and community-based programs.
- Established the inaugural **Whittlesea Youth Advisory Committee** which, during its term, evaluated and redesigned the Youth Advisory Committee model.

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 **All Abilities Play Space in Mill Park**, providing a fully fenced and accessible playground catering to all ages and abilities.
- Completed **six shared paths and eight missing link footpaths**, improving connectivity and safety for pedestrians and bike users.
- Formally opened the new **Gambu Gulinj Community Centre** in March 2021. The centre includes a three-room kindergarten as well as a two-room maternal and child health hub, a community hall and community meeting spaces. The building was designed to meet five-star building standards and includes solar PV panels on the roof, a battery storage system and water tanks.
- Constructed and upgraded **key intersection and roads**, improving traffic flow and safety and providing connectivity to local services and facilities. These include:
 - The construction of the Yan Yean Road and Hazel Glen Drive traffic signals.
 - Improvements at the Lyndarum Drive/Manor House Drive roundabout.
 - The installation of a temporary roundabout at the intersection of Manor House Drive and O’Herns Road.
 - The construction of pedestrian-operated traffic signals on High Street and Morang Drive.
- Constructed the **Edgars Road link**, providing a vital connection for residents of Epping North and helping to relieve congestion on High Street and Miller Street.
- Commenced **Rochdale Square Shopping Centre streetscape upgrade**, a Council pilot project for community driven town centre redevelopment, with the aim of increasing tenancy of shops and pedestrian foot traffic.
- Approved a key strategic mixed-use site in the **Epping Central precinct**. The site will contain a mix of commercial, health, retail and residential uses including the provision of 151 affordable houses in the first stage of development.
- Adopted the **Whittlesea Township Plan**. The plan provides a strategic vision and action plan to guide the future direction and growth of the Whittlesea Township with a major focus on the protection of the township’s existing character.
- Finalised the **Regional Affordable Housing Action Plan 2021-22**, in partnership with the Hume City and Mitchell Shire councils, to identify and advocate for opportunities to increase the supply of affordable housing in the outer northern region.
- Approved a **140 hectare employment precinct** on Vearings Road, which will ultimately provide 4,000 local jobs.
- Introduced a **licence plate recognition system** to provide a safe and effective means of monitoring parked vehicles for parking officers.



Strong local economy

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

- Introduced the **Business Concierge Service** to streamline the permit approvals for small businesses.
- Developed the City of Whittlesea's first **Investment Attraction Plan** to attract new businesses, support existing businesses to grow and create more local jobs.
- Supported the establishment of the **Melbourne Polytechnic Food Incubator** to support our growing food sector.
- Launched the **Whittlesea Localised** online platform to encourage business-to-business engagement and transactions between local suppliers of goods and services.
- Delivered an online and face-to-face **business events program** to support local businesses.
- Launched the **Explore Whittlesea** website and Facebook page to promote the City of Whittlesea as a tourist destination, highlighting the City's attractions, events and hospitality.
- Launched the **Vacant to Vibrant** program which provides opportunities for businesses, artists, social enterprises and start-ups to operate a pop-up business or show room in a vacant retail premises.
- Council awarded more than \$450,000 to over 100 businesses through its **Business Assistance Grants program**. These grants provided financial assistance to local business for projects linked to business adaptation, revitalising spaces and business continuity to support continued business operations.



- Council successfully received funding through the State Government's **Jobs Victoria Advocates program**. Working with Whittlesea Community Connections, four Job Advocates are connecting with the local community to share their knowledge and resources with residents looking to find employment.
- Supported local businesses with a series of social media campaigns and competitions encouraging residents to shop local, including *Still Here 4 You* and *Shop Local for Christmas*.

Sustainable environment

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

- Introduced a municipal-wide, opt-in **food and garden waste recycling service**, allowing residents to dispose of food waste into the garden waste bin. The service has seen a 16 per cent increase in the diversion of food and garden waste from landfill.
- Developed the **Whittlesea Water for All strategy and action plan**, which outlines a 10-year framework for the City of Whittlesea to become a leader in the planning, use and management of water.
- Developed the **Rethinking Waste Plan 2021-2030**, which will guide the City of Whittlesea's waste management and resource recovery services over the next 10 years.
- Undertook community consultation to inform a new 10-year plan on how our **Green Wedge** will be managed.
- Introduced an **online animal registration platform**, simplifying the process for pet registrations.
- Undertook community consultation to inform the development of a new **Domestic Animal Management Plan**.
- Developed the **Greening Whittlesea – City Forest Strategy**, which sets out a plan for the protection, growth and management of the City's trees and green cover.
- Planted 3816 street trees through our annual **Street Tree Renewal Program**, filling gaps and replacing aged trees, contributing to canopy cover and cooling across the city.



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.

- Received the **MAV 2020 Technology Award for Excellence** for a collaborative pilot project with Nillumbik Shire, Mitchell Shire, Banyule City and Moreland City councils to create one of the largest IoT (Internet of Things) network in Australia. The project involved the installation of sensors to monitor usage of Council assets and facilities to help inform service delivery.
- Implemented **Salesforce Online Planning Portal**, enabling customers to register, apply, request, pay or view planning-related services and track and manage these tasks 24 hours a day, 7 days a week.
- Developed a new **Procurement Policy** in collaboration with the Northern Councils Alliance to provide a simpler and more consistent approach for businesses dealing with northern region councils and improve opportunities for Council to collaborate.
- **Adapted internal training online** to ensure staff continued to grow and develop in a remote working environment.
- Implemented a **new finance system**, Dynamics, an inclusive, intuitive and easy-to-navigate Microsoft interface that allows integration with other project management systems and simplifies the purchase ordering process.
- Extensive community consultation to inform the development of **Council's Community Plan 2021-2025**.
- Implemented actions from the *Local Government Act 2020* including the development of an **Engagement Policy, Transparency Policy and Governance Rules**.
- Development of a new engagement platform, **Engage Whittlesea**, to provide the community with a greater opportunity to have their say and stay informed on Council projects and consultations.
- Mobilised all but essential workers to **work remotely and continue to serve our community**.





Highlights of Events

The COVID-19 pandemic and lockdowns meant that many of our much-loved events could not go ahead as planned in 2019-20. However, we were able to continue to hold events - some new, some re-imagined, to keep our community engaged, connected and entertained.



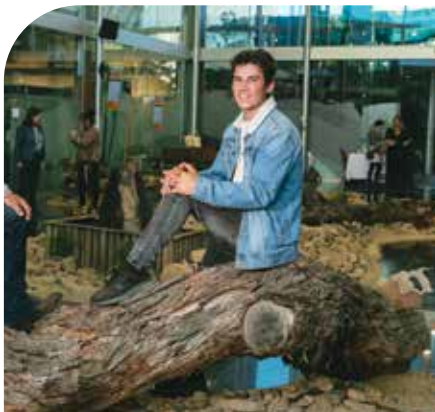
Summer Series

Summer Series brought live entertainment to all corners of the City of Whittlesea. Areas like the Whittlesea Showgrounds came to life throughout January with local music, circus performers, food stalls and a feature film on an outdoor cinema screen. Summer Series was a great opportunity for our community to reconnect after lockdown.



Welcome Expo

The City of Whittlesea welcomes approximately 8000 new residents each year. This year's annual 'Welcome Expo' was delivered online so in spite of lockdown new residents could still find out about the services available in the community and connect with Council, service providers and other residents.



Listening to Land

The *Listening to Land* installation invited our community to reflect on the role of nature in our human experience. The exhibition brought the outside indoors with a gallery of artworks, film screenings and workshops all occurring beside Solace Stream, an amazing hand-built, running stream.



Bringing up kids expo

Held online for the first time, the 'Bringing up kids expo' was a seven-day series of events to inform and educate parents, guardians, carers and grandparents in the City of Whittlesea. Council worked alongside a number of family support agencies to host dozens of online activities and seminars to hundreds of participants.



Carols by Candlelight

In a City of Whittlesea first, our annual Carols by Candlelight celebration was delivered to the community via live-stream and has since been watched over 2000 times across YouTube and Facebook. As always, Carols by Candlelight brought together our community through performances from local artists, comedians and our very own community choir.



Walking Thomastown

Thomastown was transformed as the community came together to discover the historic Thomastown area in a new light. Walking Thomastown was a night-time walking event that spanned over 2.5km. It featured our very own Sharpie flash mob, a variety of lights, projections, sculptures and illuminations accompanied by audio commentary from Wurundjeri elders and local school children.



Seniors Ready to Rock

As a part of the 2020 Victorian Seniors Festival, we launched *Seniors Ready to Rock*. Run completely online, *Seniors Ready to Rock* was a fun-filled weekly interactive social connection program for seniors which included a mix of live entertainment, wellbeing and learning.



Youth Week

Youth Week 2020 was reimagined into a month-long festival of events and projects for young people aged 10 to 25. Workshops included FreeZA, for those who want to enter the music industry, photography, mental wellbeing and life skills and budgeting.



Winter Weekends

To celebrate brand new outdoor dining spaces throughout the City of Whittlesea, we launched Winter Weekends, an intimate festival which occurred throughout May and June across our municipality. Live music, children's activities and street performers brought people out of winter hibernation to discover new dining hotspots and to support local businesses.



Super Kids Festival

To celebrate Children's Week, we developed a city-wide treasure hunt. Treasure hunt sheets were available to download, by post, at local shopping centres or from schools, and encouraged parents or carers and their children to explore any local park and complete the quest. Prize packs were given to 10 lucky treasure hunters.



NAIDOC week

The theme for NAIDOC Week 2020 was 'Always was, Always will be'. Held from 8-15 November, City of Whittlesea residents were invited to a yarning circle where the NAIDOC Week theme was at the forefront of discussions.

Major Capital Works Highlights

In the 2020-21 financial year, the City of Whittlesea spent \$54 million as part of our new works program. This included more than 133 projects to build and upgrade community centres, sporting fields, playgrounds, roads, bike paths and footpaths across our municipality, providing our community with facilities and infrastructure to enjoy now and into the future.



McLeans Road Kindergarten

The redevelopment will include two new kindergarten rooms, an upgraded outdoor play area and a multipurpose room. The centre will open in January 2022.

This \$4.5 million project includes \$1 million from the Department of Training and \$500,000 from the Victorian Government's Growing Suburbs Fund.



Installation of solar panels

The City of Whittlesea installed 16 solar PV systems and battery storage at 10 community facilities as part of our Zero Net Emission Plan. The 16 systems are projected to produce more than 750MWh of electricity per year and save more than \$170,000 in electricity costs per year.



Mill Park Leisure redevelopment

The newly-redeveloped Mill Park Leisure reopened to the community in April 2021. The centre now boasts a state-of-the-art gym, four pools, a spa and sauna, accessible change facilities and a new café.

The City of Whittlesea invested \$20 million and received \$2 million in funding from the Victorian Government's Growing Suburbs Fund and \$3 million from the Community Sport Infrastructure Fund.



Mill Park Library upgrade

An upgrade to the outdoor facilities at Mill Park Library is continuing and will provide the community with a multipurpose outdoor learning area and meeting space, with sensory play elements and a community garden.

The City of Whittlesea is investing \$1.15 million and has received \$1.125 million from the Australian Government and \$450,000 from the Victorian Government.



A community centre in Wollert East

A new community centre in Wollert East is currently under construction. Once complete, it will provide a modern three-room kindergarten, two fully-equipped maternal and child health consulting suites, a spacious community hall, meeting spaces and a landscaped outdoor area.

The City of Whittlesea is investing \$7 million and has received \$2.75 million in funding from the Victorian Government Building Blocks grant.



Findon Road extension

The construction of the Findon Road extension from Williamsons Road to Danaher Drive will create an important east-west link connection from Findon Road to Plenty Road to help ease congestion. A walking and cycling underpass of Findon Road, aligned to the existing Yan Yean Pipe Track, will also be built.

This \$13.6 million project is expected to be complete in late 2021.



Whittlesea Swim Centre

Stage two of the Whittlesea Swim Centre upgrade included an all abilities accessible play zone with water features, an all abilities accessible pool pod with ramp and mobile hoist, turf and picnic areas and shade sails.

This \$1.163 million project includes \$562,000 from the Victorian Government.



Laurimar Cricket Nets

Three new cricket nets were constructed at Laurimar Recreation Reserve in Doreen, providing Laurimar Cricket Club and the community with new facilities to practice in.

The \$190,000 project included a \$180,000 contribution from the Victorian Government.



Spring Street Kindergarten

Opened in January 2021, Spring Street Kindergarten in Thomastown has two engaging kindergarten rooms and a multipurpose consulting room. The centre now operates both three- and four-year-old sessional kindergarten programs.

The City of Whittlesea contributed \$4.45 million and was supported by a Victorian Government Department of Education and Training grant of \$650,000.



All Abilities Play Space

This major new play space in Mill Park was opened in February 2021. The fully fenced and accessible playground caters to different age groups and abilities and includes water play, a multi-level climbing tower, a full-sized basketball court and a quiet and sensory play area.

The City of Whittlesea invested \$3.5 million and received \$1 million in funding from the Victorian Government's Growing Suburbs Fund.



Streetscape improvements

Streetscape upgrades in Lalor and Thomastown continued, and have included new social spaces with seating and paving. At Lalor Shopping Centre, work also included a new public toilet, car park improvements and an upgraded roundabout.

The streetscape upgrades are delivered by the City of Whittlesea with the support of the Victorian Government.



How our Rates Revenue was Spent in 2020-21

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



Financial Summary

Highlights

- \$381.84 million revenue
- \$244.26 million expenditure
- \$137.58 million surplus
- \$4.21 billion net assets, comprising community facilities and infrastructure
- \$216.82 million holdings of cash and other financial assets.

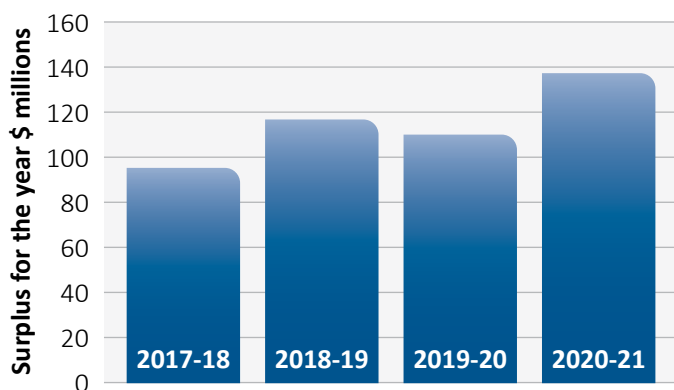
Operating position

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 2021, Council achieved an operating surplus of \$137.58 million, which was a \$26.1 million increase from the 2019-20 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.

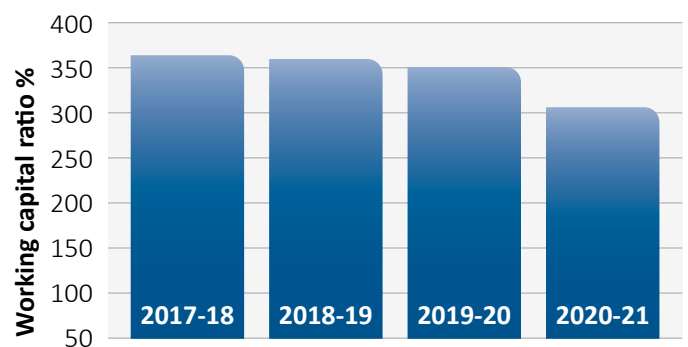
A better measure of Council’s operating performance is the adjusted underlying result. The adjusted underlying operating result removes developer contributions and non-recurrent capital grants and resulted in a deficit of \$30.67 million.

Council’s Annual Budget was adopted in June 2021 and shows that surpluses will continue to be achieved in all years over the four-year budget period 2021-22 to 2024-25 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 \$73.36 million a year over the four years to 30 June 2025.



Liquidity

Council’s cash position has increased by \$12.53 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 2020-21 was 306 per cent, indicating a satisfactory financial position.

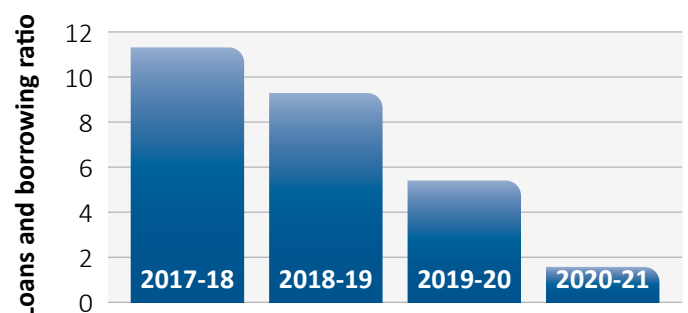


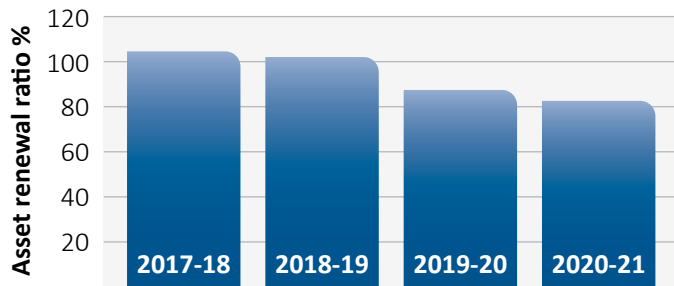
Obligations

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

At the end of the 2020-21 financial year Council’s debt ratio, which is measured by comparing interest bearing loans and borrowings to rate revenue, was 1.5 per cent.

Council’s asset renewal ratio, which is measured by comparing the total of asset renewal and asset upgrade expenditure to depreciation, was 82.2 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.

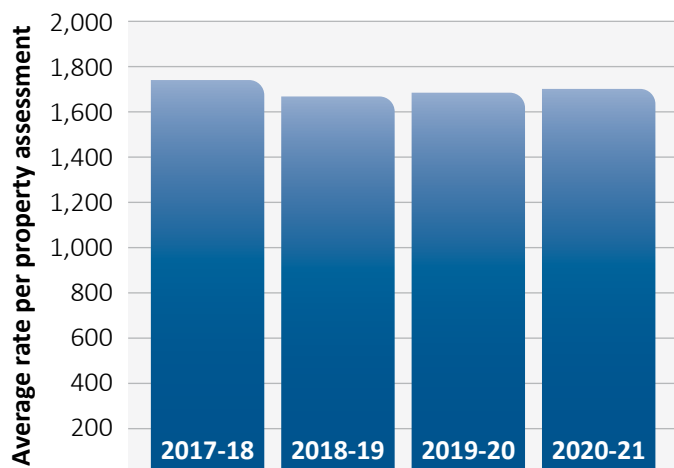
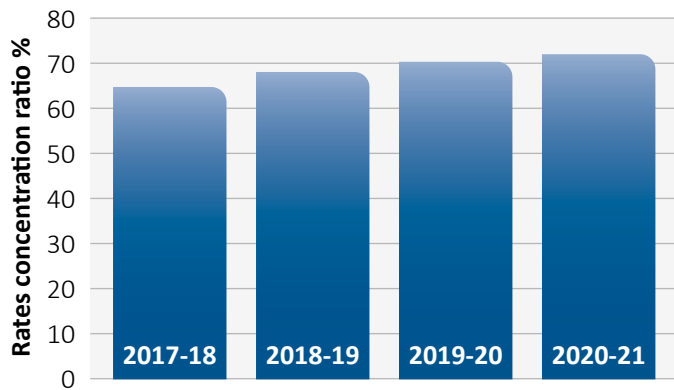




Stability and efficiency

Council receives revenue through rates, user fees, fines, grants and contributions. Council’s rates concentration, which compares rate revenue to adjusted underlying revenue, was 71.99 per cent for the 2020-21 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 2020-21 year kept its rate increase to the rate cap of 2 per cent. This resulted in an average rate per property assessment of \$1,707, which compares favourably to similar councils in the outer metropolitan area.



Economic factors

The global COVID-19 pandemic has continued to have a significant impact on the national, and more specifically, local economy and can be expected to impact the local community well into the 2021-22 financial year.

Ongoing lockdowns and tight restrictions as a result of the pandemic have created financial stress and hardship for many residents of our community. This has created added pressure on Council to provide additional 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:

- the ongoing response to the COVID-19 pandemic and support for our community
- the ability to deliver key infrastructure projects while managing the impact of the pandemic on supply chain and availability of labour
- continued adaptability to an environment of working remotely to support our community
- appointment of a permanent CEO and new Executive Leadership Team, and progression of wider organisation structural realignment work.

As we look ahead to the 2021-22 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 COVIDSafe 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
- finalise the organisation’s structure realignment to better reflect our *Whittlesea 2040* vision.

Community Satisfaction Survey

Each year, Local Government Victoria coordinates a state-wide 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
- waste management
- community consultation
- service areas.

During February and March 2021, a total of 800 residents from across the municipality provided their feedback via a telephone survey. Each rating given is a score out of 100.

Our community identified Waste Management to be the most important service delivered by Council and rated our service performance at 72 (three points higher than the state-wide average). It improved by six points in 2021 to become the highest rating service area.

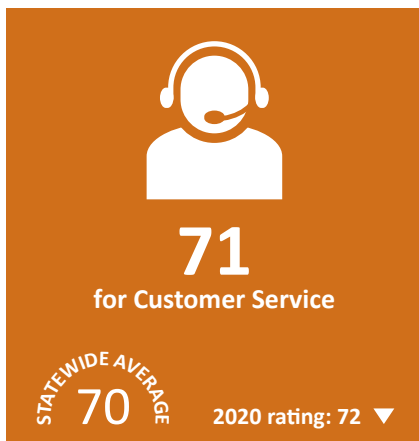
Other performance areas that rated highly include Emergency and Disaster Management (71), Art Centres and Libraries (68), Recreational Facilities (67) and Elderly Support Services (66).

Overall Council Direction also increased significantly from a performance score of 48 in 2020 to 52 in 2021.

Council's rating for Customer Service dropped by one point to a score 71 but is still higher than both state-wide and Interface Council averages (70 and 68 respectively).



City of Whittlesea's results from the 2021 Community Satisfaction Survey



Our Council

On 19 June 2020, the Acting Minister for Local Government appointed a panel of three Administrators for the City of Whittlesea. The panel will undertake the duties of the Council of the City of Whittlesea until the October 2024 Local Government Election.



Chair of the Panel of Administrators, Ms Lydia Wilson

Lydia Wilson began as Interim Administrator on Saturday 21 March 2020. She was appointed Chair of the Panel of Administrators on Friday 19 June 2020.

Ms Wilson brings a depth of corporate governance experience to the Administrator role.

She has served on multiple not-for-profit, public and private sector boards and advisory committees over the past 25 years.

Her governance roles have included appointments on Ministerial Advisory committees in relation to waterways, waste and resource recovery.

Other board governance appointments have been in the areas of procurement, aged care, childcare and health services.

She is a Graduate of the Australian Institute of Company Directors, a Fellow of the Australian Institute of Management and a past Fellow of Local Government Professionals.

As a former chief executive of three Victorian municipalities – Manningham and Yarra city councils and Macedon Ranges Shire Council – Lydia has a detailed understanding of the local government sector and brings valuable experience to support her Administrator function.



