



2021-2022

City of Whittlesea
Annual Report
2021-2022

Stronger together



City of
Whittlesea

Welcome

Welcome to the City of Whittlesea's Annual Report 2021–2022. 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 2021–2022 financial year against the five goals set out in our Community Plan 2021–25 and Annual Budget 2021–22.

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.

Καλωσορίσατε στην Ετήσια Έκθεση της Πόλης Whittlesea 2021–2022. Ο Δήμος δεσμεύεται για διαφάνεια στις εκθέσεις και λογοδοσία προς την κοινότητα και τα ενδιαφερόμενα μέρη μας.

Αυτή η έκθεση παρέχει μια επισκόπηση των επιδόσεων του Δήμου για το οικονομικό έτος 2021–2022 έναντι των πέντε στόχων που ορίζονται στο Κοινοτικό μας Σχέδιο 2021–25 και στον Ετήσιο Προϋπολογισμό 2021–2022.

Η έκθεση υπογραμμίζει τα επιτεύγματα και τις προκλήσεις που αντιμετωπίστηκαν και περιλαμβάνει νομικές εκθέσεις και νομοθετικές πληροφορίες, όπως απαιτείται από τον Νόμο Τοπικής Αυτοδιοίκησης του 2020 και άλλη νομοθεσία.

Добредојдовте во годишниот извештај на Општина Витлси за 2021–2022 година. Општината е посветена на транспарентно известување и одговорност пред заедницата и нашите акционери.

Овој извештај дава преглед на изведбите на Општината во финансиската година 2021–2022 според петте цели утврдени во нашиот План на заедницата 2021–25 и Годишниот буџет 2021–22.

Извештајот ги истакнува достигнувањата и предизвиците со кои се соочивме и вклучува законско известување и законски информации како што се бара според Законот за локална самоуправа од 2020 година и друго законодавство.

Benvenuti alla relazione annuale 2021–2022 della city di Whittlesea. Il Comune si impegna a redigere le relazioni e a comunicare la responsabilità nei confronti della comunità e dei nostri azionisti in modo trasparente.

La presente relazione offre una panoramica dei risultati del Comune nell'anno finanziario 2021–2022 rispetto ai cinque obiettivi stabiliti nel nostro Piano comunitario 2021–25 e nel Bilancio annuale 2021–22.

Il rapporto mette in evidenza i risultati e le difficoltà affrontate e include il rapporto statutario e le informazioni legislative come richiesto dal Local Government Act 2020 e da altre leggi.

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歡迎閱讀Whittlesea市2021-2022年度報告。 市議會致力遵守透明的報告制度和向社區 及我們的利益相關方負責。

本報告對照《2021-25年社區計劃》和《2021-22年年度預算》中設立的五個目標，概述了市議會在2021-2022財政年度的工作表現。

報告突顯了我們取得的成就和面臨的挑戰，並包括了《2020年地方政府法》和其他法規要求提供的法定報告和法規資料。

Chào mừng quý vị vào xem Báo cáo Thường niên 2021-2022 của Thành phố Whittlesea. Hội đồng Thành phố cam kết báo cáo minh bạch và có trách nhiệm giải trình với cộng đồng và các bên liên quan của Thành phố.

Báo cáo này cung cấp thông tin tổng quan về hiệu quả hoạt động của Hội đồng Thành phố trong năm tài chính 2021-2022 so với năm mục tiêu được đề ra trong Kế hoạch cộng đồng 2021-25 và Ngân sách hàng năm 2021-22 của Thành phố.

Báo cáo nêu bật những thành tựu và thách thức mà thành phố phải đối mặt và bao gồm báo cáo theo luật định và thông tin lập pháp theo yêu cầu của Đạo luật Chính quyền địa phương 2020 và các luật lệ khác.

Whittlesea Kentinin 2021-2022 Yıllık Raporuna hoş geldiniz. Belediye, şeffaf raporlamayı ve topluma ve paydaşlarımıza hesap verme sorumluluğunu taahhüt etmiştir.

Bu rapor, Belediye'nin 2021-2022 mali yılındaki performansını 2021-25 Toplum Planımız ve 2021-22 Yıllık Bütçemizde belirtilen beş hedefe kıyaslayan genel bir bakış sunmaktadır.

Rapor, başarıları ve karşılaşılan zorlukları vurgulamakta ve 2020 Yerel Yönetim Yasası ve diğer mevzuat uyarınca gerekli olan yasal raporlama ve bilgileri içermektedir.

欢迎阅读Whittlesea市2021-2022年度报告。 市议会致力遵守透明的报告制度和向社区及 我们的利益相关方负责。

本报告对照《2021-25年社区计划》和《2021-22年年度预算》中设立的五個目标，概述了市议会在2021-2022财政年度的工作表现。

报告强调了我们取得的成就和面临的挑战，并包括了《2020年地方政府法》和其它法规要求提供的法定报告和法规信息。

ਵਟਿਲਸੀ ਸ਼ਹਿਰ ਦੀ 2021-2022 ਦੀ ਸਾਲਾਨਾ ਰਿਪੋਰਟ ਵਿੱਚ ਤੁਹਾਡਾ ਸਵਾਗਤ ਹੈ। ਕੌਂਸਲ, ਭਾਈਚਾਰੇ ਅਤੇ ਸਾਡੇ ਗਤਿ-ਧਾਰਕਾਂ ਪ੍ਰਤੀ ਪਾਰਦਰਸ਼ਤਾ ਵਾਲੀ ਰਿਪੋਰਟ ਕਰਨ ਅਤੇ ਜਵਾਬਦੇਹੀ ਪ੍ਰਤੀ ਦ੍ਰਿਸ਼ਟਿ ਸੰਕਲਪ ਹੈ।

ਇਹ ਰਿਪੋਰਟ ਸਾਡੀ 2021-25 ਦੀ ਭਾਈਚਾਰਕ ਯੋਜਨਾ ਅਤੇ 2021-22 ਦੇ ਸਾਲਾਨਾ ਬਜਟ ਵਿੱਚ ਨਰਿਧਾਰਤ ਪੰਜ ਟੀਚਿਆਂ ਦੇ ਮੁਕਾਬਲੇ 2021-2022 ਦੇ ਵਿੱਤੀ ਸਾਲ ਵਿੱਚ ਕੌਂਸਲ ਦੇ ਪ੍ਰਦਰਸ਼ਨ ਦੀ ਇੱਕ ਝਲਕ ਪ੍ਰਦਾਨ ਕਰਦੀ ਹੈ।

ਇਹ ਰਿਪੋਰਟ ਪ੍ਰਾਪਤੀਆਂ ਅਤੇ ਦਰਪੇਸ਼ ਚੁਣੌਤੀਆਂ ਨੂੰ ਜਾਗਰ ਕਰਦੀ ਹੈ ਅਤੇ ਇਸ ਵਿੱਚ ਸਥਾਨਕ ਸਰਕਾਰ ਕਾਨੂੰ 2020 ਅਤੇ ਹੋਰ ਕਾਨੂੰ ਦੇ ਅਧੀਨ ਲੋੜੀਂਦੀ ਕਾਨੂੰ ਰਿਪੋਰਟ ਕਰਨ ਦੀ ਅਤੇ ਵਧਿਅਨਕ ਜਾਣਕਾਰੀ ਸ਼ਾਮਲ ਹੈ।

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Acknowledgement of Traditional Owners

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



Council offices

Civic Centre
25 Ferres Boulevard
South Morang, VIC 3752

Shop MM1, Westfield
Plenty Valley Shopping Centre
415 McDonalds Road
Mill Park, VIC 3076, 03 9404 8800

Epping Depot
68–96 Houston Street
Epping, VIC 3076, 03 9409 9842

Opening hours:
Monday–Friday, 8.30am–5pm

Telephone: 03 9217 2170

National Relay Service: 133 677
(ask for 9217 2170)

Free telephone interpreter service

 131 450


Postal: Locked Bag 1,
Bundoora MDC, VIC 3083

Email: info@whittlesea.vic.gov.au

Web: www.whittlesea.vic.gov.au

 [facebook.com/cityofwhittlesea](https://www.facebook.com/cityofwhittlesea)

 [@citywhittlesea](https://twitter.com/citywhittlesea)

 [CityWhittlesea](https://www.instagram.com/CityWhittlesea)

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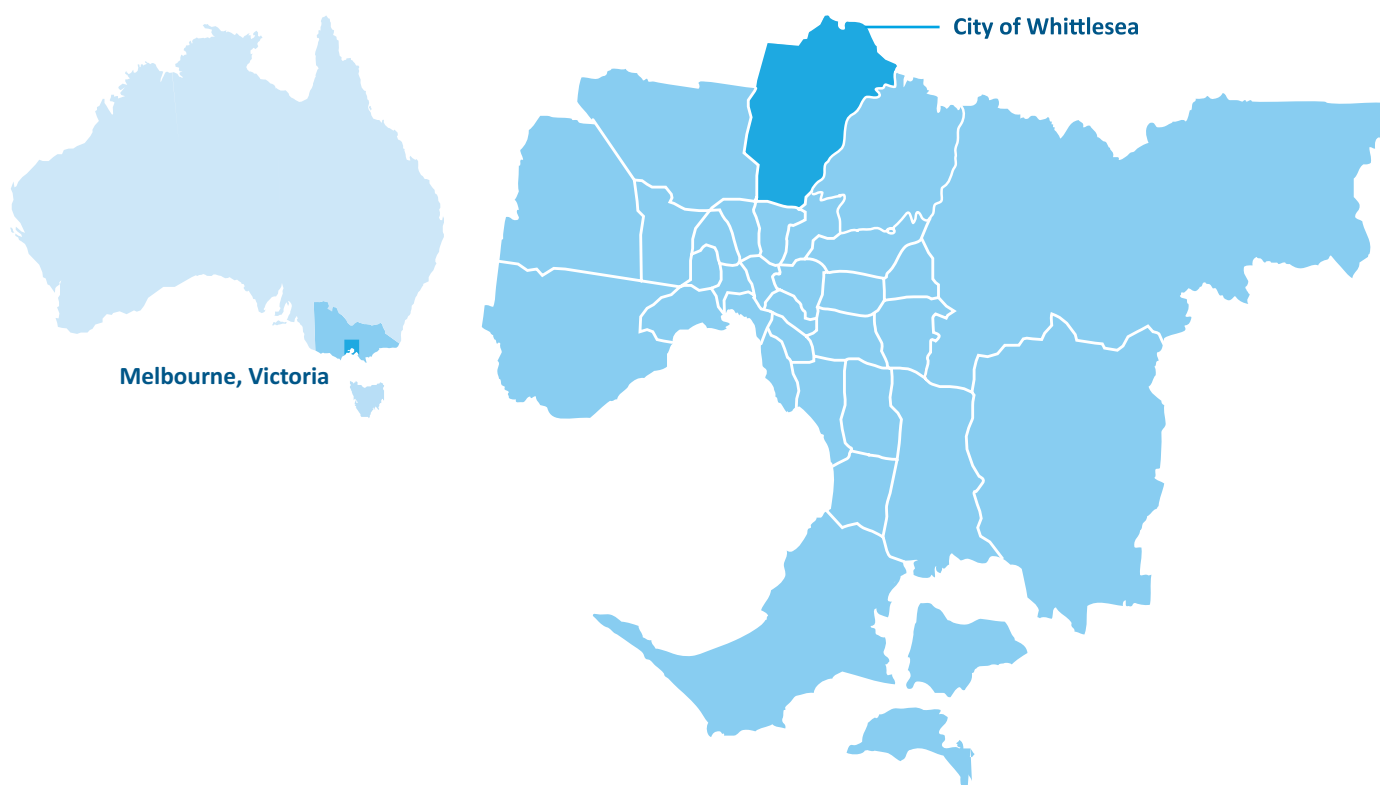
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About the City of Whittlesea

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

The majority of the City of Whittlesea population live in urban areas. This is split across the major established suburbs of Bundoora, Epping, Lalor, Mill Park and Thomastown, the current growth area precincts of Mernda, Doreen, South Morang, Epping North and Wollert, and the rural areas of Donnybrook 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 and Taungurung 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 third largest population of Aboriginal and Torres Strait Islanders by person count in Metropolitan Melbourne, with 2,389 ATSI residents.



Source: 2021 Census of population and housing

About

Who we are



229,396

total population



16.2%

growth
(between the 2016
and 2021 Census)



35

years
is the median
age of residents



26.9%

of population
aged 0–19 years



19.6%

of population
aged over 60 years



49.6%

males

50.4%

females



75,897

residential
properties
(19.4% increase from
the 2016 Census)



85.6%

of residents
live in detached
properties



33,503
Epping
suburb with
largest population



2,099
Donnybrook
suburb with
smallest population



45.6%

of households*
are couples
with children



22.2%

of households*
are couples
without children



39.1%

of residents
born overseas



46.9%

of residents
speak a language
other than English
at home

most common
languages spoken
other than English

Arabic	5.2%
Macedonian	4.3%
Punjabi	4.3%
Italian	3.6%
Greek	3.1%



2,389

Indigenous population
(37.8% growth from the
2016 Census)

Source: 2021 Census of population and housing
*in detached houses

Our vision



Whittlesea 2040: a place for all

Whittlesea 2040: a place for all is the long-term vision for the City of Whittlesea. It guides all of Council's work and future partnerships with the community and others.

In 2040, compassion is at the heart of our community.

A compassionate community makes sure that everyone feels cared for and supported in a deep and meaningful way. It makes our City increasingly welcoming, whether you've just arrived or your family has been here for generations.

What that appeal feels like is different for everyone. It might be having a job you like within easy reach or knowing your neighbour's name. Or maybe something even simpler, like hearing birds in the trees outside your window.

Our community offers a sense of place that includes everyone, where people from all walks of life are valued for who they are and the qualities they bring with them.

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 will engage effectively with the community, deliver efficient and effective services and initiatives, make decisions in the best interest of the community and deliver value to the community.



What we do

The City of Whittlesea is responsible for delivering more than 140 services to our community, across 26 service groups and 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



Our Community Plan 2021–2025

Setting the future direction for the City of Whittlesea

Council’s Community Plan 2021–2025 was adopted at a special Council meeting on 25 October 2021.

The plan builds on and re-endorses the long-term community vision – *Whittlesea 2040: a place for all* and incorporates various other Council plans including the Municipal Public Health and Wellbeing Plan, Disability Action Plan and Pandemic Recovery Plan actions into the one overarching document.

Developed following extensive community consultation, the Community Plan focuses on public safety, festivals, events, social connection and sports facilities as well as new and upgraded parks and playgrounds, transport improvements, clean streets and road safety.

Over the four years of the plan, Council will be working to make the City of Whittlesea a smart choice for business growth, innovation and investment, enabling opportunities for local work and education. There will also be an emphasis on waste management, biodiversity and increasing the number of trees.



Key initiatives of the Community Plan 2021–2025 include:

- Coordinate recovery efforts across the municipality including COVID-safe messaging and mass vaccinations, and a grants program to support community service organisations as well as emergency relief
- Establish a Gathering Place to increase connections to culture, heritage, land and healing for Aboriginal people
- Increase the quality, access, safety and amount of public open space in the municipality, including additional dog parks and a local park improvement program
- Design and upgrade local streetscapes and shopping precincts to make it easier to move about, celebrate local culture, heritage and character, and connect people to the natural environment
- As part of COVID-19 recovery, deliver a ‘support local’ campaign and incentive program to support the community and local businesses
- Work with the Victorian Government and key stakeholders to progress planning for key employment precincts such as Epping Central, the Beveridge Intermodal Freight Terminal, the Melbourne Food Innovation and Export Hub and the Vearings Road employment precinct
- Deliver key actions from our Rethinking Waste Plan, including introducing residential glass recycling, extending food and garden waste services, protecting the environment from litter and increasing sustainable procurement
- Deliver on our Greening Whittlesea Strategy including increasing tree canopy along main road residential streets and in conservation reserves, parks and major facilities
- Improve customer service by investing in technology, systems and Council staff to make it easier for our community to interact with Council
- Maintain strong communications with our community to promote access to services including multilingual, accessible for all and mobile-friendly communication and website.



Messages

Messages from
our leaders



Chair Administrator message

I am pleased to present the City of Whittlesea Annual Report for 2021–2022.

The theme of our report this year is ‘Stronger Together’ which reflects the collaborative approach we have taken internally, with our community, our networks, neighbouring councils and other tiers of government to face the challenges of the past year.

We set an ambitious program at the outset of our four-year term and we are delighted with the progress that has been made to date; notably in community engagement, financial management, good governance, advocacy, economic development and strategic projects.

A standout achievement is the launch of our 2021–2025 Community Plan which incorporates Council’s Health and Wellbeing Plan, Disability Action Plan and Pandemic Recovery Actions. The Plan was informed by extensive community consultation and includes 60 initiatives aligned to community priorities.

We are making it easier for our community to engage with Council and have their say on issues that are important to them through improvements to our digital engagement platform and regular in-person consultation in shopping centres, libraries, playgrounds, main streets and markets.

We’ve also introduced monthly *Coffee with Council* at cafés around the municipality and informal drop-in forums ahead of four community-based Council Meetings each year to offer more opportunities for residents to connect with Administrators and senior leaders.

During the year we were thrilled to recognise the outstanding contributions of local citizens with

the inaugural City of Whittlesea Community Awards. My warmest congratulations to recipients Daman Shrivastav, Lynne Harris, Shoukry Sidrak, Rudra Sekhri and Hansikaa Sharma.

Fittingly, in NAIDOC Week we proudly committed to the establishment of an Aboriginal Gathering Place in Quarry Hills Regional Parkland. The project will be developed in partnership with local Aboriginal communities, the Whittlesea Aboriginal Gathering Place Advisory Group and the Whittlesea Reconciliation Group.

We are committed to making it easier for people of all ages, abilities and backgrounds to increase physical activity and social engagement to improve their physical and mental health and lower their risk of chronic disease.

To this end, we have endorsed a \$9.8 million redevelopment of Huskisson Recreation Reserve in Lalor to deliver first-rate tennis facilities and approved the creation of the business case for a Regional Sports and Aquatic Centre (RSAC) in Mernda which was subsequently endorsed in July 2022. The staged delivery of this state-of-the-art centre is expected to include a 50-metre multipurpose pool, a warm water exercise pool, a learn-to-swim pool and a children’s pool, six indoor sports courts and eight outdoor netball courts, a gym with a group fitness area, spa, sauna and consulting suites.

We continue to strongly advocate on behalf of the City of Whittlesea and build strategic relationships, meeting regularly with local members and having a representational role on many regional networks. We have developed a comprehensive Advocacy Prospectus seeking co-investment on 19 key initiatives to meet the needs of our growing population such as the E6 Freeway, the Beveridge Intermodal Freight Terminal, the Melbourne Food Innovation and Export Hub, RSAC and the Aboriginal Gathering Place.

Our commitment to becoming a low waste city is unwavering with innovative projects such as the Mernda Repair Café and rebates for reusable products and composting materials.

We are preparing for the introduction of glass recycling in 2022 and have installed our first electric vehicle charging station.

We have introduced 12 community recycling hubs and a new litter enforcement team to help our city be cleaner and greener.

We have planted 10,000 trees and 42,000 shrubs to create a greener Whittlesea and partnered with Better Building Finance to offer small to medium-sized local businesses access to finance to undertake environmental upgrades.

To support a smooth return to elected officials in 2024 and foster the next generation of community leaders we have launched a comprehensive community leadership program in partnership with La Trobe Business School.

We celebrated the success of the 2011–2021 Green Wedge Management Plan (GWMP) which included 84 initiatives relating to land, biodiversity, water and people and started work on our next GWMP.

As I reflect on all of the achievements highlighted in this report, I know I speak on behalf of my fellow Administrators Peita Duncan and Chris Eddy, when I offer my congratulations and thanks to the staff for their unwavering commitment to delivering the services and infrastructure our community needs during some very challenging circumstances.

It is an honour and privilege to continue to serve the welcoming and vibrant community that is the City of Whittlesea.



CEO message

Welcome to the City of Whittlesea Annual Report 2021–2022, which outlines our organisation’s key achievements and financial performance over the last 12 months.

The pandemic continued to provide challenges including another 89 days in lockdown, but despite this we have been able to continue to deliver critical services and a \$54 million capital program. I am proud of the dedicated and committed staff who made this possible.

We have undertaken a comprehensive organisational realignment to create a high-performing organisation to deliver our new Community Plan 2021–2025. This led to a long-overdue and much-needed injection of staffing in critical service areas to support our growing community.

I am pleased the recruitment we have undertaken at the senior leadership level has improved our gender and age diversity and provides more balanced leadership across the organisation.

Our focus on our people is evidenced in our Workforce Plan and Gender Equality Action Plan and we have also begun work on *A Great Workplace for All* program to ensure we are attracting, engaging and retaining the quality staff we need to achieve our organisational purpose of making lives better.

We have embedded our new streamlined strategic planning framework which synthesises hundreds of documents into seven key strategies. In 2022 we launched the first of these key documents with our Strong Local Economy Strategy and Action Plan.

The development of a Business Advisory Panel and the City of Whittlesea Business Network in addition to support local campaigns such as *Dine OutSIDE* and *It’s All Here* are just some of the exciting initiatives being delivered from this Plan.

We developed a number of critical long-term planning frameworks including our 2021–2031 Financial Plan, our 2021–2025 Domestic Animal Management Plan and the 2022–2031 Asset Plan.

In response to the pandemic, we activated an Emergency Management Team which included 137 staff from 23 departments. From providing food and material aid to 3,254 isolating residents, online vax chats, pop-up vaccination centres, information booths with bi-cultural workers, supporting businesses to be COVID-safe and more, our staff were at the forefront of keeping our community safe, informed and supported throughout the pandemic.

To address low vaccination rates, we partnered with the Victorian Government and Northern Health to activate the mass vaccination hub at the Plenty Ranges Arts and Convention Centre and a child-friendly facility at the Civic Centre. Collectively, these centres delivered 241,190 vaccinations.

Despite the challenges of labour, supply and escalating costs, our capital program delivered an incredible 143 projects including the stunning McLeans Road Kindergarten in Bundoora and the expansive Kirrip Community Centre in Wollert.

To help support our community to stay active we upgraded the BMX track at Sycamore Recreation Reserve, began work on the Whittlesea Skate Park upgrade and continued work on the Mill Park Stadium redevelopment.

We completed a new soccer pitch and pavilion at HR Uren Recreation Reserve, added new cycling and walking paths in Thomastown and Lalor and turned on the jets at the popular new splash pad at the Whittlesea Swim Centre.

We continued to redevelop our neighbourhood parks and playgrounds including Darebin Creek Parklands, Redleap Recreation Reserve, the iconic Mernda Adventure Playground and the much-loved Whittlesea Public Gardens, and completed the design work for the new Granite Hills Park in Quarry Hills.

Plus, we upgraded streetscapes in Lalor and Thomastown, dog parks in Epping and Mernda, footpaths and local roads like Arthurs Creek Road in Yan Yean.

We were able to make a welcome return to live events with Carols and a refreshed Community Festival, which attracted thousands, and the luminous Walking Thomastown, which wowed with its stunning after-dark light projections and installations.

We have begun a comprehensive digital transformation to make it easier for the community to interact with us online and we continue our focus on continuous improvement of our customer service.

The City of Whittlesea is one of the fastest growing municipalities in the state; projected to grow by 60 per cent by 2040. This exceptional growth poses funding challenges. Our partnership and collaborative approach has led to significant grant funding and we thank the State Government for their continued support to help deliver critical infrastructure for our growing community.

I commend the effort of the staff who have contributed to the creation of this report and the significant achievements highlighted within it.

We look forward to continuing to work hard to deliver the best outcomes for the people who live, work, study, and visit the City of Whittlesea.



in review

The year in review

Stronger together

Throughout 2021–2022, the City of Whittlesea continued to adapt to emerging community needs in a rapidly changing environment shaped by the pandemic.

In the first half of the financial year, as we once again faced lockdowns, we partnered with local charities, worked side by side with local businesses and supported health and other government organisations to ensure we could together get through the challenges ahead.

As the lockdowns lifted, our focus shifted towards recovery efforts and initiatives to support our community to get back to doing what they love, from dining, to leisure and social activities. We have collaborated with, and listened to, our community to help shape many of our plans and priorities and have advocated on their behalf to other levels of government.

And despite the challenges of the pandemic, we continued to provide essential services and deliver much-needed infrastructure to our community.

The following pages provide a snapshot of the many achievements of the City of Whittlesea in 2021–2022.



COVID-19 pandemic

In 2021–2022, Council delivered the following services and actions to support our community in response to the ongoing COVID-19 pandemic:

- City of Whittlesea staff were able to quickly adapt services, programs and support to meet the changing needs to community throughout the pandemic and lockdown periods.
- Council staff adapted to work from home requirements without affecting the output of services delivered to the community.
- The Resilience and Emergency Management team activated an Emergency Management Team in response to the COVID-19 pandemic which included 137 staff from 23 different departments. The team directly engaged with over 3,606 residents and supported 3,254 residents in isolation with food and material relief.
- Provided COVID-19 emergency recovery grants to 17 community organisations who supported 3,272 families with emergency food relief and other essential items.
- A mass vaccination hub was opened at Plenty Ranges Arts and Convention Centre (PRACC). Operated by Northern Health, the centre opened in June 2021, when local vaccination rates were well below the state average, and closed on 5 December, as the City of Whittlesea double dose vaccination rates hit 90 per cent. During this time, 241,190 vaccines were administered.
- The mass vaccination hub reopened on 5 January until 31 March 2022 to support the delivery of third doses.
- A dedicated, child-friendly vaccination centre also opened at the Civic Centre on 10 January 2022 to support COVID-19 vaccinations for children.
- Delivered the Multicultural Awareness of COVID Immunisations (MACI) program to increase culturally and linguistically diverse community members' accessibility and uptake of the COVID-19 vaccination. This included pop-up vaccination sessions, which saw 7,561 vaccinations administered.
- Free online Q&A "Vax Chat" sessions were held with experts from Northern Health to answer community questions about COVID-19 vaccinations to help boost vaccination rates in the City of Whittlesea. This included sessions specifically on child vaccinations, vaccinations for seniors and a multilingual vax chat.
- Information booths were set up at pop-up locations from mid-October 2021, to provide information and assist community members with bookings for vaccinations. This included in-language information packs and language aides from Whittlesea Community Connections to assist CALD community groups access information. Locations for the pop-ups were based on areas with low community vaccination rates – Epping and Bundoora. The information booth at Pacific Epping Shopping Centre was so successful that it remained until June 2022.
- Helped keep our community informed about the changing health and pandemic information and regulations through regular communications, including audio-visual and in-language resources to ensure our diverse community had access to the information they needed.
- The Compliance and Environmental Health department conducted 7,933 business support visits between August and October 2021 to help ensure businesses remained compliant to COVID-19 restrictions and provide information and support as required.
- Continued to implement Council's Financial Hardship Policy to support financially vulnerable residents and established a team to support this work.
- A series of free digital literacy classes for seniors were provided to boost their online connectivity. This was delivered in partnership with Whittlesea U3A.
- The Dine Out(side) campaign was rolled out across the municipality to support local food businesses recovering from the impacts of the pandemic. The campaign encouraged residents to get behind local cafés and restaurants and enjoy outdoor dining during summer.
- The Gardening Together Again program was a 10-week program delivered by Council to members of existing community gardens, or people wanting to set up a new community garden. The program provided participants with the skills and knowledge to create and maintain a thriving community garden in their local area to support the local community with spaces to come together and reconnect.

