



City of **Whittlesea**

Adopted Budget
2009/2010

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Mayor's Introduction

It gives me great pleasure to present the 2009/2010 Annual Budget to the City of Whittlesea community.

The 2009/2010 budget is designed to support our community and build community confidence as the impacts of the global financial crisis are felt by our ratepayers.

Council's rate rise will be 3.95% in 2009/2010. This is the lowest increase in six years and well below the Victorian average.

The City of Whittlesea continues to be one of the fastest growing municipalities in Victoria. All you need to do is drive down High St or Plenty Rd to witness first hand the 77 new people moving into the municipality every week. The growth is everywhere. To this end, Council acknowledges the need to fund new community initiatives to meet the expectation of our expanding population; but at the same time, renew ageing infrastructure in the older parts of our municipality.

This year, Council will undertake one of its largest capital works programs despite the global financial crisis.

We have responded to the Federal Government's request to help stimulate the local economy and will undertake more than 100 major works projects across the municipality. Where possible, we will source local labour for these works.

Additionally, Council is committed to ensuring that essential community services will not be compromised. A number of existing programs have been expanded and a number of new initiatives will be funded in this area.

In developing the budget Council also had the task of calculating the financial impact of the Black Saturday bushfires. The budget quarantines all bushfire expenses. Rates will not be increased to cover these costs as Council is hopeful of full reimbursement from the State Government.

This year's Budget has a \$71 million capital works program, including \$26 million relating to projects carried over from the 2008/2009 year.

Highlights of the works program include:

- \$14.3 million to complete Thomastown Recreation and Aquatic redevelopment. The centre will be state-of-the-art and will include a new indoor 25 metre pool, toddlers pool, larger gym and additional program rooms, along with separate hydro and warm water pools when it opens in 2010. The Centre will cost \$24.6 million (including \$2.87 million of State Government grants) when it is completed.
- \$1.5 million to complete upgrades to sport pavilions such as Epping Recreation Reserve, HR Uren Reserve in Thomastown, and Partridge Reserve in Lalor and another \$800,000 to develop a pavilion and carparking facilities alongside the synthetic soccer field at Harvest Home Road in Epping.
- \$1 million in water initiatives, including construction of a pipeline and installation of a pump to allow recycled water to be used for future irrigation of sports grounds and planting of drought tolerant grasses on other grounds.
- \$1.45 million over two years for replacement of street lighting with more environmentally friendly globes that will result in reduced electricity costs and carbon emissions.

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- \$750,000 to install new playgrounds and provide improved pathways, seating, fencing and shade at Taunton Park, Bundoora; Epping Recreation Reserve; Darebin Creek Regional Parklands, Epping; Monash Park, Lalor; Nick Ascenzo Park, Thomastown; Mernda Recreation Reserve and Winchester Park, Epping.
- \$100,000 to plant new street trees across the municipality. The program was suspended for a number of years due to the drought. The availability of recycled water will now see the program recommence and more than 500 trees planted.
- \$3.4 million on improvements to local roads, with \$1.7million allocated to road resurfacing works and another \$1.7million to road reconstruction.
- \$2.4 million for the construction of the Laurimar Community Activity Centre (including a \$1.2 million State Government grant). The Laurimar Community Activity Centre will be constructed over two years and will include maternal and child health and family services facilities.
- \$300,000 to upgrade the Whittlesea Community Activity Centre and Preschool. The centre will undergo a \$2 million upgrade and extension over the next two years. \$300,000 has been allocated in 2009/2010 and \$1.7 million is proposed for the following year.
- \$115,000 to be distributed to community groups to assist them in providing programs for the community in the much valued space of community development

I believe we have developed a responsible budget that reflects local community interests and responds to feedback received by our residents. Many factors have been taken into account, including things beyond our control such as the Global Financial Crisis and ongoing impact of the drought.

The City of Whittlesea is such a dynamic municipality and our mix of established and rapidly developing areas, rural and urban communities, young and old age groups and cultural diversity make us unique.

These qualities have allowed us to provide a range of varied and exciting programs and facilities in the 2009/2010 Budget that will benefit all parts of our community.

Residents and other interested members of our community are welcome to make comments and submissions on the budget.

Cr Mary Lalios
Mayor

Chief Executive Officer's Summary

There have been many challenges in preparing and balancing the 2009/2010 budget.

The major tasks have been to quantify the extent of the impact of the global financial crisis, respond to the slowing economy and the impacts that this is having across the community and into the future and put in place specific actions at a community, business and Council level to manage the expected reduction in revenue but continue to maintain our services and programs at the existing, if not improved, standards.

Although the adopted budget has been impacted by the effects of the global financial crisis (GFC), a sound and responsible approach to financial management in the past has contained next year's rate rise to 3.95%, and despite significant financial challenges the Council is well positioned to confront these in the long term.

The Council has supported long term planning across many facets of its operations, and it is clear that this investment will help buffer the impacts of the prevailing and predicted economic conditions on successive budgets.

This budget is mindful of the impacts of the GFC on the Whittlesea community. Officers have dedicated themselves to preparing a draft budget that emphasises community support and building community confidence.

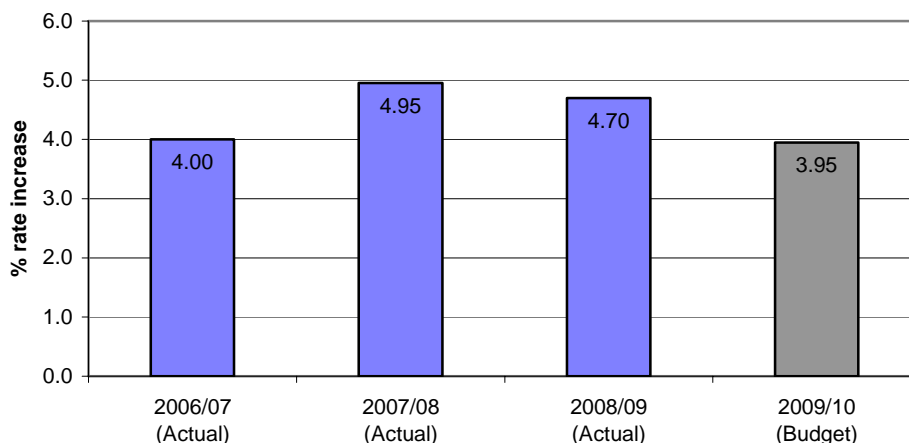
The 2009/2010 adopted budget ensures the continuation of the delivery of high quality services and significant capital investment in infrastructure upgrade, renewal and expansion identified in the New Works program.

An additional challenge for Council in preparing the budget has been the financial impact of the Black Saturday bushfires. The adopted 2009/2010 budget excludes the financial impact to the organisation from the February bushfires, both for this financial year and 2009/2010.

This amount has been anticipated to be fully reimbursed from the Federal and State Governments. This option has been taken as a common sense approach and has meant that decisions and priorities such as budget initiatives, expansion of some services and programs have been made without the additional financial impact on Council. I am also pleased that to date State and Federal Governments have been willing to assist Council and its community in financial reimbursement.

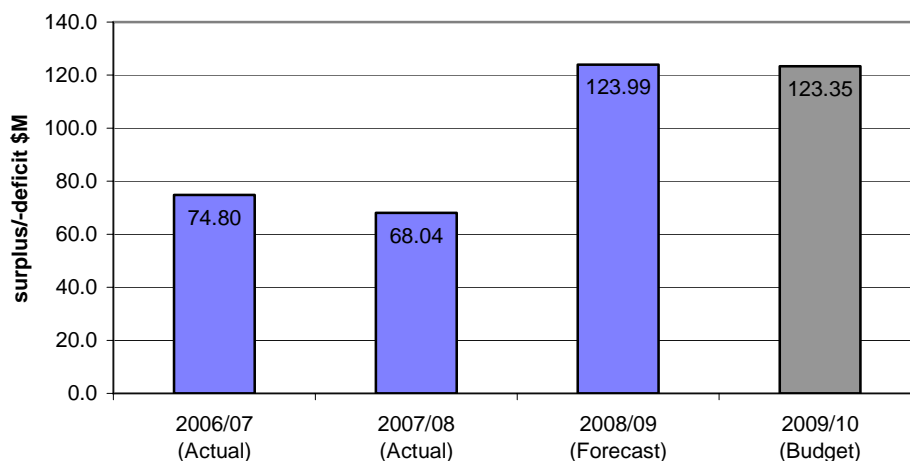
Key budget information is provided in the following analysis about the rate increase, operating result, service levels, cash and investments, capital works and financial position of Council.

1. Rates increase



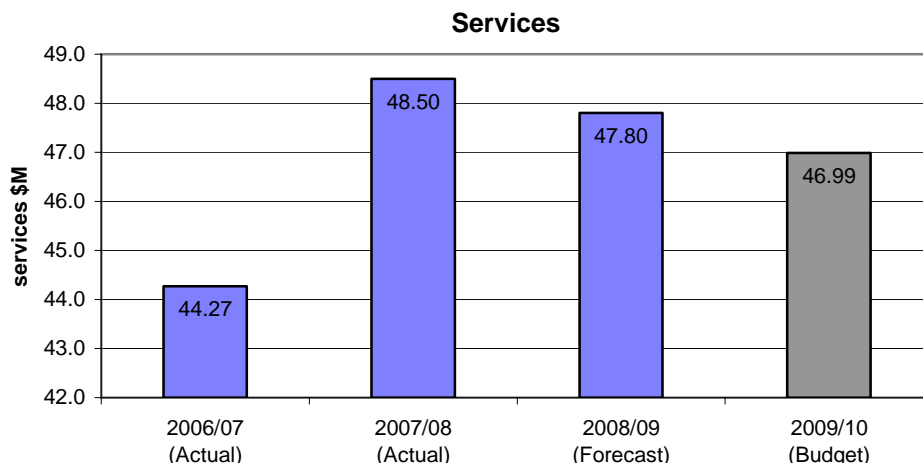
It is proposed that general rates increase by 3.95% for the 2009/2010 year to a net of \$76.15 million including \$1.6 million from supplementary valuations.

2. Operating result



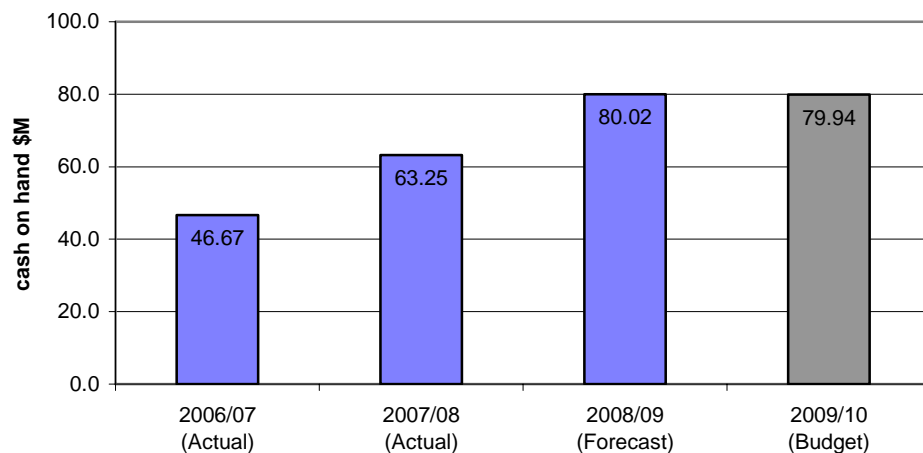
The expected operating result for the 2009/2010 year is a surplus of \$123.35 million, which is a decrease of \$640,000 over the 2008/2009 forecast. The surplus is mainly due to the recognition of non-cash assets through subdivisional development (\$120 million). The lower operating result is mainly due to lower supplementary rates income as a result of the slowdown in the economy, lower income from interest on investments, a general reduction of income from building and construction activities, increased debt servicing costs and higher employee costs due to several new staff positions.

3. Services



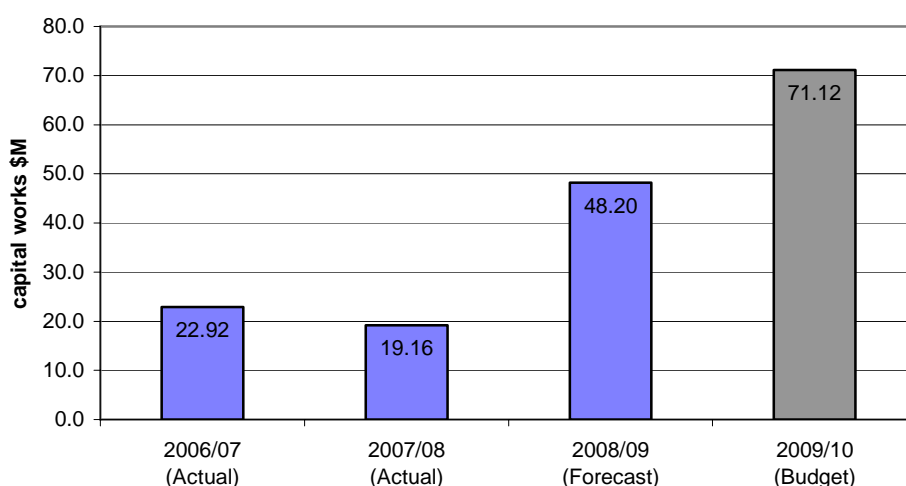
The net cost of services delivered to the community for the 2009/10 year is expected to be \$46.99 million which is a decrease of \$810,000 over 2008/09. Whilst there has been a growth in service responsibilities across the municipality, this decrease also reflects savings arising from the renegotiation of Council's garbage and recycling contract as well as bringing in-house some previously outsourced services. For the 2009/10 year, service levels have been maintained, and in some cases enhanced, and a number of new activities and initiatives are proposed

4. Cash and investments



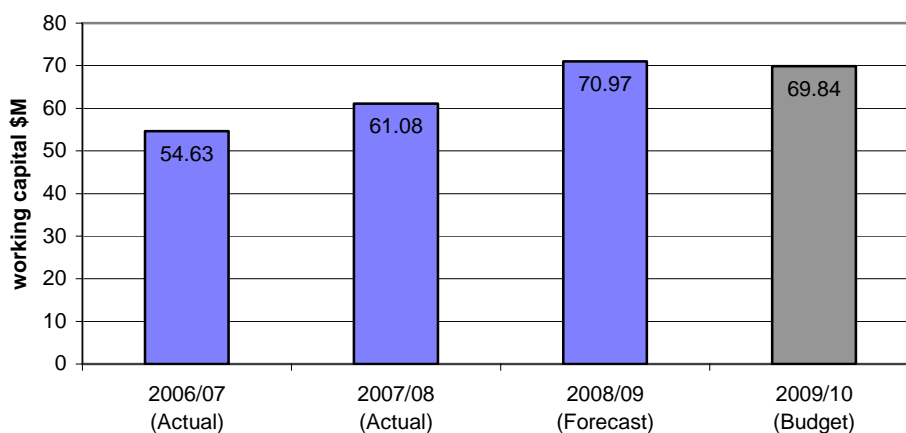
Cash and investments are expected to decrease by \$80,000 during the 2009/10 financial year to \$79.94 million. (Refer to page 30 "Analysis of Budgeted Cash Position" for more detailed analysis).

5. Capital works



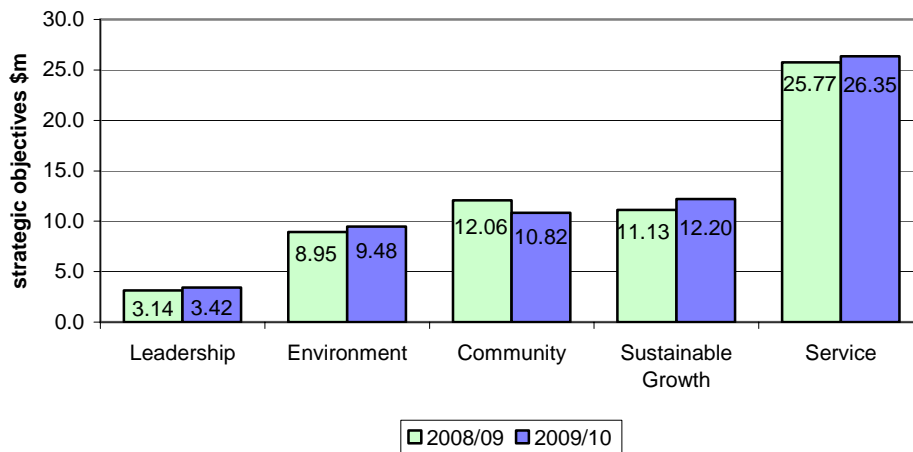
The capital works program for the 2009/2010 year is at \$71.12 million of which \$26.28 million relates to projects which will be carried forward from the 2008/2009 year (refer to page 33 “Analysis of Capital Budget”). Of the \$71.12 million of capital funding required, \$15.0 million will come from Council rates, \$6.82 million from external grants and contributions, \$13.11 through borrowings and the balance (including the carried forward component) of \$36.19 million from reserve funds.

6. Financial position



The financial position is expected to improve with net assets (net worth) to increase by \$124.34 million to \$1,816 million although net current assets will reduce by \$1.13 million to \$69.84 million as at 30 June 2010.

7. Strategic Objectives



The Annual Budget includes a range of activities and initiatives to be funded that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Council Plan for the 2009/10 year.

This budget has been developed through a rigorous process of internal consultation and review and management endorses it as financially responsible and sustainable. More detailed budget information is available throughout this document.