Administrator, Ms Peita Duncan

Ms Peita 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, Mr Chris Eddy

Mr Chris Eddy was appointed by the Minister for Local Government on 12 May 2021.

Mr Eddy brings with him a broad range of local government and media experience including his most recent appointment as Interim CEO at LGPro (VIC) from July 2020-March 2021.

For 13 years, Mr Eddy served at Hobsons Bay City Council, including almost six years as CEO (2012-2018).

He works as a consultant to local government and not-for-profit organisations, is an independent member of the Alpine Coordinating Council and council Audit and Risk Management committees and presents a series of local government related podcasts and interview programs.



Administrator, The Hon Bruce Billson

The Hon Bruce Billson resigned from his position as Administrator on 3 March 2021.

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.

Our People

The Executive Leadership Team as at 30 June 2021

The Executive Leadership Team is led by the Chief Executive Officer and consists of four Directors, who each manage a directorate of departments, and two Executive Managers.



Chief Executive Officer

Craig Lloyd

Craig Lloyd was appointed to the role of CEO at the City of Whittlesea on 12 October 2020, taking over from the Acting CEO Joe Carbone (2 March 2019-11 October 2020).

Mr Lloyd spent two and a half years at neighbouring Murrindindi Shire Council as CEO and holds a Masters of Business Administration, a Post Graduate Certificate in Community Development (Emergency Management) and a Master of Project Management.

He has also completed the Australian Institute of Company Directors Course and undertaken the Local Government Professionals Executive Leadership Program.

Mr Lloyd has a deep commitment to grass-roots community engagement and is skilled in many facets of local government such as community engagement, environment, economic development, emergency management and IT.



Director Community Wellbeing

Kate McCaughey

Our Community Wellbeing 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 governments 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: Aboriginal and Cultural Diversity, Active and Creative Participation, Ageing Well, Equity and Inclusion, Children and Families and Strategic Projects.



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.

This directorate monitors, manages, researches, reports and provides advice to Council on all financial and organisational matters and ensures good governance.

It directs and assists the organisation to achieve its goals by providing accurate data and introducing efficiencies and enhancements that best utilise Council's resources.

Departments include: Finance, Projects and Property, Information Services and People and Culture.



Director Infrastructure and Environment

Debbie Wood

Our Infrastructure and Environment Directorate provides a diverse range of infrastructure services to the community.

With the high level of growth within the municipality and an increasing number of residents, there is a need to be responsive to community needs.

Some of the Directorate’s key functions include managing parks and open spaces, roads, road-related and footpath construction and maintenance, building maintenance, engineering services, traffic management, road safety and sustainability planning.

Departments include: Assets and Facilities, Capital Delivery, Maintenance and Operations, Sustainable Environment and Urban Design and Transport.



Director Planning and Development

Justin O’Meara

The Planning and Development Directorate provides strategic land use planning, town planning, building compliance and economic development services to support the progress and prosperity of the City’s growing community of residents and businesses.

The Directorate also helps ensure the safety and wellbeing of the community through its compliance, environmental health, emergency management and regulatory services.

Departments include: Building and Planning, Compliance and Environmental Health, Economic Development, Emergency Management and Regulatory Programs and Strategic Futures.



Executive Manager Public Affairs

Kristi High

The Public Affairs Department looks after the City of Whittlesea’s communication with its community and other stakeholders.

This department is made up of four teams, including Advocacy, Communications, Customer Service and Community Engagement.

Together the teams ensure the community has access to the information it needs when it needs it and the opportunity to share their ideas and opinions about Council’s services and projects.

The department is also responsible for internal communications, graphic design and branding, working with other government organisations, media and industry to promote the City and attract support for its priorities.



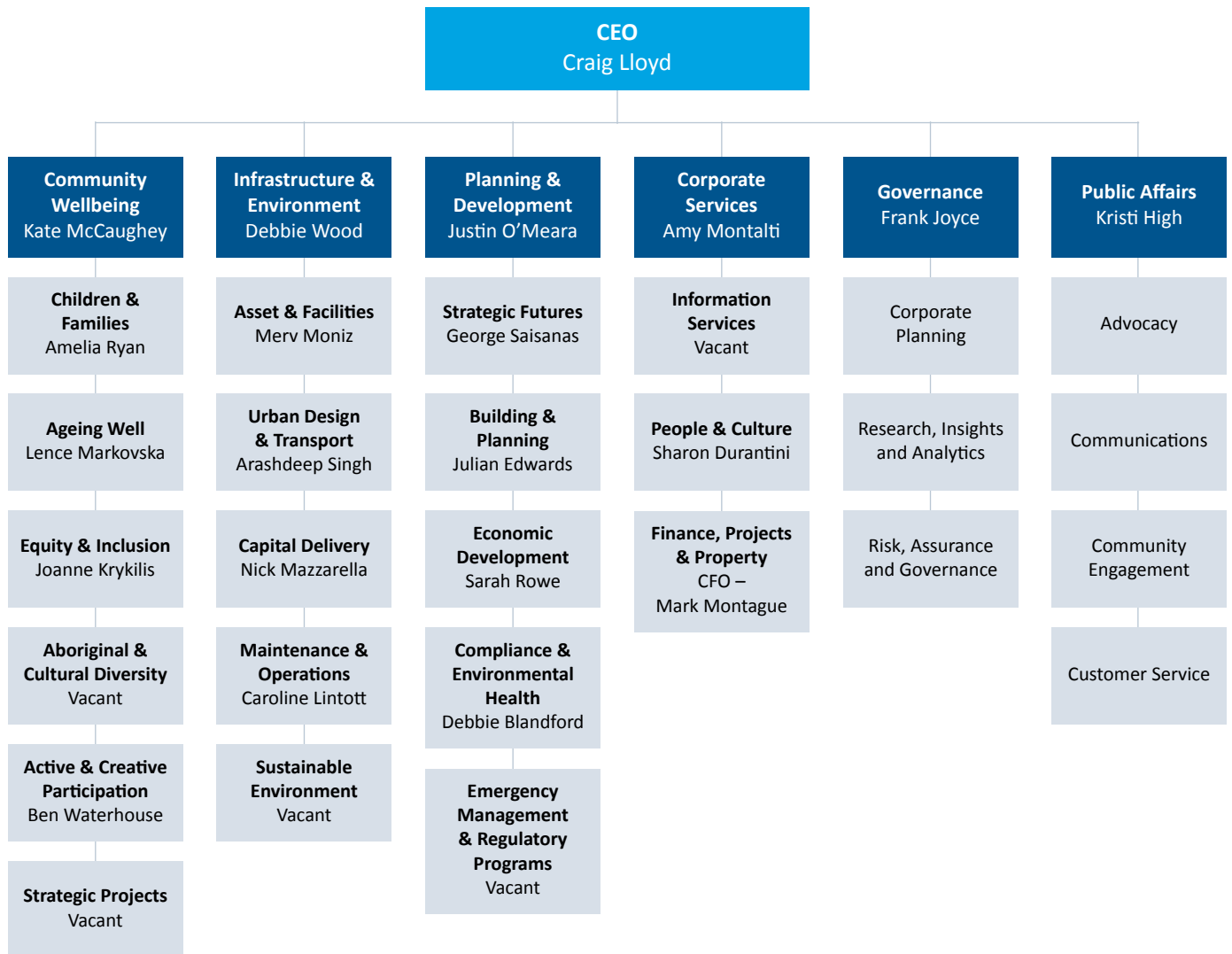
Executive Manager Governance

Frank Joyce

The Governance Department ensures that Council has effective strategy and governance practices in place to provide transparency, performance monitoring and to ensure accordance with the *Local Government Act* and other relevant legislation. Its focus is to enable better community outcomes through informed and evidence-based decision-making by Council.

This Department includes Corporate Planning, Research, Insights and Analytics, Risk, Assurance and Governance teams providing effective data analysis, risk management and strategy. It provides reporting to Council and the community on Council’s performance and supports good governance through supporting Council meetings, policies, strategies and processes.

Organisational 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		INFRASTRUCTURE & ENVIRONMENT	COMMUNITY WELLBEING	CORPORATE SERVICES	EXECUTIVE SERVICES	PLANNING & DEVELOPMENT	TOTAL
Full-time	Female	44.5	77.47	57.55	22.66	48.79	250.97
	Male	175	29	31.84	11	52	298.84
Part-time	Female	10.36	148.96	26.62	8.05	32.31	226.3
	Male	1.84	11.37	0.84	0	21.09	37.37
	X	0	0	0.84	0	0	0.84
TOTAL		231.7	266.8	119.29	42.34	154.19	814.32

Please note, the above table does not include casuals.



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

CLASSIFICATION	FEMALE	MALE	TOTAL
Band 1	19.96	18.3	38.26
Band 2	4.1	0	4.1
Band 3	60.61	83.79	144.4
Band 4	104.4	23.53	127.93
Band 5	74.01	42.1	116.11
Band 6	111.77	69.06	180.83

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

Working for Victoria initiative

The City of Whittlesea participated in the Working for Victoria (WFV) Program – a \$500 million Victorian Government initiative helping connect employers and Victorian jobseekers whose employment has been impacted by the pandemic.

Under the program, which ended on 31 May 2021, Council employed 294 people. Many of these roles were placed directly with community service and partner organisations to help support the delivery of services during their six-month employment. The WFV workforce brought many new skills and perspectives to the organisation, benefitting both the

community through increased service delivery and the introduction of new services to meet demand during the pandemic, as well as offering economic benefits through employment outcomes.

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 a suite of compliance training and information

on discrimination, harassment and bullying as part of the induction process while all current staff receives 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 who 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

During 2020-21, the City of Whittlesea underwent an organisational structure realignment to ensure that our organisation can continue to best meet the needs of our community and deliver on the *Whittlesea 2040* vision and goals.

The realignment is being carried out in three phases, providing an opportunity to remove duplication in work functions and identifying areas for new opportunities, ideas and innovation. Under Phase 1, directorates and the departments that sit within each directorate were reviewed. In Phase 2, the Executive Leadership Team reviewed the functions within each department, while in Phase 3, the Executive Leadership Team and Managers are working together to ensure that each team structure supports our staff to achieve outstanding service for the City of Whittlesea. This phase is currently ongoing. Throughout each phase, staff were consulted and feedback considered.

Organisational focus

The focus of our support and service provision continues to include assisting our community through the pandemic. As we move through to the recovery phase, the organisational focus shifts to ensure our employees and teams can assist with the recovery effort. These include:

- redeploying additional staff during periods of lockdown to regularly check on our most vulnerable community members and support the delivery of care packages
- continuing to adapt the way we connect with our community by developing a balance of online and face-to-face 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
- continuing working with our businesses on programs that support 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.





Our Performance

For the year ended 30 June 2021

Description of operations

The City of Whittlesea is responsible for more than 140 services across 26 service groups, from family and children’s services, traffic regulation, open space, youth programs, 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

2020-21 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.

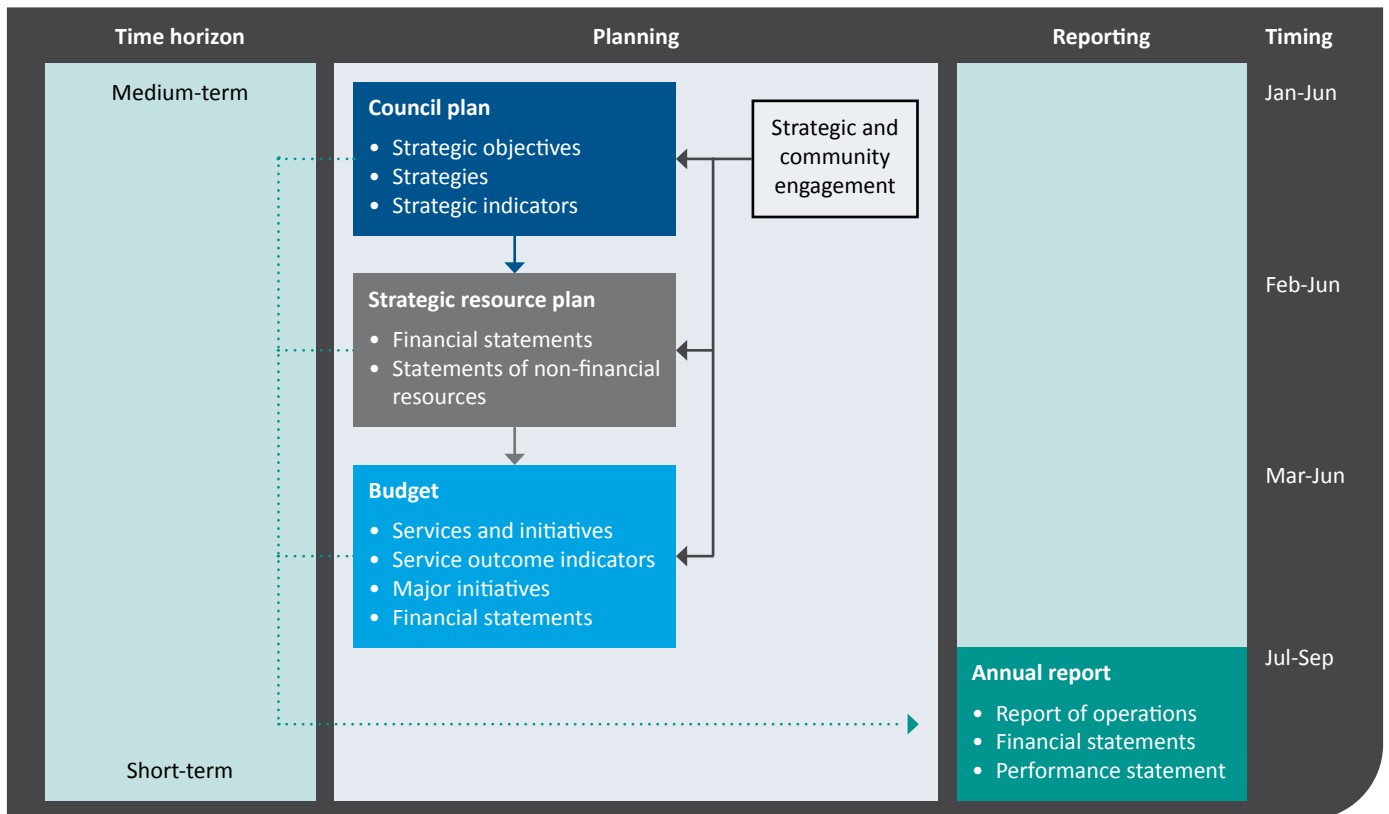
Planning and Accountability Framework

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.



The *Local Government Act 2020* (Vic) introduces significant changes to the planning and accountability framework which Council is implementing in accordance with the legislated transition timelines.

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.



Connected community

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



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.



Strong local economy

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



Sustainable environment

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



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

Council's performance for the 2020-21 financial 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.







Goal 1: Connected community

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 2020-21 Budget for the year.

Major initiatives	Annual measure	Progress
Key direction 1.1 A socially cohesive community		
Aboriginal truth and reconciliation project – Working alongside and being led by our local Aboriginal community to capture, consolidate and share their diverse stories, histories and cultures	Completion of the Aboriginal Truth and Reconciliation project by 30 June 2021 ✓	The Truth and Reconciliation Project is an art narrative project that developed a resource to capture and share the diverse stories, histories and cultures of our local Aboriginal community to: <ul style="list-style-type: none"> • help increase unity and historical understanding between Aboriginal and non-Aboriginal Australians • provide an ongoing education tool for local schools and institutions and the community more broadly • increased the sense of belonging and pride for Aboriginal community members and ensure Aboriginal histories, cultures and rights are a valued and recognised part of our shared local identity.
Welcoming cities – Working towards socially and culturally inclusive communities	City of Whittlesea receives Welcoming Cities Accreditation ✓	Council audited its cultural diversity and inclusion practices and will use the results to benchmark performance against a set of standards developed by Welcoming Cities. The accreditation application will be submitted to Welcoming Cities in July 2021.

Major initiatives	Annual measure	Progress
McLeans Road Kindergarten – Redeveloping the facility to accommodate an extra kindergarten room	Completion of year 1 of the redevelopment of the McLeans Road Kindergarten ✓	Construction of the facility is progressing with external lighting, internal services and power metering now complete. While significant weather, COVID-19 restrictions and lockdown have presented some challenges, the works are proceeding to plan and the facility is expected to be completed in December 2021 with a planned opening in January 2022.
Early activation – Donnybrook – Partnering with the developer to ensure initial infrastructure and services are provided timely to the growing local community	Completion of documentation (infograph report and video) for phase 1 of early activation by 30 June 2021 ✓	The City of Whittlesea and developer Mirvac are working together to create a sense of belonging and social connection in the growing Olivine community. As part of the first phase of the development, a Community Advisory Group was formed and has started planning for future service and infrastructure needs including activities and events that will bring the community together. Olivine Place and Gumnut Park are now established local and regional attractions.
Key direction 1.2 A healthy and safe community		
COVID-19 Pandemic Relief and Recovery Plan – Supporting our community and local businesses	Implement year 1 actions to support the community and local businesses to recover from the COVID-19 pandemic ✓	Actions in the Pandemic Relief and Recovery Plan, now referred to as the Pandemic Readiness and Recovery Plan, are nearing completion or have been completed. Highlights include: <ul style="list-style-type: none"> • a business support package • hardship considerations for rates and fines • reconnecting communities via various Council programs • significant progress on COVID-19 mass vaccination and testing programs • a communications campaign with up-to-date multilingual information to the community • an Emergency Relief fund which has supported local non-government agencies in their work with vulnerable residents.
Mill Park Leisure relaunch – Maximising opportunities for residents to utilise the fully redeveloped facility	The facility will be complete, open and maintained to the highest possible safety, compliance and amenity standards ✓	Mill Park Leisure was opened to the community in April 2021. Learn to swim membership increased from 1555 enrolments in 2017 to 1754 enrolments within the first two weeks of the aquatic area opening.
Mernda Sports Hub – Developing a site master plan and finalising the business case for the Hub	Site master plan is developed and business plan for the site stadium is completed ✗	The site draft master plan and business case for the site stadium are well underway. The project scope will be presented to Council for endorsement in the second half of the 2021-22 financial year.

Major initiatives	Annual measure	Progress
Connected communities in parks – Increasing the informal use of parks and perceptions of safety by changing the way Council approaches upgrades, activities and events in parks and reserves	Program and metrics developed for increasing use of parks and addressing perceptions of safety in public spaces 	The Connected communities in parks plan identifies ways to increase informal use of parks which is a major contributor in the community feeling safe in parks. This includes creating welcoming places and opportunities for different types of activities, including local events, developing different types of parks and improving lighting. These initiatives will be tested with the local community, and in particular vulnerable groups, to ensure the programs are reflective of community needs.
Community resilience and emergency management – Ensuring communities are safer, better prepared and more resilient when experiencing emergencies	Review the existing Municipal Emergency Management Plan to ensure compliance with new legislation and guidance provided by state and regional emergency management plans by June 2021 	The Municipal Emergency Management Plan was audited by the SES in October 2020 and is currently being reviewed to ensure it is compliant with new legislation. A new Emergency Management Committee was formed and key local emergency service agencies were actively engaged.
Key direction 1.3 A participating community		
Disability Action Plan – Developing the new plan for 2021-25 to improve outcomes for people with a disability and their carers	Develop and complete a Disability Action Plan by June 2021 	At the March Council meeting, Council agreed to integrate the Disability Action Plan into the Community Plan. A draft Community Plan (integrating the Disability Action Plan) has been finalised and will be presented to Council in October 2021 for endorsement.
Multicultural civic participation and leadership project – Building leadership and participation among multicultural communities through targeted programs and seminars	Deliver Multicultural Leadership Program to multicultural community members 	The City of Whittlesea partnered with the Centre for Multicultural Women's Health to deliver the PACE (Participate, Advocate, Communicate and Engage) leadership program to 17 women from migrant and refugee backgrounds.
Develop the Community Plan 2021-25 – Developing the medium-term plan towards achieving <i>Whittlesea 2040: A place for all</i>	Community consultation on draft Council Plan 2021-2025 completed 	The Council Plan 2021-2025 is part of the Community Plan 2021-2025. The draft Community Plan has now been developed with community consultation planned for August and September 2021. Adoption of the Community Plan 2021-2025 is scheduled for the Special Council meeting on 25 October 2021.

 completed  not completed  progressing/ongoing

Services

The following statement provides information in relation to the services funded in the 2020-21 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net cost Actual Budget Variance \$000
Aboriginal reconciliation	This 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.	832 <u>945</u> 113
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. 	1,775 <u>2,154</u> 379
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.	11,874 <u>13,330</u> 1,456
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.	4,149 <u>2,251</u> (1,898)
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.	4,363 <u>4,797</u> 434

Service	Description	Net cost Actual Budget Variance \$'000
Animal management	<p>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.</p> <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> <p>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.</p>	<p>1,713</p> <p><u>1,880</u></p> <p>167</p>
Family and children's services	<p>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.</p> <p>The service also supports the planning and delivery of relevant physical infrastructure.</p>	<p>5,046</p> <p><u>5,540</u></p> <p>494</p>
Public health and safety	<p>Public health and safety provides 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.</p>	<p>2,533</p> <p><u>4,047</u></p> <p>1,514</p>
Youth services	<p>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.</p>	<p>1,358</p> <p><u>1,973</u></p> <p>615</p>
Community strengthening	<p>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.</p>	<p>3,333</p> <p><u>5,567</u></p> <p>2,234</p>
Customer service, communications and civic participation	<p>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.</p>	<p>6,904</p> <p><u>6,718</u></p> <p>(186)</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	2018	2019	2020	2021	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%	100%	97.39%	100.43%	The figure for this indicator is greater than 100 per cent as a result of families who have moved into the municipality and enrolled in the MCH service, but the birth has been registered in another municipality.
Service cost Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$70.57	\$86.96	\$68.26	\$70.82	The cost has been impacted by an 87 per cent increase in telephone consultations and a 3 per cent increase in service hours when compared to previous years.
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	76.96%	75.75%	73.14%	73.35%	Council has observed a decline over the last four years in the participation of children attending the service for their 3.5 year Key Age and Stage assessment. From January 2020, the MCH service was required to prioritise younger children as an outcome of COVID-19 restrictions. An action plan has been developed to respond to this decline.
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	71.63%	60.16%	84.26%	88.41%	Council's MCH continues to focus on providing services to Aboriginal and Torres Strait Islander families through the Deadly Boorais and Deadly Families Outreach Program. Participation at Whittlesea continues to remain high.
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	99.60%	98.08%	Attendance remained high at this Key Age visit, demonstrating a high level of awareness and engagement with the MCH service.