COVID-19 recovery initiatives

Connected community

- Coordinate recovery efforts across the municipality including COVID-19 safe messaging and mass vaccinations
- Grants program to support community service organisations as well as emergency relief
- Strengthen multichannel communications with community and local businesses
- Establish local community hubs to increase community connections.

Liveable neighbourhoods

- Create more community gardens and support local events
- Advocate for better public transport
- Build health and recreational facilities
- Provide more public amenities.

Strong local economy

- Business support program and incentives to buy local
- Enhanced learning and job-ready opportunities for young people
- Increased training and support for unemployed and underemployed residents.

Sustainable environment

- Pilot Environmental Upgrades Program to support uptake of renewable energy
- Continue solar panel and battery scheme for council buildings to reduce running costs to community groups.

A group of community representatives helped shape Council's \$2 million investment into COVID-19 recovery initiatives to support residents, businesses and groups to thrive following the effects of the COVID-19 pandemic and lockdowns.

In 2020–2021, Council committed \$2 million for a COVID-19 Community Recovery Fund, to be implemented in 2021–2022.

The group of 26 randomly selected residents, who were representative of the diverse City of Whittlesea community, took part in a series of workshops to develop recommendations for the fund.

Together, they considered the evidence and impact of the pandemic on residents and businesses, and developed a list of recommendations to help our community recover.



Connected community

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

Achievements

- Completed a feasibility study into the delivery of an Aboriginal Gathering Place to increase connections to culture, heritage, land and healing.
- Provided more than 450 free high tea packs to seniors for them to enjoy while watching an online musical performance to celebrate the Victorian Seniors Festival in October. The high tea, which was delivered to their door, was supplied by local small businesses.
- Developed the 50 sites of significance map for the City of Whittlesea, available in an interactive online version and in print in libraries and community centres. Highlights include Bear's Castle, a small, two-storey structure built in Yan Yean in 1846 for pastoralist John Bear using clay, straw, gravel and sand, and several Bills horse troughs that provided relief for working horses in the first half of the 20th century.
- In partnership with La Trobe Business School, The Public Value Studio and the Victorian Local Governance Association, delivered the first intake of the Community Leadership Program to help community leaders build their skills and get more involved in their community.
- Adopted a new Domestic Animal Management Plan 2021–2025, informed by more than 3,000 pieces of community feedback captured during extensive consultation. The Plan outlines how Council will create a harmonious and safe environment for pets, people, other animals and the environment over the next four years.
- Completed Stage 1 of the Aboriginal Heritage Study which aims to identify and map Aboriginal cultural landscape/environments and ensure their ongoing protection.
- Won the Best Community Based Initiative of the Year Award at the Parks and Leisure Australia VIC/ TAS Awards for the Muslim Women's Get into Golf Program.
- Delivered the Modelling Respect for Equality Program in partnership with The Men's Project at Jesuit Social Services, which saw 15 leaders in the community build their capacity around addressing gender stereotypes and their harmful impacts.



The City of Whittlesea's commitment to making young LGBTIQA* (lesbian, gay, bisexual, transgender, intersex, queer, asexual) people feel safe and included has been affirmed, with its Youth Services team gaining Rainbow Tick accreditation until April 2024.

The team is one of the first local government youth services with Rainbow Tick accreditation, demonstrating Council's commitment to creating socially cohesive communities and supporting and celebrating diversity in the City of Whittlesea.

Challenges

- Ensuring we could continue to connect with and respond to our community while managing COVID-19 pandemic lockdowns and limited face-to-face interactions.

The year ahead

- We will continue to support the health and wellbeing of our community through the COVID-19 pandemic.
- We will continue to progress our major projects including the Aboriginal Gathering Place and the next stage of our Regional Sports and Aquatic Centre at Mernda.

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.

Achievements

- Upgrade of the dog-off leash areas at Lyndarum Wetlands in Epping and Creek Park in Mernda opened.
- Upgrade of Arthurs Creek Road in Yan Yean, between Plenty Road and Recreation Road, providing motorists with a safer and smoother drive.
- Adoption of the Asset Plan and Asset Management Plans to help strategically manage Council's portfolio of assets over the next 10 years.
- Upgraded McLeans Road Kindergarten into a state-of-the-art two-room facility to cater to three and four-year old kindergarten placements.
- Opened Kirrip Community Centre in Wollert, featuring a modern three-room kindergarten, two fully equipped maternal and child health rooms, a community hall and flexible meeting spaces and consulting suites for hire.
- Upgraded the Mernda Village Adventure Playground to include new play equipment, new shelters, picnic setting and barbecue and two new unisex accessible public toilets with baby change facilities.
- Built six missing footpath links in local streets to improve connectivity and safety for pedestrians and bike users.
- Advocated to the Federal Government for investment into the E6 Freeway, Bridge Inn Road, Craigieburn Road East, Epping Road, Findon Road and Donnybrook Road.
- Approved the planning application for the Wollert Community Farm, which will provide employment and education pathways through the development of a nursery and grazing activities.
- Partnered with the Department of Environment, Land, Water and Planning for the 20-minute Neighbourhood Program, piloting a Neighbourhood Activity Centre prioritisation tool in the suburbs of Thomastown and Lalor that will inform key projects across planning, infrastructure and community service delivery and achieve better integration across these areas.

Challenges

- Escalating construction costs and availability of materials and labour impacted some of our infrastructure delivery timeframes and scope.

The year ahead

- Continue to advance our advocacy priorities to all levels of government.



Streetscape upgrades provide a fresh place to connect

The shopping centres at Lalor and Thomastown are enjoying a fresh new look after undergoing extensive upgrades to revitalise the bustling precincts and create opportunities for residents to connect.

The \$8.2 million streetscape projects included the installation of safer walkways, updated road access for improved traffic flow, upgraded paving and landscaping, new public toilets, as well as the addition of new open social spaces with seating to encourage shoppers and visitors to get to know their neighbours and meet new people.

For local Yarra Plenty Regional Library Branch Manager Chantel Blitenthall, the much-welcomed upgrades to Lalor Shopping Centre have modernised the area and improved the connection between Peter Lalor Walk and the Lalor Library.

“It’s wonderful to have clear and safe access across May Road, which encourages people to return to the library and explore all of our programs and services,” she said.

“Lalor is such a vibrant place, with a diverse range of backgrounds and cultures. The improvements have created more welcoming spaces and increased the opportunity for residents to return to Lalor Library and rediscover community, creativity, and the collection.”

Strong local economy

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

Achievements

- Adopted the new Investment Attraction Plan 2021–26. Developed in consultation with businesses, industry, government and educational institutions, the plan outlines opportunities and actions to attract new business ventures to the City of Whittlesea while also supporting existing businesses to grow, create more local jobs and boost our local economy.
- Adopted the Strong Local Economy Strategy 2022–2026 – a streamlined new strategy that will guide Council’s approach to building and supporting a strong and innovative local economy over the next five years. The strategy, which is the first developed under our integrated planning framework, sets out priority actions under the following key directions: Increased local employment, Education opportunities for all, and Successful, innovative local businesses.
- Launched the City of Whittlesea Business Network – open to all businesses operating within the City of Whittlesea – offering support, training and networking opportunities.
- Strengthened our relationship with the business community and enhanced business-to-business relationships through the newly established Business Advisory Panel.
- Approved Vearings Road employment development plan which provides for the creation of a large employment area within the Cooper Street West precinct.
- Facilitated connections and employment opportunities through the Local Jobs Program and Jobs Advocates Program.
- Continued advocacy for the Beveridge Intermodal Freight Terminal saw the Federal Government announce a \$1.62 billion investment into the project, which is expected to draw more than 20,000 jobs and further investment into the region.

Challenges

- Helping local businesses to keep operating through lockdowns and supporting them through the recovery phase.

The year ahead

- Continue efforts for investment attraction, to create new local jobs and promote the visitors economy.



It's all here

The City of Whittlesea launched a new campaign on 1 June 2022 to support local businesses in all shapes and sizes. The campaign showcased eight local businesses from a cross-section of industries and was launched alongside an incentives program offering 25 per cent back on purchases when people spent at least \$50 at a City of Whittlesea business.

Vanessa, from local cake making business Ness Cakes, and one of the eight featured businesses, said that after living and working in the City of Whittlesea for over 40 years, she couldn't see herself in any other area. "I love chatting to my customers and fostering these connections in the community."

The incentives program was a huge success, with over 3,000 claims made, and \$150,000 in rebates paid out during the 28 days that it was running, injecting more than \$800,000 into the local economy.

Sustainable environment

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

Achievements

- Established a new Litter Enforcement Team, helping our city be cleaner and greener.
- Our Rural Environment Grant Program was fully subscribed for the first time, supporting our rural landowners to protect and enhance biodiversity on their property.
- Trialled the Zero Waste Rebates program, offering residents rebates on the purchase price of reusable nappies, reusable sanitary products or composting materials.
- Endorsed the draft Green Wedge Management Plan 2022–2032 and conducted community consultation.
- Established a partnership with the Wurundjeri Woiwurrung Cultural Heritage Aboriginal Corporation's Narrap Rangers unit to share knowledge about traditional fire practices.
- Planted more than 10,000 trees and 42,000 new shrubs throughout parks and open spaces.
- Endorsed the Environmental Upgrade Agreements program to assist businesses access finance for upgrades to reduce energy and water use.
- Installed an electric vehicle charging station in the Whittlesea township as part of the Charging the Regions project.
- Installed recycling drop-off hubs at 12 locations across the municipality, making it easier and more convenient for people to drop off items including x-rays, e-waste and mobile phones.

Challenges

- COVID-19 isolation periods have impacted staff and contractor availability, particularly in areas where staff cannot work from home.
- An increase in the amount of dumped rubbish across the municipality has been a challenge, however Council's new Litter Enforcement Team has been deployed to help tackle this issue.

The year ahead

- Implement a new glass recycling collection service for all households across the municipality as part of the Victorian Government's standardised four bin waste and recycling service.



Giving broken items a new life

As part of the City of Whittlesea's Rethinking Waste Plan 2021–2030, we're working with our community to reduce waste sent to landfill through a range of initiatives, including supporting the introduction of repair cafés.

Run by Mernda Community House, Whittlesea Community Connections and the City of Whittlesea, The Mernda Repair Café, which opened on 9 April, 2022, is staffed by skilled community volunteers.

Mernda Community House Coordinator Paras Christou said the Repair Café, which is run monthly, will get people in the community thinking about fixing items rather than simply throwing them out.

"For many people these days, when something no longer works or is broken, their first thought is to bin it," said Paras.

"But what we are trying to do with this repair café is show our community that there is an alternative, and many items that would otherwise be destined for waste can in fact be repaired and reused."

"We have a range of repairers at each session that can fix items including bikes, small electrical items, clothing and jewellery."

High performing organisation

Council will engage effectively with the community, deliver efficient and effective services and initiatives, make decisions in the best interest of the community and deliver value to the community.

Achievements

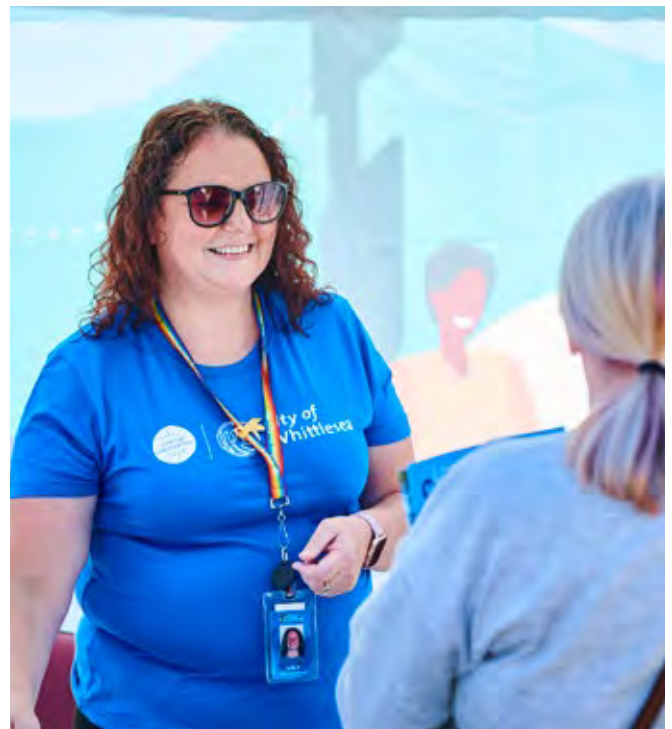
- Extensive community consultation to inform the development of Council's Community Plan 2021–2025.
- New Complaints Policy endorsed. The policy outlines the steps Council will take to investigate and resolve complaints and will enable Council to better use customer feedback to shape improvements to its services.
- Increased distribution of Council's community newsletter, *Local Scoop*, to include businesses as well as all households, and increased frequency from four to six editions per year to enable more timely information sharing with our community.
- Established a Regulatory Programs team to provide specialist regulatory enforcement, appeals and prosecutions systems. This key organisational change creates a separation between the teams who make enforcement decisions to those undertaking internal reviews. Our regulatory approach now focuses on community compliance, safety, amenity, environment, and customer satisfaction and reflects current community standards and expectations.
- Commenced process mapping across the organisation to start understanding our Service Blueprint and work towards continuous improvement.
- Developed the Workforce Plan 2021–2025 to strategically manage the City of Whittlesea's workforce over the coming years.
- Finalised the Gender Equality Action Plan 2021–2025, which outlines key gender equality insights relating to our workforce, and the positive actions we commit to driving forward over the life of this plan in pursuit of improved gender equality outcomes for our staff.

Challenges

- Following the organisational structure realignment, a significant recruitment drive was undertaken to fill vacant positions across the organisation. With low unemployment in the market, this has been challenging at times.

The year ahead

- A focus on improving systems to enable easier transactions with our community and an increased efficiency in processes.



Let's talk

The City of Whittlesea has strengthened community engagement by providing residents greater opportunity to get involved and have their say on matters that are important to them. Council's digital engagement platform, Engage Whittlesea, provides people with the opportunity to complete surveys, ask questions and provide interactive feedback, while face-to-face engagement opportunities at shopping precincts, parks and events such as the South Morang Farmers and Makers Market allow the community to speak to members of staff and subject matter experts.

This year, Council has also facilitated regular opportunities for community to connect with senior staff and Administrators through Coffee with Council events at cafés across the municipality and at community forums.



Highlights

Highlights

Highlights of events

Our city is a vibrant City, where our community enjoys getting together to celebrate all that the City of Whittlesea has to offer. From small place-based events to large municipal-wide events, we are committed to providing opportunities for people to come together.

As with last year, the COVID-19 pandemic interrupted a number of planned live events, however we were still able to provide our community with a range of online events to continue to create a sense of connection, and when restrictions eased, our live events launched to help our community reconnect.

Virtual events



Super Kids Sunday Sunday 24 October

Super Kids Sunday went digital in 2021, hosting a digital play space with on-demand videos, live-streamed musical performances and entertainment, live workshops on crafting, learning how to juggle or learning the basics of Auslan signing, stories and much more.



Bringing Up Kids Expo 8–10 September

For the second year, the Bringing Up Kids Expo was held online. The event brought together family support agencies to provide information on services, programs and events offered in the City of Whittlesea. Over the three days, a variety of fun and engaging content was posted for parents, as well as fun activities for the kids.

Live events



Carols Friday 10 December

Held on the Terrace Lawns of the Civic Centre in South Morang, the event was also live-streamed. The family-friendly picnic-style event included Christmas carol favourites and a celebration of customs from the City of Whittlesea's diverse community.

Live events



Summer Series January and February

Held in various parks and reserves across the City of Whittlesea, the Summer Series brought live music and entertainment to the community at a local level, providing people with an opportunity to get together and reconnect on a fun night out in their local area.



Community Festival 25 and 26 March

The festival's theme, *arts on the northern edge*, celebrated the City's rich cultural diversity and provided a much-welcomed opportunity for the local community to reconnect. The event included live music, theatre performances, visual art, creative workshops, markets stalls and food trucks and lots of other family-friendly activities.



Nature Discovery Walk Sunday 10 April

Held during Nature Play Week, the Nature Discovery Walk took people through the majestic Epping Conservation Reserve. The 1.8km trail included a number of nature activities along the way for children to take part in and learn more about the trees and animals that live in our reserves.



Walking Thomastown Saturday 14 May

A luminous night-time event held in Main Street, Thomastown, with live music and entertainment and interactive light shows that explored the themes of Indigenous connection, German farming settlements and contemporary cultural diversity.



Art exhibitions

A number of art exhibitions were on display throughout 2021–2022 in the Great Hall at the Civic Centre, including *Face-to-face*, a series of 24 captivating community portraits by talented local artist Ron Driscoll, and *Connections*, which showcased more than 90 artworks from 70 artists.



Farmers and Makers Market Third Saturday of the month

While unable to run due to COVID-19 restrictions for the second half of 2021, the market was back in March 2022, providing community with a range of stalls selling fresh local produce cultivated by local farmers and quality handmade products.

Major capital works

In the 2021–2022 financial year, the City of Whittlesea spent \$54.6 million delivering our capital works program.

This included more than 143 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.



Mernda Adventure Park playground upgrade

The newly redeveloped and revitalised play space reopened to the community in late June 2022. The upgrade includes new play equipment, updated play structures, new shelters, picnic and barbecue facilities and a public amenity building.

This \$1 million project included \$150,000 from the Victorian Government's Growing Suburbs Fund toward the installation of public amenities.



Mill Park Basketball Stadium

The redevelopment of Mill Park Basketball Stadium is well underway, with stage one works complete. This included four new change facilities, multi-purpose space, and accessibility upgrades to the grandstand.

Stage two of the upgrade has commenced.

This \$3.4 million project includes \$1 million from the State Government's Community Sports Infrastructure Stimulus Program.



HR Uren Recreation Reserve redevelopment

An upgrade at HR Uren Recreation Reserve will provide the local soccer club and the community with facilities for training, matches and exercise.

Stage one of the redevelopment is complete, with the installation of a FIFA approved pitch, perimeter paths and fencing, ball catching fences at both ends and bench seating between pitches for spectators.

Stage two works on the pavilion extension have also commenced.

The City of Whittlesea has invested \$1.4 million in the pitch and associated works.



Laurimar Reserve West oval upgrade

An upgrade of the west oval at Laurimar Reserve included upgraded drainage and irrigation, a new sports field surface, cricket wicket and coaches' boxes.

The City of Whittlesea invested \$1.2 million toward this upgrade.



Epping Recreation Reserve cricket nets

A new four-bay cricket training facility at Epping Recreation Reserve has enabled the local club and wider community to engage in quality formal cricket training at the facility and boosting year-round participation within the reserve.

The \$195,000 project included a \$100,000 contribution from the Victorian Government's Community Cricket Program.



Reconstruction of Arthurs Creek Road

An upgrade to Arthurs Creek Road, Yan Yean, between Plenty Road and Recreation Road, saw new asphalt, line markings, improved drainage and updated guard rails installed, creating a more comfortable and safer commute for locals.

This project was funded through the Federal Government's Local Roads and Community Infrastructure Program.



Creek Park dog off-leash area

The Creek Park dog off-leash area recently underwent an upgrade and now includes a fenced quiet dog zone, granitic gravel surfaces for high use areas, improvements to the grass surface, additional seating and shelters, new planting, and landscaping.

The City of Whittlesea invested \$280,000 towards the Creek Park dog off-leash upgrade.



Playground renewals

The City of Whittlesea upgrades a number of local playgrounds each year providing new play equipment, fitness stations, picnic shelters, seating and pathways for our community to enjoy.

Five local playgrounds were completed in 2021–2022 including:

- Poplar Park, Thomastown
- Darebin Creek Parkland, Epping
- Hendersons Creek Park, Epping
- Symon Park, Thomastown
- Fir Street, Whittlesea.



Kirrip Community Centre

The new community centre in Wollert includes a modern three-room kindergarten, two fully-equipped maternal and child health rooms, a community hall, and flexible meeting spaces and consulting suites for hire.

This project is a partnership between the City of Whittlesea and the Victorian School Building Authority.

City of Whittlesea Community Awards



The City of Whittlesea's inaugural Community Awards recognise the outstanding service of residents who have made a valuable contribution to our community.

The awards highlight the volunteer spirit that is widespread across the City of Whittlesea, and recognise community champions, who come from all walks of life and make an extraordinary contribution to our municipality.



Citizen of the Year Daman Shrivastav South Morang

Daman's charity DD's Kitchen provided free hot meals and food to stranded international students and others in need during the pandemic and created online cooking tutorials for children and young people while they were stuck at home.



Access and Inclusion Citizen of the Year Lynne Harris Bundoora

Lynne Harris has been helping create opportunities for people with disabilities to participate and flourish for more than 30 years. She has volunteered with Mill Park Community House, Mill Park Adult Training and Support Service and Whittlesea Disability Network and provides advice to the Mill Park Mental Health Fellowship and the Janefield Neuroclub.



Senior Citizen of the Year Shoukry Sidrak Mill Park

Shoukry has provided free tax return assistance since 2001 to low-income earners, and volunteers with Whittlesea Community Connections, where he works on the information desk helping community members in either English or Arabic. Shoukry also delivers free sustainability assessments to residents and businesses, and volunteers with the Northern Hospital, Plenty Valley Community Health and Whittlesea U3A.



Young Citizen of the Year
Rudra Sekhri
South Morang

As well as being a member of Thomastown Youth Council and the 'Youth Leading the World Congress', Rudra Sekhri is also involved in Mill Park Library Makers Club. Rudra is also a podcaster (AstroPods), e-book author (*The Earth Needs You: What We Can Do to Stop Climate Change*) and regularly participates in research with astronomers from Swinburne University.



Sustainable Environment
Citizen of the Year
Hansikaa Sharma
South Morang

From presenting to her school mates about the importance of Earth Hour and National Water Week to establishing the 'Rubbish Eliminators' litter clean-up group and advocating against the use of helium balloons and palm oil, 13-year-old Hansikaa might be young but that doesn't stop her inspiring others to join her in tackling environmental issues.

How our rates revenue was spent in 2021–2022

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



\$29

New facilities and infrastructure



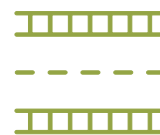
\$16

Waste, recycling and environment



\$9

Neighbourhoods, parks and open space



\$11

Roads and footpaths



\$9

Leisure, recreation and community facilities



\$2

Supporting local businesses and communities



\$13

Family, children, youth and seniors



\$3

Libraries



\$4

Public health and safety



\$1

Arts and culture



\$3

Animal management and school crossings

Financial summary

Highlights

- \$353.63 million revenue
- \$249.27 million expenditure
- \$104.36 million surplus
- \$4.51 billion net assets, comprising community facilities and infrastructure
- \$276.56 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.

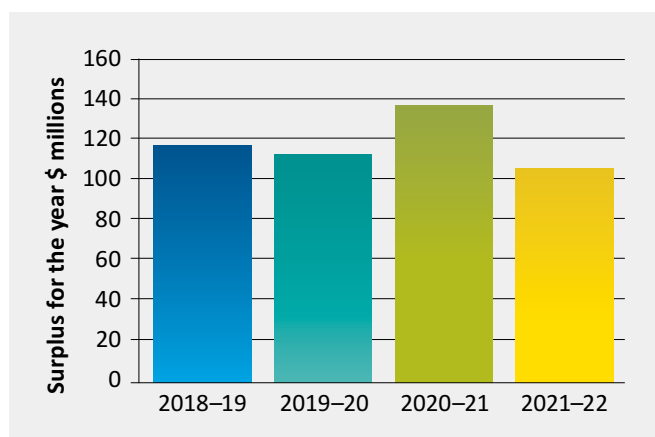
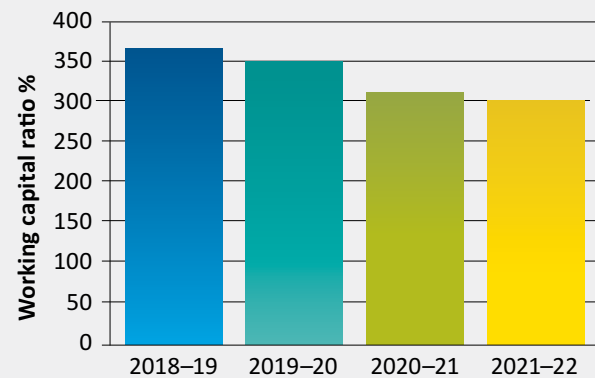
For the year ended 30 June 2022, Council achieved an operating surplus of \$104.36 million, which was a \$33.21 million decrease from the 2020–2021 result. This surplus is reported based on the Australian Accounting Standards and includes all revenue received recognised in the financial period, including 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 \$1.3 million.

Council's Annual Budget was adopted in June 2022 and shows that surpluses will continue to be achieved in all years over the four year budget period 2022–2023 to 2025–2026 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 \$94.27 million a year over the four years to 30 June 2026.

Liquidity

Council's cash position has increased by \$59.74 million from the prior year, mainly due to an increase in investments relating to term deposits. 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 2021–2022 was 301 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.

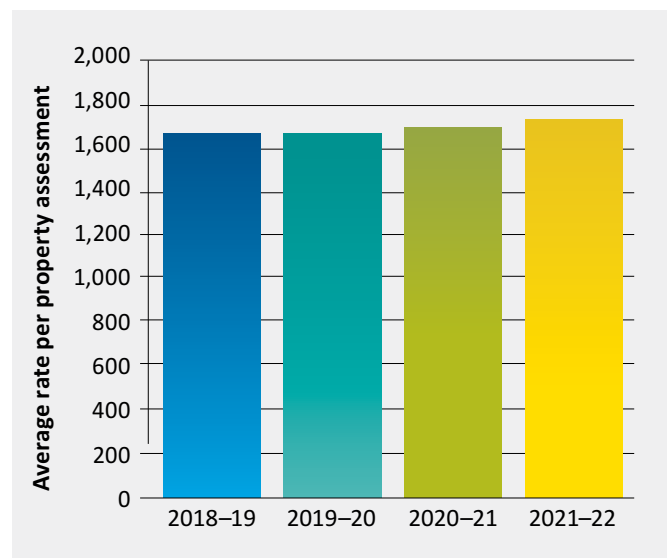
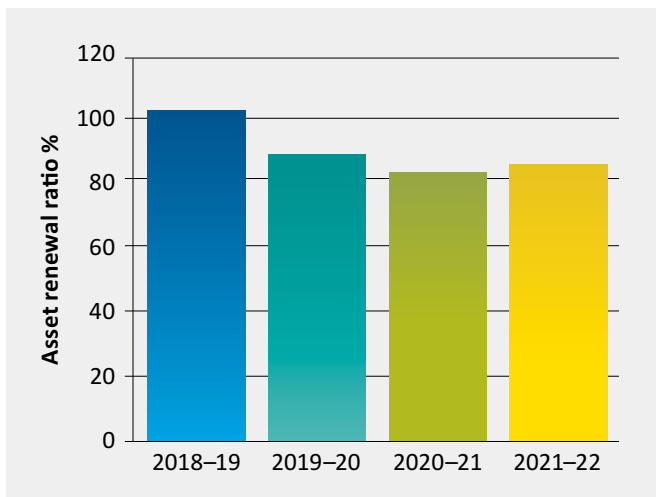
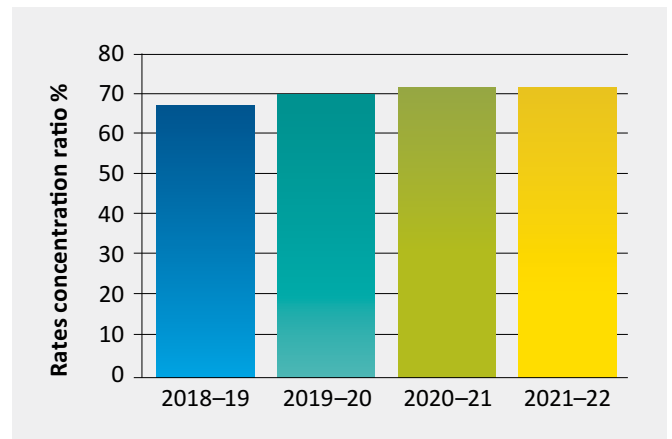
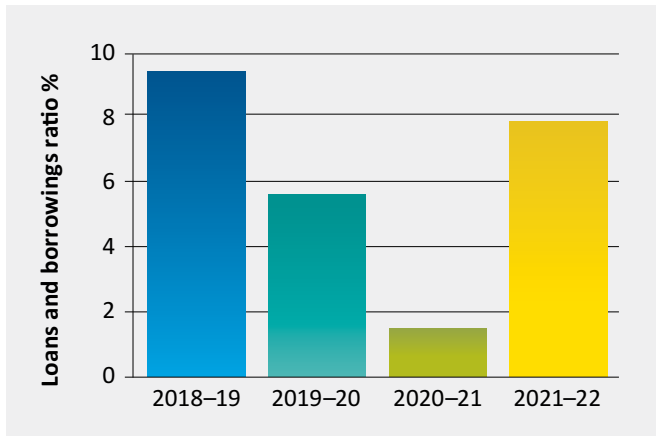
At the end of the 2021–2022 financial year, Council’s debt ratio, which is measured by comparing interest bearing loans and borrowings to rate revenue, was 7.84 per cent.