David Turnbull
Chief Executive Officer

Budget Processes

This section lists the process to be undertaken in order to adopt the Budget in accordance with the Act and Regulations.

The preparation of the budget begins with Officers compiling the operating and capital components of the annual budget during February, March and April. The preparation process involves a close analysis of the draft budget on a service by service basis. A 'proposed' budget is prepared in accordance with the Act and submitted to Council in June for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 28 days notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

The final step is for Council to adopt the budget after considering any submissions. The budget is required to be adopted and a copy submitted to the Minister by 31 August each year. The Council has elected not to take up the option of extending this deadline as offered to bushfire affected Councils. The key dates for the budget process are summarised below:

| Budget Process | Timing |
|---|---------------|
| 1. Officers prepare operating and capital budgets | Feb/Mar/April |
| 2. Council considers draft budgets at informal briefings | April/May |
| 3. Proposed Budget submitted to Council for approval | 2 June |
| 4. Public notice advising intention to adopt Budget | 4 June |
| 5. Budget available for public inspection & comment | 4 June |
| 6. Submission period closes (28 days) | 2 July |
| 7. Submissions considered by Committee of Council | 6 July |
| 8. Budget and submissions presented to Council for adoption | 14 July |
| 9. Copy of Adopted Budget submitted to the Minister | 1 August |

1. Linkage to Community Plan

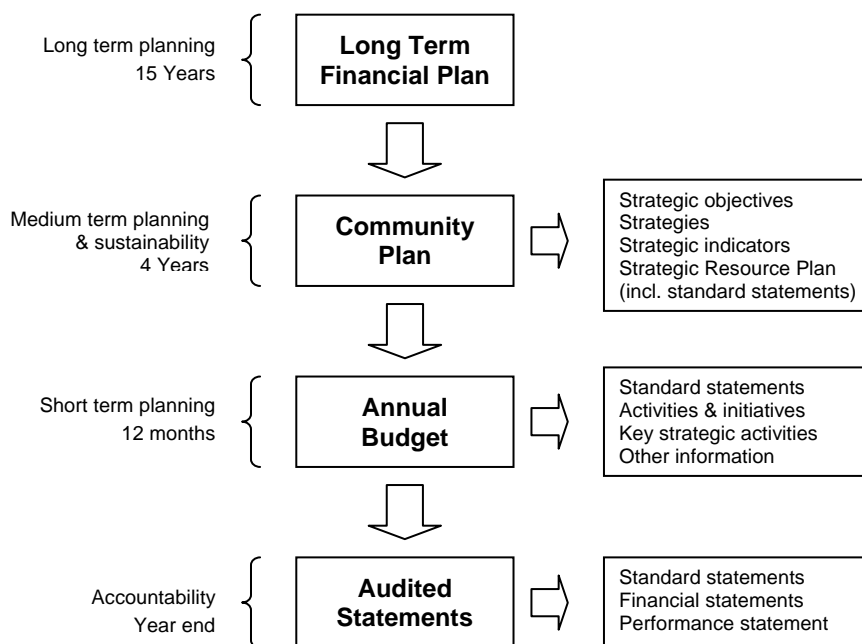
1.1 Strategic planning framework

The Budget is a key financial management tool of the Council and the City of Whittlesea 2009/2010 Annual Budget represents a sound and responsible approach to financial management by Council as legislated under section 136 of the Local Government Act.

The Annual Budget is developed within an overall planning framework that guides Council in identifying community needs and aspirations over the long term (Long Term Financial Plan), medium term (Community Plan) and short term (Annual Budget), and then holding itself accountable (audited yearly statements).

The Strategic Resource Plan (SRP) which is included in the Community Plan summarises the financial and non-financial impacts of the objectives and strategies and determines the viability of these objectives and strategies. The Annual Budget is then framed within the SRP, taking into account the activities and initiatives included in the Annual Budget that contribute to achieving the strategic objectives specified in the Community Plan.

The diagram below depicts the strategic planning framework of Council.



The SRP is based on Council's detailed Long Term Financial Plan (LTFP) that sets out Council's financial assumptions and policies to ensure that the resources are distributed between current and future generations. As part of Council's ongoing financial planning and budgeting, Council prepares and updates the LTFP with a key objective of ensuring sound financial management, and sustainability in the medium to long term.

1.2 Our purpose

Mission

(what Council will deliver)

Our City will deliver equity, growth and choice through responsive community leadership and quality services.

Vision

(how Council will operate to achieve its Mission)

Our City will respect the natural environment while continuing to provide high quality, accessible and responsive services and encouraging a sustainable local economy.

Values

(Important principles in achieving the City's Mission and Vision)

Respect for the individual and all cultures in our community

Preservation of the natural environment

Ethical leadership

Commitment to innovation and continuous improvement

Provision of best value in service

Encouraging a healthy and harmonious community

2. Activities and Initiatives

This section provides a description of the activities and initiatives to be funded in the 2009/2010 Budget and how these will contribute to achieving the strategic objectives in the Community Plan as set out in Section 1. It also includes a number of key strategic activities and performance targets and measures in relation to these.

Performance measures for each strategic objective can be found in Appendix E: “Key Strategic Activities”.

2.1 Strategic objectives

Thirty-one major service categories deliver Council’s activities and initiatives. Each contributes to the achievement of the five strategic objectives as set out in the Community Plan for the years 2008 to 2012. In addition, Council has identified a series of key strategic activities (Appendix E) for the 2009/2010 year, which are an integral part of achieving the Community Plan. The Annual Budget converts these activities and initiatives into financial terms to ensure that there are sufficient resources for their achievement. The following table lists the five strategic objectives as described in the Community Plan.

| Strategic Objective | Description |
|------------------------------|---|
| 1. Leadership | Council to provide valued community leadership |
| 2. Environment | Protect and enhance the natural and built environment |
| 3. Community | Community involvement, growth & diversity |
| 4. Sustainable Growth | Balance of diverse growth opportunities |
| 5. Service | Community satisfaction with Council’s services and facilities |

2.1.1 Strategic Objective One: Leadership

Council to provide valued community leadership.

Strategies

- Demonstrate accountable and responsible City management
- Advocate on behalf of the community
- Provide leadership in integrated planning for the community

Activities

| Service Area | Description | Expenditure (Revenue) Net Cost \$'000 |
|--------------------|---|--|
| Executive Services | Provides the linkages between the community, the Councillors and Council staff. It is responsible for ensuring that Council policies and protocols are followed and oversees the conduct of civic functions and events. The Unit includes the recently created position of General Manger Advocacy which is pivotal in co-ordinating the organisation wide approach to advocacy and promoting the interests of the City of Whittlesea to other levels of government and identified by stakeholders. | 882 - 882 |
| City Marketing | Works in the areas of public relations, media liaison, advertising, community consultation, sponsorship and advocacy to facilitate communication between Council, the community, all levels of government, business and potential investors and other stakeholders. | 990 (11) 979 |
| Human Resources | Exists to attract, develop and retain a capable, flexible and engaged workforce, focussed on developing leadership skills and providing a supportive learning environment. Will effectively respond to contemporary issues of an ageing workforce, cultural diversity and equity, skill shortages, work-life-environment balance amid financial restrictions. | 1,386 (1) 1,385 |

Initiatives

- Advocate to State and Federal Governments for service improvements that will benefit our community.
- Implement actions in Council's Advocacy Strategy as outlined in the 2009 Advocacy Kit – 'Partnerships for Priorities: Growing the City of Whittlesea Together' through lobbying for identified service gaps and improved regional infrastructure and involving the community in advocacy actions.
- Actively lobby for the timely provision of transport services including heavy rail, light rail, buses and community transport.
- Proactively advise local Members of Parliament of local issues and seek their active support to advocate on behalf of our community.
- Implement a Workforce Planning Strategy including a Staff Recruitment, Retention and Mentoring Program, and continue to promote the City of Whittlesea as an Employer of Choice.

2.1.2 Strategic Objective Two: Environment

Ensure an integrated and sustainable approach to current and future planning, which protects the natural environment.

Strategies

- Upgrade and maintain the City's image and appearance.
- Promote and facilitate sustainable land management practices.
- Adopt, facilitate and further develop sustainable water management strategies.
- Implement and further develop greenhouse emissions reduction measures.
- Engage with the community to encourage sustainable practices throughout the municipality.
- Provide leadership in sustainable urban development and design.
- Protect and increase biodiversity.

Activities

| Service Area | Description | Expenditure (Revenue) Net Cost \$'000 |
|-------------------------|---|---|
| Parks & Gardens | <p>Responsible for the maintenance, planning and development of open space. The City's parks and open space areas provide for passive recreation, physical and visual relief from urbanisation and the preservation of the natural environment.</p> <p>Also, provides a range of technical and management services to:</p> <ul style="list-style-type: none"> • Deliver capital works for "horticultural and recreational infrastructure" (eg. parks, public open space, street and park trees, playgrounds, sporting ovals and landscapes). • Manage the procurement, implementation and quality control of park and horticultural asset maintenance services through the use of external service providers. • Control the quality of development works (eg. park infrastructure, open space and streetscape development created by subdivisional works). • Provide strategic direction for the ongoing development of public open space and streetscapes. | <p>8,294</p> <p>(208)</p> <hr/> <p>8,086</p> |
| Sustainability Planning | <p>Helps Council achieve its aspirations for a more sustainable community and environment by developing key sustainability policy and strategy, and supporting the implementation of endorsed strategies, policies and programs.</p> | <p>1,410</p> <p>(20)</p> <hr/> <p>1,390</p> |

Initiatives

- Increased funding for the maintenance of Epping North Regional Recreational Reserve
- Feasibility Study for Stormwater Re-use from Mill Park Lakes Wetlands
- Allowance for Fire Management Plan for Quarry Hills Park and other Conservation Areas
- Additional in-house resources for the Bushland Maintenance team with the renegotiation of the Parks & Gardens contract.
- Replacement of mercury vapour street lights with energy efficient T5 lights.
- Energy Efficiency Investment Fund established to reduce Council's current electricity, GreenPower and gas costs by 25%.
- Funding for the formulation of the Climate Change - Adaptation Action Plan.
- \$45,000 for the establishment of Y Green - skills development training and employment for young people

2.1.3 Strategic Objective Three: Community

Community involvement, growth and diversity.

Strategies

- Facilitate community participation in decision making and service planning.
- Provide for a range of social and culturally diverse experiences.
- Build community identity, connection and pride.
- Build partnerships with key stakeholders.
- Encourage and develop the arts in the City.

Activities

| Service Area | Description | Expenditure (Revenue) Net Cost \$'000 |
|--------------------------------|---|--|
| Aged & Disability Services | Provide a wide range of services and community development activities for older people and people of all ages with a disability and their families. | 6,449 (4,440) 2,009 |
| Family and Children's Services | Provide and support a range of services including family day care, preschools, childcare centres, vacation and out of school hours care. | 3,246 (1,809) 1,437 |
| Leisure Services and Planning | Manages Council-owned leisure facilities, halls, meeting spaces and two community buses. The team also co-ordinates a wide range of programs and events in leisure and recreation as well as identifying and planning for new programs and projects to continually improve leisure opportunities in the City of Whittlesea. | 2,443 (517) 1,926 |
| Community Cultural Development | Responds to the needs, identity and interests of the Whittlesea population to support our community's cultural values, creative capacity and potential. Responsible for: <ul style="list-style-type: none"> • The development and delivery of a community focused festivals and events program • The delivery of a Public Art Program which aims to involve members of our new and established communities • Supporting existing community theatre whilst exploring new opportunities for theatre making in the municipality • The development and facilitation of an annual Heritage Program • Membership of Yarra Plenty Regional Library Service | 1,613 (100) 1,513 |
| Maternal & Child Health | Provides information, support, health and developmental assessments for all infants and children to school entry level or six years of age who live in the municipality. | 3,067 (1,185) 1,882 |
| Public Health | Provides services to protect and monitor community health. These include a Food Safety Program, an Infectious Diseases Program comprising investigations, public swimming pool water quality testing, inspection of premises and head lice service to schools, municipal health planning and health promotion programs, immunisation program for infants and adults at schools and worksites, septic tank system installation supervision, emergency management including planning, response and recovery and public health nuisance minimisation. | 1,508 (588) 920 |

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| Service Area | Description | Expenditure (Revenue) Net Cost \$'000 |
|----------------|--|--|
| Youth Services | Responds to the needs of young people (12-25 years) in the municipality in four main areas: <ul style="list-style-type: none"> • Participation • Co-ordination and local planning • Access and information • Support and advocacy <p>Youth Services aims to create opportunities and reduce barriers to enable young people and their networks to develop a sense of connectedness within their communities; celebrating the positive contribution that young people make to the municipality and its diverse community.</p> | 1,163 (32) <hr/> 1,131 |

Initiatives

- Additional resources provided for the delivery of the Community Events program.
- Sustaining Senior Citizens' Multicultural Movie nights.
- Recognition of the elderly with an increase in the Senior Citizens Clubs Grants Program.
- Additional sport and recreation services for people with a disability.
- Annual Art Exhibition for marginalised artists.
- Extended support for the Whittlesea Community Futures program.
- Develop and implement actions in the 2008-10 Municipal Public Health Plan.
- Completion of the Mountain Bike Masterplan.

2.1.4 Strategic Objective Four: Sustainable Growth

Balance of diverse growth opportunities.

Strategies

- Encourage the growth of diverse employment opportunities.
- Encourage local skill development and the employment of residents.
- Encourage local tourism opportunities.
- Implement the City's growth area plans to achieve well serviced new communities.
- Encourage the provision of public transport and non car based travel modes throughout the city.

Activities

| Service Area | Description | Net Cost (Revenue) \$'000 |
|----------------------|--|------------------------------------|
| Business Development | Uses networking, marketing and business development and support to build upon the success of existing local firms and attract new employers. Its purpose is to contribute new jobs to the process of building a complete community, where residents can live, work, access services and enjoy recreation without leaving the municipality. | 1,170 (461) <hr/> 709 |

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| Service Area | Description | Net Cost (Revenue) \$'000 |
|---|--|----------------------------------|
| Facilities Management & Construction | Responsible for building maintenance and the implementation of Council's new works program relating to buildings. The building maintenance program ensures that Council and public facilities meet safety and service standards. | 4,952 - 4,952 |
| Planning Services | Responsible for the administration of the Whittlesea Planning Scheme. This involves providing advice to people and ensuring their compliance with planning controls and assessment of applications for planning permits. The Department also deals with subdivision approvals under the Subdivisions Act. | 7,893 (6,396) 1,497 |
| Strategic Planning | Specialises in managing growth and established urban areas and complex strategic projects to ensure an integrated and sustainable approach to future planning and land use. This incorporates a balanced approach, which is inclusive of ecological, social, cultural and demographical trends. | 1,796 (175) 1,621 |
| Building Services | Provide a comprehensive range of integrated building services for the community that comprises streamlined advisory, approval, inspection and certification services, to ensure buildings are safe, accessible and liveable. | 1,141 (972) 169 |
| Engineering Services | Responsible for the design, construction and rehabilitation of Council's roads, drains, footpaths and bridges; together with similar works for VicRoads on its declared arterial road network. The department liaises with the public on Special Charge Schemes for upgrading of roads and footpaths; oversees the quality control of subdivision construction activities; provides an asset management function for Council civil infrastructure; sets standards of construction through specification, standard drawings and guidelines; and provides engineering input and advice on civil infrastructure projects. | 3,121 (2,083) 1,038 |
| Development Engineering | Provides a broad range of services that directly affect the safety, amenity and wellbeing of the Whittlesea community. Services include local area traffic management, road safety improvements, transport planning and emergency management planning and response. | 2,301 (1,063) 1,238 |

Initiatives

- Incorporate provision for land to be developed for employment purposes in all structure plans.
- Additional school crossings under the Safe Routes to School initiative.
- Additional resources for the development of the subdivisions manual to provide for higher quality subdivision outcomes.
- Development of Parking Strategy for Whittlesea Township.
- Support the employment of a Tourism Development Co-ordinator at Whittlesea Courthouse Visitor Information Centre.
- Complete the Housing Diversity Strategy and Epping Central Structure Plan

2.1.5 Strategic Objective Five: Service

Community satisfaction with Council services and facilities.

Strategies

- Provide accessible, equitable and relevant services and facilities.
- Maximise quality and value in service delivery.
- Promote a high level of community awareness of Council services and facilities.