Service/ indicator/ measure	2018	2019	2020	2021	Material variations
Food Safety					
Timeliness <i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.88	1.21	1.46	1.01	In 2020 on average Council's Environmental Health team took 1.01 days to respond to food complaints. The decrease is due to improved business practices and procedures.
Service standard <i>Food safety assessments</i> [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	99.42%	99.75%	99.63%	92.67%	Council completed 100 per cent of assessments for class 1 food premises. 63 class 2 food premises were closed due to State Government COVID-19 restrictions and could not be assessed in the second half of 2020.
Service cost <i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i>]	\$309.07	\$324.80	\$405.32	\$368.19	The decrease in this cost from the previous year is due to the registration of 114 additional food businesses in this financial year.
Health and safety <i>Critical and major non-compliance outcome notifications</i> [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%	99.51%	87.81%	100.00%	All Food Act inspections/assessments that were determined to be a critical or major non-compliance were followed up by Council's Environmental Health team.

Service/ indicator/ measure	2018	2019	2020	2021	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]	2.33	2.00	2.00	2.00	Six health inspections were conducted, including pool sampling of Council's three aquatic centres. Mill Park Leisure was closed for renovations through most 2020-21 and reopened in late June, with health inspection and testing conducted.
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	4.18	2.74	1.82	0.77	The most significant barrier to attendance has been the 21 weeks of centre closures, coupled with five weeks of capacity limits due to the State Government COVID-19 lockdowns. The booking system put in place to control attendance due to capacity limits was also a barrier for many Thomastown Recreation and Aquatic Centre (TRAC) users who are older and from CALD backgrounds and found the technology a challenge. This population is also more vulnerable with respect to the virus which added to the loss of confidence to return to TRAC when it was open. There has been a large drop in attendance at TRAC when it was open compared to pre-COVID-19, which is in line with most other Victorian local governments. Of Council's three facilities, TRAC was opened (when not in lockdown) for the year, Whittlesea Swim Centre (WSC) was opened for the summer season (five months) and Mill Park Leisure (MPL) was not fully operational until the final five days of the year.
Service cost Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	New in 2020	New in 2020	\$2.50	\$6.16	The operational costs for the centres continue, with wages being the only notable area of reduction, during COVID-19 lockdown periods. During lockdown periods all memberships are suspended and no income is received. The lockdowns have resulted in a reduction in people's confidence to return and created barriers with the requirements of bookings, which has significantly reduced attendance and income. Prior to COVID-19, the income was greater than the operational budget of the combined three centres, which is not the case for 2020-21. Of Council's three facilities, TRAC was opened (when not in lockdown) for the year; WSC was opened for the summer season (five months); and MPL was not fully operational until the final five days of the year. Additional costs for MPL included equipment purchases with the establishment of the facility.

Service/ indicator/ measure	2018	2019	2020	2021	Material variations
Animal Management					
Timeliness <i>Time taken to action animal management requests</i> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.00	1.00	1.04	1.00	Council responded to 2779 animal-related requests in 2020-21 (down from 3295 last year, most likely due to COVID-19 restrictions and better monitoring of pets at home). Of these requests, 98 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. The average response time to CRMs is less than 24 hours (0.16 day).
Service standard <i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected] x 100	43.34%	36.48%	22.80%	26.78%	Of the 2457 animals collected in 2020-21, 26.8 per cent were reclaimed which is up from 23 per cent for the previous year. Overall, 8.4 per cent of cats (up from 6 per cent last year) and 68 per cent of dogs (up from 60.5 per cent last year) were reclaimed.
Animals rehomed [Number of animals rehomed / Number of animals collected] x 100	New in 2020	New in 2020	50.71%	46.11%	Of the 2457 animals collected in 2020-21, 46 per cent were rehomed to a new owner. Adoption levels are overwhelmingly attributable to cats, with 60.4 per cent being rehomed, compared to 17.1 per cent of dogs being rehomed.
Service cost <i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	\$9.55	\$12.25	\$10.04	\$6.07	The animal management service features a range of programs delivered within the community to ensure that people and their pets can live together harmoniously and safely in our municipality. The service includes reuniting lost pets with their owners, pet adoptions, operating the Epping Animal Welfare Facility, animal-related investigations, an after-hours emergency service and auditing animal-related businesses to ensure welfare standards are upheld.
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	New in 2020	New in 2020	100.00%	100.00%	Council undertook eight animal prosecutions, all of which were successful.





Goal 2: 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: 8.8% Rent: 70.20%

Major initiatives



The following statement reviews the progress of Council in relation to major initiatives identified in the 2020-21 Budget for the year.

Major initiatives	Annual measure	Progress
Key direction 2.1 Smart, connected transport network		
Findon Road extension – Improving traffic flow in South Morang along Findon Road, Williamsons Road and Danaher Drive to Plenty Road	Findon Road extension is completed ✓	Significant changes to the initial scope of the project have resulted in a revised completion date of between September and December 2021. The project now includes the installation of traffic signals at the proposed intersection of Findon Road and Williamsons Road to accommodate safer bus movements. Additional protection measures around Melbourne Water’s assets have also contributed to the delay.


Major initiatives	Annual measure	Progress
<p>Advocate for better public transport – Influencing other levels of government to deliver favourable community outcomes regarding the Wollert rail corridor, the route 86 tram extension and bus services in the growth corridor</p>	<p>Advocacy Action Plan for Public Transport is completed ✓</p>	<p>Our Advocacy Action Plan for Public Transport has been completed with the following highlights:</p> <ul style="list-style-type: none"> • Council staff continued to foster relationships with the Department of Transport and Minister Jacinta Allan and share information with them to help progress Wollert rail and bus service improvements. • The Department of Transport has agreed to progress plans for bus service improvements and advocate with the government for funding. • State Government announced that the new bus route from Mernda Station to Craigieburn Station has been brought forward from mid-2022 to late 2021.
<p>Advocate for better state roads – Influencing other levels of government to deliver favourable community outcomes regarding arterial roads and the Epping-Wollert-Donnybrook transport corridor</p>	<p>Completion of the Advocacy Action Plan for Arterial Roads and the E6 ✓</p>	<p>Our Advocacy Action Plan for Arterial Roads has been completed with the following highlights:</p> <ul style="list-style-type: none"> • Council staff continued to foster relationships with the Department of Transport and Minister Jacinta Allan and share information with them to help progress key upgrades such as Epping Road/Bridge Inn Road intersection and others in the Epping to Donnybrook corridor. • The Department of Transport has agreed to jointly advocate with Council for Epping Road/Bridge Inn Road improvements within the government. • State Government announced in the May Budget that funding Craigieburn Road has been allocated to develop a business case for its upgrade.
<p>Epping Donnybrook transport study – Investigating the economic and social impacts of key transport infrastructure such as the E6 and Wollert rail</p>	<p>Completion of the Epping to Donnybrook Corridor Transport Priorities ✓</p>	<p>The Epping to Donnybrook Corridor Study has been completed and it shows substantial social and economic benefits of the Wollert rail project to the community and need for investment by State Government by 2030. It also highlights the need for investment in arterial road upgrades by State Government. The findings and recommendations within the report will support Council’s advocacy to State Government for the Wollert rail project and road upgrades in the corridor, leading into the 2022 state election.</p>

Major initiatives	Annual measure	Progress
Streets for people – Engaging with residents and businesses to upgrade the streetscape and public spaces in the designated priority area	Consult and engage with community to develop a draft Streets for People, Local Area Traffic Management Streetscape Improvement Program (LATMSIP) Plan for the designated priority area 	A Local Traffic Management and Streets for People Plan has been prepared to address traffic safety concerns in areas within the suburbs of Mill Park and Epping. The plan also includes improvements for pedestrians by constructing footpaths leading to key points of interest, improved street lighting and wayfinding signage.
Cycling and walking – Continuing to improve the local shared path network and advocate for further external funding	Complete the annual assigned Bicycle plan actions 	<p>In 2020-21, the following Shared User Path projects have been constructed to improve our cycling network and make cycling safer:</p> <ul style="list-style-type: none"> • Bush Boulevard (Plenty Road to McDonalds Road) • Park Street (High Street to Darebin Creek Trail) • Henderson's Creek Trail Stage 2 (Plowman Court to McDonalds Road). <p>In June 2021, a people counter was installed in Norris Bank Parklands, along the Darebin Creek Trail, to monitor the number of walkers and cyclists using the trail.</p> <p>Council was successful in receiving \$2.18 million in funding from the State Government for the following projects in 2021-22:</p> <ul style="list-style-type: none"> • Yan Yean Pipe Track (Darebin Creek to Childs Road) • Henderson's Creek Trail (McDonalds Road to Findon Road) • Edgars Creek Trail (Main Street to German Lane).

Key direction 2.2 Well-designed neighbourhoods and vibrant town centres

Mernda Town Centre – Developing the business case and feasibility study for the Mernda Town Centre precinct including services hub and partnership opportunities	Completion of Mernda Town Centre Business Case and Feasibility Study 	Business case documentation and feasibility complete for the Learning and Wellbeing Hub option. Investment attraction, phasing and integration considerations with Mernda Sports and Aquatic facility feasibility are ongoing and beyond the scope of this project.
Aboriginal Heritage Study – Partnering with the Aboriginal community to improve identification and protection of tangible and intangible Aboriginal cultural heritage (phase 1)	Scope finalised with project partners 	The draft scope for stage 1 is complete however meetings to sign off the scope have been delayed due to in-person meeting restrictions and rescheduled for July 2021. The scope will be finalised in August 2021. This delay will not have significant timing impacts as the study will commence as planned by 30 September 2021.

Key direction 2.3 Housing for diverse needs

Housing for diverse needs – Advocating for affordable, accessible and appropriate housing in partnership with Hume City and Mitchell Shire councils	A Regional Affordable Housing Action Plan is developed in collaboration with Hume City Council and Mitchell Shire Council 	The Regional Affordable Housing Action Plan has been developed. The Plan provides the steps for Council staff in the three local government areas of Whittlesea, Hume and Mitchell to develop a more coordinated response to affordable housing needs.
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Services

The following statement provides information in relation to the services funded in the 2020-21 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net cost Actual Budget 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.	11,896 <u>13,046</u> 1,150
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.	4,366 <u>(2,078)</u> (6,444)
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.	16,730 <u>17,565</u> 835
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.	2,768 <u>3,567</u> 799

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	2018	2019	2020	2021	Material variations
Roads					
Satisfaction of use <i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	19.89	20.08	27.70	27.31	Council's result remains consistent with the previous year and of high standards when compared to the Interface Councils' average result.
Condition <i>Sealed local roads maintained to condition standard</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	97.84%	97.82%	92.32%	91.41%	Council continues its road maintenance activities in an effort to increase the number of roads beyond intervention. 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/ indicator/ measure	2018	2019	2020	2021	Material variations
Service cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$98.41	\$106.47	\$91.68	\$89.92	This result is around 2 per cent lower than last year's result, indicating costs for local street reconstruction remain consistent.
Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$47.96	\$29.48	\$30.47	\$51.42	This resealing rate is reflective of the high number of collector roads that City of Whittlesea resurfaced this year (as opposed to local streets). Collector roads require resurfacing with thicker asphalt layers due to the volume and nature of traffic to ensure a long lasting pavement, which reduces disruption and costs in the long-term. To minimise immediate disruption to motorists, collector roads were resurfaced at night, increasing the unit rate due to higher labour and asphalt plant costs. This increase reflects Council's focus on improving the quality of our 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	64	61	60	The community has experienced extensive road works throughout the municipality in the 2020-21 year. These have included major works by State Government that heavily impact our community, such as the Plenty Road upgrade and O'Herns Road Interchange to the Hume Highway. Council have also undertaken an increased amount of road renewals this year. Council's annual expenditure on local road renewal increased from \$10.2 million in 2020-21 and will increase to \$14.9 million in 2021-22 and will continue to increase in future years.
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]	69.16%	77.07%	81.08%	76.33%	Work continues on process and systems improvements to ensure our planning application process is efficient and effective. We have seen a significant reduction over the past few years in the median days to decision and a minor increase for the current financial year which has been affected by the pandemic as well as a reduction in the number of fast track applications. * Information yet to be verified by PPARS

Service/ indicator/ measure	2018	2019	2020	2021	Material variations
<p>Service standard</p> <p><i>Planning applications decided within required time frames</i></p> <p>[(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</p>	69.16%	77.07%	81.08%	76.33%	<p>A minor reduction in the percentage of decisions made within statutory timeframes was experienced for the 2020-21 year when compared with the last financial year, however the results remain strong in comparison to previous years. This minor reduction can be attributed to impacts associated with the pandemic as well as a reduction in the number of fast track applications received by Council.</p> <p>* Information yet to be verified by PPARS</p>
<p>Service cost</p> <p><i>Cost of statutory planning service</i></p> <p>[Direct cost of statutory planning service / Number of planning applications received]</p>	\$2,101.86	\$2,106.39	\$2,818.05	\$3,008.58	<p>Construction activity reduced considerably throughout the pandemic where less applications were received when compared with pre-pandemic levels. This has resulted in costs marginally higher than previous years given rising costs, which has also been pushed up with costs associated with a number of larger VCAT appeals within the growth areas. It is anticipated that further efficiency gains, such as the release of a new online planning portal, will result in a longer-term decrease to the service cost.</p> <p>* Information yet to be verified by PPARS</p>
<p>Decision making</p> <p><i>Council planning decisions upheld at VCAT</i></p> <p>[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</p>	55.00%	43.75%	52.38%	45.83%	<p>This result is relatively consistent with previous years given the low number of matters going before VCAT. There were a large number of extension of time request refusals (five, or 20 per cent of all VCAT matters) that were set aside by VCAT where COVID-19 was cited as a reason for allowing the extension. The overall result would have been 55 per cent if these were removed.</p>







Goal 3: 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	0.62 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	\$9.09 billion

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2020-21 Budget for the year.

Major initiatives	Annual measure	Progress
Key direction 3.1 Increased local employment		
Refresh Epping Central – Developing a Structure Plan to enable Epping Central Activity Centre to realise its vision and full potential for the community	Completion of draft Epping Central Structure Plan (updated) ✓	A draft Structure Plan has been completed. This draft will now be used as a basis for discussions on key elements of the Structure Plan with internal and external stakeholders.
Empowering small business – Piloting easier permit approvals for Whittlesea's diverse small businesses	Implementation, with the opportunity to review, of a streamlined application process for small business by 30 June 2021 ✓	Council has implemented the Business Concierge Service to support small businesses through the permit application process. This service aims to enhance the customer experience and enable a streamlined application process for new and existing businesses. Following a review, it is evident that the service is positive, with Council departments working collaboratively and seeing a reduction in the amount of time taken to issue a permit.

Major initiatives	Annual measure	Progress
Key direction 3.2: Education opportunities for all		
3-year-old kinder reform – Designing the State-funded 3-year-old kindergarten service together with the early childhood sector to support young families in Whittlesea	A Council three-year-old kindergarten reform plan in place 	The Kindergarten Infrastructure and Services Plan was noted by Council in May 2021. Council is currently reviewing options for how it will support the Victorian Government's roll-out of 3-year-old kindergarten between now and 2029. Updates will be provided to Council.
Key direction 3.3: Successful, innovative local businesses		
Town Centres Improvement Program – Continue upgrading Thomastown and Lalor through appealing streetscapes, consistent urban design and transformation at Rochdale Square Shopping Centre	Draft Urban Design Framework prepared for Thomastown/Lalor 	The Thomastown and Lalor Urban Design Framework: Challenges and Opportunities report has been completed and is currently available for community feedback. The draft Thomastown and Lalor Urban Design Framework is prepared and will be further informed by consultation on the Challenges and Opportunities report.
	Delivery of Rochdale Square Shopping Centre streetscapes upgrade 	Additional works to benefit the community were identified early in the project and Council was successful in obtaining funding from the State Government for this work. These additional works and the contractor working in small sections to minimise impact to traders has extended the timeline for project delivery. The project will be completed in August 2021.

 completed  not completed  progressing/ongoing

Services

The following statements provide information in relation to the services funded in the 2020-21 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net cost Actual Budget Variance \$000
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.	2,137 <u>2,633</u> 496
Libraries	The City of Whittlesea offers library services through Yarra Plenty Regional Library (YPRL) 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.	5,172 <u>5,160</u> (12)
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.	1,149 <u>833</u> (316)

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	2018	2019	2020	2021	Material variations
Libraries					
Utilisation <i>Physical library collection usage</i> [Number of physical library collection item loans / Number of library physical collection items]	6.75	6.76	5.02	3.55	Yarra Plenty Regional Library (YPRL) has a Collection Framework in place to ensure our collection remains relevant to the community. It includes languages other than English. Loan figures continue to be impacted by lockdowns and community members are still nervous about coming back into shared public spaces. A <i>Return Yourself to the Library</i> campaign will be undertaken in 2021-22. <i>Note:</i> These loan figures only pertain to the physical collection and not our eCollection which has seen a significant uptake of loans over the pandemic.
Resource standard <i>Recently purchased library collection</i> [Number of library collection items purchased in the last five years / Number of library collection items] x100	87.44%	86.05%	82.78%	80.44%	Collection purchases were reactivated in 2020-21 with YPRL actively managing the collection to ensure it is current and relevant.
Participation <i>Active library borrowers in municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	12.81%	13.51%	12.41%	10.85%	The active borrower figure has continued to be impacted by significant closures due to lockdowns and the closure of Mill Park Library due to building works in the past three financial years. <i>Note:</i> This figure does not include borrowers who use our eCollections.
Service cost <i>Cost of library service per population</i> [Direct cost of the library service / Population]	\$18.70	\$18.06	\$17.91	19.34	The increase in the additional overall cost of the library service is due to budgeted increase in open hours for branch libraries, in particular weekends. <i>Note:</i> Corrected figure for 2019 for this indicator is \$18.73





Goal 4: 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
Gross regional product	Value of City of Whittlesea's local economy	\$9.09 billion

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2020-21 Budget for the year.

Major initiatives	Annual measure	Progress
Key direction 4.1 Valued natural landscapes and biodiversity		
Biodiversity asset mapping – Updating our data on local flora and fauna to enable strong biodiversity decisions in a changing ecological environment (year 1)	Biodiversity mapping and ecologist report completed ✓	Ground truthing surveys commenced in June 2021 and will be completed in Spring 2021. An interim ecologist report has been completed and was presented to Council in June 2021. Biodiversity asset mapping will: <ul style="list-style-type: none"> provide up-to-date biodiversity data that Council can use to prioritise investment in biodiversity projects identify existing knowledge gaps and areas for future research identify biodiversity assets that require more protection or where Council can offer incentives to landowners to improve or enhance biodiversity on private land.

Major initiatives	Annual measure	Progress
Key direction 4.2 Climate ready		
Green Wedge Management Plan review – Developing the roadmap for managing our green wedge over the next decade	Completion of draft Green Wedge Management Plan 2021-2031 for community consultation ✓	An additional round of consultation has been added to the project timeline to give the community an opportunity to provide further comments on the Green Wedge Management Plan Discussion Paper prior to development of a draft plan for community engagement. Revised project timelines are being developed for 2021-22.
City Climate Change action plan – Planning with residents, businesses and industry to reduce greenhouse gas emissions	City Climate Change Action Plan Options Paper is developed ✓	Community consultation has commenced and a Science Based Carbon Reduction Target has been developed. The City Climate Change Action Plan Options Paper will be delivered by December 2021.
Greening Whittlesea Strategy – Planting more trees for a cooler city ready to deal with higher average temperatures	Preparation of a City Landscape Plan and prioritised 10-year street tree planting program ✓	Development of the City Landscape Plan and Ten Year Prioritised Tree Planting Program has commenced and will be finalise by August 2021.
	Street Tree Renewal Program – 950 new street trees planted in residential streets as part of the whole Street Tree Renewal Program ✓	This year's planting program has seen 1,116 new street trees planted and maintained and 312 trees removed throughout established suburbs. The newly planted trees are now being looked after by our tree establishment program for the next 12 months.
	Infill Street Tree Planting Program – 2,700 street trees planted across the City, filling gaps and responding to resident requests for new trees, as part of the Infill Street Tree Planting Program ✓	Council has planted 2700 street trees through our annual Street Tree Renewal Program, filling gaps and replacing aged trees, to deliver on the Greening Whittlesea Strategy vision of a diverse, colourful and healthy city forest that connects people to people, people to nature and people to place. These new street trees contribute to a cooler city and our Greening Whittlesea Goal of an enhanced city forest which grows and thrives year on year.
Key direction 4.3 Leaders in clean, sustainable living		
Waste and resource recovery strategy – Setting Whittlesea's waste and resource recovery goals for the next decade to reduce waste and increase	The Waste and Resource Recovery Strategy 2021-2030 is adopted by Council ✓	The Rethinking Waste Plan 2021-2030 was adopted by Council in June 2021. The plan outlines 34 actions to be implemented over the next 10 years, based around three key themes: Avoid: To avoid waste generation in the first place. Recover: To recover and recycle as much waste as possible, value waste as a resource and encourage repair, reuse and recycle principles. Protect: To protect the health and safety of our community and the environment from the impacts of waste by adopting best practice waste management principles.

✓ completed ✗ not completed 🔄 progressing/ongoing

Services

The following statement provides information in relation to the services funded in the 2020-21 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.	2,195 <u>2,593</u> 398
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.	3,852 <u>4,419</u> 567
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.	16,091 <u>15,571</u> (520)
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.	927 <u>1,124</u> 197

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	2018	2019	2020	2021	Material variations
Waste Collection					
Satisfaction <i>Kerbside bin collection requests</i> [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1,000	303.28	93.44	136.45	83.07	Proactive communication with the contractor has resulted in a higher level of service.
Service standard <i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	12.10	3.77	2.07	11.69	Refinements in reporting by the contractor has provided more accurate results than the previous year. Changes in the reporting has given us the opportunity to monitor the contract at a higher level.
Service cost <i>Cost of kerbside garbage bin collection service</i> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$50.09	\$43.49	\$46.25	\$74.25	Further refining of reporting has seen an increase in the cost of kerbside collection. COVID-19 lockdowns has also resulted in a significant increase in waste collected.
<i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$25.72	\$24.27	\$47.39	\$49.86	Changes in the recycling industry and approved recycling materials has increased the percentage of materials classed as contamination. COVID-19 lockdowns also saw an increase in contamination in household bins.
Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	39.51%	36.94%	42.94%	46.05%	Expansion of the opt-in food organics/garden organics service has seen approximately 19,000 tonnes diverted from landfill.







Goal 5: 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.

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2020-21 Budget for the year.

Major initiatives	Annual measure	Progress
Implement the <i>Local Government Act 2020</i>	Implement the relevant sections of the <i>Local Government Act 2020</i> in line with transition timelines. ✓	All relevant sections are implemented in line with transition timelines including Community Engagement Policy, Transparency Policy, Governance Rules and Annual Budget. Some items were not able to be implemented as a result of the City of Whittlesea being under Administration, such as election-related components.
Transition to the new Finance System, Dynamics	Transition from Magiq to the new finance system Dynamics ✓	City of Whittlesea successfully implemented the new finance system Dynamics which provides increased accessibility and ability to raise, approve, receipt and pay purchase orders and invoices with a click of a button.
Implement the new Project Management System	Implement the new Project Management System CAMMS ✓	Capital report modules and a strategic module have been implemented, and training is offered on monthly basis to upskill users. Integration with Dynamics is currently being finalised.
Develop the Policy and Strategy Framework	Support a whole-of-organisation approach to policy and strategy development and implementation, that aligns our work to <i>Whittlesea 2040</i> and enables efficiency and clarity across the organisation ✓	The City of Whittlesea is developing six strategies to help deliver Council's <i>Whittlesea 2040</i> vision. This will be done via a new plan and action setting under the new Integrated Planning Framework.