Council’s asset renewal ratio, which is measured by comparing the total of asset renewal and asset upgrade expenditure to depreciation, was 85.56 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 71.78 per cent for the 2021–2022 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 2021–2022 year kept its rate increase to the rate cap of 1.5 per cent. This resulted in an average rate per property assessment of \$1,745, 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, the local economy.

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 2022–2023 financial year, the City of Whittlesea will:

- 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
- sealed local roads
- community consultation
- service areas.

During February and March 2022, 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 Customer Services to be the most important service delivered by Council and rated our service performance at 73 (5 points higher than the state-wide average). It improved by two points in 2022 to become the highest rating service area.

Other performance areas that rated highly include Waste Management (69), COVID-19 response (69), Emergency and Disaster Management (69), Art Centres and Libraries (67) and Family Support Services (67).

Overall Council Direction has decreased slightly from 52 in 2021 to 51 in 2022, but is still higher than the state-wide average of 50.



2022 Community Satisfaction Survey results



59

for Overall Performance

(State-wide average 59)

2021 rating – 59



51

for Overall Council Direction

(State-wide average 50)

2021 rating – 52 ↓



57

for Making Community Decisions

(State-wide average 54)

2021 rating – 57

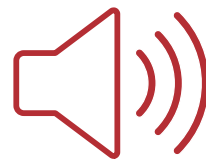


73

for Customer Service

(State-wide average 68)

2021 rating – 71 ↑



55

for Advocacy

(State-wide average 53)

2021 rating – 56 ↓



55

for Consultation and Engagement

(State-wide average 54)

2021 rating – 54 ↑

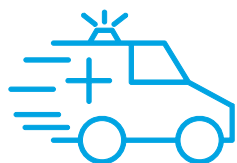


59

for Sealed Local Roads

(State-wide average 53)

2021 rating – 60 ↓



69

for Emergency and Disaster Management

(State-wide average 66)

2021 rating – 71 ↓



69

for Waste Management

(State-wide average 68)

2021 rating – 72 ↓



69

for COVID-19 Response

(State-wide average 69)

2021 rating – 70 ↓

Our Council



Our Council

Our Council

Panel of Administrators

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 Administrators, Ms Lydia Wilson

Lydia Wilson began as Administrator on 21 March 2020. She was appointed Chair of the Panel of Administrators on 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, Yarra and Macedon Ranges – Lydia has a detailed understanding of the Local Government sector and brings valuable experience to support her Administrator function.



Administrator, Ms Peita Duncan

Peita Duncan commenced as Administrator on 19 June 2020. She 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

Chris Eddy commenced his role as Administrator on 12 May 2021. He 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 assisting with senior executive performance management processes; 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.

Our people

The Executive Leadership Team As at 30 June 2022

The Executive Leadership Team is led by the Chief Executive Officer (CEO) 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.

The CEO is responsible for the timely implementation of Council decisions, and is accountable for the effective leadership of the organisation to deliver services and strategic projects for our community.

The CEO oversees the operations and management of a high-performance organisation including strong financial management, good governance, effective use of resources, continuous improvement and excellence in customer service.



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 Government to provide many of these services and operates in partnership with a variety of community service organisations to meet the needs of our diverse and vibrant community.

Departments include: Aboriginal Communities, Active Creative Communities, Ageing Well, Community and Place, Children and Families and Strategic Projects.



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, road, 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, Strategic Futures and Advocacy.



Executive Manager Public Affairs
Janine Morgan

The Public Affairs Department ensures the community is well informed about Council's services and projects.

In line with Council's Community Engagement Policy, this department delivers a comprehensive community engagement program to ensure the community has the opportunity to share their ideas and opinions about issues that are important to them to inform Council's decision-making.

The department supports the communications and engagement needs of teams across the organisation, and is also responsible for media relations, reputation management, social media, website, internal communications, graphic design, branding and marketing.



Executive Manager Governance and Strategy
Frank Joyce

The Governance and Strategy 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 relevant legislation. Its focus is to enable better community outcomes through informed and evidence-based decision-making by Council.

This Department includes Corporate Planning and Improvement, Research and Analytics, Legal Services and Risk and Governance teams who work together to provide effective data analysis, risk management and strategy. It supports transparency through advice to Council and the organisation, reporting to Council and the community on Council's performance and supports good governance through supporting Council meetings, policies, strategies and processes.



Interim Director Corporate and Shared Services
Marilyn Kearney

Our Corporate and Shared Services Directorate ensures that Council has a focus on our community and internal customers to ensure we have 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, digital, customer, organisational matters, change management and ensures good governance through procurement and enterprise project management.

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

Organisational structure



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.

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 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	49.22	92.54	55	28.18	56	280.94
	Male	172	23	36	7	61	299
Part-time	Female	9.57	138.73	25.73	7.55	38.03	219.61
	Male	3.76	5.11	4.13	1.52	18.78	33.3
Casual	Female	0	45.21	10.76	2	2	59.97
	Male	0	11	2	1	0	14
Total		234.55	315.59	133.62	47.25	175.81	906.82

Employment classification and gender

Classification	Female	Male	Total
Band 1	19.99	16.28	36.27
Band 2	1.76	–	1.76
Band 3	42.52	75.40	117.92
Band 4	76.70	15.47	92.17
Band 5	69.73	51.21	120.94
Band 6	124.84	68.78	193.62
Band 7	70.74	50.81	121.55
Band 8	27.79	30	57.79
Other*	67.46	24.34	91.80
Total	501.53	332.29	833.82

*Includes students, maternal and child health nurses, immunisation nurses, senior officers and senior executive officers
Note: figures do not include casuals.



COVID-19

As the COVID-19 pandemic continued to impact our community and organisation during 2021–2022, our staff were able to pivot and adjust to the changing requirements.

A Business Continuity Team with representatives from across the organisation and Crisis Management Team of senior leadership were convened to provide oversight and responsive decision-making in the quickly changing COVID climate.

Keeping staff and the community safe was a priority and the City of Whittlesea was able to quickly source adequate amounts of personal protective equipment (PPE) to distribute to employees. This included providing masks and sanitiser and improving the air quality in the workplaces by maximising the use of external air. The cleaning schedule for all high touch points in work spaces and hygiene cleans were increased and meeting room capacity limits were applied.

COVIDSafe plans and COVID-19 Risk Assessments were completed across all departments and staff were given access to 10 days of COVID leave to use if they were unwell or isolating and unable to work from home.

During the first quarter of 2021–2022, a COVID and Wellbeing Survey was sent out to all staff and results showed:

- 90 per cent of teams believed they received timely communications about the COVID-19 pandemic
- 85 per cent of teams felt safe carrying out their role
- 85 per cent felt they received support from people around them when they needed it.

Care packs were also given out to essential community-facing workers that were unable to work from home and hundreds of working from home applications were ergonomically assessed to ensure staff were safe whilst working from home. Staff also had access to \$200 to put towards computer equipment that they needed to safely work from home. Wellbeing events and exercise sessions transitioned to an online platform.

In the latter half of 2021, staff in high-risk community-facing roles were provided with N95 mask fit testing to ensure adequate protection.

In early 2022, Council was able to source an emergency procurement of Rapid Antigen Tests with a regime of surveillance testing implemented for all high-risk teams. Wellbeing check-ins were conducted for all staff who were isolating and workplace contact tracing was a focus.

As staff began to transition back to the workplace, in line with government guidelines, flexible work arrangements were extended and PPE was delivered to various departments weekly.

Throughout the pandemic and with the constant changes to restrictions and requirements, and with most staff working remotely, communication was a key focus to ensure staff were kept informed, engaged and connected to each other and to the community. Online Q&As, in addition to a regular COVID update, was sent to all staff (daily during the peak of the pandemic), and then as changes to restrictions and health advice occurred.

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 receive ongoing training on the topics. All relevant policies are accessible via Council's intranet.

The organisation also provides a range of options for staff requiring support for personal or workplace issues. The Peer Support Program has 20 volunteer employees who provide informal and confidential support to employees experiencing difficulties at work or at home who 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.

Peer Support Program

The City of Whittlesea's Peer Support Program provides informal and confidential support to any employee experiencing difficulties in the workplace or at home, and who may need assistance navigating additional and more formal pathways for support. Peer Support Officers (PSO) are volunteer employees who provide a safe point of contact and information about available support options and referral to external support service.

Meet a PSO: George Tsetinis, Community Engagement Partner, is one of 20 Peer Support Officers at the City of Whittlesea.

“I have found that over my extensive working career, colleagues gravitate towards me and often end up telling me all about their personal issues: the good and the bad. When I noticed the peer support role and the training available, I jumped at the opportunity as I believe that I can make a real difference to someone's life and learn new skills at the same time.”



Organisational changes

During 2021–2022, the City of Whittlesea finalised its organisational structure realignment (Phase 3). This alignment was undertaken to support the creation of a high-performing organisation that can continue to meet the needs of the community and deliver on the *Whittlesea 2040* vision and goals.

The finalisation of the realignment focused on ensuring that each team structure was set up to support our staff to achieve outstanding service for the City of Whittlesea.

Consistent with Phase 1 and 2, during Phase 3 staff were consulted with all feedback considered when making a final decision on the structures.

Organisational challenges

Following the organisational structure realignment the organisation has undertaken a significant recruitment drive to fill vacant positions across Council. Due to market saturation and the '*Great Resignation*' following the COVID-19 pandemic, it has proved to be a challenge to fill these positions. Council is embarking on a review of the current recruitment process as well as developing a new Employee Value Proposition to attract the most suitable candidates to the organisation.

Future focus

In addition to the ongoing recruitment drive and development of *A Great Workplace for All* program, the organisation's key focus will be on cultural change. Key initiatives to be implemented and delivered on include the Workforce Plan and Gender Equality Action Plan.





SUPERVISOR



performance

Our performance

Our performance

For the year ended 30 June 2022

Report of Operations For the year ended 30 June 2022

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 2021–2025 and the associated Budget 2021–2022 and are reported on in this document. Refer to the section on Our Performance for more information about Council services.

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.

Our performance

Integrated strategic planning and reporting framework

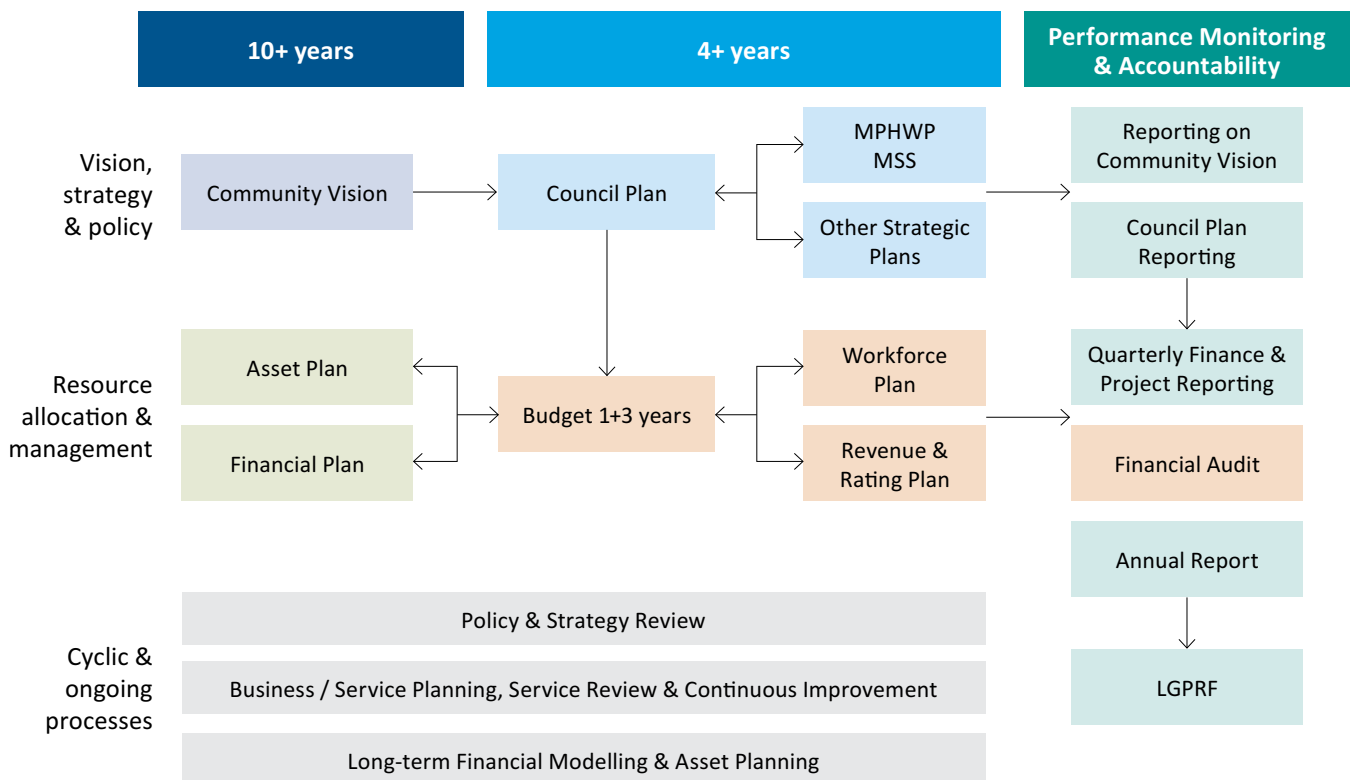
Part 4 of the *Local Government Act 2020 (the Act)* requires councils to prepare the following:

- A Community Vision (for at least the next 10 financial years)
- A Council Plan (for at least the next four financial years)
- A Financial Plan (for at least the next 10 financial years)
- An Asset Plan (for at least the next 10 financial years)
- A Revenue and Rating Plan (for at least the next four financial years)
- An Annual Budget (for the next four financial years)
- A Quarterly Budget Report
- An Annual Report (for each financial year)
- Financial Policies.

The Act also requires councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least four years).

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback.



Community Plan (Council Plan)

The Community Plan 2021–2025 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 strategic objectives as detailed in the Council Plan.



Performance

Council’s performance for the 2021–2022 financial year has been reported against each goal to demonstrate how Council is performing in achieving the Community Plan 2021–2025.

Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the Community 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



Goal 1: Connected community

Strategic indicators

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

Strategic Indicator	Measure	Result
Social cohesion	Level of social connection in the community	6.21/10
Physical activity	Per cent of residents who do moderate to vigorous exercise for at least 2.5 hours a week	52.7%
Safety in public areas	Per cent of residents who feel safe in their local neighbourhood	58%
Civic participation	Per cent of residents who got involved in activities to influence decision-makers	35%

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2021–2022 Budget for the year.

Key:




complete



ongoing

Actions	Progress
Key initiative 1: Improve safety and perceptions of community safety in public spaces including for people with disabilities and their carers, women, girls and gender diverse people	
Partner with Monash University and CrowdSpot to understand perceptions of safety in public spaces	We are integrating perception of safety findings into asset upgrades such as Alexander Avenue revitalisation, Gorge Road shopping precinct upgrade, and the Laurimar Wetlands walking tracks vegetation upgrade.
Key initiative 2: Prevent and respond to family and gender-based violence by working with local service providers and the community	
Upgrade the Whittlesea Dardi Munwurro facility to support programs for Aboriginal men and young people, and finalise tenure arrangements	We have upgraded the facility and will shortly finalise the tenure arrangements.
Deliver the Modelling Respect for Equality Program in partnership with The Men’s Project	Fifteen participants built their capability around addressing gender stereotypes and their harmful impacts through the program and will take their learnings more broadly into the community.
Deliver the CALD (Culturally and Linguistically Diverse) Family Violence Project Phase II	We financially supported this project which focused on understanding the needs of newly arrived multicultural families regarding gender equality in the early years and families, which will result in community-designed resources for early years practitioners.
Support the establishment of Orange Door service provision in City of Whittlesea	We have linked up Orange Door with local service providers to facilitate support and information exchange.


Actions	Progress
Key initiative 3: Increase responsible pet ownership and reduce the adverse impact of domestic animals on wildlife	
Deliver the 2021–2022 Desexing Cats Program	 Due to COVID-19 restrictions, this program was time restricted and resulted in the program only operating for five months during the 2021–2022 financial year. During this time, 79 cats were desexed through the subsidised cat desexing program.
Key initiative 4: Support our community to be safer, better prepared and more resilient to emergency events and disasters through increased access to information and education	
Plan for emergencies	 Council has the following plans in place: Municipal Emergency Management Plan, Whittlesea Municipal Fire Management Plan, Plenty Gorge Precinct Fire Management Plan and Heat Health Plan and Pandemic Recovery and Readiness Plan.
Key initiative 5: Continue to work with partners to lead recovery from the COVID-19 pandemic including vaccinations and COVID-19 safe health messaging as well as early years, school, cultural and linguistically diverse communities, refugee, asylum seekers and workplace immunisation programs	
Utilise the Plenty Ranges Arts and Convention Centre as the site for the State's mass COVID-19 vaccination roll out to reduce the risk of the rapidly spreading virus	 The mass vaccination roll out at Plenty Ranges Arts and Convention Centre was extended until 31 March, with 256,699 vaccinations administered between July 2021 and March 2022.
Work with partners to lead recovery from the COVID-19 pandemic including vaccinations and COVID-19 safe health messaging	 We have completed the recovery framework which includes actions such as establishing a Strategic Community Recovery Committee to work with individual communities to co-design projects that meet the needs of those neighbourhoods.
Deliver the Multicultural Awareness of COVID Immunisation program to increase our culturally and linguistically diverse community's accessibility and uptake of COVID-19 vaccinations	 We administered 7,561 vaccinations at our vaccination pop-up sessions throughout the municipality. Our YouTube clip for 5-11 year-olds has been viewed more than 300 times. We had great turnout and raised awareness at 501 pop-ups, info booths and education sessions, and provided employment opportunities for health navigators from our multicultural communities.
Key initiative 6: Deliver a Connected Communities Strategy that will enhance social inclusion, civic participation, health, wellbeing and safety and reflect and celebrate the diversity of religions, cultures, heritages, abilities, ages, gender and sexual orientation which make City of Whittlesea a place for all	
Deliver the 2021–2022 Infrastructure Accessibility Program	 We have installed visual fire alerts at the Lalor and Thomastown libraries as well as automatic sliding doors at the Civic Centre.
Develop the Connected Community Strategy	 The newly released census data is providing key insights as we prepare for the development of the background paper to inform the Connected Community Strategy, which is a key priority for 2023.

Actions	Progress
<p>Key initiative 7: Strengthen community connections through a vibrant arts and events scene celebrating our diverse culture and heritage, activated open spaces and facilities and local markets</p>	
<p>Deliver a place-based 2021–2022 Festival and Events program including initiatives supporting arts, culture, heritage and community recovery efforts to reconnect and foster wellbeing</p>	<p>✔ Artists performed live at the March Farmers Market, the Community Forum in Whittlesea, Summer Series live music at six sites across the municipality and the Community Festival held on the Civic Centre lawns, with more than 5,000 community members embracing the return of our local events. Our cultural heritage program attracted broad community interest at exhibitions in the Civic Centre and at our cultural sites of significance tours.</p>
<p>Undertake a review of opportunities and governance arrangements for the Ziebell’s Farmhouse</p>	<p>✔ We have reviewed the governance arrangements, extended the current agreement and are working closely with the Friends of Westgarthtown to present a transition plan to Council by the end of 2022.</p>
<p>Continue to support place-based events and nature play activities in parks and reserves</p>	<p>✔ We have delivered several activities including Nature Discovery Walk, Pop-Up Bush Playgroups and Early Years Nature Play Conference.</p>
<p>Key Initiative 8: Establish a Gathering Place to increase connections to culture, heritage, land and healing for Aboriginal people</p>	
<p>Progress delivery of an Aboriginal Gathering Place that will increase connections to culture, heritage, land and healing</p>	<p>✔ We have completed the site feasibility study and awarded contracts for the design of the Gathering Place including services and road access. Council will consider the business case for the Aboriginal Gathering Place at their scheduled Council meeting on 18 July 2022. Council is working with the State Government to review the planning scheme to enable this project.</p>
<p>Advocate for funding to build an Aboriginal Gathering Place</p>	<p>✔ Our Advocacy Paper did not gain support at the Federal level. We will continue to advocate leading up the 2022 Victorian State election and are applying for grant funding to support the development of the Aboriginal Gathering Place.</p>
<p>Key initiative 9: Implement a new community grants program to support our community and businesses, encourage festivals and events as well as helping our community and vulnerable residents recover from the pandemic</p>	
<p>Employ a Community Grants Program Coordinator</p>	<p>✔ We have appointed a Grants Coordinator to better support community initiatives seeking funding.</p>
<p>Provide COVID-19 emergency recovery grants to local community service organisations to support vulnerable communities and to provide emergency relief</p>	<p>✔ Council provided funds to 17 community organisations who supported 3,272 families in emergency food relief support and with other essential items.</p>
<p>Key initiative 10: Deliver an inclusive leadership program to support community members to develop their leadership skills and potential</p>	
<p>Commence implementing the Community Leadership Program</p>	<p>✔ We delivered the introductory ‘Exploring Community Leadership’ module in April. The substantive program commenced in May and is oversubscribed. We are offering an additional leadership course in July to support aspiring community leaders.</p>

Actions	Progress
Key initiative 11: Advocate for more mental health services and prevention programs for our community including young people	
Advocate for mental health services	 We advocated for additional mental health services during the Federal election and are including mental health as an advocacy priority during the Victorian State election in November.
Launch and promote the Headspace site at The Edge in conjunction with Headspace	 Headspace is offering services at Council's Edge site at Westfield Plenty Valley and is responding to a significant need of young people in the municipality.
Support Hume Whittlesea Local Learning and Employment Network (HWLLEN) and RMIT and other partners to deliver a place-based 'beyond school' transitions program, co-designed with and for local neuro-diverse young people	 We have supported Yarra Plenty Regional Library, RMIT and other key partner organisations to deliver the 'beyond school' transition program.
Key initiative 12: Work with our community and partner organisations to support older residents to access quality local services	
Launch the Whittlesea Seniors Link Up project as a digital platform	 We launched Whittlesea Seniors Link Up in October 2021 and are considering the digital platform as part of the broader Digital Plan and website development.
Aged Care Reform – Undertake service planning to ensure ensuring our older residents transition well to the national market-based aged care and disability system	 We developed a continuous improvement program which will continue to evolve in response to the Aged Care Reform. Council has committed to delivering ageing well services in line with current funding arrangements, including domestic assistance, gardening, personal care, respite care and delivered meals.
Key initiative 13: Commence construction of a leisure and wellbeing facility in Mernda	
No actions scheduled in 2021–2022	
Key initiative 14: Build additional outdoor netball courts in a number of neighbourhoods including Epping, Doreen, Mill Park, Whittlesea, South Morang and Mernda	
Advocate for a regional netball and basketball centre	 The Regional Sports and Aquatic Centre featured prominently in our Federal election advocacy and we are engaging with relevant sporting associations and Sport and Recreation Victoria.
Key initiative 15: Improve access to physical activity and social connection by providing accessible, multi-use sports infrastructure which meets the diverse needs of our community	
Redevelop Mill Park Basketball Stadium	 The Mill Park Basketball Stadium redevelopment is nearing completion. The upgrade of the forecourt has commenced. The stadium will be fully re-opened in late 2022.
Key initiative 16: Enhance our network of vibrant and welcoming community centres at the heart of our neighbourhoods, including building new centres at Mernda, Wollert and Donnybrook	
No actions scheduled in 2021–2022	

Actions	Progress
Key initiative 17: Strengthen engagement with community through supporting or developing advisory groups and networks across our diverse community including young people, business, sustainability, people with a disability and Aboriginal people	
Implement the Business Advisory Panel and other targeted forums with key business sectors to strengthen engagement and partnerships with Council	✔ Council commenced the Business Advisory Panel and also approved the establishment of a new Whittlesea Business Network at the Council Meeting on 21 March offering a range of benefits, including networking and education opportunities.
Continue to improve local community engagement in line with Council's Community Engagement Policy to inform Council programs and decision-making	✔ Council is increasing opportunities for the community to have their say with improvements to the digital engagement platform and regular connection points at the South Morang Farmers and Makers Market, at Community Council Meetings, local shopping centres and public places and regular Coffee with Council sessions at cafés across the municipality.
Key initiative 18: Transition the Youth Advisory Committee to a Whittlesea Youth Council	
Consult with the Youth Advisory Committee about a transition to a Whittlesea Youth Council	✔ The current Youth Advisory Committee has considered several transition models. We have inducted the new Youth Advisory Committee commencing from 1 July 2022. The incoming Committee will progress on the transition pathway towards a Youth Council.
Key initiative 19: Deliver a new Whittlesea Reconciliation Action Plan	
Commence development of a Whittlesea Reconciliation Action Plan	✔ We have reviewed the previous Reconciliation Action Plan to inform the new Plan. Community engagement planning is progressing well leading into the core development period in the coming financial year.





“We’re here to be their voice (local young people), and we really want them to get in contact with us, no matter how big or small their ideas.”