Activities

| Service Area | Description | Expenditure (Revenue) Net Cost \$'000 |
|------------------------|--|--|
| Civic Administration | Responsible for managing Council business, elections and statutory compliance. The department also operates Information Management, is the custodian for Council's legal agreements and processes Freedom of Information applications. | 1,476 (2) 1,474 |
| Financial Services | Provides accounting services to enable Council to undertake its statutory and organisational functions, to provide the appropriate financial management systems to enable the organisations financial functions to be efficiently carried out. Included in these responsibilities are: <ul style="list-style-type: none"> • internal reporting and budgeting functions • external reporting • rates administration • procurement | 3,290 (380) 2,910 |
| Risk Management | Primary role is to co-ordinate the implementation of Council's policies and procedures in relation to Occupational Health and Safety, Rehabilitation and WorkCover. Manages Council's insurance coverage. | 1,239 (87) 1,152 |
| Information Technology | Provides support and maintenance of the corporate computer network and internal telephone system and co-ordination of Council's Geographic Information System (GIS). | 3,947 (1) 3,946 |
| Infrastructure | Responsible for the management of the following services within Council: <ul style="list-style-type: none"> • Waste management • Landfill operations • Stormwater management • Fleet management and maintenance | 8,471 (2,914) 5,557 |

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| Service Area | Description | Expenditure (Revenue) Net Cost \$'000 |
|--|--|--|
| Local Laws | Provides a broad range of services that directly affect the safety, amenity and wellbeing of the City's community, including: <ul style="list-style-type: none"> • Management and control of the physical amenity of the municipality • Fire prevention • Litter control • Parking • School crossing operations and safety • Animal management service | 4,193 (2,462) 1,731 |
| Yan Yean Growling Frog Golf Course | The Growling Frog offers an open space, 18 hole golf course with clubhouse, restaurant and practice facilities. | 945 (997) (52) |
| Organisation Development | Responsible for research and implementation of corporate and business improvement projects. | 1,567 - 1,567 |
| WorkSMART | WorkSMART is a program of improvement initiatives which will lead to better strategic planning, process improvements, better reporting and better control of electronic information. | 240 - 240 |
| Plenty Ranges Arts and Convention Centre | Offers local residents, community groups, primary and secondary schools and businesses a state of the art facility for special activities and functions. | 1,945 (1,899) 46 |
| Road Maintenance | Roads and footpaths throughout the municipality are regularly checked to ensure the safety and convenience of the community. Tripping hazards, dangerous/damaged footpaths, pot holes, oil spills are proactively identified, and when necessary, repairs, maintenance, cleansing and other activities are carried out. The department also routinely patrols the municipality for dead animals, syringes, graffiti, road spills and storm water drain damage. | 9,877 (1,140) 8,737 |
| Property and Valuations Services | Not only responsible for all statutory valuations on all property assessments throughout the Whittlesea municipality, where the main focus of these statutory valuations is for rating purposes, but also the management of property related matters on behalf of Council including acquisitions, dispositions and leases (and agreements). | 1,372 (1,227) 145 |

Initiatives

- Continue to ensure safe access on footpaths through ongoing maintenance of affected assets exacerbated by the extended dry period.
- Additional resources dedicated to street cleaning at shopping centres.
- Protect the natural environment through involvement with the Waterwatch program.
- Actively promote community consultation and feedback opportunities in an accessible and inclusive manner.
- Development of an Intelligent City Strategy
- Provide support for bushfire affected residents.

2.2 Performance statement

The Key Strategic Activities (KSA) for each strategic objective are detailed in Appendix E. The KSA's, their performance measures, targets and results are audited at the end of the year and are included in the Performance Statement as required by section 132 of the Act. The Annual Report for 2009/10 will include the audited Performance Statement which is presented to the Minister for Local Government and the local community.

2.3 Reconciliation of strategic objectives with 2009/2010 budgeted operating result

| Strategic Objective | Net Cost | Expenditure | Revenue |
|---|------------------|---------------|---------------|
| | (Revenue) | | |
| | \$'000 | \$'000 | \$'000 |
| Leadership | 4,397 | 4,496 | 99 |
| Environment | 9,476 | 9,704 | 228 |
| Community | 10,819 | 19,488 | 8,669 |
| Sustainable Growth | 11,223 | 22,373 | 11,150 |
| Service | 26,353 | 36,378 | 10,025 |
| Total activities and initiatives | 62,268 | 92,439 | 30,171 |
| Capital Works (net) | 15,001 | | |
| Contributions - non-monetary assets | (120,000) | | |
| Other non-attributable | 2,345 | | |
| Operating deficit before funding sources | (40,386) | | |
| Funding sources: | | | |
| Rates & charges | (76,146) | | |
| Capital grants & contributions | (6,816) | | |
| Total funding sources | (82,962) | | |
| Net (surplus)/deficit | (123,348) | | |

3. Budget Influences

3.1 Snapshot of City of Whittlesea

The City of Whittlesea is located 20km north of Melbourne's CBD. Covering 490 square km it is a large municipality containing both rural and urban areas. The City includes the major rural centre of Whittlesea, the rural localities of Beveridge, Donnybrook, Eden Park, Humevale, Kinglake West, Wollert, Woodstock and Yan Yean and the established or developing suburbs of Bundoora, Doreen, Epping, Lalor, Mernda, Mill Park, South Morang and Thomastown.

Population

In June 2008, the City of Whittlesea had a population of 139,250 people. This is expected to grow to more than 168,000 people by 2012. The population is expected to reach 200,000 by 2017 and 250,000 by 2027. (Sources: Australian Bureau of Statistics, Estimated Resident Population; Dept. of Planning and Community Development, *Victoria in Future*.)

Table 1: Population Projections - City of Whittlesea

| Year at June | Total population | Households | Dwellings | Persons per dwelling |
|--------------|------------------|------------|-----------|----------------------|
| 2008 | 139,250 | 46,472 | 47,590 | 3.00 |
| 2009 | 147,814 | 49,067 | 50,249 | 2.99 |
| 2010 | 155,117 | 51,677 | 52,922 | 2.98 |
| 2011 | 162,097 | 54,198 | 55,503 | 2.97 |
| 2012 | 168,833 | 56,642 | 58,003 | 2.96 |

In 2007/08 there was a jump in population from previous years and this increase is expected to be sustained as development activity is maintained.

Births

Based on current trends, it is anticipated that there will be approximately 2,132 births in the 2008/09 financial year. The projected birth rate for 2008/09 is 2.85% higher than in 2007/08 with significant increases occurring in early 2009.

In the 2007/08 financial year, there were 2,073 birth notifications for the municipality. The number of births within the municipality has increased over 18% from 2001/02 to 2007/08. The 2007/08 period demonstrated the most significant increase at 8.82% in the one year.

Ageing Population

Although the population is ageing, the city has a lower proportion of older people than the Melbourne average. While having a similar age profile to metropolitan Melbourne, the municipality has a higher proportion of people aged under 40 years and a lower proportion of people aged 50 years and over. (Source: Australian Bureau of Statistics, Census of Population and Housing).

All age groups are increasing in numbers which means a universal increase in service demand.

Cultural diversity

The City of Whittlesea is a diverse community with migrants from more than 140 countries. Sixty-three percent of residents have non-English speaking ancestry, which is double the Victorian average, and 45% normally speak a language other than English at home. The most common languages used other than English are Italian, Macedonian, Greek, Arabic

and Vietnamese. With more than 10,000 residents using the language, the municipality has the largest Macedonian community in Victoria, including one third of all Victorians of Macedonian ancestry. Of the larger communities within the municipality, there has been strong growth in recent years of people born in India, Sri Lanka, Viet Nam, Lebanon, New Zealand, the Philippines and Iraq.

Of all substantial migrant communities within the City of Whittlesea, the fastest growing are people born in India or Iraq. More than 80% of the latter arrived in the municipality within the last decade.

Employment and occupation

At June 2009 there were more than 9,000 businesses operating within the City of Whittlesea. The number of jobs within the municipality increased by 9% (around 2,700) between 2001 and 2006. This upward trend will continue as a result of development of local employment precincts such as Cooper Street, Epping and the new medical centre also in Epping.

The majority of businesses within the municipality are small businesses. Almost 60% are sole-person (non-employing) businesses. Employment is largely concentrated in the manufacturing and retail/wholesale trade and the most substantial growth has occurred within the health and community services and construction sectors. The main categories of employment are professionals, technicians, trades workers and clerical and administrative workers.

3.2 Budget influences

In preparing the 2009/2010 budget, a number of external and internal influences have been taken into consideration, because they are likely to impact significantly on the services delivered by Council in the budget period. These include:

- CPI increase on goods and services of 3% per annum (ABS release 31 March 2009). Statewide CPI is projected to be 2.5% for the 2009/2010 year (Victorian Budget Papers 2009/2010).
- The impact of existing EBA agreements and salary movement and associated increases in employee allowances. Salary increases have been set with the existing EBA in place until June 2011.
- The impact of expected reductions and slowing down in some revenue streams across Council.
- Investment interest recoverable rate of 4.0% (averaged over 2009/2010 year).
- Loan borrowing indicative interest rate of 7.5% for longer term loans.
- Minimal increases in income from statutory fees (set for Local Government by the State Government). Non-statutory fees and charges have been increased by a minimum of 4.5% (reflecting labour cost increases).
- The annual Grants Commission allocation is secure notwithstanding the existing economic climate with a budgeted increase of \$363,000 in 2009/2010.
- Supplier pressure for early payment, thus reducing ability to maximise interest on available funds to invest.
- Re-contracted services for parks and gardens maintenance and other existing service contracts impacted significantly by growth.
- Re-contracted services for garbage and recycling expected to result in savings.
- Impact of continued low rainfall and water restrictions, together with climate change necessitating initiatives such as water carting, shade structures, water tanks and initiatives for alternative sources of water supply.
- Increased utility costs generally.
- The capacity of the community to absorb increased rates.

3.3 Budget principles

As is the case each year, Council's 2009/2010 Budget has been developed with reference to the Long Term Financial Plan. Each year's final Budget is used as the base year for the next iteration of the Long Term Financial Plan.

The key operational objectives which underpin the annual budget process and long term financial model for the City of Whittlesea are:

- Maintaining existing service levels
- Maintaining a New Works Program that is achievable and affordable
- Introducing budget initiatives to enhance Council operations and efficiency and respond to emerging needs

In preparing year to year budgets the City of Whittlesea has been conscious of the need to:

- Provide quality services to its residents
- Develop and maintain quality infrastructure through best practice asset management
- Constantly improve productivity and minimise costs
- Continue innovation initiatives and best practice opportunities
- Implement community initiatives proposed at various public forums throughout the Municipality
- Continue its commitment to economic and business development and job creation
- Plan for growth and development

Department plans for the new year were prepared by officers that identified and explained the future impacts of the GFC on the Department business activities. These individual 'GFC impact statements' by individual Departments have been extremely important because the effect on each Department and program area vary.

In balancing the 2009/2010 budget the following basic principles have been adopted and used where possible:

- Short term tactics
 - Moving promptly to rein in controllable expenses and adjusting the revenue mix if possible.
 - Looking for opportunities to improve productivity and financial management practices in managing revenues and expenditure.
 - Ensuring resources for completion of outstanding / backlog of capital works projects.
- Long term tactics
 - Educate the organisation about the need for fiscal planning and prudence.
 - Diversify revenue sources.
 - Improving long term financial planning.
 - Maintaining reserves or invested funds adequate to deal with abrupt, temporary 'shocks'.
- More accountability for staff replacement.
- Actions to promote constructive change for economic recovery
 - Focus on core purpose and highest priorities
 - Continue innovation and continuous improvement
 - Manage revenues as carefully as expenditures
 - Foster stewardship (ownership) and cost containment
 - Take a long-term view
 - Doing more with the same or less by implementing more efficient work practices

In addition, the main budget parameters were:

- Consumer Price Index (CPI) movement was estimated at approximately 3%.
- Service levels to be maintained at 2008/2009 levels with an emphasis on innovation, continuous improvement and efficiency.
- Existing non-statutory fees and charges to be increased by a minimum of 4.5% reflecting base labour cost increases.
- Grants to be based on confirmed funding levels.
- Rates to increase by 3.95%. The current rating structure provides for a general rate together with a farm rate which is 3.5% less than the general rate.

In summary, long term financial planning is essential in order to assess revenue raising needs and capacity, to vary service levels and to undertake major capital works while ensuring that Council remains financially sustainable in the long term.

The 2009/2010 Annual Budget represents a sound and responsible approach to financial management by Council prepared in unprecedented circumstances and with competing pressures.

3.4 Legislative requirements

Under the Local Government Act 1989 (the Act), Council is required to prepare and adopt an annual budget for each financial year. The Budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Local Government (Finance and Reporting) Regulations 2004 (the Regulations) that support the Act.

The 2009/2010 Budget is for the year 1 July 2009 to 30 June 2010 and is prepared in accordance with the Act and Regulations. The budget includes standard statements being a budgeted Income Statement, Balance Sheet, Cash Flows and Capital Works.

These statements have been prepared for the year ended 30 June 2010 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and the Regulations. The budget also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

The Budget includes consideration of a number of long term strategies to assist Council in considering the budget in a proper financial management context. These include a Strategic Resource Plan for the years 2009/2010 to 2012/2013 (section 8), a rating strategy (section 9) and other long term strategies (section 10) including service delivery, human resources strategy, borrowings, asset management, and risk management and occupational health and safety.

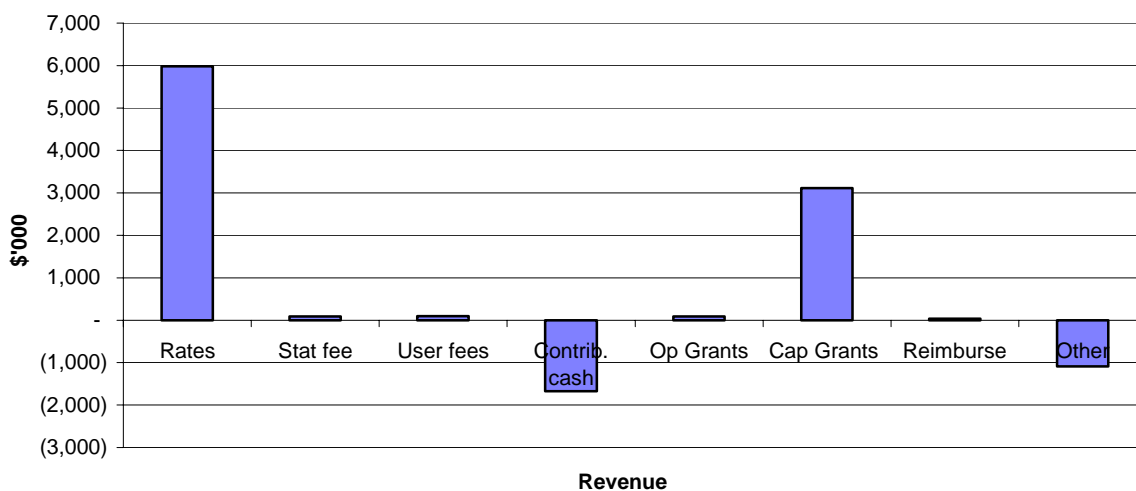
4. Analysis of Operating Budget

This section of the Annual Budget analyses Council’s expected revenues and expenses for the 2009/2010 year.

4.1 Operating revenue

| Revenue Types | Reference | Forecast Actual 2008/09 \$'000 | Budget 2009/10 \$'000 | Variance (Unfav) \$'000 |
|-------------------------------------|-----------|--------------------------------|-----------------------|-------------------------|
| Rates charges | 4.1.1 | 70,163 | 76,146 | 5,983 |
| Statutory fees and fines | 4.1.2 | 4,907 | 4,993 | 86 |
| User fees | 4.1.3 | 6,256 | 6,348 | 92 |
| Contributions - cash | 4.1.4 | 8,265 | 6,591 | (1,674) |
| Grants - operating | 4.1.5 | 16,988 | 17,075 | 87 |
| Grants - capital | 4.1.6 | 3,704 | 6,816 | 3,112 |
| Reimbursements | 4.1.7 | 639 | 677 | 38 |
| Other revenue | 4.1.8 | 7,666 | 6,576 | (1,090) |
| Total operating revenue | | 118,588 | 125,222 | 6,634 |
| Net gain on sale of assets | 4.1.10 | 273 | 316 | 43 |
| Contributions - non-monetary assets | 4.1.11 | 120,000 | 120,000 | - |

Change from 2008/2009 to 2009/2010



Source: Appendix B – Budgeted Standard Income Statement

4.1.1 Rates and charges (\$5.98 million increase)

- Revenue from rates charges is to increase by \$5.98 million over 2008/2009 to a net of \$76.15 million including \$1.6 million of rates from supplementary valuations offset by Sustainable Land Management rebates totalling \$330,000.

4.1.2 Statutory fees and fines (\$86,000 increase)

- Statutory fees relate mainly to fees and fines levied in accordance with legislation and include parking infringements, animal registrations, Health Act registrations, building control permits, statutory planning permits and subdivision supervision fees.
- Increases in statutory fees are made in accordance with legislative requirements.
- Statutory fees are estimated to increase by 1.75% or \$86,000 compared to the 2008/2009 forecast. A moderate increase in income from parking fines (\$23,000) and

City of Whittlesea – Budget 2009/2010

asset inspection fees (\$234,000) is anticipated to be offset by decreases in most fees associated with building and planning services due to the slowing of the economy (\$147,000).

4.1.3 User fees (\$92,000 increase)

- User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of services.
- These include charges for property and Land Certificate information, the green organics waste service, fees for the use of leisure, entertainment, equipment hire and other community facilities and the provision of human services such as family day care and home help services.
- User charges are estimated to increase by 1.47% or \$92,000 from 2008/2009.

4.1.4 Contributions (\$1.67 million decrease)

- Contributions relate mainly to monies paid by developers with regard to community facilities, open space, drainage and car parking in accordance with planning permits issued for property development.
- This also includes ratepayer contributions for special charge schemes and reimbursements from organisations such as sporting clubs for works carried out on their behalf, as well as some contributions towards specific projects.
- Contributions in total are projected to decrease by 20.26% or \$1.67 million compared to 2008/2009.
- The main reason for the decrease is due to lower contributions towards the Capital Works (New Works) program for specific projects (e.g. Drought relief projects) that were received in 2008/09 but are unlikely to be continued in 2009/10. In addition, as 2009/2010 is a non-revaluation year, revenue from the sale of supplementary valuations to the State Revenue Office and Yarra Valley Water will be lower than the 2008/2009 forecast by \$410,000.