✓ completed ✗ not completed 🔄 progressing/ongoing

Services

The following statement provides information in relation to the services funded in the 2020-21 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net cost Actual Budget Variance \$'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.	10,621 <u>11,900</u> 1,279
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.	(277,153) <u>(268,762)</u> 8,391
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.	3,459 <u>4,123</u> 664
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.	14,335 <u>7,327</u> (7,008)

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	2018	2019	2020	2021	Material variations
Governance					
Transparency <i>Council decisions made at meetings closed to the public</i> [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	21.75%	8.51%	13.04%	4.35%	With a focus on increased transparency, Council has had a significant reduction in decisions made at meetings closed to the public.

Service/ indicator/ measure	2018	2019	2020	2021	Material variations
Consultation and engagement <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	56.00	56.00	55.00	54.00	Council endorsed the Community Engagement Policy on 1 March 2021 and has now implemented more targeted engagement. COVID-19 restrictions have also impacted the capacity to consult and engage in person with community.
Attendance <i>Councillor attendance at council meetings</i> [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	85.38%	77.73%	80.97%	100.00%	Administrators have been appointed to carry out the role, responsibilities and functions of Councillors. All Administrators have attended all Council meetings resulting in a 100 per cent attendance rate, which is a 20 per cent improvement from the previous year.
Service cost <i>Cost of elected representation</i> [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$54,481.18	\$56,637.73	\$84,833.65	\$252,544.67	The 2019-20 financial year was the last financial year with 11 Councillors and had a total cost of elected representation of \$721,086. This financial year the total cost was \$757,634 which is an increase of 5.06 per cent. The reason for the apparent boost in the result this year is that the cost is divided by three Administrators rather than 11 Councillors. Remuneration of the Administrators is set by the Victorian Minister for Local Government.
Satisfaction <i>Satisfaction with Council decisions</i> [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	56.00	55.00	54.00	57.00	The satisfaction rate has improved by three points.

Council Governance

The City of Whittlesea is constituted under the *Local Government Act 2020* 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 community's 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.

[^]It is noted that this additional Council meeting was adjourned from its original date of 25 June 2021 as that date was only a few days after the Panel of Administrators was appointed.

On 19 June 2020 the Acting Minister for Local Government appointed a panel of three Administrators for the City of Whittlesea. The Administrators now fulfil the role of the Council until October 2024.

Council meetings

Scheduled Council meetings are generally held once a month on a Monday at the Council offices at 25 Ferres Boulevard in South Morang. Additional Council meetings are occasionally held to consider urgent matters.

At the scheduled Council meeting on 7 December 2020, the Council amended the start time for Council meetings from 3.00pm to 6.30pm.

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

For the period 1 July 2020 to 30 June 2021, 11 scheduled Council meetings, two additional Council meetings and 42 Council briefing sessions were held. Council briefing sessions are informal meetings where Administrators are briefed on current and proposed programs, projects and services.

Administrator briefing sessions are not open to the public.

Additional Council meetings were held on:

- 7 July 2020 to adopt the Council Plan 2017-21 and the 2020-21 Budget[^]
- 7 September 2020 to consider the Chief Executive Officer Contract of Employment.

On 19 June 2020 the Acting Minister for Local Government appointed the Panel of Administrators for the City of Whittlesea and appointed Lydia Wilson as Chair of the panel. The Panel of Administrators comprised of Ms Lydia Wilson, the Honorable Bruce Billson and Ms Peita Duncan. On 3 March 2021, the Hon Bruce Billson resigned from his position as Administrator with the City of Whittlesea. Effective from 12 May 2021, the Minister for Local Government appointed Mr Chris Eddy as the third panel member. Ms Lydia Wilson, Ms Peita Duncan and Mr Chris Eddy will undertake the duties of the Council of the City of Whittlesea until the October 2024 local government election.



Summary of Panel of Administrator attendance for period 1 July 2020 to 30 June 2021

ADMINISTRATOR		Number of scheduled Council meetings attended (total number of meetings held: 11)	Number of additional Council meetings attended (total number of meetings held: 2)	Number of Administrator briefings attended (total number of briefings held: 42)
Lydia Wilson	Administrator	10	2	41
The Hon Bruce Billson *	Administrator	8	2	27
Peita Duncan	Administrator	11	2	41
Chris Eddy**	Administrator	1	0	6

* It is noted that on 3 March 2021, the Hon Bruce Billson resigned from his position as Administrator with the City of Whittlesea.

** It is noted that effective from 12 May 2021, the Minister for Local Government appointed Mr Chris Eddy as the third panel member.

Special committees

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

Administrator remuneration and expenses

The appointment of Administrators by the Minister for Local Government included mandatory remuneration at a fixed rate for the Chair of Administrators and for Administrators.

Council is required to pay the remuneration and reimburse out-of-pocket expenses for Administrators in accordance with Council's *Expenses, reimbursement and support policy – Administrators and members of delegated committees policy* which was adopted by Council on 4 August 2020.

The table below contains a summary of the Administrators remuneration, allowances and expenses for 2020-21.

ADMINISTRATORS <i>*For the period 1/7/2020 to 30/06/2021</i>	REMUN- ERATION INCLUDING SUPERAN- NUATION \$	TRAVEL \$	CAR MILEAGE \$	CHILD CARE \$	INFORMA- TION AND COMMU- NICATION \$	CONFERE- NCES AND TRAINING \$	MISCELL- ANEOUS \$	TOTAL \$
Lydia Wilson	\$308,023.56	\$0.00	\$1,008.00	\$0.00	\$1,448.86	\$0.00	\$125.00	\$310,605.42
The Hon Bruce Billson*	\$114,650.31	\$224.13	\$2,397.60	\$0.00	\$727.18	\$0.00	\$0.00	\$117,999.22
Peita Duncan	\$161,968.77	\$0.00	\$0.00	\$0.00	\$546.13	\$0.00	\$99.00	\$162,613.90
Chris Eddy**	\$17,375.97	\$0.00	\$401.76	\$0.00	\$213.28	\$0.00	\$0.00	\$17,991.01
TOTAL	\$602,018.61	\$224.13	\$3,807.36	\$0.00	\$2,935.45	\$0.00	\$224.00	\$609,209.55

*On 3 March 2021, the Hon Bruce Billson resigned from his position as Administrator with the City of Whittlesea.

**Effective from 12 May 2021, the Minister for Local Government appointed Mr Chris Eddy as the third panel member.

Governance And Management Information

AUDIT & RISK COMMITTEE

Role of the Audit & Risk Committee

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

The Committee's role is to report to Council on the outcomes of its work program and to provide advice and recommendations on matters relevant to its Charter. The Committee may also endorse key reports for consideration by Council.

Independence

An independent Audit & Risk Committee is a fundamental component of a strong corporate governance culture. Council's 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.

Reporting period of this report

This report covers Committee activity over the past year and up to the date of this report. This means that the report covers the Committee's work for the meetings held on 12 November 2020, 25 February, 27 May and 19 August 2021 and aligns with the Committee's Annual Work Plan in terms of the cyclical nature of its work.

Purpose of this report

This report has two purposes as follows:

1. It meets the reporting requirements to Council as mandated by section 54(5) of the *Local Government Act 2020* (LGA), whereby the Committee is required to biannually report to Council on its activities, findings and recommendations. The Committee did also provide a mid-year activity report to Council in May 2021; and
2. It meets Council's governance requirements whereby Council requires its various committees to report on their activities at least annually.

Committee Charter

The Committee's Charter is set by Council and was last reviewed and approved by Council on 7 July 2020 following changes necessitated by the new LGA. The revised Charter became effective on 1 September 2020.

Committee membership

Committee membership is comprised of five people appointed by Council, with two members being Councillors/Administrators and three members being independent of Council. The independent members are required to have appropriate skill sets and experience as mandated in section 53 of the LGA. The LGA also requires that there must be a majority of independent members and that an independent member must be chairperson of the Committee. All members have full voting rights.

Councillors/Administrators not appointed to the Committee are welcome to attend meetings but do not have any voting rights. Council was subject to official administration for the entire reporting period.

The Committee has enjoyed stability of membership in the reporting period, which has enhanced the ability of the Committee to provide a value-adding experience to Council, and members have been fully engaged in all meetings held during the reporting period and have made valuable contributions to the work of the Committee.

Meeting attendance

Details of membership and meeting attendance for the reporting period are summarised in the table below:

Attendee	Role	Meetings			
		12 Nov 2020	25 Feb 2021	27 May 2021	19 Aug 2021
Geoff Harry	Chair and Independent Member	Attended	Attended	Attended	Attended
Theresa Glab	Independent Member	Attended	Attended	Attended	Attended
Michael Ulbrick	Independent Member	Attended	Attended	Attended	Attended
Lydia Wilson	Chair of Administrators	Attended	Attended	Attended	Attended
The Hon Bruce Billson	Administrator Member	Attended	Attended		
Chris Eddy	Administrator Member				Attended

Administrator Christopher Eddy attended the Committee on 27 May 2021 as an observer, having been appointed as an Administrator just before that meeting, and was formally appointed to the Committee by Council shortly afterwards.

Mr Michael Ulbrick's term as an independent member of the Committee ceased following the 19 August 2021 meeting. The Committee wishes to acknowledge and thank Mr Ulbrick for his valued contribution to both the Committee and City of Whittlesea over his many years of service.

Senior management team

The Committee has been strongly supported by Council's senior management team who have attended all meetings during the year.

External service providers

In addition, both the internal audit team (Crowe) and the agent of the Victorian Auditor General's Office (VAGO) have attended as required, and in fact have attended most meetings during the reporting period.

The Committee enjoys strong and professional working relationships with the entire support team, which is a critical element in ensuring the Committee delivers positive and insightful support and advice to Council.

Committee business

The agendas for the four meetings in the reporting period have been driven by the Committee's Annual Work Plan (AWP) and all meetings have been fulsome. As with other such committees in the local government sector in Victoria, the new LGA has added to the Committee's workload and in the broader governance sense, expectations of stakeholders about the work of audit committees have never been higher.

Annual Work Plan

The Committee's activities are closely aligned with its Annual Work Plan (AWP) which reflect its key responsibilities as set out in the Committee Charter. Annually, the Committee confirms it has discharged its responsibilities in accordance with the Charter and develops its AWP for the following year. The AWP is reviewed at every meeting to ensure that it remains reflective of Council's business activities and ever-changing contextual environment.

The continued pressure on the Committee's business has resulted in the Committee deciding to convene an extra meeting in the next reporting period.

The work of the Committee is summarised below in each of the key areas.

Financial and performance reporting

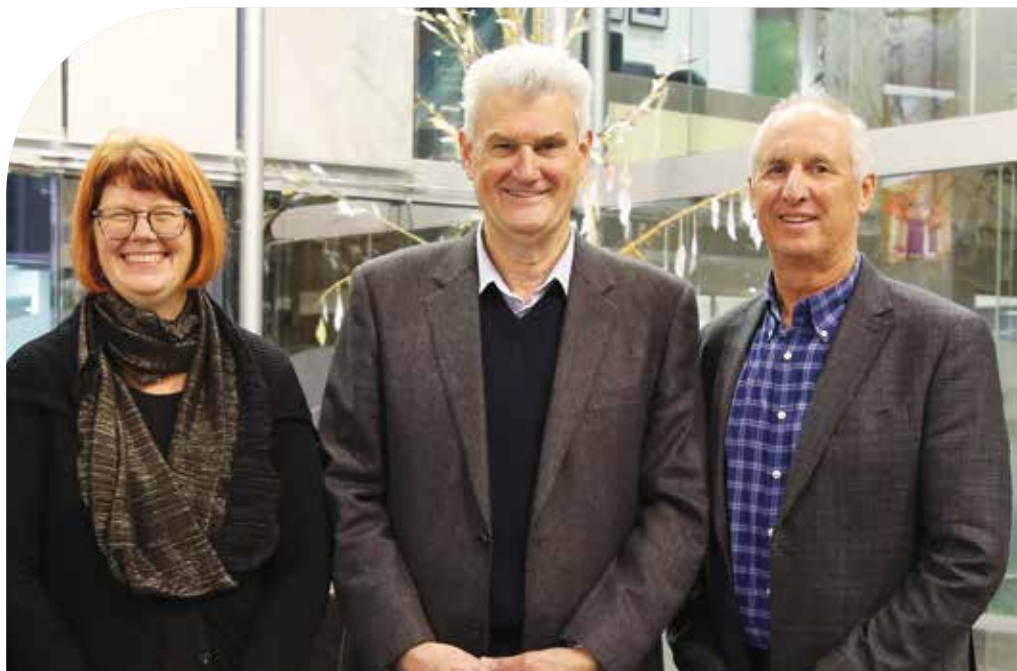
The Committee has two areas of focus here as follows:

1. The quality of the content and commentary in the periodic financial and performance reports

provided to Council in terms of how Council is tracking against the approved Budget and Council Plan; and

2. The quality and content of the annual financial and performance reports that are included in Council's annual report. These reports have extensive and complex compliance considerations which the Committee considers in detail. This requires the Committee to engage with the external auditor when these reports are submitted to the Committee in August each year for endorsement to Council.

The Committee has been satisfied with these reports, assessing them as being of high quality, and noting that the matters that are raised by the external auditors at the conclusion of their work are generally not substantive in nature. The Committee endorsed both the annual financial report and the annual performance statement for the year ended 30 June 2021 to Council for approval.



L-R: Audit and Risk Committee members Theresa Glab, Geoff Harry and Michael Ulbrick.

External audit

The Victorian Auditor General’s Office (VAGO) has appointed Richmond Sinnott & Delahunty (RSD) as its agent to undertake the annual audit of Council’s annual financial report and annual performance statement. RSD was first appointed by VAGO to conduct the audit for the year ended 30 June 2015.

The Committee considered the external audit plan for 2020/21 at the February 2021 meeting. At the August 2021 meeting the Committee considered RSD’s closing report on the audits of the annual financial report and the annual performance statement for 2020/21, noting that there were no significant issues raised by RSD.

In conclusion the Committee resolved that the external audit process had been thorough and was pleased with the outcomes of the audit which indicated that the systems and controls related to the preparation of the annual financial report and the annual performance statement were efficient and effective.

Risk management

The Committee considered various risk management matters at all meetings with an ongoing focus on the assessment of strategic risks and related treatment plans. The Committee was pleased to see that an Executive Management Risk Committee (EMRC) was established during the year to provide added support to Council’s risk management activities at an officer level.

A further development later in the reporting period resulted in the Executive Leadership Team taking direct responsibility for these matters and obviating the need for the EMRC. This change was supported by the Committee.

Business continuity planning was a key consideration throughout the reporting period due to the ongoing impact of the COVID-19 pandemic. The Committee noted the actions taken to address both the immediate and longer-term impacts of the pandemic and felt that the response at all levels was appropriate and effective and supports the continued focus on the ongoing impacts.

Key matters on which the Committee was briefed included the following:

1. IT systems
2. Cyber security, including the results of penetration testing
3. Fraud and corruption
4. Assessment and mitigation of key operational risks
5. Risk management maturity
6. Insurance program renewal and management of insurance claims

At a whole-of-Council level, the Committee observed the positive impact achieved through the permanent appointment of a new Chief Executive Officer and management team. These appointments have enabled Council to refocus on its stakeholders, its business as usual challenges and on delivery of services to the community.

From a risk management perspective, the Committee believes this has been a key risk mitigation action. Appropriate governance practices have been re-established and these are also having a positive impact.

Internal audit

A key responsibility of the Committee is to monitor Council’s internal audit program. The 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 systems and controls in the areas of higher risk are regularly reviewed. The Committee reviews the plan annually and monitors delivery of the plan at every Committee meeting.

Council’s current internal auditor is Crowe, who was appointed for a three-year period commencing 1 July 2018. Crowe’s contract was extended for a further one year until 30 June 2022.

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 for review at each meeting. The Committee monitors implementation of the recommendations by the agreed due dates.

The table below shows the reviews completed by the internal audit service provider in the reporting period and the overall rating of each review:

Reviews	Overall control assessment
IT – security and access controls and cyber security, including assessment against the Australian Signals Directorate “Essential 8”	Needs strengthening
Management of Council’s Community Grants Program	Needs strengthening
Asset maintenance essential safety measures	Inadequate
Statutory planning	Needs strengthening
Financial controls for purchasing cards and accounts payable	Needs strengthening
Completion of actions arising from internal audit reviews in prior years	Needs strengthening

The table below provides a summary of Council's performance in closing out internal audit recommendations during the reporting period.

	Priorities			Total
	High	Medium	Large	
Open internal audit actions at start of reporting period	9	42	10	61
Add new actions reported in the period	10	69	11	90
Less actions closed in the period	10	60	10	80
Open internal audit actions at end of reporting period	9	51	11	71

As outlined above, there has been a significant amount of internal audit activity for the reporting period. The Committee regularly monitors management performance in the closing out of recommendations for improvement and is particularly alert to high-rated actions that are not closed by the target dates. The table on page 70 shows that at the end of the reporting period there are many actions yet to be closed but the Committee is satisfied that there is appropriate management focus on the actions, bearing in mind that some recommendations require system changes or enhancements that can have long lead times. The Committee acknowledges that many actions have been closed in what has been a period of significant challenge for Council, both in terms of the impact of the COVID-19 pandemic and also the installation of a new Chief Executive Officer and management team.

Additional assurance activities

During the reporting period, the Committee considered the outcomes of additional assurance review activities undertaken as follows:

1. Working for Victoria – Grant Program Review

Reports were provided to the Committee on the outcomes from these reviews. The Committee was satisfied with management responses in relation to the findings and recommendations arising from the reviews.

Internal compliance reviews

Council has established an active officer resourced internal compliance review process that undertakes and reports on outcomes of reviews over compliance with selected processes, policies, procedures and legislation. Reports are provided to the Committee on the outcomes of the reviews. In the reporting period compliance reviews were completed in the following areas:

1. Occupational health and safety incident reporting – this review was undertaken to consider OH&S incidents reported through the Risk Management Safety System (RMSS), to determine if appropriate action is taken, and improvements are identified and implemented in response to reported OH&S incidents.
2. Implementation of findings from Council service reviews – this review was undertaken to consider the processes applied to implement and assess recommendations and outcomes derived from service reviews.
3. Extent of compliance training across Council – the purpose of this review was to consider the completion rate, and processes established to monitor the completion of mandatory compliance-related training by staff across Council. Consideration was also given to training required to be completed during the induction process.

Actions arising and target dates for completion arising from these reviews are agreed with management and progress of actions closure is monitored by the Committee.

Internal control environment

The Committee considered several reports on the review of policies, systems and controls during the reporting period. The key matters subject to review included the following:

1. Impact of the new LGA on the Committee's responsibilities
2. Controls over significant supplier contracts
3. Procurement policy and panel contracts
4. Corporate card policy
5. Staff reimbursement policy
6. Plan for review of key policies on a three-year rolling plan
7. Delegation controls
8. Hardship policy
9. Update on the implementation of the asset management strategy
10. Update on the implementation of the developer contributions program

Investigations by state integrity agencies (VAGO, IBAC, Ombudsman Victoria)

The Committee monitors reports released by State-based integrity agencies and receives officer briefings on any reports that may be relevant to Council.

The Committee focusses on whether there are any learnings for Council arising from these reports and monitors implementation of such improvements.

The VAGO report on a survey it undertook on sexual harassment in the Victorian local government sector was of particular interest to the Committee. The significance of the survey is that there were almost 10,000 respondents over 75 (of 79) councils in Victoria. The survey indicated that 28 per cent of people working in the sector experience sexual harassment, 90 per cent of which occurs in day-to-day work. Officers indicated that Council has taken a proactive role in addressing the key findings from the survey.

The Committee continued to monitor Council's progress with the implementation of actions arising throughout the reporting period.

Assessment of the Committee's performance

The Committee annually assesses its performance based on a survey completed by Committee members and officers who interact regularly with the Committee. This assessment was last considered by the Committee in November 2020 and there were no significant areas of concern. Nevertheless, the Committee uses these assessments as an opportunity to consider ways in which it can improve performance. The outcomes of the assessment were reported to Council.

Reporting to Council

After each Committee meeting minutes are forwarded to the next ordinary meeting of Council, including any reports that may help to explain outcomes or actions of Committee meetings. In addition, half year and full year (this report) activity reports on Committee activities, findings and recommendations are provided to Council.

Officer support

The Committee is able to fulfil its responsibilities outlined in the Committee Charter through discharge of the AWP. The success of its work requires significant commitment from many senior officers in developing meeting agendas, assembling 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.

Conclusion

The Committee is satisfied that it has fully discharged its responsibilities as set out in the Charter. The Committee believes that Council has a strong control environment that continues to mature and has prudent financial management practices in place.

I would like to take this opportunity, on behalf of all Committee members, to thank the 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.

Geoff Harry











On behalf of the Audit & Risk Committee













19 August 2021



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	1/03/2021 
2 Community engagement guidelines guidelines to assist staff to determine when and how to engage with the community	1/03/2021 
3 Financial Plan plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years	7/07/2020  Council adopted the Strategic Resource Plan on 7/07/2020 and will adopt a Financial Plan accordance of section 91 of the Act will be developed within the legislated timeline (31/10/2021).
4 Asset management plans plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years	18/01/2019  Council does have current Asset Management Strategy and Asset Management Plans for key asset categories Transport: 23/03/2018 Buildings: 11/06/2018 Parks and Open Space: 18/01/2019 Asset Plan in accordance with section 92 of the Act will be developed within the legislated timeline (30/06/2022)
5 Revenue and Rating strategy plan setting out the rating structure of Council to levy rates and charges	1/06/2021 
6 Annual Budget plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required	1/06/2021 
7 Risk policy policy outlining council's commitment and approach to minimising risks of fraud	24/02/2020 
8 Fraud policy policy outlining council's commitment and approach to minimising the risk of fraud	20/07/2020 
9 Municipal emergency management plan plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery	8/09/2020 
10 Procurement policy policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council	4/05/2021 

Governance and management items	Assessment
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	12/02/2020 
14 Audit Committee advisory committee of Council under section 53 and 54 of the Act	1/09/2020  Council adopted the Committee Charter on 7/07/2020 and then amended the charter on 6/04/2021. During this year, Committee meetings were held on 20/08/2020, 12/11/2020, 25/02/2021, 27/05/2021
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	7/07/2020 
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	4/05/2021 
18 Financial reporting quarterly statements to council under section 138(1) of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure	4/05/2021 
19 Risk reporting six-monthly reports of strategic risks to council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	26/05/2021 
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 1989 Act	10/02/2021 
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	7/12/2020 
22 Councillor Code of Conduct code setting out the conduct standards of conduct to be followed by councillors and other matters	2/02/2021 

Governance and management items	Assessment
23 Delegations documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff	4/08/2020 ✔
24 Meeting procedures Governance Rules governing the conduct of meetings of council and delegated committees	1/06/2021 ✔

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



Lydia Wilson
 Administrator
 Dated: 21 September 2021



Peita Duncan
 Administrator
 Dated: 21 September 2021



Chris Eddy
 Administrator
 Dated: 21 September 2021



Craig Lloyd
 Chief Executive Officer
 Dated: 21 September 2021





Statutory Information

DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION

Council is required to make certain types of documents available to the public. These include, but are not limited to:

- plans, strategies and reports adopted 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* and *Council's Public Transparency Policy*.