Sherin, co-chair of the City of Whittlesea Youth Advisory Committee

stronger together

Services

The following statement provides information in relation to the services funded in the 2021–2022 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
Aboriginal reconciliation	The Aboriginal reconciliation service strives to build better relationships between the wider Australian community and Aboriginal people, for the benefit of all Australians. It operates to acknowledge the wrongs of the past and embrace Aboriginal history and culture. By partnering with Aboriginal communities across maternal and child health, early years, youth development, employment and aged care we aim to increase civic participation and health and wellbeing of Aboriginal communities across the City of Whittlesea.	629 <u>846</u> 217
Arts, heritage and festivals	Council's arts, heritage and events service seeks to build identity, belonging and social cohesion; all of which are central to the achievement of the Whittlesea 2040 vision – <i>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, 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. 	1,435 <u>1,708</u> 273
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.	8,691 <u>10,965</u> 2,274
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.	4,371 <u>1,589</u> (2,782)
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.	4,997 <u>4,716</u> (281)

Service	Description	Net Cost Actual <u>Budget</u> 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 dog breeds, 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>	(810) <u>696</u> 1,506
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>	6,097 <u>5,757</u> (340)
Public health and safety	<p>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>	4,397 <u>3,540</u> (857)
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>	1,491 <u>1,914</u> 423
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>	2,806 <u>5,206</u> 2,400
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>	5,105 <u>6,472</u> 1,367

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	Results				Comments
	2019	2020	2021	2022	
<p>Maternal and Child Health (MCH)</p> <p>Service standard</p> <p><i>Infant enrolments in the MCH service</i></p> <p>[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100</p>	100%	97.39%	100.88%	101.03%	This year's result exceeds 100 per cent due to babies who are born outside the municipality moving to the City of Whittlesea shortly after birth.
<p>Service cost</p> <p><i>Cost of the MCH service</i></p> <p>[Cost of the MCH service / Hours worked by MCH nurses]</p>	\$86.96	\$68.26	\$70.82	\$64.50	Our costs have reduced due to fewer Maternal and Child Health (MCH) nurses being available to provide the service – a shortage experienced across the sector. We continue to recruit MCH nurses to join our team and work with our community.
<p>Participation</p> <p><i>Participation in the MCH service</i></p> <p>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</p>	75.75%	73.14%	73.35%	70.99%	We prioritised younger children up to two years of age during times where the service resumed with reduced capacity, in line with pandemic directions.
<p><i>Participation in the MCH service by Aboriginal children</i></p> <p>[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</p>	60.16%	84.26%	88.41%	71.78%	We prioritised younger children up to two years of age during times where the service resumed with reduced capacity, in line with pandemic directions. The Aboriginal Maternal Child Health program is now fully staffed.
<p>Satisfaction</p> <p><i>Participation in 4-week Key Age and Stage visit</i></p> <p>[Number of 4-week Key Age and Stage visits / Number of birth notifications received] x100</p>	New in 2020	99.60%	98.08%	97.79%	Attendance at 'Key Age and Stage' visits has remained very high despite the challenges of the pandemic and remains consistent with the results of the last few years. This shows our community continues to engage with the Maternal and Child Health service for these important health visits.

Service / Indicator / measure	Results				Comments
	2019	2020	2021	2022	
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]	1.21	1.46	1.01	1.00	We responded to all 157 food complaints received during 2021 within one working day.
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	99.75%	99.63%	92.67%	74.69%	We assessed all class 1 premises during 2021. Many of our class 2 premises had to limit trade or close temporarily because of COVID-19 restrictions, thus impacting assessment activity.
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>]	\$324.80	\$405.32	\$368.19	\$354.19	Despite pandemic-related restrictions which led to a large number of food businesses being forced to close, the overall number of food businesses has increased by 15 during the year. Our food safety service cost has reduced by \$14 year on 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	99.51%	87.81%	100%	80.20%	Due to pandemic-related restrictions many food businesses limited trade or were forced to close, reducing opportunities for us to follow up on non-compliance.

Our performance

Service / Indicator / measure	Results				Comments
	2019	2020	2021	2022	
Aquatic Facilities Service standard <i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of council aquatic facilities / Number of council aquatic facilities]	2.00	2.00	2.00	1.00	We have sampled the water quality of all pools at Council-owned aquatic facilities throughout the year. All samples complied with water quality standards.
Utilisation <i>Utilisation of aquatic facilities</i> Number of visits to aquatic facilities / Municipal population]	2.74	1.82	0.77	2.82	Following centre closures due to the pandemic, we are seeing users gradually return to our aquatic facilities. We are glad to see strong demand for our Learn to Swim programs, which aim to increase water safety and prevent water-related accidents.
Service cost <i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	New in 2020	\$2.50	\$6.16	-\$1.82	The result reflects the challenging operating environment over the past year, with centre closures and subdued demand due to the ongoing pandemic impacting income from aquatic facilities. We have seen a steady increase in attendance in the final months of the financial year.

Service / Indicator / measure	Results				Comments
	2019	2020	2021	2022	
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	1.04	1.00	1.00	We responded to 2,660 animal-related requests in 2021–2022. Of these requests, 90% were responded to on the same working day, with the remaining being received after hours and attended to on the next working day.
Service standard <i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected] x 100	36.48%	22.80%	26.78%	29.01%	Of the 2,523 animals collected in 2021–2022, 29% were reclaimed, an increase of 2.23% from the previous year. Overall, 7% of cats and 70% of dogs were reclaimed by their registered owners.
<i>Animals rehomed</i> [Number of animals rehomed / Number of animals collected] x 100	New in 2020	50.71%	46.11%	49.66%	Of the 2,523 animals collected in 2021–2022, 50% were rehomed to a new owner. Adoption levels are overwhelmingly attributable to cats, with 63% being rehomed, compared to 23% of dogs being rehomed.
Service cost <i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	New in 2020	\$10.04	\$6.07	\$9.76	Our animal management service features a range of programs that continue to add value to our community to ensure their pets can live together harmoniously and safely in our municipality. The important programs within this service include 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	100%	100%	100%	We successfully prosecuted all 19 animal management cases taken to court, which is a significant increase compared to last year's eight prosecutions. There have been more dog attacks this year during the COVID-19 lockdowns.



Goal 2

Liveable
neighbourhoods



Goal 2: Liveable neighbourhoods

Strategic indicators

The following statement reviews the performance of Council against the Community Plan including results achieved in relation to the strategic indicators included in the Community 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	14.7%
Ease of walking and cycling	Household rating for ease of local walking and cycling	5.61/10
Access to services and facilities	Level of household satisfaction with access to local services and facilities	6.52/10
Housing affordability	Per cent of housing affordable to very low and low-income households	Purchase: 5.8%, Rent: 54.9%

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2021–2022 Budget for the year.

Key:














complete



ongoing

Actions	Progress
Key initiative 20: Increase the quality, access, safety and amount of public open space in the municipality, including additional dog parks and a local park improvement program	
Renew Riverside Reserve Park and Playground	The major upgrade to Riverside Recreation Reserve includes a new play space with flying fox, secondary picnic shelter and barbecue, upgraded basketball half court and outdoor fitness equipment. Construction is underway and works are expected to be completed in September 2022.
Upgrade Mernda Village Adventure Playground	We have completed the play space upgrade as well as the public toilets and surrounding landscaping at Mernda Adventure Park.
Renew playgrounds and general landscape improvements (2021–2022 program)	We have completed the Hendersons Creek Park, Symon Park and Fir Street Park upgrades and will finalise the upgrades for Narina Way Park, Winamurra Park and Chantal Park by the end of September 2022.
Walking in response to COVID-19	We have developed the draft Walking and Cycling Plan which is scheduled for Council endorsement by the end of September 2022.
Establish additional dog off-leash areas in various locations (2021–2022 program)	We have completed the dog off-leash area for Lyndarum Wetlands and expect to finalise the Whittlesea Public Gardens dog off-leash area by the end of 2022.
Implement the Whittlesea Public Gardens Master Plan	We have commenced Stage 1 construction of the Whittlesea Public Gardens redevelopment. We have removed the existing playground and commenced earthworks for the new playground. We have encountered delays with the approval of the Cultural Heritage Management Plan and the supply of playground equipment. This is a multi-year project and Stage 1 is expected to be completed in late 2022.

Actions	Progress
Key initiative 21: Develop and implement a plan to improve public toilets making them accessible, useable and safe	
Commence developing new Public Toilet Amenity Plan and upgrade public toilet facilities	 We have developed the Public Toilet Amenity Plan and opened the public toilet for Mernda Adventure Park. We have installed utility services for the new public toilet facility at the Whittlesea Courthouse and have awarded the installation contract. We expect to open the facility in late 2022.
Key initiative 22: Implement the Quarry Hills Regional Park master plan to increase accessibility, useability and activation	
Commence Granite Hills Major Community Park Implementation	 Following community consultation, we have updated the Granite Hills Major Community Park design in the Quarry Hills Regional Park, including road access and services in conjunction with the Aboriginal Gathering Place. Construction is on track to commence in early 2023.
Key initiative 23: Increase safety and accessibility of transport with a focus on major corridor improvements, public transport usage and safe connected cycling and walking networks	
Deliver the Missing Path Links Program in various locations (2021–2022 program)	 We have built missing footpaths on Horne Street in Thomastown, from Bromwich Court to Morang Drive in Mill Park, on Miller Street in Epping, on Walnut Street in Whittlesea, at Duffy Street Reserve in Epping, at Sycamore Reserve in Mill Park and at Yann Drive to Arnaud Loop in Wollert.
Construct Findon Road extension – Williamsons Road to Danaher Drive	 We have completed the road works to extend Findon Road between Williamsons Road and Danaher Drive and expect to switch on traffic signals in late 2022. Further work is planned for the intersection in 2023 to maximise traffic outcomes.
Deliver local road resurfacing works (2021–2022 program)	 We have completed this year's local road resurfacing works, including works at Lyndarum Drive in Epping, Lipton Drive in Thomastown, Elation Boulevard in Doreen and Meridian Drive in South Morang.
Reconstruct Arthurs Creek Road	 We have fully reopened the reconstructed Arthurs Creek Road east of Plenty Road for public use.
Signalise intersection at Rockfield Street and Edgars Road, Epping	 We expect to switch on signals at the Rockfield Street and Edgars Road intersection later in 2022 subject to electronic controller availability (which is provided by the Department of Transport).
Reconstruct and rehabilitate local roads (2021–2022 program)	 We have completed this year's local road reconstruction/rehabilitation works, including works at Alexander Street in Lator, Hurleston Crescent in Mill Park, Bryson Court in Bundoora and Falcon Street in Thomastown.

Actions	Progress
Key initiative 24: Advocate for new or upgraded roads including Epping Road, Bridge Inn Road, E6, Yan Yean Road, Findon Road and Donnybrook Road	
Advocate for funds for new or upgraded roads	 Council presented the 2022–2023 advocacy priorities to local Members of Parliament to seek investment into the E6 Freeway, Bridge Inn Road, Craigieburn Road East, Epping Road, Findon Road, and Donnybrook Road. To address congestion and ensure road user safety for our rapidly growing community, Council will continue to advocate to the State Government to invest in and improve major roads within our municipality.
Key initiative 25: Improve disability access to public transport including installation of bus shelters across the municipality	
Improve disability access to public transport in line with the <i>Disability Discrimination Act 1992</i> (2021–2022 program)	 We have completed concrete hardstands in three locations on The Boulevard in Thomastown.
Key initiative 26: Advocate for better public transport, including better rail, tram and bus infrastructure and services and lead the public transport strategy under the Northern Council's Alliance	
Advocate for the construction of Wollert Rail	 The Federal Government is funding a feasibility study into public transport for Wollert Rail as part of their election commitments. Council will continue to advocate to the State Government in the lead up to the Victorian State election to acquire the remaining 5% of land to deliver Wollert Rail.
Advocate for better public transport, including better rail, tram and bus infrastructure and services	 We recently conducted a community survey to understand how using public transport has changed for our community as a result of the pandemic. We are using this survey to advocate for additional public transport services across our municipality, as well as highlight where the existing public transport frequency needs to be increased to allow for more efficient commutes and reduced road congestion.
Key initiative 27: Design and upgrade local streetscapes and shopping precincts to make it easier to move about, celebrate local culture, heritage and character, and connect people to the natural environment	
Support the community to establish and sustain community gardens	 We have supported 11 existing and proposed community gardens through the Gardening Together Again Program, delivering workshops and initiating a supporting grants process.
Streets for people – Study and implement local area traffic management areas 26 and 32 in Mill Park and 09 in Thomastown	 We have built speed humps on Prince of Wales Avenue, Romano Avenue and Fred Hollows Way in Mill Park. We will complete the shared path upgrade at Mill Park Recreation Reserve in August and wombat crossings in Prince of Wales Avenue, Manning Clarke Road and Fred Hollows Way in September, along with pavement works at the Prince of Wales Avenue/Corbin Place intersection.

Actions	Progress
Key initiative 28: Deliver more affordable and accessible homes in the municipality	
Secure opportunities to facilitate social and affordable housing in Whittlesea through the Victorian Government Big Housing Build	✔ A number of sites have been secured for affordable housing under the Big Housing Build program and Council will continue to advocate for the use of surplus State Government land for affordable housing.
Advocate for more affordable housing and emergency accommodation, including for our Hope Street First Response Youth Service accommodation partnership	✔ Council presented our affordable housing advocacy needs to local Members of Parliament in March 2022.
Key initiative 29: Increase the number of waste and recycling bins in public spaces and parks	
Develop a Bins in Parks policy	🔄 We are creating clear standards for bins in public places via an integrated Waste Management Policy which will be completed by December 2022. We have commenced trial of public place recycling bins and have reviewed our litter and cleansing programs.
Key initiative 30: Implement the Safe Routes to Schools program to improve the safety of school children	
No actions scheduled in 2021–2022	



“Coming out of lockdowns, a well-supported market is incredibly important for small-scale local farmers like ourselves.”

Kate Rothacker, Top Hundred Acres

stronger together



Services

The following statement provides information in relation to the services funded in the 2021–2022 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual <u>Budget</u> 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.	6,535 <u>10,084</u> 3,549
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.	(682) <u>(113)</u> 569
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.	13,446 <u>12,396</u> (1,050)
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.	5,985 <u>6,746</u> 761

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	Results				Comments
	2019	2020	2021	2022	
Roads Satisfaction of use <i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	20.08	27.70	27.31	18.94	We have experienced a significant reduction in the number of sealed local road requests this year in comparison to previous years' results, indicating fewer complaints as programs of road improvement works across the municipality continue to roll out.
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	97.82%	92.32%	91.41%	91.64%	This result remains consistent with last year as we continue to improve the condition of the road network below the intervention threshold throughout the municipality.
Service cost <i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$106.47	\$91.68	\$89.92	\$113.48	We have experienced escalating costs for labour and materials in line with the sector. Key reconstruction projects included stormwater pits, road undulations, asphalt patching, and speed hump installations. For select projects, we incurred significant traffic management costs for night/weekend works to mitigate traffic issues.
<i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$29.48	\$30.47	\$51.42	\$50.20	Our road resealing costs remained consistent with the previous year.
Satisfaction <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]	64.00	61.00	60.00	59.00	We continue to work through our road maintenance programming to ensure we are improving the condition of our sealed local roads throughout the municipality.

Our performance

Service / Indicator / measure	Results				Comments
	2019	2020	2021	2022	
Statutory Planning Timeliness <i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application]	55.00	57.00	65.00	73.00	We continue to decide planning applications faster than other growth area councils irrespective of pandemic impacts including resourcing challenges. Overall, our planning teams have effectively managed our applications to ensure a good level of service is provided.
Service standard <i>Planning applications decided within required timeframes</i> [(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	77.07%	81.08%	76.33%	63.52%	We continue to decide planning applications within required time frames at a level faster than other growth area councils.
Service cost <i>Cost of statutory planning service</i> [Direct cost of statutory planning service / Number of planning applications received]	\$2,106.39	\$2,818.05	\$3,008.58	\$3,158.80	We experienced a drop in large commercial applications which have a higher fee than smaller applications. This has contributed to an increase in the cost of service.
Decision making <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	43.75%	52.38%	45.83%	23.08%	We have had several COVID-19-related extension of time requests set aside by the Victorian Civil and Administrative Tribunal (VCAT), resulting in a lower-than-expected ratio of upheld planning decisions. This result is variable each year and depends on the number and types of applications considered by VCAT.

Goal 3



**Strong local
economy**



Goal 3: Strong local economy

Strategic indicators

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

Strategic Indicator	Measure	Result
Local jobs	Ratio of local jobs to residents in the workforce	0.63 to 1
Access to education	Level of household satisfaction with access to suitable local education	6.29/10
Gross regional product	Value of City of Whittlesea’s local economy	\$9.9 billion

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2021–2022 Budget for the year.

Key:

complete ongoing

Actions	Progress
Key initiative 31: Strengthen the visitor and agri-tourism economies by implementing a new Destination Tourism Plan	
No actions scheduled for 2021–2022	
Key initiative 32: As part of COVID-19 recovery, deliver a ‘support local’ campaign and incentive program to support the community and local businesses	
Implement and deliver a communications plan in partnership of business-related resources, activities and use of spaces	We continue to work with Yarra Plenty Regional Library to support local businesses, including through the Mill Park Library upgrade, a business events networking program, business learning resources and a new business services page.
Key initiative 33: Work with partners to increase opportunities for local work, training, apprenticeships and programs with a focus on young people and groups who experience significant barriers to employment	
Plan with partners to support young people in preparation for future job opportunities	We featured our mentoring program at the Careers Expo on 9 June 2022 and continue to recruit and train further mentors and mentees to benefit from the program.
Increase capacity building and training in the community to enhance employment opportunities for unemployed and underemployed residents	We are delivering two employment readiness and training programs through our service providers between April and October 2022, whilst continuing to facilitate connections and opportunities through the Local Jobs Program and Job Advocates Program.

Actions	Progress
Key initiative 34: Implement the Investment Attraction Plan to attract investment, strengthen the local economy and increase the number and diversity of local jobs	
Strengthen business-to-business connections (Business Hub)	✔ We launched the City of Whittlesea Business Network and are working towards a co-working/remote working pilot at Thomastown library.
Deliver a Strong Local Economy Strategy	✔ Council adopted the Strong Local Economy Strategy on 21 February 2022 and we have commenced implementing the Strategy and Action Plan.
Key initiative 35: Work with the Victorian Government and key stakeholders to progress planning for key employment precincts such as Epping Central, the Beveridge Intermodal Freight Terminal, the Melbourne Food Innovation and Export Hub and the Vearings Road employment precinct	
Advocate for the delivery of an appropriate planning framework for the Beveridge Intermodal Freight Terminal	✔ On 28 March 2022, the then Federal Government announced a \$1.62 billion investment into the Beveridge Intermodal Freight Terminal and related infrastructure, which is expected to draw more than 20,000 jobs and further investment to the region. We have and will continue to advocate to the newly elected Federal Government to deliver the Beveridge Intermodal Freight Terminal.
Draft the Epping Central structure plan for community consultation	✔ We have drafted the Epping Central Structure Plan and will commence community consultation later in 2022.
Ensure City of Whittlesea actively participates and advocates for the MFIX (Melbourne Food Innovation and Export Hub)	✔ We are advocating to the State Government for the delivery of the Melbourne Food Innovation and Export Hub as a key advocacy priority.
Key initiative 36: Implement the Victorian Government-funded 3-year-old kindergarten service together with the early childhood sector and deliver infrastructure projects at key sites across the city	
Prepare the Kindergarten Reform Options Paper to inform the development of Council's Long Term Community Infrastructure Plan	✔ We have completed the Options Paper and stakeholder consultation which provides guidance on kindergarten infrastructure needs and responses over the next 10 years. Council has endorsed a Three-Year-Old Kindergarten Reform Implementation Plan and we will work with the Department of Education towards a Building Block Partnership Agreement to fund additional kindergarten places identified in the plan.
Upgrade the building at McLeans Road Kindergarten	✔ McLeans Road Kindergarten has reopened following the upgrade, offering kindergarten programs with an additional kindergarten room, an enlarged community foyer and meeting space. The centre is now a 66-place licensed kindergarten to better meet local demand.

Actions	Progress
Key initiative 37: Work with the Yarra Plenty Regional Library corporation to continue improving our library services around accessibility, innovation and community learning	
No actions scheduled in 2021–2022	
Key initiative 38: Advocate for improved mobile phone coverage in rural areas	
Participate in the Connecting Victoria Program	✔ We continue to advocate for improved mobile and broadband coverage in the municipality via the Connecting Victoria Program. NBN has recently announced infrastructure investment in Mernda and Doreen.
Key initiative 39: Encourage employment pathways and sustainable land management practices at the Whittlesea Community Farm and Food Collective	
Progress the Whittlesea Community Farm and Food Collective	✔ The planning application for the Wollert (previously Whittlesea) Community Farm has been approved and will provide employment and education pathways through the development of a nursery and grazing activities.
Key initiative 40: Support local agribusinesses to be sustainable, grow and be prepared for climate change	
Support sustainable local agribusiness	✔ We continue to support local agribusinesses to be sustainable and provide advice and support to new and existing agribusinesses.



“Council’s Business Support Officers were really helpful when they visited, especially about assisting us to get our capacity numbers right.”

Angela Kyriakou, All Round Café, Mill Park



stronger together

Services

The following statements provide information in relation to the services funded in the 2021–2022 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.	171 <u>145</u> (26)
Libraries	The City of Whittlesea offers library services through Yarra Plenty Regional Library in partnership with Banyule and Nillumbik Councils. The library service supports Council in building a skilled community that has a sense of wellbeing, inclusion and belonging through free access to relevant collections, public programs and welcoming, accessible spaces for learning.	5,130 <u>5,237</u> 107
Local business support	Support to businesses including guidance, assistance, 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.	1,479 <u>1,228</u> (251)

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	Results				Comments
	2019	2020	2021	2022	
Libraries Utilisation <i>Physical library collection usage</i> [Number of physical library collection item loans / Number of library physical collection items]	6.76	5.02	3.55	4.05	Loan figures are on the rise as Yarra Plenty Regional Library partners with the City of Whittlesea to increase library touchpoints. Initiatives such as the 'Return Yourself to the Library' campaign are having a positive effect on collection usage rates across the municipality after the effects of 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	86.05%	82.78%	80.44%	87.49%	The Yarra Plenty Regional Library Collection Framework sets out how the collections are purchased to ensure they remain relevant, current, and include literature in languages other than English. We exceeded our target to have 85% of our collections to be no more than five years old.
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	13.51%	12.41%	10.85%	9.19%	Our library branches re-opened for the full range of available hours in March 2022 following the easing of COVID-19 restrictions. Library self-service kiosks have now expanded into more community centres and we expect numbers of active library borrowers to continue to rise. Please note that this figure does not include our e-Collection borrowers.
Service cost <i>Cost of library service per population</i> [Direct cost of the library service / Population]	New in 2020	\$17.91	\$19.34	\$19.08	The Yarra Plenty Regional Library service is a shared library service for the local government areas of Banyule, Nillumbik and Whittlesea. The direct costs of the library services are apportioned to member councils by the Library Agreement.



Goal 4

**Sustainable
environment**



Goal 4: Sustainable environment

Strategic indicators

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

Strategic Indicator	Measure	Result
Use of open space	Per cent of households that visit local open spaces at least monthly	41.9%
Tree canopy	Per cent of tree shade across the City of Whittlesea	30.5%*
Energy use	Output from solar panels installed on local dwellings	96,751KW
Water use	Amount of drinking water used each year per household	164kL
Waste minimisation	Amount of waste produced each year per household	653kg

*2019 data













Major initiatives











The following statement reviews the progress of Council in relation to major initiatives identified in the 2021–2022 Budget for the year.

Key:

 complete  ongoing


Actions	Progress
Key initiative 41: Deliver key actions from our Rethinking Waste Plan, including introducing residential glass recycling, extending food and garden waste services, protecting the environment from litter and increasing sustainable procurement	
Implement the Rethinking Waste Plan	 We have delivered food and garden organics liners to participating residents and have delivered education events to community. We have trialled the Zero Waste Rebate Program and supported Whittlesea Community Connections to launch the Mernda Repair Café. We have improved hard waste services, established a new litter enforcement team, and rolled out resource recovery hubs to community centres.
Design a residential glass recycling service for piloting	 We have approved the tenders for the roll out of the glass recycling service, in order for the service to commence by October 2022.
Encourage sustainable procurement across Council, selecting products that generate economic, social and environmental benefits whenever it is practicable	 We have completed a social procurement maturity assessment and have worked with the Supply Chain Sustainability School to found the Local Government Sustainable Supply Chain Initiative to create online learning pathways for procurement staff. The initiative can also be set up for community and suppliers.

Actions	Progress
Key initiative 42: Improve the quality and activation of our water networks, source more water from alternative water supplies and use less water through water efficiency upgrades	
Renew and upgrade Peter Hopper Lake in Mill Park	 We are developing design options for the long-term renewal of Peter Hopper Lake in line with the project planning for this multi-year action. We have progressed plans to construct a gross pollutant trap at the inlet of the lake. The Federal Government has committed \$2 million to the renewal.
Renew Carlingford Wetland in Lalor	 We have prepared a detailed renewal plan for the Carlingford Wetland. This includes the asset being converted to a wetland, improving raingarden, sedimentation ponds and vegetation.
Update the water asset register and review the maintenance programs for Council’s water bodies, and stormwater treatment systems	 We have updated the water asset register and commenced a detailed audit of a number of stormwater assets to understand and improve their function.
Key initiative 43: Finalise and implement the new Green Wedge Management Plan and 10-year action plan in consultation with the community	
Draft Green Wedge Management Plan ready for consultation	 Council endorsed the Draft Green Wedge Management Plan for consultation at the Council Meeting on 16 May 2022.
Key initiative 44: Deliver on our Greening Whittlesea Strategy including increasing tree canopy along main road residential streets and in conservation reserves, park and major facilities	
Deliver the 2021–2022 Residential Street Tree Renewal Planting Program	 We have delivered this year's Residential Street Tree Renewal Planting Program, with renewal activity focusing on Mernda, Doreen, Thomastown, Mill Park and Epping.
Deliver the 2021–2022 Parks Tree and Major Facilities Planting Program	 We have delivered this year's Parks Tree and Major Facilities Planting Program and are finalising planting in line with planting season.
Engage with Wurundjeri Woiwurrung Cultural Heritage Aboriginal Corporation and relevant fire ecology experts to advise on landscape fire management practices	 We have established a partnership with the Wurundjeri Woiwurrung Cultural Heritage Aboriginal Corporation’s Narrap Rangers unit and will transition the sharing of knowledge about traditional fire practices into an ongoing practice.
Deliver the 2021–2022 Main Roads and High Profile Streetscapes Planting Program	 We are planting more trees along The Lakes Boulevard while replacing those that have come to the end of their useful life. Works will be completed in October 2022, in line with the planting season.
Develop a program handbook and resource plan for each of the five major biodiversity portfolios (biodiversity monitoring, interpretation, engagement, pest animal management and ecological burning)	 We have developed the four year works program for the five major biodiversity portfolios.
Deliver the 2021–2022 Conservation Reserves Tree Planting Program	 We have planted 5,600 trees as part of this year's Conservation Reserves Tree Planting Program.
Implement the 2021–2022 program of Greening Whittlesea City Forest Strategy, including an equity focussed Health Impact Assessment (EfHIA)	 We completed an equity-focused Health Impact Assessment (EfHIA) and planted more than 10,000 trees through our tree planting programs.
Deliver the 2021–2022 Infill Street Tree Planting Program	 Planting is progressing in line with the planting season until September 2022. We have identified 2,700 planting sites and are preparing for a Schools Tree Day planting event in Wollert at the end of July.