4.1.5 Grants – operating (\$87,000 increase)

- Government grants include all monies received from State and Commonwealth sources for the purposes of funding the delivery of programs and services to ratepayers.
- Operating grants will increase by 0.51% or \$87,000. Whilst income from the Grants Commission and funding for Aged and Disability Services is set to increase in 2009/10 several specific one-off grants were received in 2008/2009 that are unlikely to be repeated in the 2009/2010 financial year (see table below).

4.1.5 (Operating Grants & Contributions)

| Grant Funding Types | Forecast | Budget 2009/10 \$'000 | Variance (Unfav) \$'000 |
|------------------------------|-----------------------------|-----------------------------|-------------------------------|
| | Actual 2008/09 \$'000 | | |
| Family Services | 1,246 | 1,682 | 436 |
| Grants Commission | 8,619 | 8,982 | 363 |
| Business Development | 77 | 241 | 164 |
| Aged and Disability Services | 3,583 | 3,669 | 86 |
| Road Maintenance | 512 | 575 | 63 |
| Maternal and Child Health | 1,149 | 1,177 | 28 |
| Local Laws | 279 | 275 | (4) |
| Public Health | 321 | 205 | (116) |
| Development Engineering | 1,054 | 155 | (899) |

City of Whittlesea – Budget 2009/2010

4.1.6 Grants – capital (\$3.11 million increase)

- Capital grants include all monies received from State, Commonwealth and community sources for the purposes of funding projects within the capital works program.
- Overall the level of grants and contributions has increased by 84.02% or \$3.11 million compared to 2008/2009 due mainly to funding that will be received for specific capital works projects in 2009/2010.

4.1.7 Reimbursements (\$38,000 increase)

- Reimbursements mainly relate to the recovery of legal costs and insurance claims incurred by Council as well as costs reimbursed to Council for external works and capital projects.
- Reimbursements are estimated to increase by 5.90% or \$38,000 over the 2008/2009 forecast mainly due to income anticipated to be received for external urban works.

4.1.8 Other revenue (\$1.09 million decrease)

- Other revenue relates to the interest on investments, and income from rents, leases and sales.
- Other revenue is forecast to decrease by 14.22% or \$1.09 million compared to 2008/2009.
- The main component of this decrease is interest on investments which is anticipated to decline by \$850,000, whilst a one-off recycling rebate will partially offset this decline.

4.1.10 Net gain on sale of assets (\$43,000 increase)

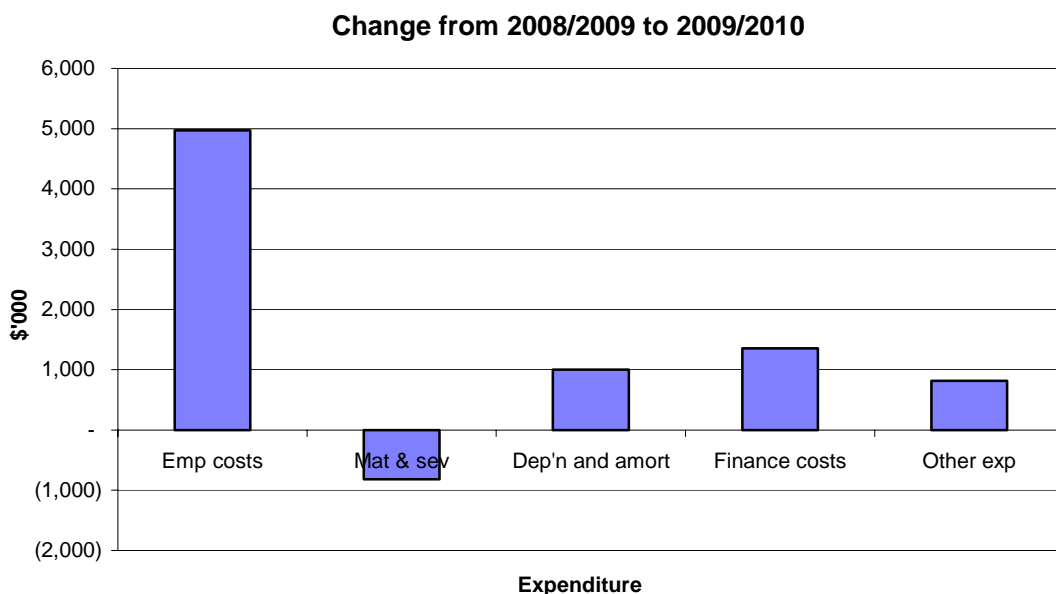
- Proceeds from the sale of Council assets is budgeted to be \$759,500 for 2009/2010 and relate to the planned cyclical replacement of part of the plant and vehicle fleet. The written down value of assets sold is budgeted to be \$443,700.

4.1.11 Contributions – non-monetary assets (remaining static)

- Contributions - non-monetary assets are those assets that have been built/developed by developers and transferred to Council.
- The high level of non-monetary assets is estimated to remain the same as in 2008/2009 and is representative of a growing municipality.

4.2 Operating expenditure

| Expenditure Types | Reference | Forecast | | |
|------------------------------------|-----------|-----------------------------|-----------------------------|-------------------------------|
| | | Actual 2008/09 \$'000 | Budget 2009/10 \$'000 | Variance (Unfav) \$'000 |
| Employee costs | 4.2.1 | 37,957 | 42,930 | (4,973) |
| Materials and services | 4.2.2 | 47,805 | 46,988 | 817 |
| Depreciation and amortisation | 4.2.3 | 19,000 | 20,000 | (1,000) |
| Finance costs | 4.2.4 | 925 | 2,279 | (1,354) |
| Other expenses | 4.2.5 | 9,180 | 9,993 | (813) |
| Total operating expenditure | | 114,867 | 122,190 | (7,323) |



Source: Appendix B – Budgeted Standard Income Statement

4.2.1 Employee costs (\$4.97 million increase)

- Employee costs include all labour related expenditure such as salaries, wages, allowances and on-costs such as leave entitlements, superannuation and WorkCover.
- Employee costs are estimated to increase by 13.10% or \$4.97 million compared to the 2008/2009 forecast. This increase relates to the following factors:
 - Increase in staff numbers due largely to growth within the municipality resulting in expansion of programs, services and administration
 - A significant proportion of the new positions have been funded by discrete Federal and State Government programs
 - Incremental banding increases
 - Council’s Enterprise Bargaining Agreement (EBA)
 - Significant number of staff vacancies during the current financial year which will be filled and funded in the 2009/10 year

Staff numbers (based on monthly averages) are as follows:

| Type of employment | Number of EFT's | |
|--------------------|------------------|----------------|
| | Forecast 2008/09 | Budget 2009/10 |
| Permanent | 511.8 | 540.9 |
| Casual | 16.6 | 14.6 |
| Total | 528.4 | 555.6 |

City of Whittlesea – Budget 2009/2010

The most significant increases in employee costs by department are summarised below:

| Department | Service Unit | Forecast | | |
|-------------------------------------|--|-----------------------------|-----------------------------|-------------------------------|
| | | Actual 2008/09 \$'000 | Budget 2009/10 \$'000 | Variance (Unfav) \$'000 |
| Executive Services | City Marketing | 579 | 681 | (102) |
| Sustainable Finance | Financial Services | 792 | 873 | (81) |
| | Procurement Services | 309 | 425 | (116) |
| Planning & Development | Strategic Planning & Projects | 1,259 | 1,345 | (86) |
| | Planning Services | 1,399 | 1,944 | (545) |
| | Subdivisions Development | 505 | 691 | (186) |
| | Sustainability Planning | 823 | 926 | (103) |
| Infrastructure & Technology | Parks & Gardens | 960 | 1,095 | (135) |
| | Engineering Services | 1,000 | 1,178 | (178) |
| | Facilities Management & Construction | 1,086 | 1,324 | (238) |
| | Organisation Development | 1,218 | 1,467 | (249) |
| | WorkSMART | 108 | 214 | (106) |
| Community Services | Aged & Disability Operations | 1,061 | 1,235 | (174) |
| | Home Support | 3,108 | 3,353 | (245) |
| | Youth Services | 733 | 930 | (197) |
| | Maternal & Child Health | 2,488 | 2,801 | (313) |
| | Community & Cultural Development | 787 | 916 | (129) |
| | Leisure Services & Planning | 988 | 1,173 | (185) |
| Corporate & Economic Development | Local Laws/School Crossing Supervision | 1,966 | 2,083 | (117) |
| | Business Development | 368 | 538 | (170) |
| | Information Management | 324 | 429 | (105) |

4.2.2 Materials & services (\$817,000 decrease)

- Materials and services are forecast to decrease by \$817,000 compared to 2008/2009.
- Excluding asset renewal, expenditure has decreased by \$740,000 compared to 2008/2009.
- This decrease relates to the following factors:
 - Contract payments for the management of the Thomastown Recreation & Aquatic Centre have been suspended during the period of the refurbishment of the facility
 - The retendered contract for garbage and recycling services has resulted in savings for Council
 - A small portion of the Parks & Gardens contract has been brought back in-house
 - Substantial grants were received for works to be carried out to improve disability access across the municipality in 2008/2009. It is not anticipated that these grants will again be received in 2009/2010.

4.2.3 Depreciation and amortisation (\$1.0 million increase)

- Depreciation relates to the usage of Council's property, plant and equipment including infrastructure assets such as roads and drains expressed in financial terms.
- The increase of \$1.0 million for 2009/2010 compared to 2008/2009 is due mainly to the addition of a substantial value of donated assets from developers.

4.2.4 Finance costs (\$1.35 million increase)

- Finance costs relate to interest charged by financial institutions (banks) for funds borrowed.

- The main reason for the increase in borrowing costs from 2008/2009 is due to the full year effect of borrowing \$8.75 million in the 2008/2009 financial year, and a further loan raising of \$13.11 million in 2009/2010 for the Thomastown Recreation and Aquatic Centre redevelopment.

4.2.5 Other expenses (\$813,000 increase)

- Other expenses relate to a range of unclassified items including contributions to community groups.
- Other expenses are estimated to increase by 8.86% or \$814,000 compared to 2008/2009.
- The main contributing items to the unfavourable variance are:
 - Increased grants to the community - \$267,000
 - Utilities including electricity, gas & water - \$221,000
 - Insurance premiums and excesses - \$191,400

5. Analysis of Budgeted Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2009/10 year. Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- **Operating activities** - Refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

5.1 Budgeted cash flow statement

| | Reference | Forecast Actual 2008/09 \$'000 | Budget 2009/10 \$'000 | Variance (Outflow) \$'000 |
|---|-----------|---|-----------------------------|---------------------------------|
| Cash flows from operating activities | 5.1.1 | | | |
| Rates | | 69,907 | 75,966 | 6,059 |
| Grants | | 22,761 | 26,055 | 3,294 |
| Statutory fees and fines | | 4,610 | 4,967 | 357 |
| Other receipts and charges | | 18,262 | 18,351 | 89 |
| Interest received | | 6,690 | 3,919 | (2,771) |
| Net GST refund | | 5,094 | 5,294 | 200 |
| Payments to employees | | (36,494) | (41,264) | (4,770) |
| Payments to suppliers | | (64,227) | (62,584) | 1,643 |
| Borrowing costs | | (925) | (2,279) | (1,354) |
| Net cash provided by (used in) operating activities | | 25,678 | 28,425 | 2,747 |
| Cash flows from investing activities | 5.1.2 | | | |
| Proceeds from disposal of non-current assets | | 752 | 835 | 84 |
| Payments for infrastructure, property, plant and equipment | | (25,840) | (40,891) | (15,052) |
| Net cash provided by (used in) investing activities | | (25,088) | (40,056) | (14,968) |
| Cash flows from financing activities | 5.1.3 | | | |
| Repayment of borrowings | | (637) | (1,559) | (922) |
| Proceeds from borrowings | | 8,750 | 13,108 | 4,358 |
| Net cash provided by (used in) financing activities | | 8,113 | 11,549 | 3,436 |
| Net increase (decrease) in cash and cash equivalents | | 8,703 | (82) | (8,785) |
| Cash and cash equivalents at the beginning of the year | | 71,316 | 80,019 | 8,703 |
| Cash and cash equivalents at the end of the year | 5.1.4 | 80,019 | 79,937 | (82) |

Source: Appendix B – Budgeted Standard Cash Flow Statement

5.1.1 Operating activities (\$2.75 million increase)

- The major items impacting on the minimal increase in cash inflows from operating activities are a \$6.06 million increase in rates and charges and an offsetting \$4.77 million increase in employee payments.

City of Whittlesea – Budget 2009/2010

- The net cash flows from operating activities does not equal the operating result for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

| | Forecast | | |
|---|-------------------|-------------------|-------------------|
| | Actual | Budget | Variance |
| | 2008/09 \$'000 | 2009/10 \$'000 | (Unfav) \$'000 |
| Net surplus (deficit) from operations | 123,994 | 123,348 | (646) |
| Depreciation | 19,000 | 20,000 | 1,000 |
| Contributions - non monetary assets | (120,000) | (120,000) | - |
| Loss (profit) on sale of assets | (273) | (316) | (43) |
| Net movement in current assets and liabilities | 2,958 | 5,393 | 2,435 |
| Cash flows available from operating activities | 25,678 | 28,425 | 2,747 |

5.1.2 Investing activities (\$14.97 million decrease)

- The large increase in payments for investing activities represents the increase in capital works expenditure over the 2008/2009 level.
- Proceeds from disposal of non-current assets (fleet trade-ins and sales) will increase by \$84,000 from 2008/2009.

5.1.3 Financing activities (\$3.44 million increase)

- \$13.11 million will be borrowed in 2009/2010 to finance the redevelopment of the Thomastown Recreation and Aquatic Centre whilst the total of loan principal repayments is \$1.56 million.

5.1.4 Cash at end of the year (\$82,000 decrease)

- Total cash and investments is forecast to decrease by \$82,000 to \$79.94 million as at 30 June 2010.

5.2 Restricted and unrestricted cash and investments

The cash flow statement above indicates that Council estimates that at 30 June 2010 it will have cash and investments of \$79.30 million, part of which has been restricted as follows:

| | Reference | Forecast | | |
|-----------------------------------|-----------|-------------------|-------------------|---------------------|
| | | Actual | Budget | Variance |
| | | 2008/09 \$'000 | 2009/10 \$'000 | (Outflow) \$'000 |
| Restricted cash and investments | | | | |
| - Statutory reserves | 5.2.1 | 12,718 | 12,947 | 229 |
| - Discretionary reserves | 5.2.2 | 24,300 | 21,703 | (2,597) |
| - Annual/Long service leave | 5.2.3 | 8,177 | 9,640 | 1,463 |
| Unrestricted cash and investments | 5.2.4 | 34,824 | 35,647 | 823 |
| Total cash and investments | | 80,019 | 79,937 | (82) |

5.2.1 Statutory reserves (\$12.95 million)

These funds must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. Whilst these funds earn interest revenue for Council, they are not available for other purposes.

5.2.2 Discretionary reserves (\$21.70 million)

There are no restrictions on the use of these funds other than as Council may itself impose. In this case Council has made decisions regarding the future use of these funds and, unless there is a Council resolution to change those decisions, these funds should be used for those earmarked purposes. The decisions about future use of these funds has been reflected in Council's Long Term Financial Plan and any changes in the future use of these funds will be made in the context of the future funding requirements as set out in the Plan.

5.2.3 Annual/Long service leave (\$9.64 million)

These funds are separately identified as restricted to ensure there are sufficient funds to meet Council's obligations as set out in the Local Government (Long Service Leave) Regulations 2002.

5.2.4 Unrestricted cash and investments (\$35.65 million)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements and unexpected short term needs. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds. A significant level of unrestricted cash and investments is required as 42% of Council's rate revenue is not received until February each year.

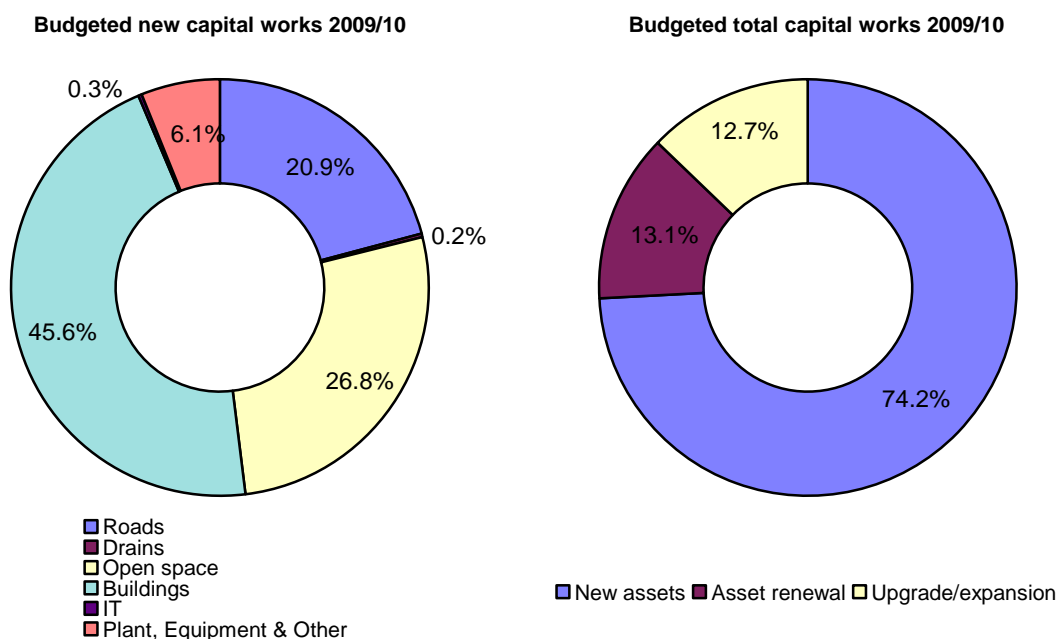
6. Analysis of Capital Budget

This section of the Annual Budget analyses the planned capital expenditure budget for the 2009/2010 year and the sources of funding for capital projects.