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 2020</i>	DOCUMENT	HOW TO ACCESS THE DOCUMENT
Section 41	Council Expenses Policy	Available on Council's website.
Section 60	Governance Rules 2021	Available on Council's website.
Section 75	General Municipal Law (No. 1 of 2014) Common Seal and Conduct at Meetings Local Law (No. 1 of 2020)	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 76C	Administrator Code of Conduct	Available on Council's website.
Section 90	Council Plan (Community Plan)	Available on Council's website and for inspection at Council offices. Council's Community Plan 2021-25 will be adopted by 31 October 2021 and will be available on the website.
Section 91(4)	Financial Plan	Council's Financial Plan is required to be adopted by 31 October 2021 and will be made available on Council's website.
Section 92(4)	Asset Plan	Council's Asset Plan is required to be adopted by 30 June 2022. The existing Asset Plan is available on Council's website.
Section 93	Revenue and Rating Plan	Available on Council's website.
Section 94	Budget	Available on Council's website.
Section 98	Annual Report	Available on Council's website.
Section 108	Procurement Policy	Available on Council's website.
Section 133,134,135 and 136	Lodging of initial and biannual personal interests returns	Summary of returns are available on Council's website. The CEO must maintain the confidentiality of personal interests returns with the exception of information that must be published in the summary of returns to Council's website.
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	There was no election in 2020 due to appointment of Administrators. This is not currently required.

IN ACCORDANCE WITH <i>the Local Government (General) Regulations 2015</i>	DOCUMENT	HOW TO ACCESS THE DOCUMENT
Regulation 12(a)	Details of overseas or interstate travel undertaken in an official capacity by Administrators and members of Council staff in the previous 12 months.	Available for inspection at Council offices. A summary of any travel undertaken from 1 September 2020 will be made available on Council's website.
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 Friday 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.	Available 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 Council offices.

BEST VALUE

The City of Whittlesea implements the six best value principles under the *Local Government Act 1989* (service performance principles under the *Local Government Act 2020*), and we are committed to report on its achievements each year through the Annual Report. Council embeds the principles through regular planning and performance monitoring processes and through a commitment to continuous improvement and innovation.

Quality and cost standards

- Strategic procurement and contract management savings of \$2.8 million for 2020-21 and \$13.3 million in longer term savings.
- Council scored a rating of 71 for customer service in the local government Community Satisfaction Survey. The City of Whittlesea's customer service rating compares favourably to other Victorian Interface Councils (68) and Victorian councils overall (70).
- Council introduced an online portal for planning applications to improve service access, customer experience and response times.

Responsiveness

- Our customer service officers answered 182,823 phone calls from our community, which equates to approximately 728 calls per day.
- Council provided emergency grants to businesses and community groups in response to the pandemic and advocated for better support to affected groups, such as via the *Don't forget us* campaign to increase awareness of the impact of the pandemic on people with a disability.
- Council modified service offerings to the more restricted pandemic environment, while ensuring that core service outcomes were achieved as best as possible.

Remote maternal and child health appointments, workshops, exercise classes or library groups are just some of the examples how our community could continue to access valued services.

- Council officers worked proactively with our diverse and multilingual business community to make it easier for everyone to navigate the continuously changing health requirements.

Accessibility

- The new state-of-the art All Abilities Play Space in Mill Park sets a new regional benchmark in design for people of all ages and abilities.
- Established a best practice standard on accessibility for people with disabilities at the newly renovated Mill Park Leisure, including pool hoists, ramps, all abilities equipment and customised support.
- Continued to ensure that shared paths and road crossings constructed meet *Disability Discrimination Act 1992* requirements.
- Provided 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 topics that relate to residents with disabilities in our local area.
- Undertook the Whittlesea National Disability Insurance Scheme (NDIS) Gap Research project to inform changes required to improve service access for NDIS participants at a local level.
- Supported isolated residents with disabilities and carers who are self-isolating and/or practicing social distancing by providing loan digital devices to residents, and converting Whittlesea Disability Network monthly meetings to web-based online.

Continuous improvement

- The food organics/garden organics (FOGO) service is gradually being introduced across the municipality, enabling residents who opt in to dispose of both food and garden waste into the green waste bin to reduce the amount going into landfill.
- Council is continuing to make it easier for residents to engage with Council, with Council meetings now held in different locations across the municipality once a quarter, alongside enhanced live-streaming via the City of Whittlesea's YouTube channel.

Community consultation

- Council adopted the Community Engagement Policy in March 2021 to reshape the way our community engages with Council.
- Community members provided more than 5,500 comments to inform the Community Plan 2021-25 during an extensive engagement period in February and March 2021.
- 26 community members representative of the City of Whittlesea's broader community participated in the inaugural participatory budget process, providing recommendations on the allocation of the \$2 million pandemic recovery fund as part of the 2021-2022 Budget process.
- Our community extensively participated in key climate change action and sustainability engagements which are shaping the City of Whittlesea's work going forward, such as the Rethinking Waste Strategy, the Greening Whittlesea Strategy, the Green Wedge Management Plan and the Climate Change Action Plan.
- Our community can now engage more easily with Council via the new engagement platform engage.whittlesea.vic.gov.au

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’s decision-making has become more transparent, with more than 95 per cent of matters considered in open session reports to Council meetings.

CARERS RECOGNITION ACT

Council is required to report annually on its compliance with the Victorian *Carers Recognition Act 2012*. In the 2020-21 financial year, Council has undertaken a number of activities consistent with its responsibilities

under the Carers Recognition Act, while supporting carers to respond to the added pressure of the COVID-19 pandemic, including:

- Development of a remote carer counselling service which enabled services to continue during the long lockdown periods. This innovative and low-cost service reduced the waiting time to access support and enabled Council to acknowledge and recognise the extraordinary effort and work carers do, particularly during the pandemic.
- Online carer support workshops were offered by Council and various other carer agencies to support the community and address the increased need for support during the pandemic.
- Provision of additional in-home one-on-one respite to carers/ consumers who had social support postponed or cancelled due to lockdown and where

carers were considered at high risk of social isolation, financial hardship and impacted wellbeing.

- Continue to strengthen the policies and procedures that cover the Support for Carers initiatives, Whittlesea Regional Assessment Services and Council-funded Positive Ageing LEAP programs.
- Through its Support for Carers program supported more than 98 clients during the financial year.

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 2020-21, 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, physical distancing, testing, vaccination programs, resources that residents with disabilities can access and other relevant information
 - providing loan digital devices to local residents with disabilities and carers who were isolated in



- lockdown so they could continue to stay connected with social activities, medical needs and/or the Whittlesea Disability Network monthly meetings (which moved to online meetings)
- advocating on the needs of residents with disabilities and carers around support that is being provided, services and other issues
 - establishing the *Don't forget us* campaign to raise awareness on how the pandemic disproportionately affected the disability community.
 - Facilitated a series of Carers Week training workshops to celebrate Carers Week – Life in the autism spectrum session, Empowering young women with a disability leadership course and Preventing and responding to violence against women with disability workshop.
 - Construction and opening of the state-of-the-art All Abilities Play Space in Mill Park which is the first regional accessible playground in the City of Whittlesea. The play space includes a Changing Places facility and play equipment specially designed to meet the developmental needs of people of all ages and abilities.
 - Increasing access for residents with disabilities as part of the Mill Park Leisure redevelopment. This includes two Changing Places facilities (with one that has full access using a hoists into main and warm water pool), pool pod, ramps into the main pool and specially designed accessible fitness equipment in a dry area which is accessible to all.
 - Installation of Changing Places facilities at Whittlesea Swim Centre. Further facilities at Mernda Villages CAC and Whittlesea Public Gardens are in the planning and design stages.
 - New accessible public toilet amenities at Fortress Park and Prism Park have been completed with further new accessible toilet amenities at Mernda Adventure Park in the planning and design stages.
 - Undertaking the Whittlesea National Disability Insurance Scheme (NDIS) Gap Research Project to understand the issues the local community face around accessing services using their NDIS package funds. This research will direct work to support the service delivery market in the local area. This is a first for local government and will help strengthen service delivery in the local area to meet the needs of NDIS participants.
 - Making the existing Disability Awareness Training for Council staff on direct and indirect discrimination more accessible to all staff in the organisation.
 - Establishing the City of Whittlesea Staff Disability Advisory Group to provide advice to the organisation on how to increase the employment opportunities for people with disabilities at the City of Whittlesea.
 - Continuing to ensure that all shared paths and road crossing constructed meet DDA requirements including:
 - Hendersons Creek Trail stage 2, included crossings on McDonalds Road, Plowman Court and Plowman Court pedestrian bridge
 - Upgrades along McKimmies Road at Betula Avenue
 - Accessible path link between Chamonix Parade and the Mernda Rail Trail
 - Bush Boulevard shared path between Plenty Road and McDonalds Road.



- DDA compliant-safe pedestrian crossings at:
 - Mernda Villages Drive and Everton Drive for Mernda Primary School and St Joseph's Primary School
 - Bulimba Drive and Painted Hills Road for Laurimar Primary School
 - Spring Street for Thomastown Primary and on Manor House Drive to improve pedestrian safety at a busy collector road
 - Thomastown and Lalor shopping centre streetscape projects and have been constructed on Station Street, David Street, Central Avenue, Highlands Road and Pleasant Road
 - Pedestrian operated traffic signals have been constructed on High Street as part of the Thomastown streetscape
 - Morang Drive to complement the Mill Park Leisure redevelopment.
- Worked with local sporting clubs by providing Coaching and supporting people with a disability to play sport workshops.
- Engaging residents with disabilities and carers in the *Let's talk* community engagement process for the Whittlesea Community Plan 2021-24.
- Review of Governance Rules for Council meetings to be more accessible for residents with disabilities.
- Live-streaming of Council meetings that includes closed captioning.
- Review of existing accessibility audit report of Council facilities – buildings inspected and an evaluation of priority facilities undertaken to develop an action plan of accessibility improvements.
- Presented at the Universal Design Conference on *Local government and the specialist disability housing sector*.
- Developing Access Keys for Meadowglen Athletic Stadium, All Abilities Play Space and Mill Park Leisure.
- Conducted a review of the Accessible Event Guide for Council events, consultations and meetings and created a process for community members to obtain a reasonable adjustment when attending Council face-to-face and online events, consultations and meetings.
- Implementation of the universal design principles when building accessible hubs throughout our municipality, such as Wollert East, guarantees that our community centres are accessible for all community.
- Reviewing the Community Grants process to be more inclusive of all.

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 2020-21 financial year.

CONTRACTS

In 2020-21, 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 of off-leash dog parks.

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

In accordance with the section 68A of the *Domestic Animals Act 1994*, 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 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 2020-21 include:

- partnering with RSPCA (Vic) to provide low cost desexing
- attending pop-up events to consult with the community about

animal issues in their area and to identify areas for improvement

- proactively patrolling off-leash dog parks to encourage responsible use of the parks
- proactively patrolling parks and streets to ensure compliance with off-leash laws and to ensure pets are registered
- continuation of the cat trapping program to address instances of wandering cats and removing feral cats from the community including looking at problem areas and door-knocking residents to promote our services and to assist with nuisance complaints
- 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, and to ensure breeders within the area are complying with registration requirements
- cross-referencing adoption records with registration database to ensure Council’s registration database is up to date with recent adoptions.

- 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

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

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	2017-18	2018-19	2019-20	2020-21
Total number of requests	31	28	31	32
Access granted in full	11	4	2	5
Access granted in part	8	14	21	21
Other: such as withdrawn or lapsed	11	10	8	3
Access denied in full	1	0	0	3
Number of internal reviews sought	Nil	Nil	Nil	Nil
Number of external reviews sought	Nil	Nil	3	Nil
Number of appeals lodged with the Victorian Civil and Administrative Appeals Tribunal	Nil	Nil	Nil	Nil
Total fees and charges collected	\$2,262.42	\$1,891.00	\$1,440.06	\$1,672.40

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) a criminal offence;
- b) serious professional misconduct;
- c) dishonest performance of public functions;
- d) intentional or reckless breach of public trust;
- e) intentional or reckless misuse of information;
- f) substantial mismanagement of public resources;
- g) substantial risk to health or safety of a person;
- h) substantial risk to the environment;
- i) 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. Council's procedures for making or handling a disclosure are available on Council's website.

During 2020-21, one disclosure was notified to Council Officers appointed to receive disclosures. The disclosure was referred to the Independent Broad-based Anti-corruption Commission (IBAC) for determination.

IBAC determined that the information provided was a 'public interest complaint' under the Public Interest Disclosures Act. After consideration of the information provided, IBAC decided to refer the disclosure to the Victoria Ombudsman.

The Victoria Ombudsman investigated the complaint and found that it related broadly to the management of recruitment processes at Council and the administration of a response to an alleged conflict of interest complaint.

In communications between the Victoria Ombudsman and Council it was determined that no further action was required from Council.

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 2020-21 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* (the Act) 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.

Table 1 – Total DCP levies received in 2020/21

DCP name and year approved	Levies received in 2020/21 financial year
DCPO1 – Epping North Strategic Plan DCP (2002)	\$0.00
DCPO2 – Harvest Home Local Structure Plan DCP (2002)	\$0.00
DCPO 3 – Drainage Levy (2006)	\$61,144.00
DCPO 4 – Cooper Street Employment Area DCP (2007)	\$0.00
DCPO5-9 – Mernda Strategy Plan DCP (2004)	\$1,736,234.48
DCPO10 – Epping North East Local Structure Plan DCP (2008)	\$202,167.34
DCPO11 – Lockerbie DCP (2012)	\$869,972.82
DCPO12 – Lockerbie North DCP (2012)	\$0.00
DCPO14 – Epping Central DCP (2015)	\$76,652.30
DCPO13 – Quarry Hills DCP (2016)	\$0.00
DCPO15 – English Street DCP (2016)	\$233,734.70
DCPO16 – Wollert DCP (2017)	\$7,870,404.12
TOTAL	\$11,050,309.76

Table 2 – DCP land, works, services or facilities accepted as works-in-kind (2020/21)

DCP name and year approved	Project ID	Project description	Item purpose	Project value
<i>Works:</i>				
DCPO 2 – Harvest Home LSP	RO17	Roundabout at intersection of Harvest Home Road and Hayston Boulevard	Road project	\$421,344.05
DCPO 4 – Cooper Street Employment Area DCP (2007)	RO06	Signalised intersection at Edgars Road between Cooper Street and O'Herns Road	Intersection project	\$826,037.00
DCPO 4 – Cooper Street Employment Area DCP (2007)	RO01-C	Edgars Road (Cooper Street to O'Herns Road) construction	Road project	\$1,476,111.00
DCPO8-9 – Mernda Strategy Plan DCP (2004)	PC04	Construction of pedestrian/cycle trails in Precinct 4 (part of)	Off-road project (partially delivered)	\$79,045.83
DCPO6-9 – Mernda Strategy Plan DCP (2004)	PC01	Construction of pedestrian/cycle trails in Precinct 2A (part of)	Off-road project (partially delivered)	\$12,574.64
DCPO10 – Epping North East Local Structure Plan DCP (2008)	RO12	Intersection 3 – Type C	Intersection project	\$394,750.00

Table 2 – DCP land, works, services or facilities accepted as works-in-kind (2020/21) (cont.)

DCP name and year approved	Project ID	Project description	Item purpose	Project value
DCPO13 – Quarry Hills DCP	RD-01	Lehmann's Road, Bindts Road to west edge	Road project	\$1,681,162.00
DCPO15 – English Street DCP (2016)	RD01c (Part C)	Construction of English Street (two-lane carriageway) between Donnybrook Road to intersection IN-02	Road project	\$145,210.00
DCPO15 – English Street DCP (2016)	IN-02 b (part of)	Intersection English Street / Norman Road	Intersection project	\$2,111,218.00
DCPO15 – English Street DCP (2016)	IN-03 c (part of)	Intersection English Street mid-block connector – part (3 legs)	Intersection project	\$206,471.00
Land:				
DCPO 2 – Harvest Home LSP	RO05	Harvest Home Road-Epping Road to E6 (acquisition of an additional 14m of road reservation)	Road project	\$89,862.70
DCPO 2 – Harvest Home LSP	OS-01	Land for local park	Open space	\$245,714.48
DCPO 4 – Cooper Street Employment Area DCP (2007)	RO01-C	Construction of Edgars Road (Cooper Street to O'Herns Road)	Road project	\$1,166,277.00
DCPO 4 – Cooper Street Employment Area DCP (2007)	OS -01	Land for passive open space	Open space	\$395,000.00
DCPO 4 – Cooper Street Employment Area DCP (2007)	PT-01 (Part)	Public transport corridor reservation	Transport project	\$291,510.00
Aurora DCP	RO06	Widening of Scanlon Drive/ Koukoura Drive north of Craigieburn Road East from 240 metres north of O'Herns Road to Craigieburn Road	Road project	\$843,656.00
DCPO 11 – Lockerbie DCP	RD-02b (part of)	Land (8200sqm) for construction of one carriageway in each direction from Donnybrook Road	Road project	\$865,206.80
DCPO15 – English Street DCP (2016)	IN-02 (part of)	Intersection English Street / Norman Road	Intersection project	\$153,419.65

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	\$0.00	\$1,681,162.00	\$1,681,162
DCPO16 – Wollert DCP (2017)	\$23,844,466.77	\$747,099.00	\$19,833,738.88	\$43,678,205.65

Table 4 – Land, works, services or facilities delivered in 2020/21 from DCP levies collected

Project description	Project ID	DCP name and year approved
<i>Works</i>		
Roundabout at intersection of Harvest Home Road and Hayston Boulevard	RO17	DCPO 2 – Harvest Home LSP
Signalised intersection at Edgars Road between Cooper Street and O'Herns Road	RO06	DCPO 4 – Cooper Street Employment Area DCP (2007)
Edgars Road (Cooper Street to O'Herns Road) construction	RO01-C	DCPO 4 – Cooper Street Employment Area DCP (2007)
Construction of pedestrian/cycle trails in Precinct 4 (part of)	PC04	DCPO8-9 – Mernda Strategy Plan DCP (2004)
Construction of pedestrian/cycle trails in Precinct 2A (Part of)	PC01	DCPO6-9 – Mernda Strategy Plan DCP (2004)
Intersection 3 – Type C	RO12	DCPO10 – Epping North East Local Structure Plan DCP (2008)
Community Activity Centre (CAC) to the west of Epping Road	CO01	DCPO10 – Epping North East Local Structure Plan DCP (2008)
Lehmann's Road, Bindts Road to west edge	RD-01	DCPO13 – Quarry Hills DCP
Widening of Scanlon Drive/Koukoura Drive north of Craigieburn Road East from 240 metres north of O'Herns Road to Craigieburn Road	RD01c (Part C)	DCPO15 – English Street DCP (2016)
Land (8200sqm) for construction of one carriageway in each direction from Donnybrook Road	IN-02 b (part of)	DCPO15 – English Street DCP (2016)
Intersection English Street / Norman Road	IN-03 c (part of)	DCPO15 – English Street DCP (2016)
<i>Land</i>		
Harvest Home Road-Epping Road to E6 (acquisition of an additional 14m of road reservation)	RO05	DCPO 2 – Harvest Home LSP
Land for local park	OS-01	DCPO 2 – Harvest Home LSP
Land for construction of Edgars Road (Cooper Street to O'Herns Road)	RO01-C	DCPO 4 – Cooper Street Employment Area DCP (2007)
Land for passive open space	OS -01	DCPO 4 – Cooper Street Employment Area DCP (2007)
Public transport corridor reservation	PT-01 (Part)	DCPO 4 – Cooper Street Employment Area DCP (2007)
Bridge Inn Road Duplication – construction of four-lane divided road between western Strategy Plan boundary and Yan Yean Road	RO-03	DCPO 6 – Mernda Strategy Plan DCP (2004)
Widening of Scanlon Drive/Koukoura Drive north of Craigieburn Road East from 240 metres north of O'Herns Road to Craigieburn Road	RO06	Aurora DCP
Land (8200sqm) for construction of one carriageway in each direction from Donnybrook Road	RD-02b (part of)	DCPO 11 – Lockerbie DCP
Intersection English Street / Norman Road	IN-02 (part of)	DCPO15 – English Street DCP (2016)

DCP fund expended	Works-in-kind accepted	Council's contribution	Other contributions	Total project expenditure	Percentage of item delivered
\$0.00	\$421,344.05	\$0.00	\$0.00	\$421,344.05	100.00%
\$0.00	\$826,037.00	\$0.00	\$0.00	\$826,037.00	100.00%
\$0.00	\$1,476,111.00	\$0.00	\$0.00	\$1,476,111.00	20.81%
\$0.00	\$79,045.83	\$0.00	\$0.00	\$79,045.83	16.67%
\$0.00	\$12,574.64	\$0.00	\$0.00	\$12,574.64	4.00%
\$0.00	\$394,750.00	\$0.00	\$0.00	\$394,750.00	100.00%
\$4,032,731.00	\$0.00	\$0.00	\$0.00	\$4,032,731.00	57.60%
\$0.00	\$1,681,162.00	\$0.00	\$0.00	\$1,681,162.00	100.00%
\$0.00	\$843,656.00	\$0.00	\$0.00	\$145,210.00	21.26%
\$0.00	\$865,206.80	\$0.00	\$0.00	\$2,111,218.00	93.85%
\$0.00	\$153,419.65	\$0.00	\$0.00	\$206,471.00	15.22%
\$0.00	\$89,862.70	\$0.00	\$0.00	\$89,862.70	9.37%
\$0.00	\$245,714.48	\$0.00	\$0.00	\$245,714.48	21.37%
\$0.00	\$1,166,277.00	\$0.00	\$0.00	\$1,166,277.00	100.00%
\$0.00	\$395,000.00	\$0.00	\$0.00	\$395,000.00	13.27%
\$0.00	\$291,510.00	\$0.00	\$0.00	\$291,510.00	25.63%
\$0.00	\$149,760.09	\$0.00	\$0.00	\$149,760.09	1.27%
\$0.00	\$843,656.00	\$0.00	\$0.00	\$843,656.00	100.00%
\$0.00	\$865,206.80	\$0.00	\$0.00	\$865,206.80	55.35%
\$0.00	\$153,419.65	\$0.00	\$0.00	\$153,419.65	9.33%

MINISTERIAL REPORTING REQUIREMENTS FOR INFRASTRUCTURE 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* (the Act).