Actions	Progress
Key initiative 45: Finalise and implement the Climate Change Plan, with a focus of reducing potable water use, reducing carbon emissions and transitioning to more sustainable resources	
Map the City of Whittlesea's biodiversity assets	 We have completed the high-level mapping of the City of Whittlesea's biodiversity assets. This will be used for biodiversity actions going forward, such as better protection of fauna and flora throughout the planning process.
Develop Climate Change Risk and Governance Project Plan, implement the project and develop Climate Change Risk and Governance Actions	 We have finalised the project and are transitioning the climate risks into our service risk framework to ensure mitigation actions are embedded using the climate pathways approach.
Introduce a program to support the uptake of renewable energy options using Environmental Upgrade Agreements	 Council has endorsed the Environmental Upgrade Agreements program. We have appointed an officer to help businesses take up the opportunities.
Finalise the City Climate Change Strategy and Action Plan	 We have drafted the Climate Change Plan alongside the Sustainable Environment Strategy and Action Plan. Council will consider the drafts for community consultation by September 2022.
Key initiative 46: Use less energy by investing in energy efficiency programs including energy efficient street lighting	
Commence the transition of operational fleet to electric and/or hydrogen vehicles	 We currently have 23 electric and hybrid vehicles in operation, despite significant challenges to procure vehicles in the current environment.
Deliver various Energy Efficiency Programs (2021–2022 program)	 We have installed solar PV systems and batteries at seven community facilities and have committed to commence using 100% renewable electricity as part of the Local Government Victorian Energy Collaboration. We have installed an electric vehicle charge station in the Whittlesea township and have commissioned energy audits and feasibility studies into further energy saving opportunities.
Deliver the Street Light Bulk Replacement Program (2021–2022 program)	 We have awarded a contract to upgrade 1,300 decorative streetlights with LED technology.
Key initiative 47: Introduce new local recycling drop off points including a resource recovery shop	
Undertake feasibility and investigate partnerships for a re-use recovery shop	 Council is developing a business case for a re-use recovery shop with funding from Sustainability Victoria. Conversations have commenced with local businesses and neighbouring councils who have resource recovery centres. An online solution for the share/resource recovery economy is also being investigated.
Identify locations for recycling drop off points and align to our place-based approach	 We have installed recycling drop off hubs at 12 locations across the municipality.
Undertake a service review of the hard waste service	 The service review is completed. A significant number of changes are occurring including a new online booking system, sending emails and text messaging relating to the service, change to route mapping, and investigations into changing the plant and equipment used to run the service.

Actions	Progress
Key initiative 48: To protect and enhance Whittlesea’s environmental and sustainable future, we will undertake advocacy on behalf of our community, on climate change, water security and quality, vulnerable flora and fauna and waste reduction and reuse	
Advocate to protect the grassy eucalypt woodlands	✔ We are regularly meeting with the Department of Environment, Land, Water and Planning to consider land acquisition priorities, proactive land management options and financial investment support.
Deliver the 2021–2022 Mernda Rail Matted Flax-Lily Translocation Project actions	✔ Translocation is progressing according to plan featuring high survival rates and low levels of harmful weeds at both sites.
Key initiative 49: Undertake analysis of extreme heat on the health and wellbeing of our community to inform future planning to protect residents and precincts most vulnerable to heatwaves	
No actions scheduled in 2021–2022	



A woman with brown hair and glasses, wearing a brown sweater, is watering plants in a community garden. She is holding a green hose and spraying water onto a plant in a raised bed. In the background, there are trees, a blue signpost, and a red building with arched windows.

“Community gardens offer opportunities for people to connect to each other and to nature, to grow and harvest healthy food and to share sustainability skills and knowledge.”

Alexis Harley, Links Community Garden

stronger together

Services

The following statement provides information in relation to the services funded in the 2021–2022 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 of 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.	2,994 <u>3,268</u> 274
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.	157 <u>287</u> 130
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.	18,440 <u>18,223</u> (217)
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.	1,253 <u>1,109</u> (144)

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	Results				Comments
	2019	2020	2021	2022	
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	93.44	136.45	83.07	135.89	We have experienced a 63% increase in kerbside bin collection requests, which includes requests for new bins, uncollected bins, damaged or stolen bins.
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	3.77	2.07	11.69	5.57	We have worked with our waste collection contractor to better understand why bins are being missed. Our contractor has remapped their routes to ensure greater bin collection accuracy and fewer missed bins, resulting in a 52% reduction in missed bins as part of the scheduled collection service.
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]	\$43.49	\$46.25	\$74.25	\$79.69	A significant increase in the landfill levy charges has resulted in a 7% cost increase for this service.
<i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$24.27	\$47.39	\$49.86	\$56.96	We have experienced a 14% cost increase for recyclables collection, due mainly to a significant increase in the disposal costs plus added pressure from COVID-19 lockdowns.
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	36.94%	42.94%	46.05%	46.06%	Seasonal variations in resident behaviour around property clean-ups impact the consistency of this service each season. We are seeing a slight increase in diversion rate because of increased promotion of the recently introduced Food Organics Garden Organics (FOGO) service.

Goal 5



**High performing
organisation**



Goal 5: High performing organisation

Strategic indicators

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

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2021–2022 Budget for the year.





Key:













complete




ongoing

Actions	Progress
Key initiative 50: Improve customer service through investing in technology, systems and Council staff and make it easier for our community to interact with Council	
Deliver the 2021–2022 Customer First Program actions	 Our community can now manage their hard waste collection needs online and we are progressing animal management and rates transactions. Additional staff are servicing our customers and we are improving the different customer support channels. We have implemented customer feedback software to better understand what works for the customer and where we need to improve.
Improve customer experience with a new Council website	 We have deferred the development of a new website to 2023–2024 to allow for an upgrade of our web-based digital infrastructure to make it easier for our community to interact with us online. We are also working to audit and improve our content in preparation for the new website.
Key initiative 51: Continue to implement our Advocacy Plan for infrastructure and services to support the diverse needs of our community	
Prepare State and Federal pre-budget submissions and advocacy for key community priorities	 We welcome the Federal Government’s \$1.62 billion funding commitment towards the Beveridge Intermodal Freight Terminal, as well as the State Government’s budget allocations towards the Northern Hospital, Lalor train station upgrades and additional bus frequencies on the weekday shuttle bus between Donnybrook and Craigieburn stations. City of Whittlesea will also benefit from the State Government’s increased Growth Area Infrastructure Contribution to \$280 million.
Key initiative 52: Continue to be an employer of choice through developing and implementing a new Workforce Plan to attract and retain high quality and skilled staff to support our community	
Develop a Workforce Plan	 We completed the Workforce Plan 2021–2025 and associated Action Plan in December 2021.

Actions	Progress
Key initiative 53: Establish a place-based approach to Council planning, service and infrastructure delivery that is responsive to the distinct needs and aspirations of local communities	
Commence developing longer-term strategies for Whittlesea 2040 key goals and high performing organisation	 We have completed the Strong Local Economy Strategy based on Council's new integrated planning framework. We will continue to refine the framework as we progress the other six Whittlesea 2040 strategies.
Commence implementation of our place-based service delivery model, including promotion of local services and identification of service gaps	 We have developed a framework for the place-based model which features five key pillars: Community Hub Activation, Voice of Customer, District Teams, Precinct Planning and Embedding Place.
Key initiative 54: Continue to implement the <i>Local Government Act 2020</i> and publicly report on an action plan to embed good governance at the Council	
Develop the 2021–2025 Budget	 Council adopted the Budget at the Council Meeting on 6 June 2021
Develop the 2021–2031 Financial Plan	 Council adopted the Financial Plan 2021–2031 at the Council Meeting on 25 October 2021.
Develop a Complaints Policy	 Council adopted the Complaints Policy at the Council Meeting on 6 December 2021.
Develop the Community Plan 2021–2025	 Council adopted the Community Plan 2021–2025 at the Council Meeting on 25 October 2021.
Provide six-monthly Administrator reports on the performance against the Good Governance Action Plan	 The second Administrators' Good Governance Action Plan was endorsed at the Council Meeting on 11 April 2022.
Develop the 2022–2031 Asset Plan	 Council adopted the City of Whittlesea Asset Plan and related sub-plans at the Council meeting on 27 June 2022.
Key initiative 55: Develop a long-term community infrastructure plan responding to community service and infrastructure needs for sport, leisure, recreation, arts, heritage and culture, youth, older adults, families and children and libraries	
Commence drafting of Community Infrastructure Plan	 We are preparing for the research and analysis phase supporting the plan and have commenced populating the early years chapter.
Key initiative 56: Continue to strengthen local community engagement in line with Council's Community Engagement Policy to inform Council programs and decision-making	
Strengthen integrated community engagement in line with the <i>Local Government Act 2020</i>	 We have strengthened community engagement via our new digital engagement platform, Engage Whittlesea, as well as through regular pop-ups at festivals, events and local shopping precincts. Our community can now also connect with senior staff and Administrators through community forums and Coffee with Council events at cafés across the municipality.

Actions	Progress
Key initiative 57: Maintain strong communications with our community to promote access to services including multilingual, accessible for all and mobile-friendly communications and website	
Create a mix of digital, online and print communications to reach our diverse communities	 We are developing a suite of translated and culturally appropriate communications materials to assist in communicating important information with our culturally and linguistically diverse communities.
Publish and print community newsletter <i>Local Scoop</i> bi-monthly rather than quarterly	 We are now distributing our local news publication <i>Local Scoop</i> direct to letterboxes six times a year, up from four issues. We are now also distributing to businesses in addition to households, to build community awareness of Council services, activities and events.
Key initiative 58: Implement, communicate and promote our Financial Hardship Policy 2021 to support our financially vulnerable residents	
Continue to implement Council's Financial Hardship Policy to support financially vulnerable residents	 We have established a dedicated team to support residents experiencing financial hardship in line with our policy.
Key initiative 59: Introduce regular reporting on Council's performance including the Community Action Plan and customer service performance	
Develop the 2020–2021 Annual Report	 Council endorsed the Annual Report 2020–2021 at the Council Meeting on 4 October 2021.
Develop and implement health check performance report	 The Quarterly Health Check has been developed to provide corporate insights to executive management and Council.
Commence developing an organisation outcomes and measurements framework	 We are reviewing the Whittlesea 2040 indicators and have completed the outcomes and measurement framework for the Strong Local Economy goal. Work on the outcomes and measures for the Sustainable Environment and Connected Community goals is progressing well.
Key initiative 60: Seek further opportunities to collaborate with surrounding municipalities and other partners including shared services and collaborative procurement	
No actions scheduled in 2021–2022	
Key initiative 61: Undertake service planning to drive innovation, improvement, equity, efficiency and service excellence with a focus on customer experience	
Identify key initiatives that have a “direct and significant impact on community” for gender impact assessment under the <i>Gender Equality Act 2020</i>	 We have completed gender impact assessments for the Strong Local Economy Strategy and the Community Grants Review and are progressing an assessment for the Sustainable Environment Strategy.
Review fees and charges to ensure a fair system that is sustainable financially	 We have considered fees and charges as part of the budget development.



“I love working together with young people and organisations to make change in their local areas. I am always keen to find out what local issues and gaps are and to work together to achieve amazing outcomes for young people.”

City of Whittlesea Youth Development Officer, Holly

stronger together

Services

The following statement provides information in relation to the services funded in the 2021–2022 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.	9,587 <u>11,302</u> 1,715
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.	(218,003) <u>(270,644)</u> (52,641)
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.	3,740 <u>4,165</u> 425
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.	6,196 <u>6,707</u> 511

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	Results				Comments
	2019	2020	2021	2022	
<p>Governance</p> <p>Transparency</p> <p><i>Council decisions made at meetings closed to the public</i></p> <p>[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</p>	8.51%	13.04%	4.35%	4.08%	The number of Council decisions made at meetings closed to public remains very low in accordance with Council's Public Transparency Policy and compares favourably to other interface councils.
<p>Consultation and engagement</p> <p><i>Satisfaction with community consultation and engagement</i></p> <p>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</p>	56.00	55.00	54.00	55.00	We have increased opportunities for in-person engagement including the introduction of Coffee with Council at local cafés, community drop-in sessions, regular consultation stalls at local shopping precincts and community events including the South Morang Farmers and Makers Market. We have strengthened our digital engagement presence and our targeted consultation program with stakeholders and advisory groups.
<p>Attendance</p> <p><i>Councillor attendance at Council meetings</i></p> <p>[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</p>	77.73%	80.97%	100.00%	94.87%	Our Administrators continued to serve our community during the 2021–2022 year, and have maintained an excellent attendance record, keeping absences to a minimum to ensure Council meetings run smoothly and on time.

Service / Indicator / measure	Results				Comments
	2019	2020	2021	2022	
<p>Service cost</p> <p><i>Cost of elected representation</i></p> <p>[Direct cost of the governance service / Number of councillors elected at the last Council general election]</p>	\$56,637.73	\$84,833.65	\$252,544.67	\$224,192.22	The total cost of elected representation in 2021–2022 is \$672,576, which is \$85,057 less than the 2020–2021 financial year, and \$260,594 less than the 2019–2020 financial year. The City of Whittlesea currently has three Administrators rather than 11 Councillors, and remuneration of the Administrators is set by the Victorian Minister for Local Government.
<p>Satisfaction</p> <p><i>Satisfaction with Council decisions</i></p> <p>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</p>	55.00	54.00	57.00	57.00	The community satisfaction with Council decisions remains consistent with the 2020–2021 year and continues to be higher than the two previous financial years. The appointed Administrators continued to serve the City of Whittlesea community throughout the year.





Governance

Governance

Governance

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
- responding to surveys
- 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 Community Plan and the adoption of Council policies.

Council meetings

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

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 2021 to 30 June 2022, 12 Scheduled Council meetings, one Additional Council meeting and 38 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.

An additional Council meeting was held on:

- 25 October 2021 to consider the Community Plan 2021–2025 and Financial Plan 2021–2031, Scheduled Council meetings 2021 and 2022 Update, CEO Employment and Remuneration Policy and Confirmation of the Minutes and associated actions of the CEMAC meeting held 14 October 2021.



On 19 June 2020 the Acting Minister for Local Government appointed a Panel of Administrators for the City of Whittlesea. The Panel of Administrators comprises of the Chair Ms Lydia Wilson, Ms Peita Duncan and Mr Chris Eddy who 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 2021 to 30 June 2022

Administrator		Number of Scheduled Council meetings attended <small>(total number of meetings held: 12)</small>	Number of Additional Council meetings attended <small>(total number of meetings held: 1)</small>	Number of Administrator Briefings attended <small>(total number of briefings held: 38)</small>
Lydia Wilson	Administrator	12	1	37
Peita Duncan	Administrator	11	1	35
Chris Eddy	Administrator	12	1	37

Delegated committees

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

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 committee* adopted by Council on 4 August 2020.

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.

The table below contains a summary of the Administrator’s remuneration, allowances and expenses for 2021–2022.

Administrators For the period 1/7/2021 to 30/06/2022	Remuneration including superannuation	Travel	Car mileage	Child care	Information and communication	Conferences and training	Miscellaneous	Total
Duncan, Peita	\$164,441.24	\$0.00	\$467.28	\$0.00	\$451.59	\$669.00	\$0.00	\$166,029.11
Eddy, Chris	\$164,441.24	\$85.05	\$2,710.80	\$0.00	\$1,022.63	\$2,474.94	\$0.00	\$170,734.66
Wilson, Lydia	\$313,929.01	\$0.00	\$1,545.84	\$0.00	\$1,624.22	\$2,882.72	\$22.00	\$320,003.79
Total	\$642,811.49	\$85.05	\$4,723.92	\$0.00	\$3,098.44	\$6,026.66	\$22.00	\$656,767.56

Governance and management information

Audit and 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 reports to Council on the outcomes of its work program and provides 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 from 20 August 2021 to 12 September 2022, including meetings held on 25 November 2021, 24 February, 26 May, 1 September and 12 September 2022.

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 March 2022
- 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 4 October 2021.

Committee membership

The Committee has four independent members and two Administrator members. The independent members collectively have skill sets and experience as mandated in section 53 of the LGA, including skills in financial management and reporting, risk management, audit and assurance programs, compliance management and internal control frameworks. The Chair of the Committee is an independent member. The mix of independent and Administrator members enables open discussion based on best practice and gives Administrators insights into Council's governance practices.

The Committee's longest serving member Michael Ulbrick concluded his membership at the 19 August 2021 Committee meeting and independent member Theresa Glab concluded her term at the 26 May 2022 meeting. These two departures, and the increase in the number of independent members from two to three in the reporting period resulted in the appointment of three new independent members at various times in the past year, with Jennifer Johanson and Bruce Potgieter attending their first meeting in November 2021 and Marco Bini attending his first meeting on 1 September 2022.

Meeting attendance

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

Meeting Dates	Independent Members				Administrator Members		
	Geoff Harry	Theresa Glab	Bruce Potgieter	Jennifer Johanson	Marco Bini	Lydia Wilson	Christopher Eddy
25 Nov 2021	Attended	Attended	Absent	Attended		Attended	Attended
22 Feb 2022	Attended	Attended	Attended	Attended		Attended	Attended
26 May 2022	Attended	Attended	Attended	Attended		Attended	Absent
1 Sept 2022	Attended		Attended	Attended	Attended	Attended	Attended
12 Sept 2022	Attended		Attended	Attended	Attended	Attended	Attended

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.

Annual Work Plan

The agendas for the five meetings in the reporting period have been driven by the Committee’s Annual Work Plan (AWP) which reflects its responsibilities as set out in the Committee Charter. The AWP is reviewed frequently to ensure that it remains reflective of Council’s business activities and ever-changing contextual environment.

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 periodic financial and performance reports provided to Council in explaining Council’s performance against Council plans and the annual budget

- 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 the annual financial report and the annual performance statement for the year ended 30 June 2022 to Council for approval.

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.

The Committee endorsed the external audit plan for 2021–2022. At the 1 September 2022 meeting, the Committee considered RSD’s closing report on the audit of the annual financial report and the annual performance statement for 2021–2022, 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 throughout the year with an ongoing focus on the assessment of strategic risks and related treatment plans. The Committee has noted that the Executive Leadership Team frequently reviews Council’s risk management performance.

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

- 1) Changes to Council’s Risk Appetite Statement
- 2) Changes to the Risk Management Policy and Framework
- 3) Changes to Council’s risk profile
- 4) Progress on Business Continuity Management
- 5) IT systems
- 6) Cyber security, including the results of penetration testing
- 7) Fraud and corruption control framework
- 8) Insurance program renewal and management of insurance claims
- 9) Updates on significant legal matters

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 and extended until 30 June 2023.

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.

Reviews
Statutory Planning
Contract Management
Portable and Attractive Assets
Administration of Waste Service Charge*
Grants – Incoming
Review of Management of Children’s Crossings*
Follow up of Selected Higher Risk Matters Raised in Prior Internal Audit Reports
Business Continuity Planning
Assurance Map
Cyber Security

* Council initiated internal audits.

As indicated above, there has been a significant amount of internal audit activity for the reporting period. The Committee regularly monitors management performance in closing out recommendations for improvement and is particularly alert to high-rated actions that are not closed by the target dates. 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.

In addition to these activities, the Committee also reviewed the performance of the internal audit service provider performance.

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) Training compliance
- 2) Council's use of fuel and fuel cards
- 3) Personal interest return requirements
- 4) Compliance with contract variations.

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) Council's community grants program
- 2) Performance of Council's parks maintenance services
- 3) Development contributions
- 4) Council's supplier panel contract reporting
- 5) Progress with the implementation of MS Dynamics
- 6) Review of infringement debt
- 7) Council's gift register
- 8) Alignment of Council's policies and procedures with the Overarching Governance Principles
- 9) Administrator expenses
- 10) CEO corporate credit card expenditure
- 11) Asset Plan and Asset Management Plans
- 12) Regional Sports and Aquatics Centre planning.

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.

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. The Committee reported the outcomes of the assessment to Council in January 2022.

Reporting to Council

After every meeting, 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. 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










Date 12 September 2022

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 under section 55 of the Act 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)	25/10/2021	✓
4	Asset Plan (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	27/06/2022	✓
5	Revenue and Rating Plan (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	1/06/2021	✓
6	Annual Budget (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	27/06/2022	✓
7	Risk Policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	27/06/2022	✓
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 60ADB of the <i>Emergency Management Act 2013</i> for emergency mitigation, response and recovery)	8/09/2020	✓
10	Procurement Policy (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	4/05/2021	✓
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)	12/05/2021	✓

Governance and management checklist

Governance and management items		Assessment	
12	<p>Disaster Recovery Plan</p> <p>(plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)</p>	25/06/2020	
13	<p>Risk Management Framework</p> <p>(framework outlining Council's approach to managing risks to the Council's operations)</p>	27/06/2022	
14	<p>Audit and Risk Committee</p> <p>(see sections 53 and 54 of the Act)</p>	<p>Charter amended 21/11/2021.</p> <p>During the year, Committee meetings were held on 19 August 2021, 25 November 2021, 24 February 2022, 26 May 2022.</p>	
15	<p>Internal audit</p> <p>(independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)</p>	16/07/2018	
16	<p>Performance reporting framework</p> <p>(a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)</p>	7/07/2020	
17	<p>Community Plan report</p> <p>(report reviewing the performance of the Council against the Community Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)</p>	21/02/2022	
18	<p>Quarterly budget reports</p> <p>(quarterly statements to the Council under section 97(1) of the Act, comparing actual and budgeted results and an explanation of any material variations)</p>	<p>Budget reporting presented at quarterly management meetings 19 August 2021, 25 November 2021, 24 February 2022 and 26 May 2022.</p>	
19	<p>Risk reporting</p> <p>(six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)</p>	<p>Risk reporting presented at quarterly management meetings 19 August 2021, 25 November 2021, 24 February 2022 and 26 May 2022.</p>	
20	<p>Performance reporting</p> <p>(6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)</p>	<p>Performance reporting presented at quarterly management meetings 19 August 2021, 25 November 2021, 24 February 2022 and 26 May 2022.</p>	

Governance and management items		Assessment	
21	Annual Report (Annual Report under sections 98, 99 and 100 of the Act containing a report of operations and audited financial and performance statements)	6/10/2021	✓
22	Councillor Code of Conduct (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)	2/02/2021	✓
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, in accordance with sections 11 and 47 of the Act)	27/06/2022	✓
24	Meeting procedures (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	1/06/2021	✓

Lydia Wilson
 Administrator
 Dated: 05/10/2022

Craig Lloyd
 Chief Executive Officer
 Dated: 05/10/2022





information

**Statutory
information**

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

The table below contains the 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 on Council's website or 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 90	Council Plan (Community Plan)	Available on Council's website
Section 91(4)	Financial Plan	Available on Council's website
Section 92(4)	Asset Plan	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 135	Summary of personal interests	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 139	Administrator Code of Conduct	Available on 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.

For further information on how to access documents that are available to the public please visit Council's website at www.whittlesea.vic.gov.au/about-us/news-publications/publicly-available-documents/

Carers Recognition Act

Council is required to report annually on its compliance with the Victorian Carers Recognition Act 2012. In the 2021–2022 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:

The City of Whittlesea’s Support for Carers Program (SCP) supported more than 245 clients during 2021–2022.

- The program successfully offered a supported day trip for younger carers (aged between 22–64) and their children with disabilities.
- Commenced a Peer Support Program within the Whittlesea Township where carers now regularly meet with others. This was provided in conjunction with Merri Health.
- During the pandemic in 2021 the program delivered virtual support sessions in collaboration with Merri Health. This was to promote access to support and social opportunities and reduce risks associated with isolation.
- Provided 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 impact on wellbeing.
- Post pandemic, the program was able to offer day trips with a brokered service provider. These included an afternoon tea at the Langham and Puffing Billy.
- Discussions and planning were held with other departments and service providers about a “Return to Country,” two-night holiday in Echuca, however, due to recent ceasing of funding, this holiday will no longer be implemented as planned for the 2022–2023 financial year.
- Where appropriate, carers were referred to the Victorian Learner Engagement A-Frame Program (LEAP). During lockdown carers were able to access virtual program activities through LEAP.
- Clients were also linked to the Mernda Community House “Pathways for Carers” program, providing the opportunity for carers to attend a planned local community walk and a coffee.

- The Whittlesea Connections Program provided a support group setting for carers where they could receive counselling and participate in art therapy classes over a six-week block. The program ran four times over 2021–2022.
- Carers have been supported to develop their own WhatsApp message group. This encourages opportunities for them to meet or support each other once the Connections program has ended its six-week block.
- Carer Needs Assessments were conducted to identify individual support needs and provided information and/or referrals to Whittlesea Community Connections for transport or financial counselling services, My Aged Care, Home and Community Care Program for Younger People (HACC PYP), allied health services and the Commonwealth Home Support Programme (CHSP).



Providing support

Maria Arcari, 58, was born with spina bifida and has restricted mobility, but is able to get out and about thanks to Council's Home and Community Care Program for Younger People (HACC PYP).

The program provides support and respite for people with disabilities who are under 65, and Aboriginal and Torres Strait Islander people under 50, who are not eligible for the National Disability Insurance Scheme and who need help to live independently. It offers subsidised home support including help with daily activities, personal care, property maintenance, shopping, cleaning and nursing.

Ms Arcari receives three hours' care a week and said the program helped her to lead a fulfilling life and eased the pressure on her elderly parents and full-time carers, Mario and Immacolata. "It's meant a lot actually," she said.

"I've been able to do what I want to do, meet up with people, speak to people, get to know people, make new friends.

"It's more for my parents, too, that I'm out and about not having to be inside all day, seven days a week."



Disability Action Plan

In accordance with Section 38 of the *Victorian Disability Act 2006*, Council adopted the City of Whittlesea Disability Action Plan, which is integrated into the Community Plan 2021–2025.

The Disability Action Plan aims to ensure our community and Council activities are inclusive of people with disability and carers and supports the action areas:

- Building capacity for social connection and inclusion
- Reducing barriers to services and facilities
- Providing accessible and safe public amenities
- Delivering accessible and safe community infrastructure
- Improving access to public transport
- Supporting education and employment pathways for all
- Integrating equity into Council decision-making and planning.

Due to the ongoing challenges of COVID-19, some planned Disability Action Plan initiatives for 2021–2022 were delayed, however progress was made across many areas of Council’s work and the following actions were achieved.

Building capacity for social connection and inclusion:

- The Community Leadership Program supported residents with disability to participate in training to build capacity to lead community-based projects and become more involved in local government.
- Our Sports Inclusion program worked with local sports clubs and associations to create more opportunities for people with disability to participate in sports and recreation activities, including:
 - conducting an initial review of local club activities for opportunities to involve people with disability and support club development towards greater inclusivity
 - encouraging clubs to register with the Access Abilities Australia (AAA) Play Program which links people with disability to sport and recreation activities across Victoria
 - supporting clubs and sports associations to link with opportunities for people with disability through Disability Sport and Recreation and Special Olympics.

Reducing barriers to services for people with disability and carers:

- Headspace was established at Council’s Edge youth services to respond to the significant mental health needs of young people in the municipality.
- Our Ageing Well Team delivered a Carers Support Program providing a range of activities and information for carers and assessing individual support needs.
- Ageing Well conducted an analysis of aged care service reforms to ensure our older residents can transition well to the national aged care and disability system.
- Our Research Team conducted a National Disability Insurance Scheme (NDIS) market analysis, identifying service gaps for local NDIS participants, including families supporting members with autism, Aboriginal families and young people, and people from culturally and linguistically diverse (CALD) backgrounds. This work is informing Council’s advocacy work for improved health and human services.

Providing accessible and safe community infrastructure and public amenities:

- A detailed action plan and priority list was developed for capital works to improve accessibility of Council facilities, including sports stadiums, entertainment venues, community centres, kindergartens and libraries across the community. The plan is based on approximately 100 accessibility audits and implementation began in 2021.
- Kirrip Community Centre created wheelchair access for the customer service point, community kitchen and kitchenette.
- Access Keys and Social Stories were developed for:
 - Meadow Glen International Athletics Stadium
 - Mill Park All Abilities Play Space
 - Mill Park Leisure (this Access Key has been completed but is not yet available online).
- Two unisex accessible cubicles with baby change facilities were installed and are now open at the Mernda Adventure Park.
- An upgrade of the Whittlesea Courthouse public toilet amenity included demolition of the existing toilet building and construction of a self-cleaning, automatic and fully accessible toilet block. Construction is to commence in August–September 2022.