6.1 Capital works

| Capital Works Areas | Reference | Forecast | Budget | Variance |
|------------------------------------|-----------|-----------------------------|-------------------|---------------|
| | | Actual 2008/09 \$'000 | 2009/10 \$'000 | \$'000 |
| Works carried forward | | | | |
| Roads | 6.1.1 | 4,332 | 4,376 | 44 |
| Open space | 6.1.1 | 1,737 | 995 | (742) |
| Buildings | 6.1.1 | 6,594 | 20,717 | 14,123 |
| Plant, Equipment & Other | 6.1.1 | 70 | 187 | 117 |
| Total works carried forward | | 12,733 | 26,275 | 13,542 |
| New works | | | | |
| Roads | 6.1.2 | 9,172 | 9,375 | 203 |
| Drains | 6.1.3 | 299 | 100 | (199) |
| Open space | 6.1.4 | 13,062 | 12,034 | (1,028) |
| Buildings | 6.1.5 | 10,016 | 20,464 | 10,448 |
| IT | 6.1.6 | 116 | 117 | 1 |
| Plant, Equipment & Other | 6.1.6 | 2,801 | 2,757 | (44) |
| Total new works | | 35,467 | 44,847 | 9,380 |
| Total capital works | | 48,200 | 71,122 | 22,922 |
| Represented by: | | | | |
| New assets | 6.1.7 | 28,637 | 52,799 | 24,162 |
| Asset renewal | | 9,381 | 9,305 | (76) |
| Upgrade/expansion | | 10,182 | 9,017 | (1,165) |
| Total capital works | | 48,200 | 71,122 | 22,922 |

Source: Appendix D – Capital Works and Works Carried Forward from 2008/2009



6.1.1 Carried forward works

- At the end of each financial year there are capital projects, which are either incomplete or not commenced due to a number of factors including planning issues, extended consultation, timing issues etc.
- For the 2008/2009 year it is forecast that \$26.28 million of capital works will be incomplete and be carried forward into the 2009/2010 year. Included in this amount are 16 projects that have been funded under the Federal Government's Regional & Local Community Infrastructure Program with a combined value of just under \$4.0 million.

6.1.2 Roads (\$9.38 million)

- For the 2009/2010 year, \$4.38 million will be carried forward from the previous year and \$9.38 million will be new roads projects.
- The main projects include local roads reconstruction and rehabilitation, local roads resheeting, Commonwealth funded Roads to Recovery Projects, new footpath constructions and maintenance, O'Herns Road upgrade.

6.1.3 Drains (\$100,000)

- For the 2009/2010 year \$100,000 has been allocated to construct main drains and general improvements.

6.1.4 Open space (\$12.03 million)

- For the 2009/2010 year, \$1.0 million will be carried forward from the previous year and \$12.03 million will be expended on parks/open space/streetscapes.
- The most significant projects include Open Space reimbursement under Mernda Strategy Plan (\$8.56 million), playground renewal and completion of Sports fields construction at Mill Park Secondary College.

6.1.5 Buildings (\$20.46 million)

- For the 2009/2010 year, \$20.72 million carried forward from the previous year and \$20.46 million will be included for new buildings projects.
- Thomastown Recreation and Aquatic Centre redevelopment is the most significant project (\$14.33 million). Other projects include Laurimar Community Activity Centre (\$2.47 million), pavilion upgrades at Epping Recreation Reserve, HR Uren Reserve and Harvest Home Soccer Facility carpark and pavilion design.

6.1.6 Plant, equipment and IT (\$2.76 million)

- For the 2009/2010 year, \$117,000 will be spent on IT equipment, and \$2.76 million will be expended on the plant replacement program.
- The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet, furniture replacement in CACs.

6.1.7 New assets (\$52.80 million including \$16.58 million carried forward), asset renewal (\$9.30 million including \$3.79 million carried forward), and expansion/upgrade (\$9.02 million including \$5.91 million carried forward)

- A distinction is made between expenditure on new assets, expenditure on asset renewal and expansion/upgrade. Expenditure on asset renewal is expenditure on an existing asset which improves the service potential or the life of the asset. Expenditure on new assets does not have any element of expansion/upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

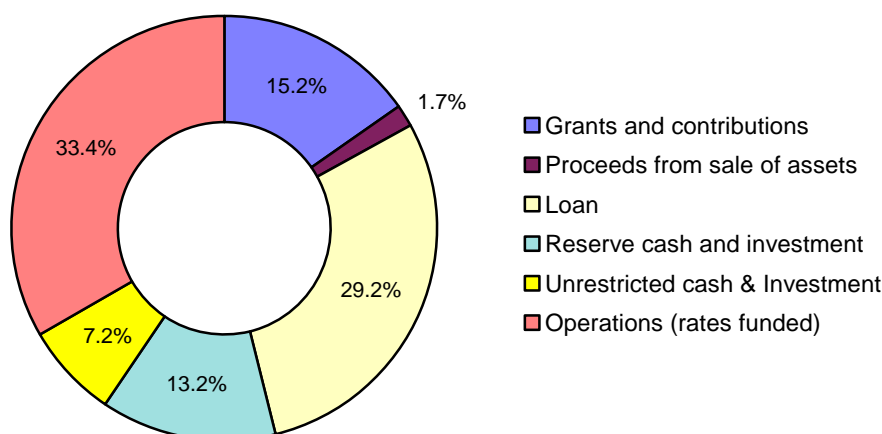
City of Whittlesea – Budget 2009/2010

- The major projects included in the above categories which constitute expenditure on new assets are Thomastown Recreation and Aquatic Centre (\$14.33 million) and Laurimar CAC (\$2.47 million). Expenditure on asset renewal includes road resurfacing and rehabilitation (\$3.40 million) and landscape improvements in neighbourhood parks (\$500,000). Expansion and upgrade works budgeted for 2009/10 include Miller Street expansion (\$500,000) and HR Uren Reserve upgrade (\$529,200).

6.2 Funding sources

| Sources of Funding | Reference | Forecast | Budget | Variance |
|--------------------------------|-----------|-----------------------------|-------------------|---------------|
| | | Actual 2008/09 \$'000 | 2009/10 \$'000 | \$'000 |
| Works carried forward | | | | |
| <i>External</i> | | | | |
| Grants and contributions | | 154 | 5,403 | 5,249 |
| Loan | | - | 2,350 | 2,350 |
| | Sub total | 154 | 7,753 | 7,599 |
| <i>Internal</i> | | | | |
| Reserve cash and investment | | 439 | 1,083 | 644 |
| Unrestricted cash & Investment | | 33 | 1,950 | 1,917 |
| Operations (rates funded) | | 12,107 | 15,489 | 3,382 |
| | Sub total | 12,579 | 18,522 | 5,943 |
| Total new works carried | | 12,733 | 26,275 | 13,542 |
| New works | | | | |
| <i>External</i> | | | | |
| Grants and contributions | 6.2.1 | 6,119 | 6,816 | 697 |
| Proceeds from sale of assets | 6.2.2 | 500 | 760 | 260 |
| Loan | 6.2.3 | 6,400 | 13,108 | 6,708 |
| | Sub total | 13,019 | 20,684 | 7,665 |
| <i>Internal</i> | | | | |
| Reserve cash and investment | 6.2.4 | 3,322 | 5,938 | 2,616 |
| Unrestricted cash & Investment | 6.2.5 | 1,230 | 3,224 | 1,994 |
| Operations (rates funded) | 6.2.6 | 17,895 | 15,001 | (2,894) |
| | Sub total | 22,448 | 24,163 | 1,715 |
| Total new works | | 35,467 | 44,847 | 9,380 |
| Total funding sources | | 48,200 | 71,122 | 22,922 |

Capital works funding sources 2009/10



Source: Appendix D – Capital Works and Works Carried Forward from 2008/2009

6.2.1 Grants and contributions (\$6.82 million)

- Capital grants and contributions include all monies received from State and Commonwealth Governments and community sources for the purposes of funding the capital works program.
- Grants and contributions are budgeted to be received from a Better Pools grant from Sport and Recreation Victoria for Thomastown Recreation and Aquatic Centre (TRAC) (\$975,000), Laurimar CAC contribution (\$1.35 million), the Commonwealth Government's Roads to Recovery program (\$693,000), Restoration of Whittlesea Oval (\$54,000) and Water Sensitive Urban Design Works associated with Harvest Home Soccer Facility (\$100,000).

6.2.2 Proceeds from sale of assets (\$0.76 million)

- Proceeds from the sale of assets include motor vehicle sales and trade-ins in accordance with Council's fleet renewal program of \$0.76 million.

6.2.3 Loan (\$13.11 million)

- An amount of \$13.11 million is to be borrowed in 2009/2010 to carry out the second year's planned works as identified in the masterplan for the redevelopment of the Thomastown Recreation and Aquatic Centre (TRAC).

6.2.4 Reserve cash and investments (\$5.94 million)

- In 2009/2010 \$5.94 million will be used from reserves to part fund the capital works program. \$5.30 million for open space reimbursement for the Mernda Strategy Plan is funded from the relevant non-discretionary Developer Contributions Reserves.

6.2.5 Unrestricted cash & investments (\$3.22 million)

- In addition to reserve cash & investments, Council has uncommitted cash and investments which represent unrestricted cash and investments and funds preserved from the previous year mainly as a result of proceeds from excess land disposals and transfers to the Plant Replacement Reserve.

6.2.6 Operations (\$15.0 million)

- During the year Council generates cash from its operating activities, which is used as a funding source for the capital works program.
- \$15.0 million will be generated from operations to fund the 2009/2010 capital works program.

7. Budgeted Financial Position

This section of the Annual Budget report analyses the movements in assets, liabilities and equity between 2008/2009 and 2009/2010.

7.1 Budgeted balance sheet

| | Reference | Forecast Actual 2008/09 \$'000 | Budget 2009/10 \$'000 | Variance \$'000 |
|---|-----------|---|-----------------------------|--------------------|
| Current assets | 7.1.1 | | | |
| Cash and cash equivalents | | 80,019 | 79,937 | (82) |
| Trade and other receivables | | 5,274 | 5,722 | 448 |
| Accrued income | | 2,284 | 1,857 | (427) |
| Prepayments | | 239 | 235 | (4) |
| Inventories | | 133 | 133 | 0 |
| Total current assets | | 87,949 | 87,884 | (65) |
| Non-current assets | 7.1.1 | | | |
| Other financial assets | | 22 | 22 | - |
| Investments in associates | | 1,164 | 1,164 | - |
| Infrastructure, property, plant and equipment | | 1,644,803 | 1,781,533 | 136,730 |
| Total non-current assets | | 1,645,989 | 1,782,719 | 136,730 |
| Total assets | | 1,733,938 | 1,870,603 | 136,665 |
| Current liabilities | 7.1.2 | | | |
| Trade and other payables | | 6,750 | 7,044 | 294 |
| Trust funds and deposits | | 2,109 | 2,109 | - |
| Provisions | | 6,563 | 7,113 | 550 |
| Interest bearing loans and borrowings | | 1,559 | 1,776 | 217 |
| Total current liabilities | | 16,981 | 18,043 | 1,061 |
| Non-current liabilities | 7.1.2 | | | |
| Trade and other payables | | 576 | 384 | (192) |
| Provisions | | 2,739 | 3,855 | 1,116 |
| Interest bearing loans and borrowings | | 21,358 | 32,690 | 11,332 |
| Total non-current liabilities | | 24,673 | 36,929 | 12,256 |
| Total liabilities | | 41,654 | 54,971 | 13,317 |
| Net Assets | | 1,692,284 | 1,815,632 | 123,348 |
| Equity | 7.1.3 | | | |
| Accumulated surplus | | 1,270,029 | 1,391,718 | 121,689 |
| Other reserves | | 422,255 | 423,914 | 1,659 |
| Total equity | | 1,692,284 | 1,815,632 | 123,348 |

Source: Appendix B – Budgeted Standard Balance Sheet

7.1.1 Current assets (\$65,000 decrease) and non current assets (\$136.73 million increase)

- The slight decrease in current assets is mainly due to the net movement in total cash and investments.
- Although there is a substantial amount of transfer from reserves to fund capital projects and developer contributions that assist the maintenance of reserves balances at a high level, the cash backed reserves have been used to fund some of the major capital projects.

- Rate and other debtor balances are not expected to change significantly and are at acceptable levels. This indicates the effective ongoing management of outstanding debt.
- Inventory levels are expected to remain constant.
- Accrued income decreases slightly as a result of the decreased level of developer and other contributions.
- The increase in non-current assets is the net result of the capital works program and transfer to Council of non monetary assets (\$120 million), offset by the depreciation of non-current assets (\$20 million).

7.1.2 Current liabilities (\$1.06 million increase) and non current liabilities (\$12.26 million increase)

- Amounts owed to suppliers are expected to increase by \$294,000.
- Annual and Long Service Leave staff entitlements (provisions) are expected to increase marginally.
- The increase in non-current liabilities (that is, obligations Council must pay beyond the next year) results mainly from loan borrowings of \$13.11 million in 2009/10, offset by principal repayments on previous borrowings.

7.1.3 Equity (\$123.35 million increase)

- The net increase in equity (or net assets) will be \$123.35 million or 7.3%.

7.2 Key assumptions

- In preparing the Budgeted Balance Sheet for the year ended 30 June 2010 it was necessary to make a number of assumptions about key assets, liabilities and equity balances.
- The key assumptions are as follows:
 - 97% of total rates raised will be collected in the 2009/2010 year
 - Debtors to remain consistent with 2008/2009 levels, creditors will increase marginally
 - Inventories, financial assets, trust funds and deposits to remain consistent.
 - 97% of capital grants will be received in 2009/10 with the balance to be received in 2010/11

8. Strategic Resource Plan & Key Financial Indicators

Council is required by the Act to prepare a Strategic Resource Plan covering both financial and non-financial resources, and including key financial indicators for at least the next four financial years to support the Council Plan.

8.1 Plan development

Council has prepared a Strategic Resource Plan (SRP) for the four years 2009/2010 to 2012/2013 as part of its ongoing financial planning to assist in adopting an annual budget within a longer term framework.

The SRP takes the strategic objectives and strategies as specified in the Council (Community) Plan and expresses them in financial terms for the next four years.

The financial aspects of the SRP are based on Council's 15 year Long Term Financial Plan (LTFP). The LTFP is updated through a process of consultation with Council's service providers and is used to set parameters for future revenue and expenditure as part of the rolling annual budget process.

The key objective in developing the SRP is financial sustainability in the medium to long term, whilst still achieving Council's strategic objectives as specified in the Community Plan. The key financial objectives that underpin the LTFP:

- Maintaining existing service levels
- A Capital expenditure program that is achievable and affordable
- Introduction of budget initiatives to enhance Council operations and efficiency
- Ensuring a net surplus result from operations
- Achieving a balanced budget on a cash basis.

In preparing the SRP, Council has also been mindful of the need to comply with the following principles of sound financial management as contained under Section 136 of the Local Government Act:

- Prudently manage financial risks relating to debt, assets and liabilities
- Provide reasonable stability in the level of rate burden
- Consider the financial effects of Council decisions on future generations
- Provide full, accurate and timely disclosure of financial information.

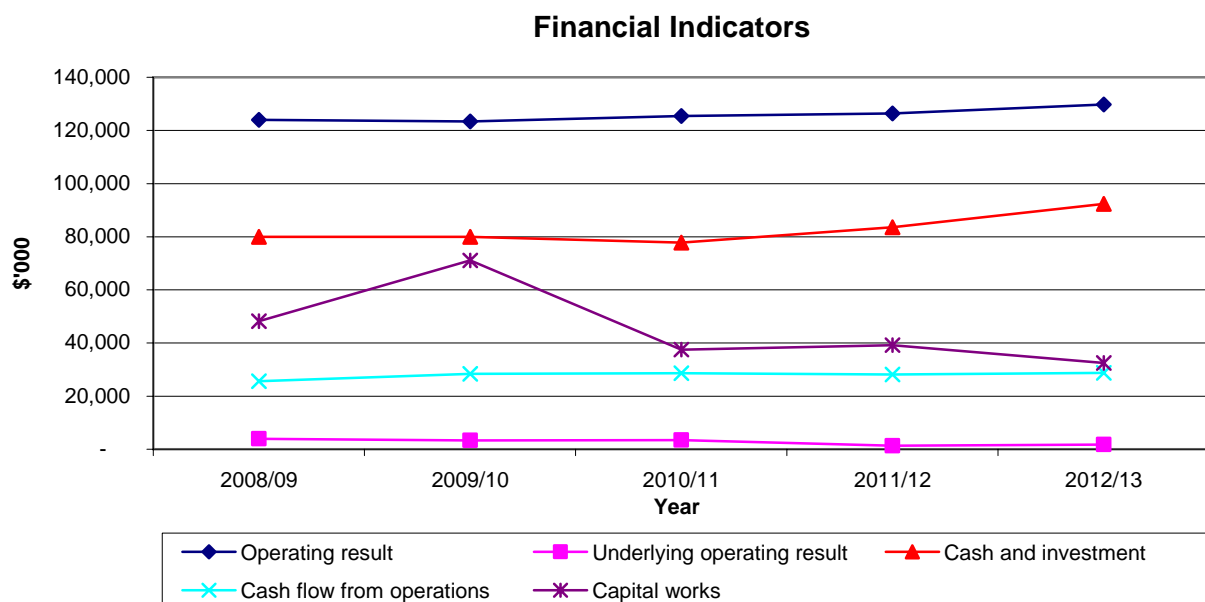
The SRP is updated annually through a rigorous process of consultation with Council service providers followed by a detailed sensitivity analysis to achieve the key financial objectives.