Table 1 – Total ICP monetary component received in 2020/21

Name of collecting agency	Name of ICP	Monetary component in levies received in 2020/21 financial year (\$)	Value of works, services or facilities accepted in satisfaction of the monetary component in 2020/21 financial year (\$)	Total monetary contribution received in 2020/21 financial year (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	\$3,485,008	\$0	\$3,485,008
TOTAL		\$3,485,008	\$0	\$3,485,008

Table 2 – Inner public purpose land received in 2020/21

Name of collecting agency	Name of ICP	Land (or project ID)	Land (or project description)
City of Whittlesea	Donnybrook/Woodstock ICP	LP-49	Local park Provision of land
City of Whittlesea	Donnybrook/Woodstock ICP	LP-11	Local park Provision of land
City of Whittlesea	Donnybrook/Woodstock ICP	LP-02	Local park Provision of land
City of Whittlesea	Donnybrook/Woodstock ICP	LP-20	Local park Provision of land

Table 3 – Total land equalisation amount (LEA) received and land credit amount (LCA) paid in 2020/21

Name of collecting agency	Name of ICP	Total of any LEAs received in 2020/21 financial year (\$)	Total of any LCAs paid in 2020/21 financial year (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	\$1,067,841	\$845,997

Table 4 – ICP works, services or facilities accepted under section 46GX of the Act in 2020/21

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

As the development agency

Table 5 – Total ICP monetary contributions expended by development agency in 2020/21

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 2020/21

Name of collecting agency	Name of ICP	Project ID	Project description	Use and development of land
City of Whittlesea	Donnybrook/Woodstock ICP	LP-49	Local park Provision of land	Local park
City of Whittlesea	Donnybrook/Woodstock ICP	LP-11	Local park Provision of land	Local park
City of Whittlesea	Donnybrook/Woodstock ICP	LP-02	Local park Provision of land	Local park
City of Whittlesea	Donnybrook/Woodstock ICP	LP-20	Local park Provision of land	Local park

Table 7 – Use of works, services or facilities accepted under section 46GX of the Act in 2020/21

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 2020/21

Name of collecting agency	Name of ICP	Project ID	Project description	Land equalisation amounts expended (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	none	Land Acquisition	\$845,997



Financial Report 2020-21

For the Year Ended 30 June 2021





Performance Statement

For the Year Ended 30 June 2021

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 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020. While the impacts of the pandemic have abated somewhat through the 2020-21 year, Council has noted the following significant impacts on its financial operations:

- In response to government directives arising from the COVID-19 outbreak, Council leisure centres, community activity centres, sports facilities and recreation facilities were closed. These closures resulted in a decrease in the income of \$2.91 million.
- In response to community needs, Council's direct response including financial support to community organisations added additional expense of \$1.57 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. Council provided \$0.76 million direct relief to ratepayers by electing to not charge interest on overdue rates.

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 2021.

Sustainable Capacity Indicators For the year ended 30 June 2021

Indicator / measure	Results				Comment
	2018	2019	2020	2021	
Population					
C1 Expenses per head of municipal population [Total expenses / Municipal population]	\$894.41	\$917.57	\$945.22	\$1,130.01	This indicator has increased, which is in line with Council's budgeted expenditure to ensure appropriate delivery of services.
C2 Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$9,598.07	\$10,127.95	\$10,104.77	\$10,382.47	Council's investment in infrastructure has slightly increased in proportion to the population growth.
C3 Population density per length of road [Municipal population / Kilometres of local roads]	176.26	174.84	168.30	171.53	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					
C4 Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$828.33	\$843.38	\$837.60	\$846.66	Council continues to maintain its own-source revenue at a comparable level to previous years.
Recurrent grants					
C5 Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$181.85	\$139.98	\$139.98	\$128.48	This indicator has increased due to an increase in recurrent grant funding in line with growth in service delivery.
Disadvantage					
C6 Relative socio-economic disadvantage [Index of Relative Socio-economic Disadvantage by decile]	5.00	5.00	5.00	5.00	This indicator remains stable.
Workforce turnover					
C7 Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	16.0%	18.8%	8.0%	16.67%	This indicator has increased due to service changes impacting staff turnover as new service models and structures are being 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 Internet website

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

Service Performance Indicators For the year ended 30 June 2021

Service / Indicator / measure	Results				Comment
	2018	2019	2020	2021	
Aquatic facilities					
Utilisation					
AF6 <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	4.18	2.74	1.82	0.77	The most significant barrier to attendance has been the 21 weeks of centre closures, coupled with five weeks of capacity limits due to the State Government COVID-19 lockdowns during 20/21. The booking system put in place to control attendance due to capacity limits was also a barrier for many Thomastown Recreation and Aquatic Centre (TRAC) users who are older and from CALD backgrounds and found the technology a challenge. This population also are more vulnerable with respect to the virus which added to the loss of confidence to return to TRAC when it was open. There has been a large drop in attendance when TRAC was open compared to pre COVID-19, which is in line with most other Victorian local governments. Of council's three facilities, TRAC was opened (when not in lockdown) for the year, Whittlesea Swim Centre (WSC) was opened for the summer season (5 months); and MPLC was not fully operational until the final five days of the year.

Service Performance Indicators (cont)

Service / Indicator / measure	Results				Comment
	2018	2019	2020	2021	
Animal management					
Health and safety					
AM7 Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	New in 2020	New in 2020	100.00%	100.00%	City of Whittlesea undertook eight animal prosecutions, all of which were successful.
Food safety					
Health and safety					
FS4 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	100.00%	99.51%	87.81%	100.00%	In 2020-21 100% of Food Act inspections/ assessments that were determined to be a critical or major non-compliance were followed up by City of Whittlesea's Environmental Health Team.
Governance					
Satisfaction					
G5 Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	56.00	55.00	54.00	57.00	The satisfaction rate has improved 3 points.
Libraries					
Participation					
LB4 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	12.81%	13.51%	12.41%	10.85%	The active borrower figure has continued to be impacted due to significant closures due to lockdowns and the closure of Mill Park Library due to building works in the past three financial years. Please note that this figure does not include those borrowers who use our eCollections where SIP2 is not an available authentication method by the vendor.

Service Performance Indicators (cont)

Service / Indicator / measure	Results				Comment
	2018	2019	2020	2021	
Maternal and child health					
Participation					
MC4 <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	76.96%	75.75%	73.14%	73.35%	City of Whittlesea has observed a decline over the last 4 years in the participation of children attending the service for their 3.5 year Key Age and Stage assessment. From January 2020, the MCH service was required to prioritise younger children as an outcome of COVID-19 restrictions. An action plan has been developed to respond to this decline.
MC5 <i>Participation in the MCH service by Aboriginal children</i> [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	71.63%	60.16%	84.26%	88.41%	City of Whittlesea MCH continues to focus on providing services to Aboriginal and Torres Strait Islander families through the Deadly Boorais Deadly Families Outreach Program. Participation at Whittlesea continues to remain high.
Roads					
Satisfaction					
R5 <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	62.00	64.00	61.00	60.00	The community has experienced extensive road works throughout the municipality in the 2020-21 year. These have included major works by State Government that heavily impact our community, such as the Plenty Road upgrade and O'Herns Road Interchange to the Hume Highway. City of Whittlesea have also undertaken an increased amount of road renewals this year. City of Whittlesea annual expenditure on local road renewal increased from \$10.2M in 2020-21 and will increase to \$14.9M in 2021-22 and will continue to increase in future years.
Statutory Planning					
Decision making					
SP4 <i>Council planning decisions upheld at VCAT</i> [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	55.00%	43.75%	52.38%	45.83%	This result is relatively consistent with previous years given the low number of matters going before VCAT. There were a large number of extensions of time request refusals (5 or 20% of all VCAT matters) that were set aside by VCAT where COVID-19 was cited as a reason for allowing the extension. The overall result would have been 55% if these were removed.

Service / Indicator / measure	Results				Comment
	2018	2019	2020	2021	
Waste Collection					
Waste diversion					
WC5 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	39.51%	36.94%	42.94%	46.05%	Expansion of the opt-in food organics/ garden organics service has seen approx. 19,000 tonnes diverted 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 borrower" means a member of a library who has borrowed a book from the library

"annual report" means an annual report prepared by a council under section 98 of the Act

"class 1 food premises" means food premises, within the meaning of the 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

Financial Performance Indicators For the year ended 30 June 2021

Dimension / Indicator / measure	Results					Forecasts			Material Variations
	2018	2019	2020	2021	2022	2023	2024	2025	
Efficiency									
Expenditure level									
E2 Expenses per property assessment [Total expenses / Number of property assessments]	\$2,304.57	\$2,355.33	\$2,391.49	\$2,848.47	\$2,371.54	\$2,284.93	\$2,272.63	\$2,280.90	Council's level of expenditure per property assessment has increased as a result of an increase in overall expenditure, mainly driven by employee costs (resulting from Working For Victoria which was fully grant funded), doubtful debts expense and the write off of some infrastructure assets.
Revenue level									
E4 Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	New in 2020	New in 2020	\$1,673.82	\$1,707.29	\$1,728.08	\$1,757.16	\$1,799.04	\$1,833.34	Council's average rate per property assessment has increased in line with the 2020/21 rate cap.

Dimension / Indicator / measure	Results					Forecasts			Material Variations
	2018	2019	2020	2021	2022	2023	2024	2025	
Liquidity									
Working capital									
L1 Current assets compared to current liabilities [Current assets / Current liabilities] x100	364.32%	362.46%	351.29%	305.84%	484.40%	501.71%	520.65%	524.16%	The decrease in the indicator is largely due to the increase in current liabilities. This was largely the result of the recognition of unearned income relating to capital grant income received but not expended.
Unrestricted cash									
L2 Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	103.30%	83.73%	103.36%	89.69%	156.72%	183.72%	210.17%	223.67%	This indicator decreased largely due to the increase in current liabilities as a result of the recognition of unearned income.
Obligations									
Loans and borrowings									
O2 Loans and borrowings compared to rates [Interest and principle repayments on Interest bearing loans and borrowings / Rate revenue] x100	11.32%	9.39%	5.61%	1.50%	12.32%	10.36%	8.44%	14.57%	This indicator has declined as Council's borrowings balance has reduced as a result of loan repayments during the year.

Financial Performance Indicators (cont)

Dimension / Indicator / measure	Results					Forecasts			Material Variations
	2018	2019	2020	2021	2022	2023	2024	2025	
Loans and borrowings									
O3 <i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	9.36%	2.05%	3.57%	3.98%	0.53%	1.73%	1.64%	1.11%	This indicator has increased due to the loan repayments during the year.
Indebtedness									
O4 <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	9.44%	6.28%	5.59%	2.07%	12.85%	12.07%	11.58%	16.81%	This indicator has decreased as Council's borrowings balance has reduced as a result of loan repayments during the year.
Asset renewal and upgrade									
O5 <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and upgrade expense / Asset depreciation] x100	New in 2020	New in 2020	88.66%	82.21%	129.79%	105.05%	69.44%	77.19%	This indicator has decreased due to a reduction in Council's capital expenditure compared to the prior year. This was the result of delays to a number of projects during the year caused by COVID-19 imposed restrictions which impacted supply chain and labour availability.

Dimension / Indicator / measure	Results					Forecasts			Material Variations
	2018	2019	2020	2021	2022	2023	2024	2025	
Operating position									
Adjusted underlying result									
OP1 Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	12.22%	8.26%	5.47%	-12.96%	4.08%	8.66%	10.41%	10.99%	This indicator has decreased as a result of a reduction in council's operating surplus in comparison to the prior year, primarily due to the loss on disposal of infrastructure and land assets that occurred during the year as well as doubtful debts expense.
Stability									
Rates concentration									
S1 Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	65.22%	67.73%	70.42%	71.77%	74.46%	74.71%	75.28%	75.82%	This indicator remains consistent with the historical upward trend.
Rates effort									
S2 Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.34%	0.27%	0.28%	0.28%	0.27%	0.27%	0.27%	0.27%	Council rates have moved in a consistent proportion to property values.

Financial Performance Indicators (cont)

Former measures				
Service / Indicator / measure	Results 2018	Results 2019	Results 2020	
Animal Management				
Health and safety				
AM4. Animal management prosecutions [Number of successful animal management prosecutions]	7	5	Retired in 2020	Retired in 2020
Efficiency				
Revenue level				
E1. Average residential rate per residential property assessment [Residential rate revenue / Number of residential property assessments]	\$1,488.14	\$1,529.46	Retired in 2020	Retired in 2020
Obligations				
Asset renewal				
O1. Asset renewal compared to depreciation [Asset renewal expense / Asset depreciation] x100	36.49%	60.70%	Retired in 2020	Retired in 2020

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.

Other Information For the year ended 30 June 2021

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

Where applicable the results in the performance statement have been prepared on accounting bases

consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (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 Annual Budget. 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 Annual Budget on 1 June 2021 and which forms part of the council plan. The Annual Budget includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The Annual Budget can be obtained by contacting council.



Certification of the Performance Statement

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

Mark Montague

Principal Accounting Officer

Dated: 6 September 2021

In our opinion, the accompanying performance statement of the (*council name*) for the year ended 30 June 2021 presents fairly the results of council's performance in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 2020*).

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

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

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

Lydia Wilson

Administrator

Dated: 6 September 2021

Chris Eddy

Administrator

Dated: 6 September 2021

Craig Lloyd

Chief Executive Officer

Dated: 6 September 2021



Independent Auditor's Report

To the Councillors of the City of Whittlesea

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

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

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

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

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

MELBOURNE
17 September 2021



Sanchu Chummar
as delegate for the Auditor-General of Victoria

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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*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Mark Montague CA
Principal Accounting Officer

Date : 6 September 2021
South Morang

In our opinion the accompanying financial statements present fairly the financial transactions of the City of Whittlesea for the year ended 30 June 2021 and the financial position of the Council as at that date.


At the date of signing, we are not aware of any circumstances that 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 : 6 September 2021
South Morang



Chris Eddy
Administrator

Date : 6 September 2021
South Morang



Craig Lloyd
Chief Executive Officer

Date : 6 September 2021
South Morang



Independent Auditor's Report

To the Councillors of the City of Whittlesea

Opinion	<p>I have audited the financial report of the City of Whittlesea (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2021 • 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 statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2021 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the <i>Local Government Act 1989</i> and applicable Australian Accounting Standards.</p>
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 <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Local Government Act 1989</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
17 September 2021



as delegate for the Auditor-General of Victoria

Comprehensive Income Statement For the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Income			
Rates and charges	3.1	170,062	162,356
Statutory fees and fines	3.2	19,861	16,262
User fees	3.3	4,307	6,043
Grants - operating	3.4 (a)	33,520	34,636
Grants - capital	3.4 (b)	11,377	3,492
Contributions - monetary	3.5	19,332	18,579
Contributions - non monetary	3.5	140,369	79,547
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6 (a)	731	(2,348)
Share of net profits (or loss) of associates and joint ventures	6.2	300	251
Other income	3.7	5,008	7,935
Total income		404,867	326,753
Expenses			
Employee costs	4.1	99,825	91,479
Materials and services	4.2	79,582	72,119
Depreciation	4.3	38,079	36,313
Amortisation - intangible assets	4.4	120	125
Amortisation - right of use assets	4.5	314	452
Bad and doubtful debts	4.6	10,733	737
Borrowing costs	4.7	220	660
Finance costs - leases	4.8	16	22
Net loss on write-off of property, Infrastructure, plant and equipment	3.6 (b)	23,031	-
Other expenses	4.9	15,372	13,371
Total expenses		267,292	215,278
Surplus for the year		137,575	111,475
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.1	119,414	(50,327)
Total comprehensive result		256,989	61,148

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

Balance Sheet

For the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	136,818	74,289
Other financial assets	5.1 (b)	80,000	130,000
Trade and other receivables	5.1 (c)	30,175	31,607
Inventories	5.2 (a)	327	342
Other assets	5.2 (b)	1,238	1,185
Total current assets		248,558	237,423
Non-current assets			
Other financial assets	5.2 (c)	22	22
Intangible assets	5.2 (d)	770	890
Right-of-use assets	5.8	830	1,083
Property, infrastructure, plant and equipment	6.1	4,034,260	3,781,282
Investments in associates, joint arrangements and subsidiaries	6.2	2,911	2,611
Total non-current assets		4,038,793	3,785,888
Total assets		4,287,351	4,023,311
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	20,392	19,083
Trust funds and deposits	5.3 (b)	16,005	16,104
Unearned income	5.3 (c)	22,315	9,980
Provisions	5.5 (a)	21,622	20,162
Interest-bearing liabilities	5.4	788	1,990
Lease liabilities	5.8	148	268
Total current liabilities		81,270	67,587
Non-current liabilities			
Provisions	5.5 (a)	1,715	2,868
Interest-bearing liabilities	5.4	1,753	7,097
Lease liabilities	5.8	687	822
Total non-current liabilities		4,155	10,787
Total liabilities		85,425	78,374
Net assets		4,201,926	3,944,937
Equity			
Accumulated surplus		2,721,657	2,616,282
Reserves	9.1	1,480,269	1,328,655
Total Equity		4,201,926	3,944,937

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

Statement of Changes in Equity For the year ended 30 June 2021

	Note	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Asset Replacement Reserve \$'000	Asset Development Reserve \$'000
2021						
Balance at beginning of the financial year		3,944,937	2,616,282	1,174,758	45,263	108,634
Adjusted Opening balance		3,944,937	2,616,282	1,174,758	45,263	108,634
Surplus/(deficit) for the year		137,575	137,575	-	-	-
Net asset revaluation increment/(decrement)	6.1	119,414	-	119,414	-	-
Transfers from other reserves	9.1(b)	-	54,324	-	(41,436)	(12,888)
Transfers to other reserves	9.1(b)	-	(86,524)	-	54,346	32,178
Balance at end of the financial year		4,201,926	2,721,657	1,294,172	58,173	127,924

	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		(7)	(7)	-	-	-
Adjusted Opening balance		3,883,789	2,491,829	1,225,085	70,388	96,487
Surplus/(deficit) for the year		111,475	111,475	-	-	-
Net asset revaluation increment/(decrement)	6.1	(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
Balance at end of the financial year		3,944,937	2,616,282	1,174,758	45,263	108,634

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 2021

	Note	2021 Inflows/ (Outflows) \$'000	2020 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		165,630	158,837
Statutory fees and fines		15,554	14,326
User fees		1,145	13,939
Grants - operating		33,520	34,636
Grants - capital		11,377	3,492
Contributions - monetary		19,332	18,579
Interest received		1,150	3,451
Trust funds and deposits taken		7,455	6,296
Other receipts		5,403	4,534
Net GST refund/(payment)		811	(1,434)
Employee costs		(99,518)	(89,914)
Materials and services		(65,113)	(89,914)
Short-term, low value and variable lease payments		(679)	(490)
Trust funds and deposits repaid		(7,554)	(6,438)
Other payments		(15,372)	(13,191)
Net cash provided by/(used in) operating activities	9.2	73,141	80,553
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(54,334)	(65,838)
Proceeds from sale of property, infrastructure, plant and equipment		759	2,295
Payments for investments		50,000	-
Payments of loans and advances		-	12,500
Net cash provided by/(used in) investing activities		(3,575)	(51,043)
Cash flows from financing activities			
Finance costs		(220)	(660)
Repayment of borrowings		(6,546)	(5,120)
Interest paid - lease liability		(16)	(22)
Repayment of lease liabilities		(255)	(451)
Net cash provided by/(used in) financing activities		(7,037)	(6,253)
Net increase (decrease) in cash and cash equivalents		62,529	23,257
Cash and cash equivalents at the beginning of the financial year		74,289	51,032
Cash and cash equivalents at the end of the financial year		136,818	74,289

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

Statement of Capital Works For the year ended 30 June 2021

	2021 \$'000	2020 \$'000
Property		
Buildings	6,655	4,802
Building improvements	6,561	5,933
Total buildings	13,216	10,735
Total property	13,216	10,735
Plant and equipment		
Plant, machinery and equipment	719	1,833
Fixtures, fittings and furniture	780	495
Computers and telecommunications	331	807
Artworks	-	164
Total plant and equipment	1,830	3,299
Infrastructure		
Roads	17,489	23,570
Bridges	50	104
Footpaths and cycleways	2,114	2,379
Drainage	448	428
Recreational, leisure and community facilities	6,086	15,366
Parks, open space and streetscapes	11,108	7,749
Off street car parks	27	232
Other infrastructure	1,966	1,976
Total infrastructure	39,288	51,804
Total capital works expenditure	54,334	65,838
Represented by:		
New asset expenditure	22,877	33,588
Asset renewal expenditure	19,827	16,795
Asset expansion expenditure	152	56
Asset upgrade expenditure	11,478	15,399
Total capital works expenditure	54,334	65,838

* The Statement of Capital Works comparative information has been reclassified between assets classes where a different class is considered a better representation of asset type.

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 2021

OVERVIEW

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 AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- 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)
- whether or not AASB 1059 *Service Concession Arrangements: Grantors* is applicable (refer to Note 8.2)
- other areas requiring judgements

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

(b) Impact of COVID-19

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020. While the impacts of the pandemic have abated somewhat through the 2020-21 year, Council has noted the following significant impacts on its financial operations:

- In response to government directives arising from the COVID-19 outbreak, Council leisure centres, community activity centres, sports facilities

and recreation facilities were closed. These closures resulted in a decrease in the income of \$2.91 million.

- In response to community needs, Council's direct response including financial support to community organisations added additional expense of \$1.57 million.
- Council has received grant funding from State Government of Victoria under the Working for Victoria (\$5.46 million) and Outdoor Eating and Entertainment Program (\$0.50 million) to support communities and businesses in response to COVID-19.

- 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. Council provided \$0.76 million direct relief to ratepayers by electing to not charge interest on overdue rates.

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 2021.