- Scoping of capital works was completed for a Marveloo site at the Civic Centre. The mobile Marveloo facility will be available onsite and for hire by neighbouring councils for festivals and events by the end of 2022.
- Pram crossings along Barry Road, Thomastown were upgraded to comply with the *Disability Discrimination Act*.
- Concrete bus stop hardstands were constructed in three locations on Whittlesea-Yea Road and three hardstands with a bus shelter were constructed on The Boulevard, Thomastown, to improve disability access to public transport.
- Disability permit parking was provided in the following car parks:
 - Ziebell’s Farmhouse, Thomastown
 - Thomastown East Football Reserve and Tennis Club
 - Spring Street Hall, Thomastown.



Supporting education and employment pathways for all:

- Partnering with the Hume Whittlesea Local Learning and Employment Network (LLEN) and RMIT to deliver the 'Beyond School program,' transitioning neuro-diverse young people from school to employment.
 - Our Youth Development team worked alongside young people and professionals on the co-design of an inclusive program for the project.
 - Thomastown Library will host workshops and provide on-site 'roles' for young participants to support skills building and demonstrating capabilities.
- The Whittlesea Disability Network continued to run monthly online meetings for members until December 2021 and the Network's publication 'Our News' ran six editions, providing subscribers with up-to-date information on COVID-19, the NDIS, community programs and courses and Council services and initiatives supporting people with disability and carers.

Integrating equity into Council planning and decision-making:

- The Disability Action Plan was integrated into the Community Plan 2021–2025 to strengthen integrated policy and planning for our residents with disability, carers and the local disability sector.
- Council's Staff Engagement Survey collated data on the experiences of staff who identify as having a disability. The survey results continue to inform our work with the Australian Disability Network to become an accessible and disability confident employer.
- Our Organisational Development Team continued to work with staff with lived experience of disability to develop Inclusion and Diversity training for Council staff.

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 2021–2022 financial year.

Contracts

In 2021–2022, Council did not enter into any contracts valued at \$300,000 or more for goods, works or services, 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.

All of these activities are guided by the Council's new Domestic Animal Management Plan 2021–2025, which was adopted by Council on 8 November 2021.

The Plan was developed based on more than 3,000 pieces of community feedback gathered through a range of surveys and pop-up stalls in early 2021 and finessed during further community consultation in September 2022.

The Plan has a strong focus on improving responsible pet ownership, balancing community and environmental needs and partnering with other neighbouring councils to develop a consistent approach to managing animals across the region.

Some of the key initiatives achieved from the Plan include:

- Undertaking a significant community engagement program regarding the potential introduction of cat confinement laws and mandatory cat desexing for new registrations. Over 1,800 people voiced their opinion on these initiatives and in July 2022, Council determined to introduce both of these measures from August 2023
- A subsidised cat desexing program to help address the overpopulation of cats in the City of Whittlesea
- Established formal partnership agreements with various rescue groups to improve animal welfare outcomes for stray and surrendered animals
- Additional training for Animal Management Officers to ensure skills are kept up-to-date
- Ongoing cross-referencing of microchip registries 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
- Attending pop-up events to consult with the community about animal issues in their area and to identify areas for improvement
- Proactively patrolling parks and streets to ensure compliance with off-leash laws and to ensure pets are registered.

Freedom of Information

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

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

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

Freedom of Information applications by year

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

Freedom of Information	2018–19	2019–20	2020–21	2021–22
Total number of requests	28	31	32	29
Access granted in full	4	2	5	3
Access granted in part	14	21	21	13
Other: such as withdrawn or lapsed	10	8	3	4
Access denied in full	0	0	3	2
Number of internal reviews sought	Nil	Nil	Nil	Nil
Number of external reviews sought	Nil	3	Nil	Nil
Number of appeals lodged with the Victorian Civil and Administrative Appeals Tribunal	Nil	Nil	Nil	Nil
Total fees and charges collected	\$1,891.00	\$1,440.06	\$1,672.40	\$1,056.15

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
- 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. To make a disclosure or report detrimental action, call Council's Protected Disclosure Coordinator on 9217 2401 or email pid@whittlesea.vic.gov.au. Council's procedures for making or handling a disclosure are available on Council's website.

During 2021–2022, one disclosure was notified to Council officers appointed to receive disclosures. The disclosure was referred to the Independent Broad-based Anti-corruption Commission (IBAC) who referred the matter to the Victorian Ombudsman.

The Victoria Ombudsman sought information about the nature of the complaint which related to a contract matter and determined no further investigation was required.

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 2021–2022 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

**Infrastructure and
developer contributions**

Infrastructure and developer contributions

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

Ministerial reporting requirements for Development Contributions Plans

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

Table 1 – Total DCP levies received in 2021–2022 financial year

DCP name and year approved	Levies received in 2021–22 financial year (\$)
DCPO1 – Epping North Strategic Plan DCP (2002)	\$0.00
DCPO2 – Harvest Home Local Structure Plan DCP (2002)	\$3,600.00
DCPO3 – Drainage Levy (2006)	\$453,172.69
DCPO4 – Cooper Street Employment Area DCP (2007)	\$0.00
DCPO5 – 9 – Mernda Strategy Plan DCP (2004)	\$1,066,830.77
DCPO10 – Epping North East Local Structure Plan DCP (2008)	\$445,403.32
DCPO11 – Lockerbie DCP (2012)	\$1,083,173.74
DCPO12 – Lockerbie North DCP (2012)	\$0.00
DCPO13 – Quarry Hills DCP (2016)	\$0.00
DCPO14 – Epping Central DCP (2015)	\$58,882.42
DCPO15 – English Street DCP (2016)	\$61,595.89
DCPO16 – Wollert DCP (2017)	\$3,050,959.08
Total	\$6,223,617.91

Table 2 – DCP land, works, services or facilities accepted as works-in-kind in 2021–2022 financial year

DCP name and year approved	Project ID	Project description	Item purpose	Project value (\$)
Works:				\$13,205,111.48
DCPO4 – Cooper Street Employment Area DCP (2007)	RO01-c	Edgar Road (Cooper St to O'Herns Rd) Construction	Road Project	\$3,304,104.32
DCPO10 – Epping North East LSP	PC-01	Regional Bike Path – link to Aurora (793.1m)	Transport Project	\$141,924.00
DCPO11 – Lockerbie DCP	IT-12	Construction of an interim signalised intersection on the corner of Donnybrook Road and north south arterial road	Intersection Project	\$6,274,079.00
DCPO16 – Wollert DCP (2017)	RD-02c	Koukoura Drive – between northern edge of gas easement to connection with historic road reserve near northern boundary of 220 Boundary Road	Road Project	\$1,272,475.16
DCPO16 – Wollert DCP (2017)	RD-01c	Koukoura Drive – between Craigieburn Road and northern edge of Wollert to Keon Park gas transmission easement	Road Project	\$2,212,529.00
Land:				\$11,471,721.00
DCPO6 – Mernda Strategy Plan DCP (2004)	OS-02	Local open space in Precinct 2B comprising land for soccer fields (x2) and passive open space for recreation purposes	Open Space	\$204,508.00
DCPO11 – Lockerbie DCP	RD-02b	Land (8200sqm) for construction of one carriageway in each direction from Donnybrook Road – Part of Land	Road Project	\$364,169.00
DCPO16 – Wollert DCP (2017)	SR-04	Wollert Multi-purpose Sports Reserve Purchase of land for multi-purpose sports reserve and multi purpose indoor sporting facility – Part of Land	Sports & Recreation	\$10,200,754.00
DCPO16 – Wollert DCP (2017)	IN-21	Koukoura Drive/ Connector (north of LTC) Purchase of land for intersection (ultimate) – Part of Land	Intersection Project	\$609,157.00
Aurora DCP	PU-01	Land for Passive Open Space – Part of Land	Open Space	\$93,133.00
Total				\$24,676,832.48

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 (levies and works-in-kind) (\$)
DCPO13 – Quarry Hills DCP (2016)	\$0.00	\$0.00	\$1,681,162.00	\$1,681,162.00
DCPO16 – Wollert DCP (2017)	\$26,895,425.85	\$747,099.00	\$23,318,742.88	\$46,729,164.73
Total	\$26,895,425.85	\$747,099.00	\$24,999,904.88	\$48,410,326.73

Table 4 – Land, works, services or facilities delivered in 2021–2022 financial year from DCP levies collected

Project description	Project ID	DCP name and year approved
Works:		
Edgar Road (Cooper Street to O'Herns Road) Construction	RO01-c	DCPO4 – Cooper Street Employment Area DCP (2007)
Regional Bike Path – link to Aurora (793.1m)	PC-01	DCPO10 – Epping North East LSP
Community Activity Centre (CAC) to the west of Epping Road	CO01	DCPO10 – Epping North East Local Structure Plan DCP (2008)
Construction of an interim signalised intersection on the corner of Donnybrook Road and north south arterial road	IT-12	DCPO11 – Lockerbie DCP
Koukoura Drive – between northern edge of gas easement to connection with historic road reserve near northern boundary of 220 Boundary Road	RD-02c	DCPO16 – Wollert DCP (2017)
Koukoura Drive – between Craigieburn Road and northern edge of Wollert to Keon Park gas transmission easement	RD-01c	DCPO16 – Wollert DCP (2017)
Land:		
Local open space in Precinct 2B comprising land for soccer fields (x2) and passive open space for recreation purposes	OS-02	DCPO6 – Mernda Strategy Plan DCP (2004)
Land (8200sqm) for construction of one carriageway in each direction from Donnybrook Road – Part of Land	RD-02b	DCPO11 – Lockerbie DCP
Wollert Multi-purpose Sports Reserve Purchase of land for multi-purpose sports reserve and multi-purpose indoor sporting facility – Part of Land	SR-04	DCPO16 – Wollert DCP (2017)
Koukoura Drive/ Connector (north of LTC) Purchase of land for intersection (ultimate) – Part of Land	IN-21	DCPO16 – Wollert DCP (2017)
Land for Passive Open Space – Part of Land	PU-01	Aurora DCP
Total		

DCP fund expended (\$)	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)	Percentage of item delivered (%)
\$3,304,104.32	\$0.00	\$0.00	\$0.00	\$3,304,104.32	45.90%
\$141,924.00	\$0.00	\$0.00	\$0.00	\$141,924.00	100.00%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
\$0.00	\$6,274,079.00	\$0.00	\$0.00	\$6,274,079.00	100.00%
\$0.00	\$1,272,475.16	\$0.00	\$0.00	\$1,272,475.16	19.00%
\$0.00	\$2,212,529.00	\$0.00	\$0.00	\$2,212,529.00	46.00%
\$0.00	\$204,508.00	\$0.00	\$0.00	\$204,508.00	6.00%
\$0.00	\$364,169.00	\$0.00	\$0.00	\$364,169.00	23.20%
\$0.00	\$10,200,754.00	\$0.00	\$0.00	\$10,200,754.00	23.60%
\$0.00	\$609,157.00	\$0.00	\$0.00	\$609,157.00	17.70%
\$0.00	\$93,133.00	\$0.00	\$0.00	\$93,133.00	1.00%
\$3,446,028.32	\$21,230,804.16	\$0.00	\$0.00	\$24,676,832.48	

Ministerial reporting requirements for Infrastructure Contribution Plans (ICP)

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

Table 1 – Total ICP monetary component received in 2021–2022 financial year

Name of collecting agency	Name of ICP	Monetary component in levies received in 2021–2022 financial year (\$)	Value of works in kind received in satisfaction of monetary component in 2021–2022 financial year (\$)	Total monetary contribution received in 2021–2022 financial year (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	\$3,317,911.98	\$12,581,732.50	\$15,899,644.48
City of Whittlesea	Shenstone Park ICP	\$0.00	\$0.00	\$0.00
Total		\$3,317,911.98	\$12,581,732.50	\$15,899,644.48

Table 2 – Inner public purpose land received in 2021–2022 financial year

Name of collecting agency	Name of ICP	Land (or project ID)	Land (or project) description
City of Whittlesea	Donnybrook/Woodstock ICP	IN-03	Intersection: Donnybrook Road and Patterson Drive Part of Land
City of Whittlesea	Donnybrook/Woodstock ICP	RD-03	Patterson Drive Arterial Road Part of Land
City of Whittlesea	Donnybrook/Woodstock ICP	LP-10	Local park Provision of land
City of Whittlesea	Donnybrook/Woodstock ICP	CI-02	Patterson Drive Community Centre A Level 2 Community Activity Centre at LTC-2
City of Whittlesea	Donnybrook/Woodstock ICP	IN-06	Intersection: Hayes Hill Boulevard and Patterson Drive Part of Land
City of Whittlesea	Donnybrook/Woodstock ICP	LP-14	Local park Provision of land – Part of Land
City of Whittlesea	Donnybrook/Woodstock ICP	LP-22	Local park Provision of land

Table 3 – Total Land Equalisation Amount (LEA) received and Land Credit Amount (LCA) paid in 2021–2022 financial year

Name of collecting agency	Name of ICP	Total of any LEAs received in 2021–2022 financial year (\$)	Total of any LCAs paid in 2021–2022 financial year (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	\$365,720.25	\$926,090.80
City of Whittlesea	Shenstone Park ICP	\$0.00	\$0.00
Total		\$365,720.25	\$926,090.80

Table 4 – ICP works, services or facilities accepted as works-in-kind in 2021–2022 financial year

Name of collecting agency	Name of ICP	Project ID	Project description	Item purpose	Project value (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	RD-03	Patterson Drive Arterial Road (Donnybrook Road to Merri Creek) Construction of a secondary arterial road (2 lane carriageway), excluding intersections (interim treatment) – Part of Project	Road Project	\$2,977,899.00
City of Whittlesea	Donnybrook/Woodstock ICP	IN-03	Intersection: Donnybrook Road and Patterson Drive Construction of a primary arterial to secondary arterial road 4-way intersection (interim treatment)	Intersection projects	\$8,207,414.00
City of Whittlesea	Donnybrook/Woodstock ICP	IN-06	Intersection: Hayes Hill Boulevard and Patterson Drive Construction of a secondary arterial to boulevard connector road 4-way intersection (interim treatment) – Part of Project (2 legs constructed)	Intersection projects	\$1,094,807.50
City of Whittlesea	Donnybrook/Woodstock ICP	PED-01	Signalised Pedestrian Crossing Patterson Drive between Donnybrook Road and Hayes Hill Boulevard associated with the key local access street connecting Donnybrook Station to the Non Gov't. P-12 school campus and SR-02	Signalised Pedestrian Crossing	\$301,612.00
Total					\$12,581,732.50

Table 5 – Total ICP monetary contributions expended by development agency in 2021–2022 financial year

Name of development 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%
City of Whittlesea	Shenstone Park ICP	none	none	\$0	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 2021–2022 financial year

Name of development agency	Name of ICP	Project ID	Project description	Use and development of land
City of Whittlesea	Donnybrook/ Woodstock ICP	IN-03	Intersection: Donnybrook Road and Patterson Drive Part of Land	Intersection project
City of Whittlesea	Donnybrook/ Woodstock ICP	RD-03	Patterson Drive Arterial Road Part of Land	Road Project
City of Whittlesea	Donnybrook/ Woodstock ICP	LP-10	Local park Provision of land	Local park
City of Whittlesea	Donnybrook/ Woodstock ICP	CI-02	Patterson Drive Community Centre A Level 2 Community Activity Centre at LTC-2	Community Building Project
City of Whittlesea	Donnybrook/ Woodstock ICP	IN-06	Intersection: Hayes Hill Boulevard and Patterson Drive (Part of Land	Intersection project
City of Whittlesea	Donnybrook/ Woodstock ICP	LP-14	Local park Provision of land Part of Land	Local park
City of Whittlesea	Donnybrook/ Woodstock ICP	LP-22	Local park Provision of land	Local park

Table 7 – Use of works, services or facilities accepted as works-in-kind in 2021–2022 financial year

Name of development agency	Name of ICP	Project ID	Project description	Use of land
City of Whittlesea	Donnybrook/ Woodstock ICP	RD-03	Patterson Drive Arterial Road (Donnybrook Road to Merri Creek) Construction of a secondary arterial road (2-lane carriageway), excluding intersections (interim treatment) – Part of Project	Road Project
City of Whittlesea	Donnybrook/ Woodstock ICP	IN-03	Intersection: Donnybrook Road and Patterson Drive Construction of a primary arterial to secondary arterial road 4-way intersection (interim treatment).	Intersection projects
City of Whittlesea	Donnybrook/ Woodstock ICP	IN-06	Intersection: Hayes Hill Boulevard and Patterson Drive Construction of a secondary arterial to boulevard connector road 4-way intersection (interim treatment) – Part of Project	Intersection projects
City of Whittlesea	Donnybrook/ Woodstock ICP	PED-01	Signalised Pedestrian Crossing Patterson Drive between Donnybrook Road and Hayes Hill Boulevard associated with the key local access street connecting Donnybrook Station to the Non Gov't. P-12 school campus and SR-02	Signalised Pedestrian Crossing

Table 8 – Expenditure of ICP land equalisation amounts in 2021–2022 financial year

Name of development agency	Name of ICP	Project ID	Project description	Land equalisation amounts expended (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	*none	Land Acquisition	\$926,090.80
City of Whittlesea	Shenstone Park ICP			\$0.00
Total				\$926,090.80

* Generally, Land Equalisation expenditure would not be against a particular project, instead, it's the payment to a parcel for over-provision of land. It is assumed that this table may require to be amended to have something like 'Parcel Receiving Equalisation' rather than columns Project ID & Project description. Here, the current payment has been made to Parcel number 20.

Financial



Financial report

Performance Statement For the year ended 30 June 2022

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 third largest population of Aboriginal and Torres Strait Islanders (ATSI) by person count in Metropolitan Melbourne, with 2,270 ATSI residents.

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 2021–2022 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 income of \$1.56 million.
- In response to community needs, Council's direct response including financial support to community organisations added additional expense of \$0.96 million.
- Council has received grant funding of \$1.48 million from the State Government of Victoria 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 to the COVID-19 pandemic and has implemented its COVID-19 Financial Hardship Policy. In line with this policy, Council provides direct relief to ratepayers by electing to not charge interest on overdue rates.

Sustainable Capacity Indicators For the year ended 30 June 2022

Indicator / measure	Results				Comment
	2019	2020	2021	2022	
Population					
C1 <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$917.57	\$945.22	\$1,130.01	\$1,047.63	This indicator has decreased primarily due to the loss on disposal of infrastructure and land assets as well as doubtful debt expenses that occurred during the previous year.
C2 <i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$10,127.95	\$10,104.77	\$10,382.47	\$10,847.64	Our investment in infrastructure has slightly increased in proportion to the population growth.
C3 <i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	174.84	168.30	171.53	171.78	Our length of roads increased in line with population growth.
Own-source revenue					
C4 <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$843.38	\$837.60	\$846.66	\$892.08	We continue to maintain our own-source revenue at a comparable level to previous years.
Recurrent grants					
C5 <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$139.98	\$124.52	\$128.48	\$137.52	We have received more recurrent grant funding in line with growth in service delivery.
Disadvantage					
C6 <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	5.00	5.00	5.00	5.00	Our community remains relatively disadvantaged socio-economically compared to other local government areas.
Workforce turnover					
C7 <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	18.8%	8.0%	16.7%	17.7%	We have made service and structure changes which have impacted on staff turnover.

Definitions

“adjusted underlying revenue” means total income other than:

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

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

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

“population” means the resident population estimated by council

“own-source revenue” means adjusted underlying revenue other than revenue that is not under the

control of council (including government grants)

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

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

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

Service Performance Indicators For the year ended 30 June 2022

Service / Indicator / measure	Results				Comment
	2019	2020	2021	2022	
Aquatic Facilities					
Utilisation					
AF6 <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	2.74	1.82	0.77	2.82	Following centre closures due to the pandemic, we are seeing users gradually return to our aquatic facilities. We are glad to see strong demand for our Learn to Swim programs, which aim to increase water safety and prevent water-related accidents.
Animal Management					
Health and safety					
AM7 <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x100	New in 2020	100%	100%	100%	We successfully prosecuted all 19 animal management cases taken to court, which is a significant increase compared to last year's eight prosecutions. There have been more dog attacks this year during the COVID-19 lockdowns.
Food Safety					
Health and safety					
FS4 <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 a food premises] x100	99.51%	87.81%	100.00%	80.20%	Due to pandemic-related restrictions many food businesses limited trade or were forced to close, reducing opportunities for us to follow up on non-compliance.
Governance					
Satisfaction					
G5 <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]	55	54	57	57	The community satisfaction with Council decisions remains consistent with the 2020–2021 year and continues to be higher than the two previous financial years. The appointed Administrators continued to serve the City of Whittlesea community throughout the year.

Service Performance Indicators For the year ended 30 June 2022 (cont)

Service / Indicator / measure	Results				Comment
	2019	2020	2021	2022	
Libraries					
Participation					
LB4 <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	13.51%	12.41%	10.85%	9.19%	Our library branches have reopened for the full range of available hours since March 2022 following the easing of COVID-19 restrictions. Library self-service kiosks have now expanded into more community centres and we expect numbers of active library borrowers to continue to rise. Please note that this figure does not include our eCollection borrowers.
Maternal and Child Health (MCH)					
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	75.75%	73.14%	73.35%	70.99%	We prioritised younger children up to two years of age during times where the service resumed with reduced capacity, in line with pandemic directions.
Participation					
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	60.16%	84.26%	88.41%	71.78%	We prioritised younger children up to two years of age during times where the service resumed with reduced capacity, in line with pandemic directions. The Aboriginal Maternal Child Health program is now fully staffed.
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]	64	61	60	59	We continue to work through our road maintenance programming to ensure we are improving the condition of our sealed local roads throughout the municipality.

Service Performance Indicators For the year ended 30 June 2022 (cont)

Service / Indicator / measure	Results				Comment
	2019	2020	2021	2022	
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	43.75%	52.38%	45.83%	23.08%	We have had several COVID-19-related extension of time requests set aside by the Victorian Civil and Administrative Tribunal (VCAT), resulting in a lower-than-expected ratio of upheld planning decisions. This result is variable each year and depends on the number and types of applications considered by VCAT.
Waste Collection					
Waste diversion					
WC5 <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	36.94%	42.94%	46.05%	46.06%	Seasonal variations in resident behaviour around property clean-ups impact the consistency of this service each season. We are seeing a slight increase in diversion rate because of increased promotion of the recently introduced Food Organics Garden Organics (FOGO) service.

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 authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health

"food premises" has the same meaning as in the *Food Act 1984*

"local road" means a sealed or unsealed road for which 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 authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

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

"population" means the resident population estimated by council

Financial Performance Indicators For the year ended 30 June 2022

Dimension / Indicator / measure	Results				Forecasts				Material Variations and Comments
	2019	2020	2021	2022	2023	2024	2025	2026	
Efficiency									
Expenditure level									
E2 <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$2,355.33	\$2,391.49	\$2,848.47	\$2,599.22	\$2,558.81	\$2,685.34	\$2,657.18	\$2,748.66	We have incurred lower doubtful debt write-offs and net loss on infrastructure assets this year. This indicator is forecast to increase in future years mainly due to developer works in kind reimbursements and growth in property assessments.
Revenue level									
E4 <i>Average rate per property assessment</i> [Total rate revenue (general rates and municipal charges) / Number of property assessments]	New in 2020	\$1,673.82	\$1,707.29	\$1,745.37	\$1,821.18	\$1,854.62	\$1,892.04	\$1,931.58	Our average rate per property assessment has increased in line with the 2021–2022 rate cap. The indicator is forecast to increase due to expected rate increases in line with rate cap and growth within municipality.
Liquidity									
Working capital									
L1 <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	362.46%	351.29%	305.84%	301.42%	299.55%	270.30%	241.93%	220.51%	Our working capital ratio has decreased marginally and is forecast to continue to decrease because our current liabilities held in trust funds and deposits have increased more than cash held at bank.

Financial Performance Indicators For the year ended 30 June 2022 (cont)

Dimension / Indicator / measure	Results					Forecasts			Material Variations and Comments
	2019	2020	2021	2022	2023	2024	2025	2026	
Unrestricted cash									
L2	83.73%	103.36%	89.69%	-152.40%	-68.36%	-69.28%	-58.41%	-46.27%	The definition of unrestricted cash subtracts cash and equivalents from current restrictions (primarily trust funds, statutory reserves and grants received in advance) but importantly does not include \$220 million of term deposits classified as other financial assets in 2021–2022. Under this definition, we exceed our available cash on hand, however we have sufficient cash balance to meet these commitments. In previous reporting periods, all other financial assets (including term deposits) were counted as unrestricted, which affects the comparability of this information.
<i>Unrestricted cash compared to current liabilities</i>									
[Unrestricted cash / Current liabilities] x100									
Obligations									
Loans and borrowings									
O2	9.39%	5.61%	1.50%	7.84%	6.21%	4.66%	10.33%	27.53%	This indicator has increased as Council has drawn down of a further \$13 million of borrowings during the financial year. This indicator is forecast to increase in future years due to planned borrowings to fund future infrastructure investment.
<i>Loans and borrowings compared to rates</i>									
[Interest bearing loans and borrowings / Rate revenue] x100									
Loans and borrowings repayments compared to rates									
O3	2.05%	3.57%	3.98%	0.98%	1.37%	1.30%	1.64%	4.43%	We incurred lower loan repayments this year because we reduced borrowing levels the year before. Having taken out two loans this year, we forecast this ratio to increase in future years.
<i>Loans and borrowings repayments compared to rates</i>									
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100									

Financial Performance Indicators For the year ended 30 June 2022 (cont)

Dimension / Indicator / measure	Results					Forecasts			Material Variations and Comments
	2019	2020	2021	2022	2023	2024	2025	2026	
Indebtedness									
O4 <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	6.28%	5.59%	2.07%	6.53%	4.72%	3.77%	8.34%	21.21%	This indicator has increased as Council has taken out an additional two loans to fund investment in infrastructure within the financial year, resulting in an increase in non-current liabilities.
Asset renewal and upgrade									
O5 <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	New in 2020	88.66%	82.21%	85.56%	70.98%	107.48%	98.79%	75.82%	This ratio compares the rate of spending on existing assets through renewing, restoring, replacing or upgrading existing assets with depreciation. The ratio is within the expected range as level of funding allocated to asset renewal and upgrade is reviewed as part of the planning and budgeting process and prioritised based on asset condition assessments.
Operating position									
Adjusted underlying result									
OP1 <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	8.26%	5.47%	-12.96%	-0.22%	4.60%	3.32%	7.89%	5.95%	We have incurred lower doubtful debt write-offs and net loss on infrastructure assets this year. As a result, our adjusted underlying deficit has decreased.

Financial Performance Indicators For the year ended 30 June 2022 (cont)

Dimension / Indicator / measure	Results					Forecasts			Material Variations and Comments
	2019	2020	2021	2022	2023	2024	2025	2026	
Stability									
Rates concentration									
S1	67.73%	70.42%	71.77%	71.78%	72.84%	72.14%	71.42%	72.59%	This indicator remains consistent with the historical upward trend.
<i>Rates compared to adjusted underlying revenue</i>									
[Rate revenue / Adjusted underlying revenue] x100									
Rates effort									
S2	0.27%	0.28%	0.28%	0.28%	0.26%	0.24%	0.23%	0.21%	Council rates have moved in a consistent proportion to property values.
<i>Rates compared to property values</i>									
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									

Former measures

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

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 2022

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 2020* and *Local Government (Planning and Reporting) Regulations 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 strategic resource plan. The *Local Government (Planning and Reporting) Regulations 2020* 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 budget on 27 June 2022 and which forms part of the council plan. The budget includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long-term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The budget can be obtained 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 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



Aaron Gerrard

Principal Accounting Officer

Dated: 19 September 2022

South Morang

In our opinion, the accompanying performance statement of the City of Whittlesea for the year ended 30 June 2022 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 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 2020* to certify this performance statement in its final form.