8.2 Financial resources

The following table summarises the key financial results for the next four years as set out in the Plan for years 2009/2010 to 2012/2013. Appendix B includes a more detailed analysis of the financial resources to be used over the four year period.

| Indicator | Forecast | | Strategic Resource Plan | | |
|-----------------------------|-------------------|-------------------|-------------------------|-------------------|-------------------|
| | Actual | Budget | Projections | | |
| | 2008/09 \$'000 | 2009/10 \$'000 | 2010/11 \$'000 | 2011/12 \$'000 | 2012/13 \$'000 |
| Operating result | 123,994 | 123,348 | 125,474 | 126,382 | 129,767 |
| Underlying operating result | 3,994 | 3,348 | 3,474 | 1,382 | 1,767 |
| Cash and investment | 80,019 | 79,937 | 77,853 | 83,553 | 92,334 |
| Cash flow from operations | 25,678 | 28,425 | 28,581 | 28,134 | 28,712 |
| Capital works | 48,200 | 71,122 | 37,554 | 39,204 | 32,417 |

The following graph shows the general financial indicators over the four year period.



The key outcomes of the Strategic Resource Plan are as follows:

- Financial sustainability (section 5)** - Cash and investments are forecast to increase over the four year period from \$79.94 million (2009/2010) to \$92.33 million (2012/2013), which indicates prudent financial management whilst maintaining a strong commitment to Council's capital works program.
- Service delivery strategy (section 10)** – Service levels have been maintained throughout the four year period. Operating surpluses are forecast in all four years 2009/2010 to 2012/2013. Excluding the effects of non-operating items such as non-monetary assets (donated assets) and one-off items, the underlying result indicates a surplus result at the end of each year for the period. The underlying result is a short term measure of financial sustainability and is an important measure since once-off items can often mask the operating result. However, when the estimated underlying ratio for 2009/2010 and beyond is combined with the other financial indicators, Councils' financial position is strong.

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- **Borrowing strategy (section 10)** – Borrowings are forecast to increase from \$34.47 million (2009/2010) to \$45.84 million (2012/2013) over the four year period, representing a movement in the prudential ratio from 45.3% to 49.4%. This includes new borrowings of \$13.11 million during 2009/2010.
- **Infrastructure strategy (section 10)** – Capital works over the four year period will total \$180.3 million at an average of \$45 million.

8.3 Key financial indicators

The following table highlights Council's current and projected performance across a range of key financial indicators (KPIs). KPIs provide a useful analysis of Council's financial position and performance and should be used in the context of the organisation's objectives. The performance ratios indicate both short term viability and longer term sustainability and when combined, Council's financial position is strong.

| Indicator | | Forecast 2008/09 | Budget 2009/10 | Strategic Resource Plan Projections | | |
|--|----------|---------------------|-------------------|--|---------|---------|
| | | | | 2010/11 | 2011/12 | 2012/13 |
| Financial performance | | | | | | |
| Underlying result/Underlying revenue | (1:1) | 0.03:1 | 0.03:1 | 0.03:1 | 0.01:1 | 0.01:1 |
| Rate revenue/Underlying revenue | (%) | 59.0 | 60.7 | 62.3 | 63.3 | 63.9 |
| Rate revenue/Assessment | (\$) | 1,308 | 1,339 | 1,371 | 1,416 | 1,462 |
| Financial liabilities/Rate revenue | (%) | 32.7 | 45.3 | 43.7 | 47.7 | 49.7 |
| Debt servicing/Total revenue | (%) | 0.4 | 0.9 | 0.9 | 1.1 | 1.3 |
| Grants/Total revenue | (%) | 8.7 | 9.7 | 8.4 | 8.2 | 8.3 |
| Fees & charges/Total revenue | (%) | 4.7 | 4.6 | 5.2 | 5.2 | 5.3 |
| Financial position | | | | | | |
| Non-curr. liabilities/Own-sourced rev. | (%) | 25.1 | 36.3 | 35.7 | 40.1 | 42.7 |
| Net operating cflows/Underlying rev. | (%) | 21.6 | 22.6 | 22.0 | 20.6 | 19.9 |
| Current assets/Current liabilities | (%) | 5.2 | 4.9 | 4.6 | 4.7 | 4.8 |
| Total liabilities/Assessment | (\$) | 776 | 966 | 981 | 1,080 | 1,158 |
| Capital expenditure | | | | | | |
| Capital works | (\$'000) | 48,200 | 71,122 | 37,554 | 39,204 | 32,417 |
| New assets | (\$'000) | 28,637 | 52,800 | 21,517 | 22,388 | 14,652 |
| Asset renewal | (\$'000) | 9,381 | 9,305 | 10,424 | 13,313 | 13,376 |
| Upgrade/expansion | (\$'000) | 10,182 | 9,017 | 5,613 | 3,503 | 4,389 |
| Capital works/Rate revenue | (%) | 68.7 | 93.4 | 46.5 | 45.4 | 35.2 |
| Asset renewals/Total depreciation | (%) | 49.4 | 46.5 | 48.9 | 58.7 | 58.2 |
| Capital spend/Total depreciation | (1:1) | 1.36:1 | 2.04:1 | 1.52:1 | 1.29:1 | 1.11:1 |

Notes to indicators

Underlying operating result – Improvement in financial performance expected over the period. This is a measure of Council's surpluses as a ratio of their revenues. A negative result indicates a deficit. Operating deficits cannot be sustained in the longer term, and deficits by their nature shift the burden of today's costs to future ratepayers. All years are positive for City of Whittlesea reflecting the strong results forecast in the next 4 years.

Rate revenue/underlying revenue – Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become marginally more reliant on rate revenue compared to all other revenue sources.

Indebtedness/rate revenue – Trend indicates Council's reliance on debt over the next 4 years against its annual rate revenue.

Current assets/current liabilities – Working capital is forecast to improve marginally over the next 4 years.

Asset renewals/total depreciation – Although Council expenditure on renewal assets is portrayed as less than depreciation in each year, it should be noted that substantial amounts are to be spent on existing assets under the classifications of upgrade and/or expansion.

8.4 Non-financial resources

In addition to the financial resources to be consumed over the planning period, Council will also consume non-financial resources, in particular human resources. The following table summarises the non-financial resources for the next four years.

| Indicator | Forecast | Budget | Strategic Resource Plan | | |
|------------------|----------|---------|-------------------------|---------|---------|
| | 2008/09 | 2009/10 | Projections | | |
| | \$'000 | \$'000 | 2010/11 | 2011/12 | 2012/13 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Employee costs | 37,957 | 42,930 | 43,010 | 45,266 | 47,564 |
| Employee numbers | 528 | 555 | 556 | 563 | 570 |

It should be noted that the apparent minimal increase in employee costs and employee numbers between 2009/10 and 2010/11 is due to the fact that a significant number of fixed term positions are budgeted for in the 2009/10 financial year. As many of these positions are considered to be backfill for permanent employees seconded to Council's Bushfire Recovery team, it is unlikely that they will continue past the end of the 2009/10 financial year. There are also a small number of positions within the organisation that have been funded to complete specific projects or programs and these are also likely to come to an end by June 30, 2010.

9. Rating Strategy

General rates are a significant component and source of revenue for any local government entity and planning for future rate increases is an important component of the long term financial planning process. Rate revenue accounts for 61.2% of the total revenue in the 2009/2010 Budget (excluding non-monetary contributions).

9.1 Strategy development

Planning for acceptable future rate increases has been critical to the LTFP. Council understands the need to balance the importance of rate revenue as a funding source with community sensitivity to increases, particularly given the bi-annual general revaluations process and impact of significant adjustment to valuations over the last two years.

Rate increases are sought to be kept to a minimum above the projected rise in the Consumer Price Index (CPI) for each year, and take into account changes in service levels, the municipality's growth, community expectation and the use, where possible, of alternative sources of revenue. The LTFP ensures that Council's rating policies maintain a reasonable degree of stability in the levels of the rates burden imposed annually and consistent and moderate rate increases are forecast over the four years of the Strategic Resource Plan.

The following table shows rate increases over the last four years and highlights Council's commitment to stable and reasonable rate increases.

| Year | Rate Increase |
|-----------------------------------|----------------------|
| 2005/06 | 4.00% |
| 2006/07 | 4.95% |
| 2007/08 | 4.95% |
| 2008/09 | 4.70% |
| 2009/10 | 3.95% |
| Average increase over 5yrs | 4.51% |

9.2 Current year rate increase

The 2009/2010 operating position is predicted to be significantly impacted by decreases in revenue streams, increases in service labour costs, and reductions in some government funding in real terms. It will therefore be necessary to achieve similar rate revenue growth in the future whilst containing costs in order to achieve the predicted surplus operation results from 2009/2010 to 2010/2013 as set out in the LTFP.

In order to achieve the objectives of the LTFP whilst maintaining service levels and a sustainable capital expenditure program, general rates will increase by 3.95% in 2009/2010 raising a total rate of \$76.15 million, including \$1.6 million generated by supplementary valuations. Offset against this are Sustainable Land Management rebates totalling \$330,000.

9.3 Rating structure

Council uses the NAV (Net Annual Value) method of valuation and calculates a rate in the dollar on property valuations to determine the total rate revenue required from the annual budget process.

The existing rating structure comprises two rating calculations (general rate and farm rate). These rates are structured in accordance with the requirements of section 155 of the Local Government Act 1989.

The current rating structure provides for a general rate together with a farm rate which is 2.5% less (rate in the dollar) lower than the general rate as set by Council. The farm rate

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since its inception has been discounted at 2.5% lower than of the general rate and currently is provided to and assists 362 properties.

The existing 2.5% discount applied to the farm rate has been increased for 2009/2010 and has been based on a 3.5% discount on the general rate.

The City of Whittlesea has offered a farm rate since at least the early 1980s to assist those with genuine farming properties within the municipality. The Victoria's Farming Federation has been presenting arguments to Council over the past few years to provide additional financial benefits to farmers within the municipality. The 2009/2010 budget addresses this request.

Council is also currently offering a rate rebate for sustainable land management and this will continue in the 2009/2010 budget year.

Council has re-affirmed its intention to maintain the existing differential rates and rating policies.

The following table summarises the rates to be set for the 2009/2010 year. A more detailed analysis of the rates to be raised is contained in Appendix C "Statutory Disclosures".

| Rate type | | 2008/2009 | 2009/2010 |
|------------------|--------------------|------------------|------------------|
| General rates | Cents in \$ of NAV | 0.059062 | 0.06139495 |
| Farm rates | Cents in \$ of NAV | 0.057585 | 0.05924613 |

10. Other Strategies

In developing the Strategic Resource Plan, strategies have been developed for Service Delivery, Human Resources, Borrowings, Asset Management and Risk Management.

10.1 Service delivery

Service levels have been maintained throughout the four year period of the Strategic Resource Plan. Continual review of Council operations is undertaken to improve the efficiency and effectiveness of Council service provision. Funding for continuing recurrent services and programs must keep with the demands for growth and expansion.

The key objectives included in Council's LTFP (referred to in Section 8.1) that directly impact on the future service delivery strategy are to maintain existing service levels, a capital expenditure program that is achievable and affordable, whilst introducing new initiatives to enhance Council operations.

It should be noted that the LTFP applies a needs approach to operational funding for service delivery programs and other known operational grants. Where a program has a known duration, that funding is eliminated from future years in the LTFP.

The general assumptions affecting all operating revenue and expenditure include the following:

| | 2008/09 | 2009/10 | 2010/11 | 2011/12 | 2012/13 |
|-------------------------|---------|-------------|---------|---------|---------|
| | % | % | % | % | % |
| Consumer Price Index | 3.00 | 3.00 | 2.70 | 2.70 | 2.75 |
| Population growth | 3.20 | 3.14 | 3.16 | 3.18 | 2.90 |
| Employee costs | 5.50 | 5.50 | 5.00 | 5.00 | 5.00 |
| Operating grant funding | -0.99 | 0.01 | 0.01 | 0.03 | 0.01 |
| Fees & Charges | 4.50 | 4.50 | 4.00 | 4.00 | 4.00 |
| Investment return | 6.40 | 4.00 | 4.60 | 5.00 | 5.00 |

10.2 Human resources strategy

Council is committed to attracting, developing and retaining a capable, flexible and engaged workforce, focussed on developing leadership skills and providing a supportive learning environment. Council's human resource strategy includes effectively responding to contemporary issues of an ageing workforce, cultural diversity & equity, skill shortages and work-life-environment balance issues against a background of tight financial restrictions.

Specific objectives to achieve these outcomes include:

- developing our leadership/management capabilities of senior staff
- upgrading our performance management systems
- utilising in full our Human Resource Information systems
- up-skilling our managers/team leaders in recruitment methods
- developing a talent management system to identify new/emerging leaders, and
- building our mentoring, community partnerships and diversity programs

10.3 Borrowings

In developing the LTFP loan borrowings are identified as an appropriate financing source for capital expenditure. Where appropriate and cost effective, loan funds will be considered in order to maximise all financing opportunities and these funding options, when evaluated, must recognise the useful life of the asset and any other issues such as revenue generating capacity of the project.

City of Whittlesea – Budget 2009/2010

In the past decade Council has only borrowed to finance income generating infrastructure projects or one-off significant expense burdens. Using this approach Council has been able to maintain low and acceptable debt servicing and debt commitment ratios.

Council's position on debt strategy is that loan borrowings will be considered depending on the nature and type of the capital project and the capacity of the particular project to repay the debt. In developing a meaningful long term financial model, borrowings need to be identified as a possible and important funding source for capital works projects. The total outstanding loan borrowings as at 30 June 2009 is estimated to be \$22,910,764.

An amount of \$13,108,060 has been budgeted to be borrowed in 2009/2010 to carry out the major works identified in the masterplan for the Thomastown Recreation and Aquatic Centre (TRAC).

Total outstanding loan liability as at 30 June 2010 is estimated to be \$34,465,928.

It is highlighted that Council is in a strong financial position due to high levels of reserves and an increasing rate base due to the growth the municipality has experienced for a number of years. This means that a significant proportion of capital expenditure will be undertaken from current year revenues and a growing rate base will provide the opportunity to allocate a substantial part of annual revenues to capital works. It is financially prudent at appropriate times to use these funds rather than borrowing.

The table also sets out future borrowings, based on the forecast financial position of Council as at 30 June 2009.

| Year | New Borrowing \$'000 | Loan Principal Paid \$'000 | Loan Interest Paid \$'000 | Balance 30 June \$'000 | Prudential Ratio % |
|-------------|---------------------------------|---|--|---------------------------------------|-----------------------------------|
| 2008/09 | 8,750 | 637 | 925 | 22,911 | 32.7 |
| 2009/10 | 13,108 | 1,559 | 2,279 | 34,460 | 45.3 |
| 2010/11 | 2,612 | 1,776 | 2,260 | 35,296 | 43.7 |
| 2011/12 | 7,650 | 1,799 | 2,859 | 41,147 | 47.7 |
| 2012/13 | 6,000 | 1,315 | 3,401 | 45,832 | 49.7 |

10.4 Asset management (including Infrastructure)

Providing and maintaining community infrastructure asset for service delivery is a function of Council under the Local Government Act 1989. Council adopted an Asset Management Policy in May 2006 which endeavours to balance the service levels with the expectations of communities and stakeholders, having due regard to available resources and affordability. Council is also developing a number of Asset Management Plans to assist with the planning for the maintenance and renewal needs of infrastructure asset.

A key objective of the Budget is to allocate funding for the maintenance and renewal of existing infrastructure assets used for providing services. Department of Planning & Community Development (DPCD) considers that adequate provision for capital and maintenance expenditures on existing assets is an important and good practice. DPCD assists local governments to adhere to the good practice via a program, Asset Management Performance Measures.

In developing the Budget, the following guiding principles were considered – (a) give priority to the timely interventions which optimise the conditions of assets so that expensive repairs and pre-mature renewal can be avoided, and (b) comply with regulatory obligations.

The process includes – (a) identification of capital projects that would maintain or renew Council's existing assets at desired condition levels; and (b) prioritisation of capital projects.

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Council also recognises the need to provide significant funding sources for additional assets needed to provide for increased service demands. To this end, capital projects are identified and prioritised in a New Works Program for the period of the Strategic Resource Plan.

In the development of New Works Program, Council gives regard to – (a) non-asset solution for the service delivery, and (b) the feasibility of upgrade or expansion of an existing asset.

In addition to the guiding principles stated above in this section, the following principles were also being considered – (a) take a strategic approach that forecasts the service delivery needs and the capacity to meet them in a short, medium and long-term basis, and (b) provide and maintain assets fit for service delivery needs while complying with Best Value Principles.