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% 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 19 June 2020. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for 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

	Budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000	Variance 2021 %	Ref
Income					
Rates and charges	170,108	170,062	(46)	0%	
Statutory fees and fines	17,538	19,861	2,323	13%	1
User fees	6,841	4,307	(2,534)	-37%	2
Grants - operating	27,806	33,520	5,714	21%	3
Grants - capital	3,865	11,377	7,512	194%	4
Contributions - monetary	11,987	19,332	7,345	61%	5
Contributions - non monetary	102,039	140,369	38,330	38%	6
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	102	731	629	617%	7
Share of net profits/(losses) of associates and joint	-	300	300	0%	
Other income	6,300	5,008	(1,292)	-21%	8
Total income	346,586	404,867	58,281	17%	
Expenses					
Employee costs	94,521	99,825	(5,304)	-6%	9
Materials and services	71,281	79,582	(8,301)	-12%	10
Depreciation	31,087	38,079	(6,992)	-22%	11
Amortisation - Intangible assets	113	120	(7)	-6%	
Amortisation - Right of use assets	121	314	(193)	-160%	12
Bad and doubtful debts	403	10,733	(10,330)	-2563%	13
Borrowing costs	2,604	220	2,384	92%	14
Finance costs - Leases	37	16	21	57%	15
Net loss on write-off of property, Infrastructure, plant and equipment	-	23,031	(23,031)	0%	16
Other expenses	14,642	15,372	(730)	-5%	
Total expenses	214,809	267,292	(52,483)	-24%	
Surplus for the year	131,777	137,575	5,798	4%	

Note 1 Performance against budget

1.1 Income and expenditure

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Statutory fees and fines	The favourable variance to budget is mainly due to infringement income and higher than budgeted Construction Supervision fees as the growth that flowed on from the previous financial year was higher than anticipated.
2	User fees	The unfavourable variance to budget is largely due to the impact of State Government imposed lock down restrictions throughout the year in response to the COVID-19 pandemic. This forced the closure of all non-essential services, including all aquatic and leisure centres and community centres which impacted Council's revenue received from these facilities.
3	Grants - operating	The favourable variance to budget is largely due to unbudgeted Working for Victoria grant income that was received during the year. This unbudgeted income offsets the unfavourable variance in employee benefits expense.
4	Grants - capital	The favourable variance to budget is due to a number of successful applications for capital grant funding that were received throughout the year and were unbudgeted.
5	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 throughout the municipality.
6	Contributions - non monetary	The favourable variance to budget is due to the amount of non-cash assets transferred to Council from developers being higher than anticipated as a result of continued growth throughout the municipality.
7	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	The favourable variance to budget is primarily due to the gain on disposal of plant and equipment assets that occurred during the period.
8	Other Income	The unfavourable variance to budget is primarily due to interest on investments being below budget following significant interest rate reductions throughout the year that were greater than anticipated.
9	Employee costs	The unfavourable variance to budget is mainly attributable to Working for Victoria positions across the organisation, which are fully funded by operating grant income from the State Government in 2019/20 and 2020/21.
10	Materials and services	The unfavourable variance to budget is primarily due to unbudgeted expenditure relating to reimbursements paid in connection with the over provision of works in kind for a Developer Contribution Plan. The variance represents a timing difference that will be offset against future developer contribution collected by Council.
11	Depreciation	The unfavourable variance to budget is due to the budget having a conservative estimate based on the previous financial year. Depreciation has increased from \$36.31 million in 2019/20 to \$38.1 million in 2020/21. Depreciation expense can vary due to new works and revaluations on existing assets.

Note 1 Performance against budget

1.1 Income and expenditure

(i) Explanation of material variations (cont)

Variance Ref	Item	Explanation
12	Amortisation - Right of use assets	The unfavourable variance to budget is due to higher than anticipated operating leases as a result of the change in accounting treatment for Council's operating leases.
13	Bad and doubtful debts	The unfavourable variance to budget is due to provisions raised against a number of Council's debtor balances during the year where there it has been assessed that there is doubt that payment will be received.
14	Borrowing costs	The favourable variance to budget in interest expense was the result of anticipated and budgeted new borrowings not being taken out during the year.
15	Finance costs - Leases	The favourable variance to budget is due to lower than anticipated operating leases as a result of a lease expiring earlier than anticipated.
16	Net loss on write-off of property, Infrastructure, plant and equipment	The unfavourable variance to budget is due to write-off of infrastructure and land assets that occurred during the year.

Note 1 Performance against budget

1.2 Capital works

	Budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000	Variance 2021 %	Ref
Property					
Land	7,332	-	7,332	100%	1
Total land	7,332	-	7,332	100%	
Buildings	7,938	6,655	1,283	16%	2
Building improvements	7,310	6,561	749	10%	3
Total buildings	15,248	13,216	2,032	13%	
Total property	22,580	13,216	9,364	41%	
Plant and equipment					
Plant, machinery and equipment	1,217	719	498	41%	4
Fixtures, fittings and furniture	151	780	(629)	-417%	5
Computers and telecommunications	432	331	101	23%	6
Total plant and equipment	1,800	1,830	(30)	-2%	
Infrastructure					
Roads	33,977	17,489	16,488	49%	7
Bridges	100	50	50	50%	8
Footpaths and cycleways	2,864	2,114	750	26%	9
Drainage	355	448	(93)	-26%	10
Recreational, leisure and community facilities	7,826	6,086	1,740	22%	11
Parks, open space and streetscapes	11,952	11,108	844	7%	
Off street car parks	70	27	43	61%	12
Other infrastructure	2,695	1,966	729	27%	13
Total infrastructure	59,839	39,288	20,551	34%	
Total capital works expenditure	84,219	54,334	29,885	35%	
Represented by:					
New asset expenditure	49,124	22,877	26,247	53%	
Asset renewal expenditure	22,933	19,827	3,106	14%	
Asset expansion expenditure	150	152	(2)	-2%	
Asset upgrade expenditure	12,012	11,478	534	4%	
Total capital works expenditure	84,219	54,334	29,885	35%	

* The adopted budget amount of 20/21 financial year includes \$9.7 million of carry forwards approved by Council.

Note 1 Performance against budget

1.2 Capital works

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	The favourable variance to budget is due to land acquisition projects removed from the capital works program as their timing is unknown when negotiations with developers are finalised for the acquisition of land.
2	Buildings	The favourable variance to budget predominately due to project savings and delays to delivery of the projects due to COVID-19.
3	Building improvements	The favourable variance to budget is resulting from 2 delayed kindergarten upgrade projects (The Stables, Mill Park and Laurel Street, Whittlesea) awaiting the outcome of 3 year old determination by Council.
4	Plant, machinery and equipment	The favourable variance to budget due to slow down in the plant replacement program as a result of service review.
5	Fixtures, fittings and furniture	The unfavourable variance to budget mainly due to the decision to purchase new gym equipment for Mill Park leisure fit out rather than leasing.
6	Computers and telecommunications	The favourable variance to budget primarily due to less than anticipated demands for IT equipment replacement due to staff working from home during COVID-19 lockdown.
7	Roads	The favourable variance to budget due to the removal of five road construction projects from the capital works program (\$13.3m) resulting from delays in negotiations with developers which has delayed the delivery of the projects. Rebudgeted in future years when a Section 173 is in-place to progress the works as Works in Kind / delivery by the developer.
8	Bridges	The variance to budget due to planned re-decking of some bridges has been delayed due to the lack of availability of specified timber due to the impact of COVID-19.
9	Footpaths and cycleways	The favourable variance in budget primarily due to two projects that are funded across multiple years with surplus funds in 20/21 contributing towards the construction of the projects in 21/22 financial year. Further, one project construction is being delayed awaiting approval of CHMP (Cultural Heritage Management Plan).
10	Drainage	The unfavourable variance to budget primarily due to overspend of drainage project at Laurimar Recreation Reserve in 20/21 that is funded across two years which balances the project budget across the 2 years of the project.
11	Recreational, leisure and community facilities	The favourable variance is predominantly due to a project (HR Uren Sportsfield) that was delayed pending the outcome of a grant application which required that the award of a contract and commencement could not start before the funding.
12	Off street car parks	The favourable variance is due to the Car Park Rehabilitation project being delivered in conjunction with another project across 2 financial years to enable better pricing and less disruption to the site.
13	Other infrastructure	The favourable variance is primarily due to the Street Light Replacement Program that was underspent due to limited contractor availability during the COVID lockdown.

Note 2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2 (a) Office of the CEO

The Chief Executive Officer division supports the provision of a range of professional services to internal and external customers, with an emphasis on Governance related issues. It is also responsible for establishing and maintaining an appropriate organisational structure for the council, ensuring that council decisions are implemented promptly, overseeing the daily management of council operations following the council plan, developing a code of conduct for council staff and providing timely advice to the council. The CEO is also the main person to which council delegates powers.

Community Wellbeing

The Community Services division works closely with the community and external service providers and interest groups to

provide and support a variety of services, programs, events and facilities. The aim of these services is to build resilient communities that can maximise their potential, and assist these communities to be healthy, resilient and independent.

Planning and Development

The Planning and Development division is central to achieving Council's vision of creating vibrant self-sustaining communities together. The Directorate aims to improve the social and economic wellbeing being the Whittlesea community and foster strong, resilient and connected local communities. The Directorate also provides important services to the community and organisation, including governance and council business, marketing and communications, advocacy, community and social planning, heritage coordination, research and engagement, economic development, Local Laws enforcement, community grants and customer service.

Infrastructure and Environment

The Infrastructure and Environment division seeks 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 provision of services that ensure the maintenance and management of the city's streets, public spaces and buildings, and through advocacy to the State Government.

Corporate Services

The Corporate Services division provides strategic advice and support across the organisation on financial, technology, property, procurement, safety and wellbeing and human resource matters. It reviews its resources and processes to achieve efficiencies for its internal and external customers and to enable the delivery of Council's long-term vision.

2 (b) Summary of revenues, expenses, assets and capital expenses by program

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
2021	\$'000	\$'000	\$'000	\$'000	\$'000
Office of the CEO	848	13,932	(13,084)	228	68
Community Wellbeing	14,593	45,031	(30,438)	12,599	312,179
Planning and Development	13,839	35,015	(21,176)	2,415	46,498
Infrastructure and Environment	26,995	77,708	(50,713)	13,754	3,637,210
Corporate Services	348,592	95,606	252,986	15,901	291,396
	404,867	267,292	137,575	44,897	4,287,351

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
2020	\$'000	\$'000	\$'000	\$'000	\$'000
Office of the CEO	230	8,636	(8,406)	9	65
Community Wellbeing	13,491	39,538	(26,047)	10,199	170,335
Planning and Development	12,695	23,462	(10,767)	1,120	12,357
Infrastructure and Environment	15,176	104,673	(89,497)	4,260	3,479,772
Corporate Services	285,161	38,969	246,192	22,540	360,782
	326,753	215,278	111,475	38,128	4,023,311

Note 3 Funding for the delivery of our services

3.1 Rates and charges

	2021 \$'000	2020 \$'000
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 2020-21 year was \$3,083 million (2019-20 \$2,924 million).		
General rates	157,584	148,298
Waste management charge	9,466	9,017
Special rates (marketing schemes)	248	242
Supplementary rates and rate adjustments	2,623	4,019
Interest on rates and charges	141	780
Total rates and charges	170,062	162,356

The date of the latest general revaluation of property for rating purposes within the municipal district was 1 January 2021, and the valuation will be first applied in the rating year commencing 1 July 2021.

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

3.2 Statutory fees and fines

	2021 \$'000	2020 \$'000
Infringements and costs	5,800	3,346
Court recoveries*	221	126
Permit fees	7,340	6,764
Certificates and regulatory service fees Total statutory fees and fines	6,500	6,026
Total rates and charges	19,861	16,262

*Court recoveries income has been reclassified from Other Income to Statutory fees and fines in the comparative period. 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

	2021 \$'000	2020 \$'000
Registrations	1,494	1,734
Leisure centre fees	317	389
Property leases and rentals	1,305	1,818
Tip fees	1,191	1,125
Other fees and charges	-	977
Total user fees	4,307	6,043

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:

	2021 \$'000	2020 \$'000
Summary of grants		
Commonwealth funded grants	22,666	21,557
State funded grants	20,600	16,506
Other	1,631	65
Total grants received	44,897	38,128
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Financial Assistance Grants	15,276	15,026
Home & Community Care	4,801	4,854
Community Wellbeing	19	32
<i>Recurrent - State Government</i>		
Early Years	390	222
Family Day Care	850	777
Home and Community Care	871	1,271
Community Development	76	97
Community Wellbeing	440	269
Maternal and Child health	3,723	2,914
Resilience and Emergency Management	60	60
Youth Services	12	12
Sustainability Planning	10	15
<i>Recurrent - Other</i>		
Pedestrian Crossings	731	661
VicRoads Maintenance Contract - Additional Works	892	640
Total recurrent operating grants	28,151	26,850

Note 3 Funding for the delivery of our services

3.4 Funding from other levels of government (cont)

	2021 \$'000	2020 \$'000
<i>Non-recurrent - Commonwealth Government</i>		
Smart Cities IT Project	71	288
<i>Non-recurrent - State Government</i>		
Maternal & Child Health	104	38
Early Years	91	43
Community Wellbeing	83	2
Youth services	95	-
Infrastructure	-	3
Leisure & Community Inclusion	64	8
Community Cultural Development	36	24
Economic Development	500	20
Sustainability Planning	287	25
Victorian Planning Authority design guidelines open space	64	33
Victorian Planning Authority Liveability matrix	-	75
Working for Victoria	3,966	7,131
Recycling rebate	-	31
<i>Non-recurrent - Other</i>		
Living Rivers	-	38
Community Wellbeing	8	13
Other	-	14
Total non-recurrent operating grants	5,369	7,786
Total operating grants	33,520	34,636

Note 3 Funding for the delivery of our services

3.4 Funding from other levels of government (cont)

	2021 \$'000	2020 \$'000
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	1,700	1,357
<i>Recurrent - State Government</i>		
Buildings	-	360
Parks and Gardens	100	20
Roads	450	82
Total recurrent capital grants	2,250	1,819
<i>Non-recurrent - Commonwealth Government</i>		
Roads	378	-
Buildings	200	-
Parks & Gardens	221	-
<i>Non-recurrent - State Government</i>		
Buildings	3,810	1,074
Parks and Gardens	1,071	285
Roads	3,447	(328)
<i>Non-recurrent - Others</i>		
Roads	-	642
Total non-recurrent capital grants	9,127	1,673
Total capital grants	11,377	3,492
(c) Unspent grants received on condition that they be spent in a specific manner		
<i>Operating</i>		
Balance at start of year	10,703	8,116
Received during the financial year and remained unspent at balance date	6,165	9,545
Received in prior years and spent during the financial year	(10,703)	
Balance at year end	6,165	10,703
<i>Capital</i>		
Balance at start of year	7,522	11,426
Received during the financial year and remained unspent at balance date	16,150	7,522
Received in prior years and spent during the financial year	(7,522)	(11,426)
Balance at year end	16,150	7,522

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

Note 3 Funding for the delivery of our services

3.5 Contributions

	2021 \$'000	2020 \$'000
Monetary	19,332	18,579
Non-monetary*	140,369	79,547
Total contributions	159,701	98,126

*Council received higher non-monetary contributions in comparison to the comparative period due to continued growth in the Wollert and Donnybrook areas where a number of estates have commenced development in recent years.

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

Land	27,332	25
Roads	68,881	53,438
Other infrastructure	44,156	26,084
Total non-monetary contributions	140,369	79,547

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 property, infrastructure, plant and equipment

	2021 \$'000	2020 \$'000
(a) Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Proceeds of sale	759	861
Written down value of assets disposed	(28)	(3,209)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	731	(2,348)

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

(b) Net loss on write-off of property, Infrastructure, plant and equipment

Written down value of assets written-off*	(23,031)	-
Total net loss on write-off of property, infrastructure, plant and equipment	(23,031)	-

*Council written-off a number of infrastructure assets during the year.

Note 3 Funding for the delivery of our services

3.7 Other income

	2021 \$'000	2020 \$'000
Sales	889	604
Interest	1,181	3,452
Reimbursements	2,938	3,861
Other	-	18
Total other income	5,008	7,935

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

	2021 \$'000	2020 \$'000
Wages and salaries	89,793	81,978
WorkCover	1,413	1,413
Superannuation	8,497	7,435
Fringe benefits tax	122	175
Other	-	(8)
Total employee costs	99,825	91,479

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	166	183
	166	183
Employer contributions payable at reporting date.	7	6

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	8,331	7,252
	8,331	7,252
Employer contributions payable at reporting date.	352	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

	2021 \$'000	2020 \$'000
External Works (Contractors)	11,292	8,616
Maintenance and Operations Contractors	17,778	16,869
Sustainable Environment Contractors	17,575	15,132
Assets and Facilities Contractors	4,157	5,555
Information Services Contractors	2,206	1,292
Support Services	8,739	8,870
Design Work	6	3
Facilities Management	1,564	1,764
Supplies and Services	8,847	7,619
Plant and Fleet Operations	2,411	1,860
Computer Services	2,590	2,033
Communications	1,210	1,221
Catering Supplies	430	301
Construction Materials	720	830
Travel and Accommodation	57	154
Total materials and services	79,582	72,119

Note 4 The cost of delivering services

4.3 Depreciation

	2021 \$'000	2020 \$'000
Property	6,550	6,159
Plant and equipment	2,501	2,238
Infrastructure	29,028	27,916
Total depreciation	38,079	36,313

Refer to note 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

Note 4 The cost of delivering services

4.4 Amortisation - Intangible assets

	2021 \$'000	2020 \$'000
Intangible assets	120	125
Total Amortisation - Intangible assets	120	125

Note 4 The cost of delivering services

4.5 Amortisation - Right of use assets

	2021 \$'000	2020 \$'000
Property	265	452
Plant and equipment	49	-
Total Amortisation - Right of use assets	314	452

Note 4 The cost of delivering services

4.6 Bad and doubtful debts

	2021 \$'000	2020 \$'000
Infringements debtors	8,944	737
Other debtors	1,789	-
Total bad and doubtful debts	10,733	737

*Provision for doubtful debts has been increased in accordance with the requirements accounting standards after a review of long outstanding debt and an assessment of the probability of collection.

Movement in provisions for doubtful debts

Balance at the beginning of the year	(1,298)	(1,121)
New provisions recognised during the year	(10,626)	(483)
Amounts already provided for and written off as uncollectible	1	306
Balance at end of year	(11,923)	(1,298)

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

	2021 \$'000	2020 \$'000
Interest - Borrowings	220	660
Total borrowing costs	220	660

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.

Note 4 The cost of delivering services

4.8 Finance Costs - Leases

	2021 \$'000	2020 \$'000
Interest - Lease Liabilities	16	22
Total finance costs	16	22

Note 4 The cost of delivering services

4.8 Other expenses

	2021 \$'000	2020 \$'000
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	69	67
Auditors' remuneration - Internal	113	114
Contributions		
- Grants to community	2,437	1,697
- Yarra Plenty Regional Library Contributions	5,172	4,896
Councillors' allowances	-	334
Insurance premiums	1,762	1,187
Utilities	3,276	4,014
Others	2,543	1,062
Total other expenses	15,372	13,371

Note 5 Our financial position

5.1 Financial assets

	2021 \$'000	2020 \$'000
(a) Cash and cash equivalents		
Cash on hand	10	11
Cash at bank	3,003	9,278
Term deposits	133,805	65,000
Total cash and cash equivalents	136,818	74,289
(b) Other financial assets		
Term deposits - current	75,000	130,000
Term deposits - non-current	5,000	-
Total other financial assets	80,000	130,000
Total financial assets	216,818	204,289

Note 5 Our financial position

5.1 Financial assets (cont)

	2021 \$'000	2020 \$'000
Councils cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:		
Trust funds and deposits (Note 5.3 (b))	16,005	16,104
Asset development reserves (note 9.1(b))	127,924	108,634
Total restricted funds	143,929	124,738
Total unrestricted cash and cash equivalents	72,889	79,551
Intended allocations		
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:		
Cash held to fund Carried forward capital works	14,541	9,695
Unexpended grants and subsidies	22,315	18,225
Asset replacement reserves	58,173	45,263
Total funds subject to intended allocations	95,029	73,183

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months 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	19,765	15,333
Infringement debtors	11,683	9,273
Provision for doubtful debts - infringements	(10,134)	(1,298)
Net GST receivable	2,324	3,135

Non statutory receivables

Other debtors	8,326	5,164
Provision for doubtful debts - Other debtors*	(1,789)	-
Total current trade and other receivables	30,175	31,607

*Provision for doubtful debts has been increased in accordance with the requirements accounting standards after a review of long outstanding debt and an assessment of the probability of collection.

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)

	2021 \$'000	2020 \$'000
(d) Ageing of Receivables		
The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	4,627	2,106
Past due by up to 30 days	406	350
Past due between 31 and 180 days	295	2,708
Past due between 181 and 365 days	1,333	-
Past due by more than 1 year	1,665	-
Total trade and other receivables	8,326	5,164

(e) Ageing of individually impaired Receivables

At balance date, other and infringement debtors representing financial assets with a nominal value of \$11.9m (2020: \$1.3m) were impaired. The amount of the provision raised against these debtors was \$10.6m (2020: \$0.5m). They individually have been impaired as a result of their doubtful collection.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Past due between 31 and 180 days	226	-
Past due between 181 and 365 days	950	-
Past due by more than 1 year	10,747	1,298
Total trade & other receivables	11,923	1,298

Note 5 Our financial position

5.2 Non-financial assets

	2021 \$'000	2020 \$'000
(a) Inventories		
Fuels	33	36
Depot workshop items and signs	294	275
Stationery and other consumables*	-	31
Total inventories	327	342

*Stationery and other consumable inventories have been recognised as an expense as incurred due to a change in accounting policy during the period.

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.

Note 5 Our financial position

5.2 Non-financial assets (cont)

	2021 \$'000	2020 \$'000
(b) Other assets		
Accrued interest	567	536
Prepayments	456	587
Other	215	62
Total other assets	1,238	1,185
(c) Other financial assets		
Shares in MAPS Group Ltd	22	22
Total other financial assets	22	22
(d) Intangible assets		
Software	770	890
Total intangible assets	770	890
	Software \$'000	Total \$'000
Gross carrying amount		
Balance at 1 July 2020	1,199	1,199
Additions from internal developments	-	-
Other additions	-	-
Balance at 1 July 2021	1,199	1,199
Accumulated amortisation and impairment		
Balance at 1 July 2020	309	309
Amortisation expense	120	120
Balance at 1 July 2021	429	429
Net book value at 30 June 2020	890	890
Net book value at 30 June 2021	770	770

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

	2021 \$'000	2020 \$'000
(a) Trade and other payables		
Trade payables	12,916	12,752
Accrued expenses	6,983	5,400
Other	493	931
Total trade and other payables	20,392	19,083
(b) Trust funds and deposits		
Refundable deposits	11,623	13,797
Fire services property levy	2,917	2,076
Retention amounts	63	41
Other refundable deposits	1,402	190
Total trust funds and deposits	16,005	16,104
(c) Unearned income		
Grants received in advance - operating	6,165	2,458
Grants received in advance - capital	16,150	7,522
Total unearned income	22,315	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

Fire Service 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 Interest-bearing liabilities

	2021 \$'000	2020 \$'000
Current		
Borrowings - secured	788	1,990
	788	1,990
Non-current		
Borrowings - secured	1,753	7,097
	1,753	7,097
Total	2,541	9,087
(a) The maturity profile for Council's borrowings is:		
Not later than one year	788	1,990
Later than one year and not later than five years	1,753	7,097
	2,541	9,087

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

5.5 Provisions

	Annual leave \$'000	Long service leave \$'000	Other \$'000	Total \$'000
2021				
Balance at beginning of the financial year	7,283	15,089	658	23,030
Additional provisions	4,947	(391)	1,640	6,196
Amounts used	(4,843)	(632)	(18)	(5,493)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	(345)	(51)	(396)
Balance at the end of the financial year	7,387	13,721	2,229	23,337
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

Note 5 Our financial position

5.5 Provisions (cont)

	2021 \$'000	2020 \$'000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	5,407	5,331
Long service leave	1,372	1,712
Other	223	658
	7,002	7,701
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,980	1,952
Long service leave	10,791	10,509
Other	1,849	-
	14,620	12,461
Total current employee provisions	21,622	20,162
Non-current		
Long service leave	1,558	2,868
Other	157	-
Total non-current employee provisions	1,715	2,868
Aggregate carrying amount of employee provisions:		
Current	21,622	20,162
Non-current	1,715	2,868
Total aggregate carrying amount of employee	23,337	23,030

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.