Lydia Wilson

Administrator

Date: 19 September 2022

South Morang



Chris Eddy

Administrator

Date: 19 September 2022

South Morang



Craig Lloyd

Chief Executive Officer

Date: 19 September 2022

South Morang

Independent Auditor's Report

To the Administrators of Whittlesea City Council

<p>Opinion</p>	<p>I have audited the accompanying performance statement of Whittlesea City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2022 • sustainable capacity indicators for the year ended 30 June 2022 • service performance indicators for the year ended 30 June 2022 • financial performance indicators for the year ended 30 June 2022 • other information and • certification of the performance statement. <p>In my opinion, the performance statement of Whittlesea City Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020</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>. 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 performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<p>Administrators' responsibilities for the performance statement</p>	<p>The Administrators 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 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Administrators determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

Auditor's responsibilities for the audit of the performance statement


As required by the *Audit Act 1994*, 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. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement.

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

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

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

MELBOURNE
30 September 2022



Travis Derricott
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 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Aaron Gerrard CPA

Principal Accounting Officer

Date: 19 September 2022
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 2022 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 2020* to certify the financial statements in their final form.



Lydia Wilson

Administrator

Date: 19 September 2022
South Morang



Chris Eddy

Administrator

Date: 19 September 2022
South Morang



Craig Lloyd

Chief Executive Officer

Date: 19 September 2022
South Morang

Independent Auditor's Report

To the Administrators of Whittlesea City Council

<p>Opinion</p>	<p>I have audited the financial report of Whittlesea City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2022 • 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 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</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 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>
<p>Administrators' responsibilities for the financial report</p>	<p>The Administrators of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Administrators 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 Administrators 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 Administrators
- conclude on the appropriateness of the Administrators' 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 Administrators 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.



Travis Derricott
as delegate for the Auditor-General of Victoria

MELBOURNE
30 September 2022

Comprehensive Income Statement For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Rates and charges	3.1	178,779	170,062
Statutory fees and fines	3.2	15,380	15,815
User fees	3.3	10,884	8,889
Grants – operating	3.4 (a)	34,295	33,520
Grants – capital	3.4 (b)	16,595	11,377
Contributions – monetary	3.5	13,625	19,332
Contributions – non-monetary	3.5	76,858	140,369
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6 (a)	491	731
Share of net profits (or loss) of associates and joint ventures	6.2	185	300
Other income	3.7	6,536	4,472
Total income		353,628	404,867
Expenses			
Employee costs	4.1	93,887	99,825
Materials and services	4.2	77,529	79,582
Depreciation	4.3	41,563	38,079
Amortisation – intangible assets	4.4	120	120
Amortisation – right of use assets	4.5	606	314
Bad and doubtful debts	4.6	3,388	10,733
Borrowing costs	4.7	206	220
Finance costs – leases	4.8	30	16
Net loss on write-off of property, infrastructure, plant and equipment	3.6 (b)	17,660	23,031
Other expenses	4.9	14,276	15,372
Total expenses		249,265	267,292
Surplus for the year		104,363	137,575
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.1	201,698	119,414
Total comprehensive result		306,061	256,989

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

Balance Sheet

As at 30 June 2022

	Note	2022 \$'000	2021 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	56,562	136,818
Other financial assets	5.1 (b)	220,000	80,000
Trade and other receivables	5.1 (c)	31,763	30,175
Inventories	5.2 (a)	126	327
Other assets	5.2 (b)	3,645	1,238
Total current assets		312,096	248,558
Non-current assets			
Other financial assets	5.2 (c)	22	22
Intangible assets	5.2 (d)	650	770
Right-of-use assets	5.8	1,308	830
Property, infrastructure, plant and equipment	6.1	4,308,219	4,034,260
Investments in associates, joint arrangements and subsidiaries	6.2	3,096	2,911
Total non-current assets		4,313,295	4,038,793
Total assets		4,625,391	4,287,351
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	20,641	20,392
Trust funds and deposits	5.3 (b)	34,320	16,005
Unearned income	5.3 (c)	24,895	22,315
Provisions	5.5 (a)	20,722	21,622
Interest-bearing liabilities	5.4	2,364	788
Lease liabilities	5.8	599	148
Total current liabilities		103,541	81,270
Non-current liabilities			
Provisions	5.5 (a)	1,486	1,715
Interest-bearing liabilities	5.4	11,640	1,753
Lease liabilities	5.8	737	687
Total non-current liabilities		13,863	4,155
Total liabilities		117,404	85,425
Net assets		4,507,987	4,201,926
Equity			
Accumulated surplus		2,818,040	2,721,657
Reserves	9.1	1,689,947	1,480,269
Total Equity		4,507,987	4,201,926

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

Statement of Changes in Equity For the year ended 30 June 2022

	Note	Total	Accumulated Surplus	Asset Revaluation Reserve	Asset Replacement Reserve	Asset Development Reserve
2022		\$'000	\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		4,201,926	2,721,657	1,294,172	59,414	126,683
		4,201,926	2,721,657	1,294,172	59,414	126,683
Surplus/(deficit) for the year		104,363	104,363	–	–	–
Net asset revaluation increment/(decrement)	6.1	201,698	–	201,698	–	–
Transfers from other reserves	9.1 (b)	–	15,720	–	–	(15,720)
Transfers to other reserves	9.1 (b)	–	(23,700)	–	47	23,653
Balance at end of the financial year		4,507,987	2,818,040	1,495,870	59,461	134,616

	Note	Total	Accumulated Surplus	Asset Revaluation Reserve	Asset Replacement Reserve	Asset Development Reserve
2021		\$'000	\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		3,944,937	2,616,282	1,174,758	45,263	108,634
		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)	–	55,587	30,937
Balance at end of the financial year		4,201,926	2,721,657	1,294,172	59,414	126,683

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 2022

	Note	2022 Inflows/ (Outflows) \$'000	2021 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		176,342	165,630
Statutory fees and fines		12,689	15,554
User fees		11,286	1,145
Grants – operating		34,295	33,520
Grants – capital		16,595	11,377
Contributions – monetary		13,625	19,332
Interest received		1,489	1,150
Trust funds and deposits taken		23,545	7,455
Other receipts		4,288	5,403
Net GST refund/(payment)		(249)	811
Employee costs		(95,016)	(99,518)
Materials and services		(75,626)	(65,113)
Short-term, low value and variable lease payments		(521)	(679)
Trust funds and deposits repaid		(5,230)	(7,554)
Other payments		(14,276)	(15,372)
Net cash provided by/(used in) operating activities	9.2	103,236	73,141
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(54,659)	(54,334)
Proceeds from sale of property, infrastructure, plant and equipment		523	759
(Payments)/Redemption of investments		(140,000)	50,000
Net cash provided by/(used in) investing activities		(194,136)	(3,575)
Cash flows from financing activities			
Finance costs		(206)	(220)
Proceeds from borrowings		13,000	–
Repayment of borrowings		(1,537)	(6,546)
Interest paid – lease liability		(30)	(16)
Repayment of lease liabilities		(583)	(255)
Net cash provided by/(used in) financing activities		10,644	(7,037)
Net increase (decrease) in cash and cash equivalents		(80,256)	62,529
Cash and cash equivalents at the beginning of the financial year		136,818	74,289
Cash and cash equivalents at the end of the financial year		56,562	136,818

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 2022

	2022 \$'000	2021 \$'000
Property		
Buildings	8,443	6,655
Building improvements	3,844	6,561
Total buildings	12,287	13,216
Total property	12,287	13,216
Plant and equipment		
Plant, machinery and equipment	1,827	719
Fixtures, fittings and furniture	201	780
Computers and telecommunications	431	331
Total plant and equipment	2,459	1,830
Infrastructure		
Roads	20,544	17,489
Bridges	132	50
Footpaths and cycleways	2,068	2,114
Drainage	496	448
Recreational, leisure and community facilities	3,718	6,086
Parks, open space and streetscapes	9,572	11,108
Off-street car parks	1,196	27
Other infrastructure	2,187	1,966
Total infrastructure	39,913	39,288
Total capital works expenditure	54,659	54,334
Represented by:		
New asset expenditure	18,841	22,877
Asset renewal expenditure	23,474	19,827
Asset expansion expenditure	258	152
Asset upgrade expenditure	12,086	11,478
Total capital works expenditure	54,659	54,334

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 2022

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 Melbourne

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 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The Council is a not-for-profit entity and therefore applies the additional AAS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, 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.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

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.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

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 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. The state of disaster concluded on 28 October 2020 and the state of emergency concluded on 15 December 2021. While the impacts of the pandemic have abated somewhat through the 2021–2022 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 \$1.56 million.
- In response to community needs, Council's direct response including financial support to community organisations added additional expense of \$0.96 million.
- Council has received grant funding of \$1.48 million from the State Government of Victoria to support communities and businesses in response to COVID-19.
- Council is committed to providing support to those within the community who are experiencing financial hardship due to the COVID-19 pandemic and has implemented its COVID-19 Financial Hardship Policy. In line with this policy, Council provides direct relief to ratepayers by electing to not charge interest on overdue rates.

Note 2.1 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 2020* requires explanation of any material variances. Council has adopted a materiality threshold with explanations provided if the variance is greater than 10 per cent or is greater than \$1 million. 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 1 June 2021. 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 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income and expenditure

	Budget 2022 \$'000	Actual 2022 \$'000	Variance 2022 \$'000	Variance 2022 %	Ref
Income					
Rates and charges	178,288	178,779	491	0%	
Statutory fees and fines	18,473	15,380	(3,093)	-17%	1
User fees	7,261	10,884	3,623	50%	2
Grants – operating	27,820	34,295	6,475	23%	3
Grants – capital	17,410	16,595	(815)	-5%	
Contributions – monetary	17,338	13,625	(3,713)	-21%	4
Contributions – non-monetary	104,080	76,858	(27,222)	-26%	5
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	–	491	491	-100%	6
Share of net profits/(losses) of associates and joint ventures	–	185	185	-100%	
Other income	5,116	6,536	1,420	28%	7
Total income	375,786	353,628	(22,158)	-6%	
Expenses					
Employee costs	98,108	93,887	4,221	4%	8
Materials and services	76,393	77,529	(1,136)	-1%	9
Depreciation	39,081	41,563	(2,482)	-6%	10
Amortisation – intangible assets	102	120	(18)	-18%	11
Amortisation – right of use assets	120	606	(486)	-405%	12
Bad and doubtful debts	418	3,388	(2,970)	-711%	13
Borrowing costs	158	206	(48)	-30%	14
Net loss on write-off of property, infrastructure, plant and equipment		17,660			15
Finance costs – leases	30	30	–	0%	
Other expenses	14,925	14,276	649	4%	
Total expenses	229,335	249,265	(2,270)	-1%	
Surplus for the year	146,451	104,363	(24,428)	-17%	

Note 2.1 Performance against budget

2.1.1 Income and expenditure

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Statutory fees and fines	The unfavourable variance to budget is mainly due to less than anticipated statutory fees and fines received as a result of the reclassification of Food and Green Organic charges and Home and Personal Care Service charges to User fees.
2	User fees	The favourable variance to budget is mainly due to rental income for Epping Services Hub which is now being managed by Council and the reclassification of Food and Green Organic charges and Home and Personal Care Service charges from Statutory fees and fines.
3	Grants – operating	The favourable variance to budget is largely due to a higher than anticipated Financial Assistance Grant received from the Victorian Grant Commission. 75% of this grant relates to the 2022–2023 financial year however it has been recognised in the 2021–2022 financial year in line with the accounting standards. The number of other successful applications for grant funding that were received through the year were unbudgeted.
4	Contributions – monetary	The unfavourable variance to budget is due to less than anticipated developer contributions being received during the year as a result of delays in completing building developments throughout the municipality.
5	Contributions – non-monetary	The unfavourable variance to budget is due to the amount of non-cash assets transferred to Council from developers not being as high as anticipated as a result of delays in completing building developments throughout the municipality.
6	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	Net gain/(loss) on disposal of property, infrastructure, plant and equipment comprises the total proceeds received from the disposal of property, infrastructure, plant and equipment less the written down value of property, infrastructure, plant and equipment. An unfavourable variance to budget has occurred primarily due to the disposal of the various infrastructure assets.
7	Other income	The unfavourable variance to budget is mainly due to interest on investments following significant interest rate reductions and reduction in sales income in response to government directives arising from the COVID-19 outbreak where Council facilities, including Council leisure centres, community activity centres, sports facilities and recreation facilities were closed.
8	Employee costs	This includes wages and salaries, allowances, leave entitlements, employer superannuation, redundancy payments and fringe benefits. The favourable variance to budget is mainly attributable to vacant positions across the organisation during the 2021–2022 financial year period.

Note 2.1 Performance against budget

2.1.1 Income and expenditure

(i) Explanation of material variations (cont)

Variance Ref	Item	Explanation
9	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 contributions collected by Council.
10	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 \$38.08 million in 2020–21 to \$41.56 million in 2021–22. Depreciation expense can vary due to new works and revaluations on existing assets.
11	Amortisation – intangible assets	The unfavourable variance to budget is due to the budget having a conservative estimate based on the previous financial year. Estimates of the remaining useful lives and amortisation method are reviewed annually, and adjustments made where appropriate.
12	Amortisation – right of use assets	Amortisation of right of use assets has been recognised as per AASB16 and is higher than budgeted due to Council entering into unbudgeted property lease arrangements.
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 it has been assessed that there is doubt that payment will be received.
14	Borrowing costs	Borrowing costs are recognised as an expense in the period in which they are incurred. The variance to budget is due to volatile interest rates fluctuation during the financial year.
15	Net loss on write-off of property, infrastructure, plant and equipment	The unfavourable variance to budget is due to write-off of infrastructure and property assets that occurred during the financial year.

Note 2.1 Performance against budget

2.1.2 Capital works

	Budget*	Actual	Variance	Variance	Ref
	2022	2022	2022	2022	
	\$'000	\$'000	\$'000	%	
Property					
Land	1,200	–	1,200	100%	1
Total land	1,200	–	1,200	100%	
Buildings	14,247	8,443	5,804	41%	2
Building improvements	7,834	3,844	3,990	51%	3
Total buildings	22,081	12,287	9,794	44%	
Total property	23,281	12,287	10,994	47%	
Plant and equipment					
Plant, machinery and equipment	1,950	1,827	123	6%	4
Fixtures, fittings and furniture	251	201	50	20%	5
Computers and telecommunications	314	431	(118)	-37%	6
Total plant and equipment	2,515	2,459	56	2%	
Infrastructure					
Roads	23,777	20,544	3,233	14%	7
Bridges	100	132	(32)	-32%	8
Footpaths and cycleways	2,400	2,068	332	14%	9
Drainage	675	496	179	27%	10
Recreational, leisure and community facilities	4,110	3,718	392	10%	11
Parks, open space and streetscapes	14,080	9,572	4,508	32%	12
Off-street car parks	1,325	1,196	129	10%	13
Other infrastructure	4,155	2,187	1,968	47%	14
Total infrastructure	50,622	39,913	10,709	21%	
Total capital works expenditure	76,418	54,659	21,759	28%	
Represented by:					
New asset expenditure	25,146	18,841	6,305	25%	
Asset renewal expenditure	34,215	23,474	10,741	31%	
Asset expansion expenditure	550	258	292	53%	
Asset upgrade expenditure	16,507	12,086	4,421	27%	
Total capital works expenditure	76,418	54,659	21,759	28%	

*The adopted budget amount of 21/22 financial year includes \$8.03 million of carry forwards approved by Council.

Note 2.1 Performance against budget

2.1.2 Capital works

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	The variance to budget is due to a land acquisition project being removed from the capital works program as the timing on the completion of the acquisition is uncertain.
2	Buildings	The variance to budget is due to project savings, delays in the development of the Regional Sports & Aquatic business case and delays to the delivery of projects impacted by COVID-19. This will result in these works continuing into 2022–2023.
3	Building improvements	The variance to budget is resulting from project savings and delayed kindergarten upgrade projects (The Stables, Mill Park and Laurel Street, Whittlesea) awaiting the outcome of 3-year-old kindergarten determination by Council.
4	Plant, machinery and equipment	The variance to budget is due to delays in the delivery of plant and machinery as a consequence of COVID-19 impacts; these are now planned to be delivered in 2022–2023.
5	Fixtures, fittings and furniture	The variance to budget is due to project savings from a reduction in furniture being purchased with the use of halls and community centre usage being impacted by COVID-19.
6	Computers and telecommunications	The variance to budget is due to additional audio visual equipment being purchased to adapt to hybrid working conditions.
7	Roads	The variance to budget is due to project savings within the road reconstruction program and intersection signalisations.
8	Bridges	The variance to budget is a result of additional carry forward from 2020–2021 bridge refurbishment could not be completed due to timber shortages as a result of COVID-19.
9	Footpaths and cycleways	The variance to budget is due to a number of projects being delayed through the planning and delivery phase which will result in these works continuing into 2022–2023.
10	Drainage	The variance to budget is due to overspend of the drainage improvement program. Urgent unplanned item in Station Street, Lalor needing to be addressed.
11	Recreational, leisure and community facilities	The variance to budget is due to a number of projects being delayed through the planning and delivery phase which will result in these works continuing into 2022–2023.
12	Parks, open space and streetscapes	The variance to budget is due to a number of projects being delayed through the planning and delivery phase which will result in these works continuing into 2022–2023.
13	Off-street car parks	The variance is due to project savings and a delay in the design of the Edgars Creek Reserve car park which will now be completed in 2022–2023.
14	Other infrastructure	The variance is predominantly due to delays in the supply of lights and poles for the Street Light Bulk Replacement Program.

Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

Executive

The Executive directorate supports the provision of a range of professional services to internal and external customers, with an emphasis on governance and public affairs. It is also responsible for establishing and maintaining an appropriate organisational structure for the Council, ensuring that Council decisions are implemented promptly. This directorate 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 relevant legislation. This directorate also looks after the City of Whittlesea's communication with its community and other stakeholders.

Community Wellbeing

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.

Planning and Development

The Planning and Development directorate is critical in taking the voice of all Whittlesea residents to Members of Federal and State Parliament and Senior Government Officers. It also ensures our residents, businesses, government authorities, strategic partners and staff are informed about important Council events, services, programs and initiatives. Another important role is to manage both Strategic Planning & Design and Development Assessment processes.

Infrastructure and Environment

The 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, road, road-related and footpath construction and maintenance, building maintenance, engineering services, traffic management, road safety and sustainability planning.

Corporate and Shared Services

Our Corporate and Shared 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.

2.2.1 Summary of revenues, expenses, assets and capital expenses by program

	Total	Expenses	Surplus/ (Deficit)	Grants included in	Total assets
2022	\$'000	\$'000	\$'000	\$'000	\$'000
Executive	625	9,596	(8,971)	50	236
Community Wellbeing	14,464	42,235	(27,771)	11,312	1,962,057
Planning and Development	15,194	23,439	(8,245)	1,901	14,046
Infrastructure and Environment	31,494	100,554	(69,060)	17,817	2,298,328
Corporate and Shared Services	291,851	73,441	218,410	19,810	350,724
	353,628	249,265	104,363	50,890	4,625,391

	Total	Expenses	Surplus/ (Deficit)	Grants included in	Total assets
2021	\$'000	\$'000	\$'000	\$'000	\$'000
Executive	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 and Shared Services	348,592	95,606	252,986	15,901	291,396
	404,867	267,292	137,575	44,897	4,287,351

Note 3 Funding for the delivery of our services

3.1 Rates and charges

The City of Whittlesea uses Net Annual Value (NAV) as the basis of valuation of all properties within the municipal district. The NAV of a property is its imputed rental value.

The valuation base used to calculate general rates for 2021–2022 year was \$3,705 million (2020–2021 \$3,083 million).

	2022 \$'000	2021 \$'000
General rates	165,210	157,584
Waste management charge	10,005	9,466
Special rates (marketing schemes)	251	248
Supplementary rates and rate adjustments	2,171	2,623
Interest on rates and charges	1,142	141
Total rates and charges	178,779	170,062

The date of the latest general revaluation of property for rating purposes within the municipal district was 1 January 2022, and the valuation will be first applied in the rating year commencing 1 July 2022.

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

	2022 \$'000	2021 \$'000
Infringements and costs	6,228	5,800
Court recoveries*	626	770
Permit fees	6,800	7,340
Certificates and regulatory service fees*	1,726	1,905
Total rates and charges	15,380	15,815

*Income has been reclassified from Statutory fees and fines to User fees and other income 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

	2022 \$'000	2021 \$'000
Aged and health services*	745	787
Family and children services*	152	155
Registrations	2,185	1,494
Leisure centre fees*	64	324
Property leases and rentals	2,029	1,305
Waste management services*	5,553	4,750
Other fees and charges*	156	74
Total user fees	10,884	8,889

*Income has been reclassified from Statutory fees and fines to User fees in the comparative period.

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:

	2022 \$'000	2021 \$'000
Summary of grants		
Commonwealth funded grants	30,925	22,666
State funded grants	18,012	20,600
Other	1,953	1,631
Total grants received	50,890	44,897
(a) Operating Grants		
<i>Recurrent – Commonwealth Government</i>		
Financial Assistance Grants	19,669	15,276
Home & Community Care	3,227	4,801
Community Wellbeing	20	19
<i>Recurrent – State Government</i>		
Early Years	331	390
Family Day Care	702	850
Home and Community Care	1,424	871
Community Development	127	76
Community Wellbeing	243	440
Maternal and Child health	3,790	3,723
Resilience and Emergency Management	–	60
Youth Services	26	12
Sustainability Planning	10	10
<i>Recurrent – Other</i>		
Pedestrian Crossings	747	731
VicRoads Maintenance Contract – Additional Works	853	892
Best Start Partnership	136	–
Total recurrent operating grants	31,305	28,151

Note 3 Funding for the delivery of our services

3.4 Funding from other levels of government (cont)

Grants were received in respect of the following:

	2022 \$'000	2021 \$'000
Non-recurrent – Commonwealth Government		
Smart Cities IT Project	–	71
Community Wellbeing	36	–
Non-recurrent – State Government		
Maternal & Child Health	–	104
Early Years	–	91
Community Wellbeing	1,175	83
Youth services	106	95
Infrastructure	4	–
Leisure & Community Inclusion	60	64
Community Cultural Development	–	36
Economic Development	793	500
Sustainability Planning	259	287
Victorian Planning Authority design guidelines open space	–	64
Victorian Planning Authority Infrastructure and growth area	80	–
Working for Victoria	–	3,966
Resilience and Emergency Management	257	–
Organisational Development	103	–
Non-recurrent – Other		
Northern Region Transport program	98	–
Community Wellbeing	19	8
Total non-recurrent operating grants	2,990	5,369
Total operating grants	34,295	33,520
(b) Capital Grants		
Recurrent – Commonwealth Government		
Roads to recovery	1,417	1,700
Recurrent – State Government		
Parks and Gardens	–	100
Roads	–	450
Total recurrent capital grants	1,417	2,250
Non-recurrent – Commonwealth Government		
Roads	4,698	378
Buildings	1,181	200
Parks & Gardens	677	221
Non-recurrent – State Government		
Buildings	3,454	3,810
Parks and Gardens	2,335	1,071
Roads	1,565	3,447
Recreational, Leisure and Community	918	–
Sustainability	250	–
Non-recurrent – Others		
Roads	100	–
Total non-recurrent capital grants	15,178	9,127
Total capital grants	16,595	11,377

Note 3 Funding for the delivery of our services

3.4 Funding from other levels of government (cont)

	2022 \$'000	2021 \$'000
(c) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	6,165	10,703
Received during the financial year and remained unspent at balance date	9,737	6,165
Received in prior years and spent during the financial year	(6,165)	(10,703)
Balance at year end	9,737	6,165
Capital		
Balance at start of year	16,150	7,522
Received during the financial year and remained unspent at balance date	11,887	16,150
Received in prior years and spent during the financial year	(16,150)	(7,522)
Balance at year end	11,887	16,150

(d) Recognition of grant income

Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 Revenue from Contracts with Customers. When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations; or grant funding enables Council to acquire/construct a recognisable non-financial assets specified in contract to be controlled by Council, the Council applies AASB 1058 Income for Not-for-Profit Entities.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

	2022 \$'000	2021 \$'000
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	21,994	20,227
Specific purpose grants to acquire non-financial assets	15,099	9,677
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	13,797	14,993
Total recognition of grant income	50,890	44,897

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

	2022 \$'000	2021 \$'000
Monetary	13,625	19,332
Non-monetary*	76,858	140,369
Total contributions	90,483	159,701

*Council received lower non-monetary contributions in comparison to the comparative period, mainly due to delays in developments reaching completion during the year.

Contributions of non-monetary assets were received in relation to the following asset classes		
	2022 \$'000	2021 \$'000
Land	23,770	27,332
Roads	34,410	68,881
Other infrastructure	18,678	44,156
Total non-monetary contributions	76,858	140,369

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

	2022 \$'000	2021 \$'000
(a) Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Proceeds of sale	523	759
Written down value of assets disposed	(32)	(28)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	491	731

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*	(17,660)	(23,031)
Total net loss on write-off of property, infrastructure, plant and equipment	(17,660)	(23,031)

Council has written-off a number of infrastructure assets in the comparative period.

3.7 Other income

	2022 \$'000	2021 \$'000
Sales	859	889
Interest	1,258	1,181
Reimbursements*	3,865	2,389
Other*	554	13
Total other income	6,536	4,472

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

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

	2022 \$'000	2021 \$'000
Wages and salaries	84,090	89,793
WorkCover	1,633	1,413
Superannuation	7,945	8,497
Fringe benefits tax	119	122
Other	100	–
Total employee costs	93,887	99,825

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	240	166
	240	166
Employer contributions payable at reporting date	6	7

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	7,705	8,331
	7,705	8,331
Employer contributions payable at reporting date	–	352

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

4.2 Materials and services

	2022 \$'000	2021 \$'000
External Works (Contractors)	4,262	11,292
Maintenance and Operations Contractors	19,234	17,778
Sustainable Environment Contractors	20,098	17,575
Assets and Facilities Contractors	7,879	4,157
Information Services Contractors	755	2,206
Support Services	7,732	8,739
Design Work	41	6
Facilities Management	2,812	1,564
Supplies and Services	7,897	8,847
Plant and Fleet Operations	1,898	2,411
Computer Services	2,569	2,590
Communications	1,290	1,210
Catering Supplies	349	430
Construction Materials	623	720
Travel and Accommodation	90	57
Total materials and services	77,529	79,582

Note 4 The cost of delivering services

4.3 Depreciation

	2022 \$'000	2021 \$'000
Property	7,462	6,550
Plant and equipment	2,256	2,501
Infrastructure	31,845	29,028
Total depreciation	41,563	38,079

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

4.4 Amortisation – Intangible assets

	2022 \$'000	2021 \$'000
Intangible assets	120	120
Total Amortisation – Intangible assets	120	120

4.5 Amortisation – Right of use assets

	2022 \$'000	2021 \$'000
Property	535	265
Plant and equipment	71	49
Total Amortisation – Right of use assets	606	314

4.6 Bad and doubtful debts

	2022 \$'000	2021 \$'000
Infringements debtors	2,806	8,944
Other debtors	582	1,789
Total bad and doubtful debts*	3,388	10,733

*Bad and doubtful debts in prior year was higher than in comparison to current year due to a review of long outstanding debt and an assessment of the probability of collection was completed in 2021 and provision for doubtful debts was increased in line with accounting standards.

Movement in provisions for doubtful debts		
Balance at the beginning of the year	(11,923)	(1,298)
New provisions recognised during the year	(3,388)	(10,626)
Amounts already provided for and written off as uncollectible	8,958	1
Balance at end of year	(6,353)	(11,923)

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.