The following table summarises Council's forward outlook on capital expenditure including funding sources for the next five years.

| Year | Grants & Contributions \$'000 | Borrowings \$'000 | Investment Reserves \$'000 | Working Capital & Council Operations \$'000 | Capital Program \$'000 |
|---------|----------------------------------|----------------------|-------------------------------|--|---------------------------|
| 2008/09 | 6,273 | 6,400 | 5,024 | 30,503 | 48,200 |
| 2009/10 | 6,816 | 13,108 | 9,162 | 42,036 | 71,122 |
| 2010/11 | 4,405 | 2,613 | 9,824 | 20,712 | 37,554 |
| 2011/12 | 1,998 | 7,650 | 13,434 | 16,122 | 39,204 |
| 2012/13 | 2,457 | 6,000 | 7,168 | 16,792 | 32,417 |

In order to maintain acceptable capital expenditure programs significant effort needs to continue to be undertaken to re-prioritise projects, identify alternative funding sources or reduce the scope of the desired capital works programs.

10.5 Risk management and occupational health and safety

Council is committed to the protection of the community, employees, contractors, suppliers, the environment and assets from risk of injury, financial or other loss. Council believes that the implementation and maintenance of a strong risk management process and culture is an integral component of good management and corporate governance.

Council will achieve this in the 2009/2010 Annual Budget through implementation of the Risk Management Policy and Framework and Risk Register.

Council has used Australian Standard 4360 (Risk Management) to develop the Risk Management Policy, Framework and Risk Register. The Risk Register has 90 strategic and key operational risks that are each allocated a Manager as the Risk Owner. A Risk Management and OHS Working Group oversees the implementation of the Policy Framework and Risk Register.

Council's objective is to ensure that all strategic and key operational risks are identified and analysed through a process that considers possible consequences and the likelihood of occurrence. Risks are then ranked and prioritised for the development action plans by Risk Owners to improve controls to an acceptable level.

Council believes its workforce is the most important asset in providing best value service to the community. In August 2008 the Chief Executive Officer approved Council's OHS Management Strategy and Hazard Management Procedure to support the OHS Policy that had previously been adopted by Council.

The objectives of the OHS Policy and Strategy are being achieved by:

- Development of an OHS Manual that has documented 94 Procedures, Plans, Safety Inspection checklists and Safe Systems of work.
- Progressively developing Hazard registers for all Departments.
- Undertaking Training needs analysis and developing training needs for all Departments.
- Providing OHS Training to all levels of Management.
- Improving procedures for managing contractor safety
- Setting up a working group to investigate the issues around psychological health.

Council has an extensive insurance portfolio in place as part of its Framework for managing risk. Council's most significant policies relate to public liability, professional indemnity, WorkCover and property insurance.

With regards to public liability and professional indemnity insurance Council participates in a mutual scheme which is ultimately controlled by the Municipal Association of Victoria (MAV). This scheme provides competitively priced and sustainable insurance products for Local Government in Victoria. WorkCover insurance is purchased from an agent appointed under the State government scheme. Property insurance is purchased via a mutual scheme operated by Jardine Lloyd Thompson (an insurance broker) on behalf of Local Governments in Victoria.

Overview to Appendices

The following appendices include voluntary and statutory disclosures of information which provide support for the analysis contained in sections 1 to 10 of this report.

This information has not been included in the main body of the budget report in the interests of clarity and conciseness. Council has decided that whilst the budget report needs to focus on the important elements of the budget and provide appropriate analysis, the detail upon which the annual budget is based should be provided in the interests of open and transparent local government.

The contents of the appendices are summarised below:

| Appendix | Nature of Information |
|-----------------|--|
| A | Rate Determination and Operating Statement |
| B | Standard Statements |
| C | Statutory Disclosures |
| D | Capital Works Program |
| E | Key Strategic Activities |
| F | Fees and Charges Schedule |

**Appendix A
Rate Determination and Operating Statement**

This appendix presents the 'Rate Determination' view of the 2009/2010 Budget, and matches it to the Operating Statement (Budgeted Standard Income Statement).

City of Whittlesea

Rate Determination and Operating Statement

For the year ending 30 June 2010

| | 2009/10 Rate Determination | 2009/10 Operating Statement |
|--|---|--|
| Income | | |
| Rates charges | 76,145,800 | 76,145,800 |
| Statutory fees and fines | 4,993,100 | 4,993,100 |
| User fees | 6,348,490 | 6,348,490 |
| Contributions - cash | 6,591,300 | 6,591,300 |
| Grants - operating | 17,074,753 | 17,074,753 |
| Grants - capital | - | 6,816,185 |
| Reimbursements | 677,000 | 677,000 |
| Other revenue | 4,833,099 | 3,781,553 |
| Rents, leases and sales | 2,794,648 | 2,794,648 |
| Income SubTotal | <u>119,458,190</u> | <u>125,222,829</u> |
| Expenditure | | |
| Employee costs | 42,930,146 | 42,930,146 |
| Materials and services | 37,682,752 | 46,987,732 |
| Depreciation and amortisation | 0 | 20,000,000 |
| Other expenses | 12,636,202 | 9,993,202 |
| Finance costs | 2,278,800 | 2,278,800 |
| Transfers to reserves | 10,821,300 | - |
| Expenditure SubTotal | <u>106,349,200</u> | <u>122,189,880</u> |
| Carry forward surplus | 1,892,200 | - |
| Net gain (loss) on disposal of property, infrastructure, plant and equipment | - | 315,800 |
| Contributions - non-monetary assets | - | 120,000,000 |
| Net Income / Expenditure | <u>15,001,190</u> | <u>123,348,749</u> |
| Capital Works | | |
| Capital works | 44,847,195 | - |
| Funding sources | | |
| Capital grants | (6,816,185) | - |
| Loans | (13,108,060) | - |
| Reserves | (9,162,260) | - |
| External contributions | 0 | - |
| Plant & equipment sales | (759,500) | - |
| Capital Works (net of grants) | <u>15,001,190</u> | <u>-</u> |
| Surplus / (Deficit) | <u>-</u> | <u>123,348,749</u> |

**Appendix B
Standard Statements**

This appendix presents information in regard to the Standard Statements.

The appendix includes the following budgeted information:

- Budgeted Standard Income Statement
- Budgeted Standard Balance Sheet
- Budgeted Standard Cash Flows Statement
- Budgeted Standard Capital Works Statement
- Budgeted Statement of Investment Reserves

City of Whittlesea – Budget 2009/2010

City of Whittlesea

Budgeted Standard Income Statement

For the four years ending 30 June 2013

| | Forecast Actual 2008/09 \$'000 | Budget 2009/10 \$'000 | Strategic Resource Plan | | |
|---|---|-----------------------------|-------------------------|-------------------|-------------------|
| | | | Projections | | |
| | | | 2010/11 \$'000 | 2011/12 \$'000 | 2012/13 \$'000 |
| Revenue | | | | | |
| Rates charges | 70,163 | 76,146 | 80,732 | 86,299 | 92,189 |
| Statutory fees and fines | 4,907 | 4,993 | 5,368 | 5,412 | 5,635 |
| User fees | 6,256 | 6,348 | 7,729 | 8,169 | 8,693 |
| Contributions - cash | 8,265 | 6,591 | 6,723 | 6,824 | 6,926 |
| Grants - capital | 3,704 | 6,816 | 3,576 | 3,506 | 4,112 |
| Grants - operating | 16,988 | 17,075 | 17,587 | 17,917 | 18,455 |
| Reimbursements | 639 | 677 | 657 | 707 | 691 |
| Other revenue | 7,666 | 6,576 | 6,937 | 7,059 | 7,176 |
| Total revenues | 118,588 | 125,222 | 129,309 | 135,893 | 143,877 |
| Expenses | | | | | |
| Employee costs | 37,957 | 42,930 | 43,010 | 45,266 | 47,564 |
| Materials and services | 47,805 | 46,988 | 49,232 | 53,124 | 56,863 |
| Depreciation and amortisation | 19,000 | 20,000 | 21,300 | 22,685 | 23,000 |
| Other expenses | 9,180 | 9,993 | 10,364 | 10,975 | 11,620 |
| Finance costs | 925 | 2,279 | 2,261 | 2,858 | 3,401 |
| Total expenses | 114,867 | 122,190 | 126,167 | 134,908 | 142,448 |
| Net gain (loss) on disposal of property, infrastructure, plant and equipment | 273 | 316 | 332 | 397 | 338 |
| Operating Surplus/(Deficit) for the period | 3,994 | 3,348 | 3,474 | 1,382 | 1,767 |
| Contributions - non-monetary assets | 120,000 | 120,000 | 122,000 | 125,000 | 128,000 |
| Surplus (deficit) for the period | 123,994 | 123,348 | 125,474 | 126,382 | 129,767 |

City of Whittlesea – Budget 2009/2010

City of Whittlesea

Budgeted Standard Balance Sheet

For the four years ending 30 June 2013

| | Forecast | Budget | Strategic Resource Plan | | |
|---|------------------|------------------|-------------------------|------------------|------------------|
| | Actual | | Projections | | |
| | 2008/09 | 2009/10 | 2010/11 | 2011/12 | 2012/13 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Current assets | | | | | |
| Cash and cash equivalents | 80,019 | 79,937 | 77,853 | 83,553 | 92,334 |
| Trade and other receivables | 5,274 | 5,722 | 6,299 | 6,609 | 7,028 |
| Accrued income | 2,284 | 1,857 | 1,913 | 1,943 | 1,973 |
| Prepayments | 239 | 235 | 246 | 266 | 284 |
| Inventories | 133 | 133 | 133 | 133 | 133 |
| Total current assets | 87,949 | 87,884 | 86,444 | 92,504 | 101,752 |
| Non-current assets | | | | | |
| Other financial assets | 22 | 22 | 22 | 22 | 22 |
| Investments in associates | 1,164 | 1,164 | 1,164 | 1,164 | 1,164 |
| Infrastructure, property, plant and equipment | 1,644,803 | 1,781,533 | 1,911,202 | 2,039,628 | 2,167,344 |
| Total non-current assets | 1,645,989 | 1,782,719 | 1,912,388 | 2,040,814 | 2,168,530 |
| Total assets | 1,733,938 | 1,870,603 | 1,998,832 | 2,133,318 | 2,270,282 |
| Current liabilities | | | | | |
| Trade and other payables | 6,750 | 7,044 | 7,396 | 7,988 | 8,548 |
| Trust funds and deposits | 2,109 | 2,109 | 2,109 | 2,109 | 2,109 |
| Provisions | 6,563 | 7,113 | 7,694 | 8,305 | 8,950 |
| Interest bearing loans and borrowings | 1,559 | 1,776 | 1,799 | 1,315 | 1,496 |
| Total current liabilities | 16,981 | 18,042 | 18,998 | 19,717 | 21,103 |
| Non-current liabilities | | | | | |
| Trust funds and deposits | 576 | 384 | 192 | - | - |
| Provisions | 2,739 | 3,855 | 5,031 | 6,271 | 7,578 |
| Interest bearing loans and borrowings | 21,358 | 32,690 | 33,504 | 39,838 | 44,342 |
| Total non-current liabilities | 24,673 | 36,929 | 38,727 | 46,109 | 51,920 |
| Total liabilities | 41,654 | 54,971 | 57,725 | 65,826 | 73,023 |
| Net assets | 1,692,284 | 1,815,632 | 1,941,107 | 2,067,492 | 2,197,259 |
| Equity | | | | | |
| Accumulated surplus | 1,270,029 | 1,391,718 | 1,517,562 | 1,647,794 | 1,775,579 |
| Reserves | 422,255 | 423,914 | 423,545 | 419,698 | 421,680 |
| Total equity | 1,692,284 | 1,815,632 | 1,941,107 | 2,067,492 | 2,197,259 |

City of Whittlesea

Budgeted Standard Cash Flow Statement
For the four years ending 30 June 2013

| | Forecast | Budget | Strategic Resource Plan | | |
|---|-----------------|-----------------|-------------------------|-----------------|-----------------|
| | Actual | | Projections | | |
| | 2008/09 | 2009/10 | 2010/11 | 2011/12 | 2012/13 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Cash flows from operating activities | | | | | |
| Rates | 69,907 | 75,966 | 80,594 | 86,132 | 92,012 |
| Grants (inclusive of GST) | 22,761 | 26,055 | 23,386 | 23,567 | 24,803 |
| Statutory fees and fines | 4,610 | 4,967 | 5,256 | 5,399 | 5,568 |
| Other receipts and charges (inclusive of GST) | 18,262 | 18,351 | 19,289 | 20,344 | 21,069 |
| Interest received | 6,690 | 3,919 | 4,042 | 4,103 | 4,146 |
| Net GST refund | 5,094 | 5,294 | 4,930 | 4,951 | 4,862 |
| Payments to employees | (36,494) | (41,264) | (41,253) | (43,414) | (45,612) |
| Payments to suppliers (inclusive of GST) | (64,227) | (62,584) | (65,403) | (70,089) | (74,735) |
| Borrowing costs | (925) | (2,279) | (2,260) | (2,859) | (3,401) |
| Net cash provided by (used in) operating activities | 25,678 | 28,425 | 28,581 | 28,134 | 28,712 |
| Cash flows from investing activities | | | | | |
| Proceeds from disposal of non-current assets | 752 | 835 | 912 | 1,091 | 929 |
| Payments for infrastructure, property, plant and equipment (inclusive of GST) | (25,840) | (40,891) | (32,414) | (29,376) | (25,545) |
| Net cash provided by (used in) investing activities | (25,088) | (40,056) | (31,502) | (28,285) | (24,616) |
| Cash flows from financing activities | | | | | |
| Repayment of borrowings | (637) | (1,559) | (1,776) | (1,799) | (1,315) |
| Proceeds from borrowings | 8,750 | 13,108 | 2,613 | 7,650 | 6,000 |
| Net cash provided by (used in) financing activities | 8,113 | 11,549 | 837 | 5,851 | 4,685 |
| Net increase (decrease) in cash and cash equivalents | 8,703 | (82) | (2,084) | 5,700 | 8,781 |
| Cash and cash equivalents at the beginning of the year | 71,316 | 80,019 | 79,937 | 77,853 | 83,553 |
| Cash and cash equivalents at the end of the year | 80,019 | 79,937 | 77,853 | 83,553 | 92,334 |

City of Whittlesea

Budgeted Standard Capital Works Statement

For the four years ending 30 June 2013

| | Forecast | Budget | Strategic Resource Plan | | |
|----------------------------|-----------------------------|---------------|---------------------------------|-------------------|-------------------|
| | Actual 2008/09 \$'000 | | 2009/10 \$'000 | Projections | |
| | | | 2010/11 \$'000 | 2011/12 \$'000 | 2012/13 \$'000 |
| Capital Works Areas | | | | | |
| Roads | 13,504 | 13,751 | 11,158 | 9,803 | 12,106 |
| Drains | 299 | 100 | 50 | 50 | 50 |
| Open space | 14,800 | 13,029 | 10,278 | 6,676 | 6,419 |
| Buildings | 16,610 | 41,182 | 12,990 | 18,925 | 10,540 |
| IT & Plant | 2,953 | 3,060 | 3,078 | 3,750 | 3,302 |
| Feasibility studies | 34 | - | - | - | - |
| Total capital works | 48,200 | 71,122 | 37,554 | 39,204 | 32,417 |
| Represented by: | | | | | |
| New assets | 28,637 | 52,800 | 21,517 | 22,388 | 14,652 |
| Asset renewal | 9,381 | 9,305 | 10,424 | 13,313 | 13,376 |
| Upgrade/expansion | 10,182 | 9,017 | 5,613 | 3,503 | 4,389 |
| Total capital works | 48,200 | 71,122 | 37,554 | 39,204 | 32,417 |

City of Whittlesea

Budgeted Statement of Investment Reserves

For the four years ending 30 June 2013

| | Forecast | Budget | Strategic Resource Plan | | |
|--|---------------|----------------|-------------------------|---------------|---------------|
| | Actual | | Projections | | |
| | 2008/09 | 2009/10 | 2010/11 | 2011/12 | 2012/13 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Statutory | | | | | |
| Developer contributions (community facilities) | 8,452 | 8,042 | 6,199 | 3,482 | 4,360 |
| Community infrastructure levy | 1,154 | 1,404 | 1,654 | 1,904 | 1,904 |
| Net gain compensation | 505 | 515 | 500 | 500 | 500 |
| Developer contributions (open space) | 880 | 995 | 1,010 | 1,010 | 1,010 |
| Planning permits drainage | 548 | 652 | 802 | 802 | 802 |
| Non standard street lighting | 1,151 | 1,311 | 1,124 | 1,441 | 1,571 |
| Car parking | 28 | 28 | 28 | 28 | 28 |
| Total statutory reserves | 12,718 | 12,947 | 11,317 | 9,167 | 10,175 |
| Discretionary | | | | | |
| Tip replacement | 6,936 | 11,732 | 13,103 | 14,534 | 15,993 |
| Unspent new works (net) | 7,625 | 0 | - | - | - |
| Land banking reserve | 5,621 | 5,723 | 7,123 | 8,475 | 8,625 |
| Plant replacement | 4,118 | 4,105 | 3,920 | 3,253 | 3,006 |
| Computer replacement | 0 | 143 | 293 | 443 | 593 |
| Total discretionary reserves | 24,300 | 21,703 | 24,439 | 26,705 | 28,217 |
| Total reserves | 37,018 | 34,650 | 35,756 | 35,872 | 38,392 |

**Appendix C
Statutory Disclosures**

The information set out below is required under the Act to be disclosed in the Council’s annual budget.