Key assumptions:

Weighted average discount rates	1.14%	0.87%
Weighted average increase in employee costs	2.00%	4.25%
Weighted average settlement period (months)	13	13

Note 5 Our financial position

5.6 Financing arrangements

	2021 \$'000	2020 \$'000
The Council has the following funding arrangements in place as at 30 June 2021.		
Bank overdraft	200	200
Credit card facilities	383	488
Total facilities	583	688
Used facilities	(41)	(5)
Unused facilities	542	683

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	Later than 5 years \$'000	Total \$'000
2021	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Consultancy	444	150	-	-	594
Building maintenance	2,800	2,800	3,506	-	9,106
Health	1,760	364	-	-	2,124
Information technology and systems	6,517	2,373	524	-	9,414
Waste and recycling	11,771	9,629	19,202	17,710	58,312
Transport & local laws	6,974	6,361	7,723	3,122	24,180
Infrastructure	41	-	-	-	41
Parks Maintenance	15,355	14,001	24,518	28	53,902
Leisure	774	-	-	-	774
Renewable power	3,156	3,156	6,311	17,378	30,001
Other	3,136	137	-	-	3,273
Total	52,728	38,971	61,784	38,238	191,721
Capital					
Building works	9,068	84	-	-	9,152
Transport & local laws	29,393	19,838	-	-	49,231
Infrastructure	612	11	-	-	623
Parks works	3,754	105	-	-	3,859
Leisure	142	132	263	109	646
Total	42,969	20,170	263	109	63,511

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	Later than 5 years	Total
2020*	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Building maintenance	1,711	1,425	1,358	-	4,494
Health	872	232	677	-	1,781
Information technology and systems	11,164	5,309	2,721	-	19,194
Waste and recycling	5,754	5,754	27,332	-	38,840
Transport & local laws	5,332	1,712	7,582	-	14,626
Infrastructure	40	-	-	-	40
Parks Maintenance	9,792	9,792	49,125	-	68,709
Leisure	1,332	57	-	-	1,389
Other	6,343	1,669	134	-	8,146
Total	42,340	25,950	88,929	-	157,219
Capital					
Consultancy	64	-	-	-	64
Building works	784	3	-	-	787
Information technology and systems	424	92	8	-	524
Transport & local laws	16,973	16,662	36,350	4,824	74,809
Infrastructure	12,344	6	-	-	12,350
Parks works	9	-	-	-	9
Leisure	5,477	13	-	-	5,490
Other	7	3	-	-	10
Total	36,082	16,779	36,358	4,824	94,043

*The commitments for the comparative period have been changed to include schedule of rate contracts awarded which were excluded from the last year.

Note 5 Our financial position

5.8 Leases

At inception, all contracts are reviewed to determine whether they contain leasing arrangements. 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 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.

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.

	Property \$'000	Plant and equipment \$'000	Total \$'000
Right-of-Use Assets			
Balance at 1 July 2020	1,083	-	1,083
Additions	-	61	61
Amortisation charge	(265)	(49)	(314)
Balance at 30 June 2021	818	12	830

Note 5 Our financial position

5.8 Leases (cont)

	2021 \$'000	2020 \$'000
Lease Liabilities		
Maturity analysis - contractual undiscounted cash flows		
Less than one year	333	358
One to five years	587	720
More than five years	590	781
Total undiscounted lease liabilities as at 30 June 2021:	1,510	1,859
Lease liabilities included in the Balance Sheet at 30 June 21:		
Current	148	268
Non-current	687	822
Total lease liabilities	835	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	146	490
Leases of low value assets	10	-
Total	156	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
Total lease commitments	-	69

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2020 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	At Fair Value 30 June 2021 \$'000
Property	1,706,403	8,282	27,332	119,758	(6,550)	-	(4,833)	13,035	1,863,427
Plant and equipment	11,951	1,421	-	-	(2,501)	(28)	-	-	10,843
Infrastructure	2,002,034	21,144	113,036	(344)	(29,028)	-	(18,198)	6,167	2,094,811
Work in progress	60,894	23,487	-	-	-	-	-	(19,202)	65,179
Total	3,781,282	54,334	140,368	119,414	(38,079)	(28)	(23,031)	-	4,034,260

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	43,369	9,026	-	(13,035)	39,360
Plant and equipment	888	253	-	-	1,141
Infrastructure	16,637	14,208	-	(6,167)	24,678
Total	60,894	23,487	-	(19,202)	65,179

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land under roads \$'000	Total Land & Land Improvements \$'000	Heritage buildings \$'000	Buildings - specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2020	1,451,011	3,080	687	1,454,778	-	410,625	410,625	43,369	1,908,772
Accumulated depreciation at 1 July 2020	-	-	-	-	-	(159,000)	(159,000)	-	(159,000)
	1,451,011	3,080	687	1,454,778	-	251,625	251,625	43,369	1,749,772
Movements in fair value									
Additions	302	-	-	302	-	7,980	7,980	9,026	17,308
Contributions	27,305	-	27	27,332	-	-	-	-	27,332
Revaluation	100,806	-	15	100,821	-	41,743	41,743	-	142,564
Write-off	(4,833)	-	-	(4,833)	-	-	-	-	(4,833)
	123,580	-	42	123,622	-	62,758	62,758	(4,009)	182,371
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	-	-	(6,550)	(6,550)	-	(6,550)
Revaluation increments/decrements	-	-	-	-	-	(22,806)	(22,806)	-	(22,806)
	-	-	-	-	-	(29,356)	(29,356)	-	(29,356)
At fair value 30 June 2021	1,574,591	3,080	729	1,578,400	-	473,383	473,383	39,360	2,091,143
Accumulated depreciation at 30 June 2021	-	-	-	-	-	(188,356)	(188,356)	-	(188,356)
	1,574,591	3,080	729	1,578,400	-	285,027	285,027	39,360	1,902,787

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

(b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Artworks \$'000	Work in Progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2020	14,277	13,196	3,279	888	31,640
Accumulated depreciation at 1 July 2020	(8,899)	(9,902)	-	-	(18,801)
	5,378	3,294	3,279	888	12,839
Movements in fair value					
Additions	515	896	10	253	1,674
Disposal	(434)	-	-	-	(434)
	81	896	10	253	1,240
Movements in accumulated depreciation					
Depreciation and amortisation	(1,488)	(1,013)	-	-	(2,501)
Accumulated depreciation of disposals	406	-	-	-	406
	(1,082)	(1,013)	-	-	(2,095)
At fair value 30 June 2021	14,358	14,092	3,289	1,141	32,880
Accumulated depreciation at 30 June 2021	(9,981)	(10,915)	-	-	(20,896)
	4,377	3,177	3,289	1,141	11,984

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

(c) Infrastructure

	Roads \$'000	Bridges \$'000	Telecom- munication Conduits \$'000	Drainage \$'000	Public Lighting \$'000	Parks open spaces and streetscapes \$'000	Work in Progress \$'000	Total Infra- structure \$'000
At fair value 1 July 2020	1,719,244	21,216	26,531	580,368	29,470	199,198	16,637	2,592,664
Accumulated depreciation at 1 July 2020	(352,860)	(7,211)	(6,098)	(118,772)	(16,029)	(73,023)	-	(573,993)
	1,366,384	14,005	20,433	461,596	13,441	126,175	16,637	2,018,671
Movements in fair value								
Additions	14,550	-	-	443	1,092	5,059	14,208	35,352
Contributions	68,881	-	-	30,357	89	13,709	-	113,036
Revaluation	(94,533)	40	(37)	558	(669)	86,978	-	(7,663)
Write-off	(19,284)	-	-	(2,264)	-	(106)	-	(21,654)
Transfers	1,874	-	-	317	6	3,970	(6,167)	-
	(28,512)	40	(37)	29,411	518	109,610	8,041	119,071
Movements in accumulated depreciation								
Depreciation and amortisation	(13,191)	(226)	(527)	(5,953)	(1,434)	(7,697)	-	(29,028)
Accumulated depreciation of write-off	3,033	-	-	402	-	21	-	3,456
Revaluation increments/ decrements	34,027	(13)	(157)	(506)	477	(26,509)	-	7,319
	23,869	(239)	(684)	(6,057)	(957)	(34,185)	-	(18,253)
At fair value 30 June 2021	1,690,732	21,256	26,494	609,779	29,988	308,808	24,678	2,711,735
Accumulated depreciation at 30 June 2021	(328,991)	(7,450)	(6,782)	(124,829)	(16,986)	(107,208)	-	(592,246)
	1,361,741	13,806	19,712	484,950	13,002	201,600	24,678	2,119,489

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

6.1 Property, infrastructure, plant and equipment (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		
Fixtures fittings and furniture	5 - 10 years	1
plant, machinery and equipment	3 - 10 years	1
computers and telecommunications	3 years	1
leased plant and equipment	3 years	1
Infrastructure		
roads - pavements	50 - 120 years	5
roads - surface	15 - 25 years	5
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	10 years	-

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

Buildings, land improvements, 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

6.1 Property, infrastructure, plant and equipment (cont)

Valuation of land and buildings

Valuation of land was undertaken by the Valuer General of Victoria. Valuation of buildings was undertaken by Mr Gino Mitrione, Fellow of Australian Property Institute as at 30 June 2021. 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.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2021 are as follows:

	Level 1 \$'000	Level2 \$'000	Level 3 \$'000	Date of Valuation
Non-specialised land	-	3,080	-	Jun-21
Specialised land and land under roads	-	-	1,575,320	Jun-21
Specialised buildings	-	-	285,027	Jun-21
Total	-	3,080	1,860,347	

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 Team Leader Asset Management, Mr. Michael Butler, Bachelor of Engineering (Civil).

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2021 are as follows:

	Level 1 \$'000	Level2 \$'000	Level 3 \$'000	Date of Valuation
Roads	-	-	1,361,741	Jun-21
Bridges	-	-	13,806	Jun-21
Drainage	-	-	484,950	Jun-21
Public lighting	-	-	13,002	Jun-21
Telecommunication Conduits	-	-	19,712	Jun-21
Parks, open space and streetscapes	-	-	201,600	Jun-21
Total	-	-	2,094,811	

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

Specialised land and land under roads 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% and 95%. 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 \$4,722 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 costs are calculated on a square metre basis and ranges from \$310 to \$8,466 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 5 years to 94 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 of the asset and vary from 1 years to 120 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	2021 \$'000	2020 \$'000
Land under roads	729	687
Specialised land	1,574,591	1,451,012
Total specialised land	1,575,320	1,451,699

Note 6 Assets we manage

6.2 Investments in associates, joint arrangements and subsidiaries

	2021 \$'000	2020 \$'000
Investments in associates		
Investments in associates accounted for by the equity method are:		
Yarra Plenty Regional Library Service (Incorporated)	2,911	2,611
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 37.81% (2019-20 37.7%) share of the net assets from their draft financial statements for the year ended 30 June 2021 has been treated as an investment in the Balance Sheet, with an increase in the investment for the reporting period of \$0.3 million (increase of \$0.25million for 2019-20), 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	2,911	2,611
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	1,994	1,350
Reported surplus(deficit) for year	674	644
Council's share of accumulated surplus(deficit) at end of year	2,668	1,994
Movement in carrying value of specific investment		
Carrying value of investment at start of year	2,611	2,360
Share of surplus(deficit) for year	300	251
Carrying value of investment at end of year	2,911	2,611
Council's share of expenditure commitments		
Operating commitments	2,022	2,042
Council's share of expenditure commitments	764	770

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 6.2.

(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:

Administrators	Ms Lydia Wilson - Chair
	Ms Peita Duncan
	Mr Bruce Billson (1 July 2020 - 3 March 2021)
	Mr Chris Eddy (12 May 2021 - 30 June 2021)
CEO and executive leadership team	Mr Joe Carbone - Acting Chief Executive Officer (1 July 2020 - 11 October 2020)
	Mr Craig Lloyd - Chief Executive Officer (12 October 2020 - 30 June 2021)
	Ms Amy Montalti - Director Corporate Services
	Ms Belgin Besim - Director Community Wellbeing (1 July 2020 - 8 November 2020)
	Ms Kate McCaughey - Director Community Wellbeing (9 November 2020 - 30 June 2021)
	Mr Ben Harries - Director Infrastructure and Environment (1 July 2020 - 8 November 2020)
	Ms Debbie Wood - Director Infrastructure and Environment (9 November 2020 - 30 June 2021)
	Mr Julian Edwards - Director Planning and Development (1 July 2020 - 8 November 2020)
	Mr Justin O'Meara - Director Planning and Development (9 November 2020 - 30 June 2021)
	Mr Michael Tonta - Executive Manager Governance (1 July 2020 - 17 November 2020)
	Mr Frank Joyce - Executive Manager Governance (18 November 2020 - 30 June 2021)
Ms Kristi High - Executive Manager Corporate Affairs	

	2021 No.	2020 No.
Total Number of Councillors	-	11
Total Number of Administrators	4	3
Total of Chief Executive Officer and other Key Management Personnel	12	11
Total Number of Key Management Personnel	16	25

(c) Remuneration of Key Management Personnel

Total remuneration of key management personnel was as follows:

	2021 \$'000	2020 \$'000
Short-term benefits	2,609	1,681
Long-term benefits	210	124
Post employment benefits	-	12
Termination benefits	35	820
Total	2,854	2,637

Note 7 People and relationships

7.1 Council and key management remuneration (cont)

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

	2021 No.	2020 No.
\$0 - \$9,999	-	2
\$10,000 - \$19,999	1	-
\$30,000 - \$39,999	-	9
\$40,000 - \$49,999	-	1
\$60,000 - \$69,999	-	2
\$70,000 - \$79,999	-	1
\$80,000 - \$89,999	-	1
\$90,000 - \$99,999	3	2
\$100,000 - \$109,999	-	3
\$110,000 - \$119,999	2	1
\$130,000 - \$139,999	1	-
\$150,000 - \$159,999	1	-
\$160,000 - \$169,999	3	1
\$180,000 - \$189,999	1	-
\$230,000 - \$239,999	1	-
\$250,000 - \$259,999	2	1
\$300,000 - \$309,999	1	-
\$910,000 - \$919,999	-	1
	16	25

Note 7 People and relationships

7.1 Council and key management remuneration (cont)

(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:	2021 No.	2020 No.
<\$151,000	10	8
\$151,000 - \$159,999	5	4
\$160,000 - \$169,999	10	11
\$170,000 - \$179,999	3	7
\$180,000 - \$189,999	3	1
\$190,000 - \$199,999	3	1
\$200,000 - \$209,999	1	1
\$210,000 - \$219,999	1	-
\$220,000 - \$229,999	2	-
\$230,000 - \$239,999	2	-
\$240,000 - \$249,999	1	-
\$250,000 - \$259,999	1	-
\$320,000 - \$329,999	1	1
	43	34

	2021 \$'000	2020 \$'000
Total Remuneration for the reporting year for Senior Officers included above, amounted to:	7,460	5,360

Note 7 People and relationships

7.2 Related party disclosure

	2021 \$'000	2020 \$'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	5,172	4,896
Total related party expenditure	5,172	4,896
Income		
Rent for premises received from the Yarra Plenty Regional Library	-	18
Fuel and motor vehicles repairs	16	15
Total related party income	16	33
(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.

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

	2021 \$'000	2020 \$'000
Not later than one year	358	759
Later than one year and not later	730	1,393
Later than five years	120	1,541
	1,208	3,693

(b) Contingent liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Future superannuation contributions

In addition to the disclosed contributions, the City of Whittlesea has not paid unfunded liability payments to Vision Super over the past two years. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 are \$274,624.

Legal matters

There are no legal matters that could have a material impact on future operations.

Liability Mutual Insurance

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

(c) 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

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

Note 8 Managing uncertainties

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 council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk / 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 2020 . 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.

Note 8 Managing uncertainties

8.3 Financial instruments (cont)

(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 the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- 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 council's 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 87% 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 it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity 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 on 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 5.4.

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

Note 8 Managing uncertainties

8.3 Financial instruments (cont)

(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% in market interest rates (AUD) from year-end rates of 0.10%.

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.

Note 8 Managing uncertainties

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

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.

Note 8 Managing uncertainties

8.4 Fair value measurement

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.

Note 8 Managing uncertainties

8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

Note 9 Other matters

9.1 Reserves

Summary

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

	2021 \$'000	2020 \$'000
Asset revaluation reserves	1,294,172	1,174,758
Asset replacement reserve	58,173	45,263
Asset development reserve	127,924	108,634
	1,480,269	1,328,655

(a) Asset revaluation reserves

2021	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
Property			
Land and land improvements	871,283	100,821	972,104
Buildings	72,194	18,937	91,131
	943,477	119,758	1,063,235
Plant and equipment			
Artworks	1,726	-	1,726
	1,726	-	1,726
Infrastructure			
Roads	207,638	(60,506)	147,132
Bridges	(4,954)	27	(4,927)
Drainage	46,942	52	46,994
Telecommunication Conduits	-	(194)	(194)
Public Lighting	-	(192)	(192)
Parks, open space and streetscapes	(20,071)	60,469	40,398
	229,555	(344)	229,211
Total asset revaluation reserves	1,174,758	119,414	1,294,172

Note 9 Other matters

9.1 Reserves

(a) Asset revaluation reserves (cont)

2020	Long service leave \$'000	Other \$'000	Total \$'000
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

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

(b) Other reserves*

2021	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
Asset replacement reserve	45,263	54,346	(41,436)	58,173
Asset development reserve	108,634	3 2,178	(12,888)	127,924
Total Other reserves	153,897	86,524	(54,324)	186,097

2020	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
Asset replacement reserve	70,388	37,360	(62,485)	45,263
Asset development reserve	96,487	22,659	(10,512)	108,634
Total Other reserves	166,875	60,019	(72,997)	153,897

*see over page for breakdown of other reserves

Note 9 Other matters

9.1 Reserves (cont)

	2021 \$'000	2020 \$'000
Asset replacement reserve		
Plant replacement**	-	1,703
Tip replacement**	-	4,806
Strategic properties reserve	4,878	4,792
Non standard street lighting contribution	3,528	3,490
Synthetic turf replacement reserve	1,880	1,880
Environmental reserve**	-	4,864
Traffic lights construction	783	823
Purchase of Lutheran Church and Cemetery	380	380
Unspent budgeted capital works**	-	(8,717)
Technology improvement fund reserve	5,678	4,864
LASF defined benefit plan liability	3,739	3,739
Infrastructure reserve	32,414	21,272
Transport infrastructure reserve	28	-
Waste reserve	4,865	-
Other**	-	1,367
	58,173	45,263
Asset development reserve		
Parklands contribution	7,486	5,394
Community facilities	105,375	96,429
Car parking**	-	28
Planning permit drainage levy	10,024	1,731
Net gain compensation	3,273	3,251
Plenty road duplication	67	67
Other	1,699	1,734
	127,924	108,634

**These reserves were closed during the year.

Note 9 Other matters

9.1 Reserves (cont)

Purpose of Reserves	
<i>Asset replacement reserve</i>	
Plant replacement	Enable replacement of fleet and heavy plant
Tip replacement	Support tip restoration requirements as per EPA licences
Strategic properties reserve	Accumulate funds for land purchases and asset development as determined by Council
Non standard street lighting contribution	Maintain non-standard lights for agreed period
Synthetic turf replacement reserve	Enable replacement of Synthetic Turf Pitches at designated locations
Environmental reserve	Enable funding of environmental projects
Traffic lights construction	Maintain traffic signals for agreed period
Purchase of Lutheran Church and Cemetery	Enable funding to purchase the church site
Energy efficiency	Enable initiatives in improving energy efficiency
Unspent budgeted capital works	Recognise outstanding commitment for incomplete capital works projects
Technology improvement fund reserve	Enable replacement of technology hardware and software
LASF defined benefit plan liability	Protection against future calls on employees defined benefits superannuation fund
Infrastructure reserve	Enable funding of future infrastructure projects
Transport infrastructure reserve	Enable funding of future transport infrastructure projects
Waste reserve	Enable funding from waste operation to ensure legislative compliance
<i>Asset development reserve</i>	
Parklands contribution	Funding from developers for the provision of open space and associated infrastructure
Developer contribution plan (DCP) reserves	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 multiunit developments
Net gain compensation	Funds contributed by developers for the maintenance cost of trees/ bushland areas for a 10-year period
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)

	2021 \$'000	2020 \$'000
Surplus/(deficit) for the year	137,575	111,475
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(731)	2,348
Share of net profits of associate	(300)	(251)
Loss on Write-off of property, infrastructure, plant and equipment	23,031	-
Depreciation and amortisation	38,513	36,890
Contributions - Non-monetary assets	(140,369)	(79,547)
Finance costs	220	660
Finance costs - leases	16	22
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(448)	1,867
(Increase)/decrease in prepayments	131	-
Increase/(decrease) in trade and other payables	13,644	5,821
(Decrease)/increase in other liabilities	-	(141)
Increase/(decrease) in trust funds	(99)	-
(Increase)/decrease in inventories	15	(81)
Increase/(decrease) in provisions	307	1,565
(Increase)/decrease in other assets	1,636	(75)
Net cash provided by/(used in) operating activities	73,141	80,553

Note 9 Other matters

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 2021, this was 9.5% 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.

Note 9 Other matters

9.3 Superannuation (cont)

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial review for the Defined Benefit category as at 30 June 2020 was conducted and completed by the due date of 31 December 2020. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 104.6%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa

Salary information 2.5% pa for two years and 2.75% pa thereafter

Price inflation (CPI) 2.0% pa.

As at 30 June 2021, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the estimated VBI at 30 June 2021 was 109.7%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2020 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

Regular contributions

On the basis of the results of the 2020 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2021, this rate was 9.5% of members' salaries (9.5% in 2019/2020). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

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.

Note 9 Other matters

9.3 Superannuation (cont)

The 2020 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2020.

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

	2020 (Triennial) \$m	2019 (Interim) \$m
- A VBI Surplus	100.0	151.3
- A total service liability surplus	200.0	233.4
- A discounted accrued benefits surplus	217.8	256.7

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2020.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2020.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2020.

Council was notified of the 30 June 2020 VBI during August 2020 (2019: August 2019).

The 2021 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2021 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2021.

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2021 are detailed below:

Scheme	Type of Scheme	Rate	2021 \$'000	2020 \$'000
Vision super	Defined benefit	9.50%	-	-
Vision super	Accumulation fund	9.50%	-	-

There were \$6,899 in contributions outstanding to the above schemes as at 30 June 2021.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 is \$274,624.

Note 10 Change in accounting policy

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

Council has adopted AASB 1059 *Service Concession Arrangements: Grantors*, from 1 July 2020. This has resulted no changes in accounting policies and adjustments to the amounts recognised in the financial statements.

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

Council has adopted AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Material*, from 1 July 2020.

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

Council has adopted AASB 2019-1 *Amendments to Australian Accounting Standards - References to the Conceptual Framework* from 1 July 2020.

It is not expected that these standards will have any significant impact on council.



**City of
Whittlesea**

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131 450