4.7 Borrowing costs

	2022 \$'000	2021 \$'000
Interest – Borrowings	206	220
Total borrowing costs	206	220

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

	2022 \$'000	2021 \$'000
Interest – Lease Liabilities	30	16
Total finance costs	30	16

4.9 Other expenses

	2022 \$'000	2021 \$'000
Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals	71	69
Auditors' remuneration – Internal	142	113
Contributions		
– Grants to community	2,547	2,437
– Yarra Plenty Regional Library Contributions	5,130	5,172
Insurance premiums	1,611	1,762
Utilities	3,146	3,276
Others	1,629	2,543
Total other expenses	14,276	15,372

Note 5 Our financial position

5.1 Financial assets

	2022 \$'000	2021 \$'000
(a) Cash and cash equivalents		
Cash on hand	5	10
Cash at bank	1,363	3,003
Term deposits	55,194	133,805
Total cash and cash equivalents*	56,562	136,818

*Total cash and cash equivalents has been decreased compared to prior year due to increase in investment of term deposits non-current, which has been classified as 'Other financial assets'. Refer to Note 5.1 (b).

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.

(b) Other financial assets		
Term deposits – current	–	75,000
Term deposits – non-current	220,000	5,000
Total other financial assets	220,000	80,000
Total financial assets	276,562	216,818

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.

Note 5 Our financial position

5.1 Financial assets (cont)

	2022 \$'000	2021 \$'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))	34,320	16,005
Asset development reserves (note 9.1(b))	134,616	127,924
Total restricted funds	168,936	143,929
Total unrestricted cash and cash equivalents	107,626	72,889
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	23,804	14,541
Unexpended grants and subsidies	21,624	22,315
Asset replacement reserves	59,461	58,173
Total funds subject to intended allocations	104,889	95,029
(c) Trade and other receivables		
Current		
Statutory receivables		
Rates debtors	22,202	19,765
Infringement debtors*	5,416	11,683
Provision for doubtful debts – infringements*	(3,982)	(10,134)
Net GST receivable	2,574	2,324
Non-statutory receivables		
Other debtors	7,924	8,326
Provision for doubtful debts – Other debtors	(2,371)	(1,789)
Total current trade and other receivables	31,763	30,175

*Infringement debtors have been decreased after a review of long outstanding debt and an assessment of the probability of collection. The provision for infringement doubtful debts has been adjusted accordingly and in line with accounting standards.

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)

	2022 \$'000	2021 \$'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)	2,706	4,627
Past due by up to 30 days	697	406
Past due between 31 and 180 days	623	295
Past due between 181 and 365 days	1,556	1,333
Past due by more than 1 year	2,342	1,665
Total trade and other receivables	7,924	8,326
(e) Ageing of individually impaired Receivables		
At balance date, other and infringement debtors representing financial assets with a nominal value of \$6.4m (2021: \$11.9m) were impaired. The amount of the provision raised against these debtors was \$3.4m (2021: \$10.7m). 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	842	226
Past due between 181 and 365 days	778	950
Past due by more than 1 year	4,733	10,747
Total trade & other receivables	6,353	11,923

Note 5 Our financial position

5.2 Non-financial assets

	2022 \$'000	2021 \$'000
(a) Inventories		
Fuels	56	33
Depot workshop items and signs	70	294
Total inventories	126	327

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

(b) Other assets		
Accrued interest	336	567
Prepayments	2,104	456
Other	1,205	215
Total other assets	3,645	1,238

(c) Other financial assets		
Shares in MAPS Group Ltd	22	22
Total other financial assets	22	22

(d) Intangible assets		
Software	650	770
Total intangible assets	650	770

	Software \$'000	Total \$'000
Gross carrying amount		
Balance at 1 July 2021	1,199	1,199
Additions from internal developments	–	–
Balance at 1 July 2022	1,199	1,199
Accumulated amortisation and impairment		
Balance at 1 July 2021	429	429
Amortisation expense	120	120
Balance at 1 July 2022	549	549
Net book value at 30 June 2021	770	770
Net book value at 30 June 2022	650	650

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

	2022 \$'000	2021 \$'000
(a) Trade and other payables		
Trade payables	13,490	12,916
Accrued expenses	6,240	6,983
Other	911	493
Total trade and other payables	20,641	20,392
(b) Trust funds and deposits		
Refundable deposits	15,260	11,623
Fire services property levy	14,792	2,917
Retention amounts	594	63
Other refundable deposits	3,674	1,402
Total trust funds and deposits	34,320	16,005
(c) Unearned income		
Grants received in advance – operating	9,737	6,165
Grants received in advance – capital	11,887	16,150
Other	3,271	–
Total unearned income	24,895	22,315

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of services. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

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

	2022 \$'000	2021 \$'000
Current		
Borrowings – secured	846	788
Treasury Corporation of Victoria borrowings – secured	1,518	–
	2,364	788
Non-current		
Borrowings – secured	1,517	1,753
Treasury Corporation of Victoria borrowings – secured	10,123	–
	11,640	1,753
Total	14,004	2,541

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

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

	2022 \$'000	2021 \$'000
Not later than one year	2,364	788
Later than one year and not later than five years	7,933	1,753
Later than five years	3,708	–
	14,004	2,541

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.

5.5 Provisions

	Annual leave \$'000	Long service leave \$'000	Other \$'000	Total \$'000
2022				
Balance at beginning of the financial year	7,387	13,721	2,229	23,337
Additional provisions	5,534	1,377	(818)	6,093
Amounts used	(4,931)	(2,606)	(243)	(7,780)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	–	438	120	558
Balance at the end of the financial year	7,990	12,930	1,288	22,208

	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

Note 5 Our financial position

5.5 Provisions (cont)

	2022 \$'000	2021 \$'000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	5,849	5,407
Long service leave	1,192	1,372
Other	129	223
	7,170	7,002
Current provisions expected to be wholly settled after 12 months		
Annual leave	2,141	1,980
Long service leave	10,622	10,791
Other	789	1,849
	13,552	14,620
Total current employee provisions	20,722	21,622
Non-current		
Long service leave	1,116	1,558
Other	370	157
Total non-current employee provisions	1,486	1,715
Aggregate carrying amount of employee provisions:		
Current	20,722	21,622
Non-current	1,486	1,715
Total aggregate carrying amount of employee provisions	22,208	23,337

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

Annual leave

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

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. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. 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 and measured at present value.

Key assumptions:

Weighted average discount rates	3.50%	1.14%
Weighted average increase in employee costs	1.75%	2.00%
Weighted average settlement period (months)	13	13

Note 5 Our financial position

5.6 Financing arrangements

	2022 \$'000	2021 \$'000
The Council has the following funding arrangements in place as at 30 June 2022.		
Bank overdraft	200	200
Credit card facilities	281	383
Total facilities	481	583
Used facilities	(60)	(41)
Unused facilities	421	542

5.7 (a) 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.

	No 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
2022					
Operating					
Consultancy	362	78	–	–	440
Building maintenance	10,000	10,000	2,521	–	22,521
Health	452	–	–	–	452
Information technology and systems	4,618	992	304	–	5,914
Waste and recycling	16,454	13,118	24,595	31,932	86,099
Transport & local laws	8,883	8,089	3,440	1,761	22,173
Infrastructure	22	22	7	–	51
Parks maintenance	14,760	14,350	10,829	–	39,939
Leisure	451	423	–	–	874
Renewable power	3,156	3,156	6,311	14,222	26,845
Other	4,841	1,245	1,004	–	7,090
Total	63,999	51,473	49,011	47,915	212,398
Capital					
Building works	1,634	111	74	–	1,819
Information technology and systems	33	12	26	–	71
Transport & local laws	22,301	–	–	–	22,301
Infrastructure	1,715	153	189	–	2,057
Parks works	6,816	6	–	–	6,822
Leisure	466	–	–	–	466
Other	366	17	–	–	383
Total	33,331	299	289	–	33,919

Note 5 Our financial position

5.7 (a) Commitments (cont)

2021	No 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
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

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 one 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:

	2022 \$'000	2021 \$'000
Not later than one year	611	358
Later than one year and not later than five years	1,771	730
Later than five years	1,572	120
	3,954	1,208

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 date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

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

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

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

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

Note 5 Our financial position

5.8 Leases (cont)

	Property \$'000	Plant and equipment \$'000	Total \$'000
Right-of-Use Assets			
Balance at 1 July 2021	818	12	830
Additions	755	329	1,084
Amortisation charge	(535)	(71)	(606)
Balance at 30 June 2022	1,038	270	1,308
Lease Liabilities			
Maturity analysis – contractual undiscounted cash flows			
Less than one year		620	333
One to five years		544	587
More than five years		557	590
Total undiscounted lease liabilities as at 30 June 2021		1,721	1,510
Lease liabilities included in the Balance Sheet at 30 June 22			
Current		599	148
Non-current		737	687
Total lease liabilities		1,336	835
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		163	146
Leases of low-value assets		–	10
Total		163	156

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

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2021 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	At Fair Value 30 June 2022 \$'000
Property	1,863,427	1,106	23,770	147,357	(7,462)	–	(784)	1,689	2,029,103
Plant and equipment	10,843	1,873	–	946	(2,256)	(32)	(124)	–	11,250
Infrastructure	2,094,811	17,679	53,088	53,395	(31,845)	–	(16,753)	1,834	2,172,209
Work in progress	65,179	34,001	–	–	–	–	–	(3,523)	95,657
Total	4,034,260	54,659	76,858	201,698	(41,563)	(32)	(17,661)	–	4,308,219

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Closing WIP \$'000
Property	39,360	11,654	(8,839)	42,175
Plant and equipment	1,141	372	(459)	1,054
Infrastructure	24,678	21,975	5,775	52,428
Total	65,179	34,001	(3,523)	95,657

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	Buildings – specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2021	1,574,591	3,080	729	1,578,400	473,383	473,383	39,360	2,091,143
Accumulated depreciation at 1 July 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
Movements in fair value								
Additions	–	–	–	–	1,106	1,106	11,654	12,760
Contributions	23,770	–	–	23,770	–	–	–	23,770
Revaluation	125,807	–	–	125,807	36,925	36,925	–	162,732
Write-off	(758)	–	–	(758)	(53)	(53)	–	(811)
Transfers	–	–	–	–	1,689	1,689	(8,839)	(7,150)
	148,819	–	–	148,819	39,667	39,667	2,815	191,301
Movements in accumulated depreciation								
Depreciation and amortisation	–	–	–	–	(7,462)	(7,462)	–	(7,462)
Accumulated depreciation of write-off	–	–	–	–	27	27	–	27
Revaluation increments/decrements	–	–	–	–	(15,375)	(15,375)	–	(15,375)
	–	–	–	–	(22,810)	(22,810)	–	(22,810)
At fair value 30 June 2022	1,723,410	3,080	729	1,727,219	513,050	513,050	42,175	2,282,444
Accumulated depreciation at 30 June 2022	–	–	–	–	(211,166)	(211,166)	–	(211,166)
	1,723,410	3,080	729	1,727,219	301,884	301,884	42,175	2,071,278

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 2021	14,358	14,092	3,289	1,141	32,880
Accumulated depreciation at 1 July 2021	(9,981)	(10,915)	–	–	(20,896)
	4,377	3,177	3,289	1,141	11,984
Movements in fair value					
Additions	1,025	848	–	372	2,245
Revaluation	–	(338)	1,298	–	960
Write-off	–	–	(124)	–	(124)
Disposal	(499)	–	–	–	(499)
Transfers	–	(556)	–	(459)	(1,015)
	526	(46)	1,174	(87)	1,567
Movements in accumulated depreciation					
Depreciation and amortisation	(1,234)	(1,022)	–	–	(2,256)
Accumulated depreciation of disposals	467	–	–	–	467
Revaluation increments/decrements	(14)	–	–	–	(14)
Transfers	–	556	–	–	556
	(781)	(466)	–	–	(1,247)
At fair value 30 June 2022	14,884	14,046	4,463	1,054	34,447
Accumulated depreciation at 30 June 2022	(10,762)	(11,381)	–	–	(22,143)
	4,122	2,665	4,463	1,054	12,304

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

(c) Infrastructure

	Roads	Bridges	Telecom- munication Conduits	Drainage	Public Lighting	Parks open spaces and streetscapes	Work In Progress	Total Infra- structure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	1,690,732	21,256	26,494	609,779	29,988	308,808	24,678	2,711,735
Accumulated depreciation at 1 July 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
Movements in fair value								
Additions	13,816	132	–	–	280	3,451	21,975	39,654
Contributions	34,410	–	–	11,172	387	7,119	–	53,088
Revaluation	33,167	93	768	14,136	593	16,899	–	65,656
Write-off	(17,647)	–	–	(989)	–	(15)	–	(18,651)
Transfers	92	50	–	–	–	1,692	5,775	7,609
	63,838	275	768	24,319	1,260	29,146	27,750	147,356
Movements in accumulated depreciation								
Depreciation and amortisation	(13,468)	(227)	(531)	(6,164)	(1,441)	(10,014)	–	(31,845)
Accumulated depreciation of write-off	1,698	–	–	186	–	14	–	1,898
Revaluation increments/ decrements	(8,738)	(182)	(211)	(3,751)	(520)	1,141	–	(12,261)
	(20,508)	(409)	(742)	(9,729)	(1,961)	(8,859)	–	(42,208)
At fair value 30 June 2022	1,754,570	21,531	27,262	634,098	31,248	337,954	52,428	2,859,091
Accumulated depreciation at 30 June 2022	(349,499)	(7,859)	(7,524)	(134,558)	(18,947)	(116,067)	–	(634,454)
	1,405,071	13,672	19,738	499,540	12,301	221,887	52,428	2,224,637

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

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.

	Depreciation Period	Threshold Limit \$'000
<i>Asset recognition thresholds and depreciation periods</i>		
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 – 100 years	5
roads – surface	15 – 30 years	5
parks, open spaces and streetscapes	10 – 80 years	1
off-street car parks	50 – 100 years	5
bridges – deck	80 – 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.

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

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.

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 2022. 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 2022 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Non-specialised land	–	3,080	–	Jun-22
Specialised land and land under roads	–	–	1,724,139	Jun-22
Specialised buildings	–	–	301,884	Jun-22
Total	–	3,080	2,026,023	

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

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 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. Refer to note 8.4 for further information relating to fair value measurement.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2022 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Roads	–	–	1,405,071	Jun-22
Bridges	–	–	13,672	Jun-22
Drainage	–	–	499,540	Jun-22
Public lighting	–	–	12,301	Jun-22
Telecommunication Conduits	–	–	19,738	Jun-22
Parks, open space and streetscapes	–	–	221,887	Jun-22
Total	–	–	2,172,209	

Description of significant unobservable inputs into level 3 valuations

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 range from \$334 to \$9,101 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from four years to 93 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 one year to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2022 \$'000	2021 \$'000
Reconciliation of specialised land		
Land under roads	729	729
Specialised land	1,723,410	1,574,591
Total specialised land	1,724,139	1,575,320

Note 6 Assets we manage

6.2 Investments in associates, joint arrangements and subsidiaries

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% (2020–2021 37.81%) share of the net assets from their draft financial statements for the year ended 30 June 2022 has been treated as an investment in the Balance Sheet, with an increase in the investment for the reporting period of \$0.19 million (increase of \$0.3 million for 2020–2021), which is accounted for using the equity method and shown in the Comprehensive Income Statement.

	2022 \$'000	2021 \$'000
Investments in associates		
Investments in associates accounted for by the equity method are:		
Yarra Plenty Regional Library Service (Incorporated)	3,096	2,911
Fair value of Council's investment in Yarra Plenty Regional Library (Incorporated)		
	3,096	2,911
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	2,669	1,994
Reported surplus(deficit) for year	339	674
Council's share of accumulated surplus(deficit) at end of year	3,008	2,668
Movement in carrying value of specific investment		
Carrying value of investment at start of year	2,911	2,611
Share of surplus(deficit) for year	185	300
Carrying value of investment at end of year	3,096	2,911
Council's share of expenditure commitments		
Operating commitments	1,628	2,022
Council's share of expenditure commitments	616	764
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 Chris Eddy
CEO and executive leadership team	Mr Craig Lloyd – Chief Executive Officer Ms Amy Montalti – Director Corporate Services (1 July 2021 – 17 November 2021) Ms Kate McCaughey – Director Community Wellbeing Ms Debbie Wood – Director Infrastructure and Environment Mr Justin O’Meara – Director Planning and Development Mr Mark Montague – Acting Director Corporate and Shared Services (18 November 2021 – 2 March 2022) Ms Marilyn Kearney – Interim Director Corporate and Shared Services (3 March 2022 – 30 June 2022) Mr Frank Joyce – Executive Manager Governance and Strategy Ms Janine Morgan – Executive Manager Public Affairs (13 September 2021 – 30 June 2022)

	2022 No.	2021 No.
Total Number of Councillors	–	–
Total Number of Administrators	3	4
Total of Chief Executive Officer and other Key Management Personnel	9	12
Total Number of Key Management Personnel	12	16

(c) Remuneration of Key Management Personnel	2022 \$’000	2021 \$’000
Total remuneration of key management personnel was as follows:		
Short-term benefits	2,883	2,609
Long-term benefits	80	210
Termination benefits	–	35
Total	2,963	2,854

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:

	2022 No.	2021 No.
\$10,000 – \$19,999	–	1
\$40,000 – \$49,999	1	–
\$90,000 – \$99,999	–	3
\$110,000 – \$119,999	–	2
\$120,000 – \$129,999	1	–
\$130,000 – \$139,999	–	1
\$150,000 – \$159,999	–	1
\$160,000 – \$169,999	2	3
\$180,000 – \$189,999	–	1
\$220,000 – \$229,999	1	–
\$230,000 – \$239,999	–	1
\$240,000 – \$249,999	2	–
\$250,000 – \$259,999	–	2
\$260,000 – \$269,999	1	–
\$270,000 – \$279,999	1	–
\$290,000 – \$299,999	1	–
\$300,000 – \$309,999	–	1
\$310,000 – \$319,999	1	–
\$370,000 – \$379,999	1	–
	12	16

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:	2022 No.	2021 No.
<\$151,000	15	10
\$151,000 – \$159,999	1	5
\$160,000 – \$169,999	5	10
\$170,000 – \$179,999	5	3
\$180,000 – \$189,999	7	3
\$190,000 – \$199,999	1	3
\$200,000 – \$209,999	2	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
	37	43

	2022 \$'000	2021 \$'000
Total Remuneration for the reporting year for Senior Officers included above, amounted to:	6,043	7,460

Note 7 People and relationships

7.2 Related party disclosure

(a) Transactions with related parties

During the period Council entered into the following transactions with related parties.

	2022 No.	2021 No.
Expenditure		
Council library contributions paid to the Yarra Plenty Regional Library	5,130	5,172
Total related party expenditure	5,130	5,172
Income		
Fuel and motor vehicles repairs	12	16
Total related party income	12	16

(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

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.

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council. At balance date the Council is not aware of any contingent assets.

(b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - the amount of the obligation cannot be measured with sufficient reliability.

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 2023 are \$251,000.

Legal matters

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

Liability Mutual Insurance

Council 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 2022 reporting period. Council assesses the impact of these new standards. As at 30 June 2022 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2023 that are expected to impact Council.

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 and TCV 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 are 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.

(c) Interest rate risk

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

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 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 has a policy for establishing credit limits for the entities Council deal with;
- Council may require collateral where appropriate; and
- Council only invests surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal. Rates debtors are secured by a charge over the rateable property. Council has assessed that 74% 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:

- has a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- has readily accessible standby facilities and other funding arrangements in place;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitors budget to actual performance on a regular basis; and
- sets limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

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 +2.5% and 0% in market interest rates (AUD) from year-end rates of 1.35%.

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

8.4 Fair value measurement

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.

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 one to three 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.

Note 8 Managing uncertainties

8.4 Fair value measurement (cont)

Impairment of assets

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

8.5 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

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

Summary	2022 \$'000	2021 \$'000
Asset revaluation reserves	1,495,870	1,294,172
Asset replacement reserve	59,461	59,414
Asset development reserve	134,616	126,683
	1,689,947	1,480,269

(a) Asset revaluation reserves

2022	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
Property			
Land and land improvements	972,104	125,807	1,097,911
Buildings	91,131	21,550	112,681
	1,063,235	147,357	1,210,592
Plant and equipment			
Plant machinery and equipment	–	(14)	(14)
Fixtures fittings and furniture	–	(338)	(338)
Artworks	1,726	1,298	3,024
	1,726	946	2,672
Infrastructure			
Roads	147,132	24,429	171,561
Bridges	(4,927)	(89)	(5,016)
Drainage	46,994	10,385	57,379
Telecommunication Conduits	(194)	557	363
Public Lighting	(192)	73	(119)
Parks, open space and streetscapes	40,398	18,040	58,438
	229,211	53,395	282,606
Total asset revaluation reserves	1,294,172	201,698	1,495,870

Note 9 Other matters

9.1 Reserves (cont)

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

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

(b) Other reserves*

2022	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	59,414	47	–	59,461
Asset development reserve	126,683	23,653	(15,720)	134,616
Total Other reserves	186,097	23,700	(15,720)	194,077

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	55,587	(41,436)	59,414
Asset development reserve	108,634	30,937	(12,888)	162,683
Total Other reserves	153,897	86,524	(54,324)	186,097

*see next page for breakdown of other reserves

Note 9 Other matters

9.1 Reserves (cont)

(b) Other reserves (cont)

	2022 \$'000	2021 \$'000
Asset replacement reserve		
Strategic properties reserve	4,819	4,878
Non-standard street lighting contribution	3,528	3,528
Synthetic turf replacement reserve	1,880	1,880
Traffic lights construction	783	783
Purchase of Lutheran Church and Cemetery	380	380
Technology improvement fund reserve	5,678	5,678
LASF defined benefit plan liability	3,739	3,739
Strategic investment reserve	32,414	32,414
Transport infrastructure reserve	28	28
Waste reserve	4,864	4,865
Native vegetation offset site maintenance*	1,348	1,241
	59,461	59,414
Asset development reserve		
Parklands contribution	7,942	7,486
Developer contribution plan (DCP) reserves	112,190	105,375
Planning permit drainage levy	10,477	10,024
Net gain compensation	3,254	3,273
Plenty Road duplication	67	67
Street tree contributions reserve	686	458
	134,616	126,683

*Reserve classification has been changed from Asset development reserve to Asset replacement reserve in comparative year.

Note 9 Other matters

9.1 Reserves (cont)

Purpose of Reserves

Asset replacement reserve

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.
Traffic lights construction	Maintain traffic signals for agreed period.
Purchase of Lutheran Church and Cemetery	Enable funding to purchase the church site.
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.
Strategic investment 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.
Native vegetation offset site maintenance	Enable funding of native vegetation works which Council takes over from developers.

Asset development reserve

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.
Planning permit drainage levy	Funding from developers to expand drainage infrastructure to absorb extra inflow due to multi-unit 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.
Street tree contributions reserve	Contributions received from developers to maintain street trees for which Council takes on responsibility.

Note 9 Other matters

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

	2022 \$'000	2021 \$'000
Surplus/(deficit) for the year	104,363	137,575
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(491)	(731)
Share of net profits of associate	(185)	(300)
Loss on Write-off of property, infrastructure, plant and equipment	17,660	23,031
Depreciation and amortisation	42,289	38,513
Contributions – Non-monetary assets	(76,858)	(140,369)
Finance costs	206	220
Finance costs – leases	30	16
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(1,587)	(448)
(Increase)/decrease in prepayments	(1,648)	131
Increase/(decrease) in trade and other payables	2,829	13,644
Increase/(decrease) in trust funds	18,315	(99)
(Increase)/decrease in inventories	201	15
Increase/(decrease) in provisions	(1,129)	307
(Increase)/decrease in other assets	(759)	1,636
Net cash provided by/(used in) operating activities	103,236	73,141

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 2022, this was 10% as required under Superannuation Guarantee (SG) legislation (2021: 9.5%)).

Defined Benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of 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.

As at 30 June 2021, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

Net investment returns 4.75% pa

Salary information 2.75% pa

Price inflation (CPI) 2.25% pa.

As at 30 June 2022, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2022. Vision Super has advised that the VBI at 30 June 2022 was 102.2%. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). The financial assumptions used to calculate this VBI were:

Net investment returns 5.5% pa

Salary information 2.5% pa 30 June 2023, and 3.5% pa thereafter

Price inflation (CPI) 3.0% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 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

(a) Regular contributions

On the basis of the results of the 2021 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2022, this rate was 10.0% of members' salaries (9.5% in 2020/21). 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.

(b) 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 2021 interim 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. An interim investigation was conducted as at 30 June 2021 and the last 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:

	2021 (Interim) \$m	2020 (Triennial) \$m
– A VBI Surplus	214.7	100.0
– A total service liability surplus	270.3	200.0
– A discounted accrued benefits surplus	285.2	217.8

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2021.

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 2021.

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 2021.

Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).

The 2022 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

Scheme	Type of Scheme	Rate	2022 \$'000	2021 \$'000
Vision Super	Defined benefit	10.0% (2021: 9.5%)	240	166
Vision Super	Accumulation fund	10.0% (2021: 9.5%)	7,705	8,331

There was \$5,897 in contributions outstanding to the above schemes as at 30 June 2022.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$251,000.

Note 10 Change in accounting policies

There have been no changes to accounting policies in the 2021–2022 year.

There are no pending accounting standards that are likely to have a material impact on Council.



Glossary

Glossary

Glossary

Administrators

Appointed by the Acting Minister for Local Government, Administrators take on the duties of the Council of the City of Whittlesea until the October 2024 Local Government elections.

Advocacy

The act of speaking on the behalf of or in support of another person, place, or thing.

Budget

A plan setting out the services and initiatives to be funded for the financial year.

Capital works

Any work undertaken to establish, renew, expand and upgrade Council's assets.

Community Awards

Recognition of residents who have made a valuable contribution to the community.

Community Engagement

A way of ensuring that community members have access to valued social settings and activities, feel that they are able to contribute meaningfully to those activities, and develop functional capabilities that enable them to participate fully.

Community Plan

A strategic document that incorporates the Council Plan, Municipal Public Health and Wellbeing Plan, Disability Action Plan and Pandemic Recovery Actions. It is the main medium-term strategic planning document for the City of Whittlesea.

Dog off-leash park

A designated, fenced park for dogs where they are able to run around without being on a leash.

Engage Whittlesea

Council's online community engagement website.

Financial performance indicators

A prescribed set of indicators and measures that assess the effectiveness of financial management in a council covering operating position, liquidity, obligations, stability and efficiency.

Financial year

The period of 12 months ending on 30 June each year.

Green Wedge

The rural or non-urban areas of metropolitan Melbourne that sit outside the Urban Growth Boundary and are currently protected from urban development.

LGBTIQA*

Lesbian, Gay, Bisexual, Transgender, Intersex, Queer/ Questioning, Asexual and many other terms (such as non-binary and pansexual).

Local Government Act

The *Local Government Act 2020* provides a framework for the establishment and operation of councils.

Major initiatives

Significant initiatives that directly contribute to the achievement of the Council Plan during the financial year and have a major focus in the budget.

Pandemic

An epidemic of an infectious disease that spreads to more than one continent, affecting a substantial number of individuals.

Service performance indicators

As defined in the Local Government Performance Reporting Framework, these are a prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost and service outcomes.

Services

Assistance, support, advice and other actions undertaken by a council for the benefit of the local community.

Strategic indicator

Indicators developed for the purpose of monitoring the achievement of the objectives specified in the Council Plan.

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2021-2022

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