1 Borrowings

| | 2008/09 \$ | 2009/10 \$ |
|---|---------------|---------------|
| New borrowings (other than refinancing) | \$8,750,000 | \$13,108,060 |
| Debt redemption | \$637,032 | \$1,559,100 |

2 Rates and charges

2.1 The rate in the dollar for each type of rate to be levied

| Type of Property | 2008/09 cents/\$NAV | 2009/10 cents/\$NAV |
|---|------------------------|------------------------|
| General rate for rateable residential and commercial properties | 0.059062 | 0.06139495 |
| Farm rate | 0.057585 | 0.05924613 |

2.2 The estimated amount to be raised by each type of rate to be levied

| Type of Property | 2008/09 \$ | 2009/10 \$ |
|------------------|---------------|---------------|
| General Rate | \$65,588,352 | \$72,480,917 |
| Farm Rate | \$1,987,934 | \$1,917,562 |

2.3 The estimated total amount to be raised by rates

| | 2008/09 \$ | 2009/10 \$ |
|--------------------------|---------------|---------------|
| Total rates to be raised | \$67,576,286 | \$74,398,479 |

2.4 The percentage change in the dollar for each type of rate to be levied compared to that of the previous financial year:

| Type of Property | 2008/09 Change % | 2009/10 Change % |
|------------------|---------------------|---------------------|
| General Rate | -8.90% | 3.95% |
| Farm Rate | -8.90% | 2.88% |

2.5 The number of assessments for each type of rate to be levied compared to the previous year:

| Type of Property | 2008/09 \$ | 2009/10 \$ |
|--|---------------|---------------|
| General Rate | 53,274 | 56,500 |
| Farm Rate | 373 | 362 |
| The total number of assessments is: | 53,647 | 56,878 |

2.6 The basis of valuation is the Net Annual Value

2.7 The estimated total Net Annual Value of land in respect of which each type of rate is to be levied compared with the previous year:

| Type of Property | 2008/09 \$ | 2009/10 \$ |
|------------------|----------------------|----------------------|
| General Rate | 1,110,500,913 | 1,193,189,267 |
| Farm Rate | 34,521,475 | 32,365,875 |
| Total | 1,145,022,388 | 1,225,555,142 |

2.8 The estimated total amount to be raised by rates and charges: \$ 74,398,479

2.9 There are no known significant changes, which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

3. Differential rates

Rates to be levied

The rate and amount of rates payable in relation to land in each category of differential are:

- A rate of 0.06139495 in the NAV dollar in respect of residential and commercial use land (of a non farm nature)
- A rate of 0.05924613 in the NAV dollar in respect of farm land.

Each differential rate will be determined by multiplying the Net Annual Value of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

General rate

The general rate for rateable residential and commercial properties applies to all properties which do not fall into the farm rate classification (see below).

The requirements of municipal valuation are governed by the Valuation of Land Act 1960. The Act was amended in 1998 to introduce two-yearly valuations from the 2000 general valuation onwards. A Council valuer inspects all properties and takes into consideration the size, condition and locality of the property and improvements. The valuer then analyses similar properties that have recently sold in the area and determines a value for the property based on the state of the property market and current conditions.

Valuers are required to assess three bases of value:

Capital Improved Value (CIV) - The value of both the land and any improvements on the property. It is the sum that the property would be likely to realise at the time of valuation if offered for sale

Site Value (SV) - Site Value is what the land is worth assuming that there are no improvements, it is the sum that the property would be likely to realise at the time of valuation if offered for sale.

Net Annual Value (NAV) - In the case of residential houses, units and rural properties the NAV is 5% of the Capital Improved Value. For commercial and industrial properties the NAV is the rent at which the property might reasonably be expected to be let from year to year.

A Council may choose one of these valuation bases for calculating general rates. At the City of Whittlesea, the NAV is used for calculating municipal rates.

Farm rate

The farm rate may be applied to some properties within the Municipality which are classified by Council as Farm Land as defined in Section 2(1) of the Valuation of Land Act 1960. Farm Land is used primarily for growing or grazing purposes and must be greater than 2 hectares in area.

Appendix D

Capital Works and Works Carried Forward from 2008/2009

This appendix presents a listing of the capital works projects that will be undertaken for the 2009/2010 year.

The capital works projects include the following:

- New works for 2009/2010
- Works carried forward from the 2008/2009 year

City of Whittlesea – Budget 2009/2010

New works for 2009/10

| Location | Project Name | Asset Renewal \$'000 | Asset Expansion/ Upgrade \$'000 | New Asset \$'000 | Externally Funded \$'000 | Reserve Funded \$'000 | Rates Funded \$'000 | Project Cost \$'000 |
|--|--|----------------------------|--|---------------------|--------------------------------|-----------------------------|---------------------------|---------------------------|
| Roads | | | | | | | | |
| Collector Roads | Mark parking lanes | 30 | - | - | - | - | 30 | 30 |
| Darebin Creek | Bridge at Findon Creek Confluence | - | - | 30 | - | - | 30 | 30 |
| Darebin Creek | Findon Creek Bridge at Darebin Creek Confluence | - | - | 92 | - | - | 92 | 92 |
| Darebin Creek | Pedestrian Bridge at Findon Road | - | - | 30 | - | - | 30 | 30 |
| Epping Transit City | Wayfinding works | - | 29 | 43 | 72 | - | - | 72 |
| Findon Creek | Path (from confluence with Darebin Creek to Findon Road) | - | - | 25 | - | - | 25 | 25 |
| Findon Creek | Shared path bridge and access | - | - | 285 | - | - | 285 | 285 |
| Findon Road | Footpath Construction - east and west of Maserati Drive | - | - | 395 | - | - | 395 | 395 |
| Lalor Shopping Centre | Footpath replacement | - | 200 | - | - | 200 | - | 200 |
| Main St & Spring St, Thomastown | Road Safety Treatments | - | - | 130 | - | - | 130 | 130 |
| McKimmies Road | Shared concrete path | - | - | 290 | - | - | 290 | 290 |
| Miller Street, Epping | Road Construction | - | - | 500 | - | - | 500 | 500 |
| O'Herns Road | R2R - O'Herns road between High St. to Miller St. | - | - | 403 | 403 | - | - | 403 |
| O'Herns Road | Full construction between High Street and Miller Street | 90 | 180 | 630 | - | - | 900 | 900 |
| Plenty Road / Masons Road | Roundabout | 300 | - | - | - | 300 | - | 300 |
| Plowman Court, Epping | Pedestrian bridge | - | 6 | 24 | - | - | 30 | 30 |
| R2R - Cooper Street (formerly Hendersons Road) Epping | Dalton Rd to Bridge - construct | - | - | 290 | 290 | - | - | 290 |
| Scott Street, Thomastown | Beautification works | 45 | 30 | - | - | - | 75 | 75 |
| Various | Sustainable street lighting bulk replacement program | - | - | 728 | - | - | 728 | 728 |
| Various locations | Carpark rehabilitation - various | 90 | - | - | - | - | 90 | 90 |
| Various locations | Traffic control devices - unprogrammed works | - | 145 | - | - | - | 145 | 145 |
| Various locations | Installation bus shelters | - | - | 20 | - | - | 20 | 20 |
| Various locations | Raised pavement installations in local streets & collector roads | - | 70 | - | - | - | 70 | 70 |
| Various locations | Bicycle facilities - provide new on-road & off-road paths | - | - | 200 | - | - | 200 | 200 |
| Various locations | Install speed limit and warning signs on gravel roads | - | - | 30 | - | - | 30 | 30 |
| Various locations | Roadside hazard protection | 75 | - | - | - | - | 75 | 75 |
| Various locations | Upgrade POS Lanterns | 30 | - | - | - | - | 30 | 30 |
| Various locations | Council facility improvements - Car park upgrades | 60 | - | - | - | - | 60 | 60 |
| Various locations - DDA Works | Improve disability access (DDA) to public transport | 24 | 36 | - | - | - | 60 | 60 |
| Various locations - DDA Works | Upgrade disabled parking bays to DDA requirements | 5 | 45 | - | - | - | 50 | 50 |
| Various locations - DDA Works | Kerb Ramp DDA Upgrades | 24 | 16 | - | - | - | 40 | 40 |
| Various Roads | Local road resurfacing works | 1,700 | - | - | - | - | 1,700 | 1,700 |
| Various Roads | Local road reconstruction/rehabilitation | 1,700 | - | - | - | - | 1,700 | 1,700 |
| Various Roads | Footpaths | - | 100 | - | - | - | 100 | 100 |
| Various Roads | Part constructed roads improvements | 200 | - | - | - | - | 200 | 200 |
| Total Roads | | 4,373 | 857 | 4,146 | 765 | 500 | 8,110 | 9,375 |
| Drains | | | | | | | | |
| Allan Avenue, South Morang | Drainage Construction | - | 50 | - | - | - | 50 | 50 |
| Various locations | Drainage improvement works | 25 | 25 | - | - | - | 50 | 50 |
| Total Drains | | 25 | 75 | - | - | - | 100 | 100 |

City of Whittlesea – Budget 2009/2010

| Location | Project Name | Asset Renewal \$'000 | Asset Expansion/ Upgrade \$'000 | New Asset \$'000 | Externally Funded \$'000 | Reserve Funded \$'000 | Rates Funded \$'000 | Project Cost \$'000 |
|---|--|----------------------------|--|---------------------|--------------------------------|-----------------------------|---------------------------|---------------------------|
| Open Space | | | | | | | | |
| Barry Road Tennis Club | Court Reconstruction | 85 | - | - | - | - | 85 | 85 |
| Cookes Road, Doreen | Masterplan for Active Open Space | 25 | - | - | - | - | 25 | 25 |
| Coulstock Street, Epping | Urban renewal and landscape redevelopment | 25 | - | - | - | - | 25 | 25 |
| Darebin Creek | Darebin Creek shared path south of Settlement Road | - | - | 25 | - | - | 25 | 25 |
| Epping North | Masterplan for Active Open Space | 25 | - | - | - | - | 25 | 25 |
| Harvest Home Road | Soccer Ground Lighting | - | - | 120 | - | - | 120 | 120 |
| Hillcroft Regional Park | Revegetation | 50 | - | - | - | 50 | - | 50 |
| Hillsview Recreation Reserve (formerly known as Transmission Reserve) | Landscape development balance of site | 50 | - | - | - | - | 50 | 50 |
| Kelynack Reserve, Mill Park | Training lights | - | - | 10 | - | - | 10 | 10 |
| Lalor West Reserve | Mosaic Storm Water Reuse Project | - | - | 75 | - | - | 75 | 75 |
| Laurimar Town Park | Sportsfields | - | - | 150 | - | - | 150 | 150 |
| Mernda - Precinct 2A | Open Space Reimbursement - 85 Bassetts Road, Doreen | - | - | 631 | - | 631 | - | 631 |
| Mernda - Precinct 3 | Open Space Compensation - 1455B Plenty Road, Mernda | - | - | 250 | - | 250 | - | 250 |
| Mernda - Precinct 3 | Open Space Reimbursement - 1485 Plenty Road, Mernda (Mainline Inv) | - | - | 3,000 | - | 3,000 | - | 3,000 |
| Mernda - Precinct 3 | Open Space Acquisition - 1465 Plenty Road, Mernda (Salce) | - | - | 3,512 | 3,512 | - | - | 3,512 |
| Mernda - Precinct 4 | Open space reimbursement - Woodland Waters Estate | - | - | 1,422 | - | 1,422 | - | 1,422 |
| Mernda Villages Wetlands | Mernda Aquifer Storage and Recovery | - | - | 100 | - | - | 100 | 100 |
| Mill Park Lakes CAC (formerly Western Precinct Community Centre) | Shared Pathway Construction | - | - | 260 | - | - | 260 | 260 |
| Mill Park Reserve | Floodlights for main softball diamond | - | - | 15 | - | - | 15 | 15 |
| Mill Park Secondary College (Senior campus) | Multipurpose Sports fields and sports toilet | - | - | 200 | - | - | 200 | 200 |
| Mill Park Secondary College (Senior campus) | Ball catching fence | - | - | 35 | - | - | 35 | 35 |
| O'Herns Road | Recycled water pipeline | - | - | 576 | - | - | 576 | 576 |
| Tuttle Reserve, Epping Rd, Wollert | Resurface courts | 100 | - | - | 60 | - | 40 | 100 |
| Various | Upgrade Coaches Boxes | 30 | - | - | - | - | 30 | 30 |
| Various locations | Renewal of playgrounds | - | - | 500 | - | - | 500 | 500 |
| Various locations | Street tree renewal | - | - | 100 | - | - | 100 | 100 |
| Various locations | Roundabout upgrades | 15 | 10 | - | - | - | 25 | 25 |
| Various locations | General landscape improvements - Neighbourhood Parks | 250 | - | - | - | - | 250 | 250 |
| Various Sportsfields | Oval Grass Conversions | - | 250 | - | - | - | 250 | 250 |
| Whittlesea Football Oval | Restoration of oval | 54 | - | - | 54 | - | - | 54 |
| Wilton Park, South Morang | Landscape development | 85 | - | - | - | 85 | - | 85 |
| Total Open Space | | 794 | 260 | 10,980 | 3,626 | 5,438 | 2,971 | 12,034 |
| Buildings | | | | | | | | |
| Epping Recreation Reserve | Pavilion Upgrade | - | 35 | 665 | - | 700 | - | 700 |
| Harvest Home Soccer Facility | Pavilion & carpark design, construction | - | 80 | 720 | 100 | - | 700 | 800 |
| HR Uren Reserve, Thomastown | Pavilion Upgrade and Extension | - | 38 | 718 | - | 756 | - | 756 |
| Lalor | Lalor Tennis Development (VR Michael Reserve) | - | - | 200 | - | - | 200 | 200 |
| Lalor Library | Air conditioner renewal | 80 | - | 320 | - | - | 400 | 400 |
| Laurimar Precinct | Laurimar Community Activity Centre | - | - | 2,475 | 1,350 | - | 1,125 | 2,475 |
| Mill Park Leisure & Services Centre | Pool water plant upgrade | - | - | 100 | - | - | 100 | 100 |

City of Whittlesea – Budget 2009/2010

| Location | Project Name | Asset Renewal \$'000 | Asset Expansion/ Upgrade \$'000 | New Asset \$'000 | Externally Funded \$'000 | Reserve Funded \$'000 | Rates Funded \$'000 | Project Cost \$'000 |
|--|---|----------------------------|--|---------------------|--------------------------------|-----------------------------|---------------------------|---------------------------|
| Partridge Reserve, Lalor | Redevelopment of pavilion | 67 | 30 | 3 | - | 100 | - | 100 |
| South Morang Early Years | Additional preschool and MCH facility | - | - | 150 | - | - | 150 | 150 |
| Thomas Street Reserve, Thomastown | Senior Citizens Centre upgrade | - | 20 | - | - | - | 20 | 20 |
| Thomastown Recreation & Aquatic Centre | Masterplan implementation | - | 1,433 | 12,900 | 14,083 | - | 250 | 14,333 |
| Various | MECC & Relief Centre building & facilities upgrades | 8 | 12 | - | - | - | 20 | 20 |
| Various locations | Disability Action Plan | - | 60 | - | - | - | 60 | 60 |
| Whittlesea CAC and Preschool Site | Redevelopment | 120 | 180 | - | - | - | 300 | 300 |
| Whittlesea Swim Centre | Plant and equipment | - | - | 50 | - | - | 50 | 50 |
| Total Buildings | | 275 | 1,888 | 18,301 | 15,533 | 1,556 | 3,375 | 20,464 |
| Information Technology | | | | | | | | |
| Civic Centre | Various computer system hardware and other IT equipment | - | - | 93 | - | - | 93 | 93 |
| Mobile | Replacement of GPS/Mobile Computing equipment | - | - | 24 | - | - | 24 | 24 |
| Total Information Technology | | - | - | 117 | - | - | 117 | 117 |
| Plant, Equipment & Other | | | | | | | | |
| Civic Centre | Furniture and equipment | - | - | 50 | - | - | 50 | 50 |
| Civic Centre | Fit out alterations | 50 | - | - | - | - | 50 | 50 |
| Civic Centre | Purchase of art works | - | - | 13 | - | - | 13 | 13 |
| Epping Memorial Hall | BBQ facilities | - | - | 6 | - | - | 6 | 6 |
| Location not yet determined | Multicultural Man | - | 30 | 30 | 20 | - | 40 | 60 |
| Plant | Replacement of Council fleet | - | - | 2,378 | 740 | 1,638 | - | 2,378 |
| Plant | Purchase of new items - light fleet | - | - | 120 | - | 30 | 90 | 120 |
| Various locations | Furniture and fittings for halls and CACs | - | - | 45 | - | - | 45 | 45 |
| Whittlesea Showgrounds | Whittlesea Show 150th Public Art Piece | - | - | 35 | - | - | 35 | 35 |
| Total Plant, Equipment & Other | | 50 | 30 | 2,677 | 760 | 1,668 | 329 | 2,757 |
| Total Capital Works Program for 2009/10 | | 5,517 | 3,110 | 36,220 | 20,684 | 9,162 | 15,001 | 44,847 |

City of Whittlesea – Budget 2009/2010

Works carried forward from the 2008/09 year

| Location | Project Name | Asset Renewal \$'000 | Asset Expansion/ Upgrade \$'000 | New Asset \$'000 | Externally Funded \$'000 | Reserve Funded \$'000 | Rates Funded \$'000 | Project Cost \$'000 |
|---|---|----------------------------|--|---------------------|--------------------------------|-----------------------------|---------------------------|---------------------------|
| Roads | | | | | | | | |
| Collector Roads | Mark parking lanes | 16 | - | - | - | - | 16 | 16 |
| Duffy St & Coulstock St, Epping | Road Construction Special Charge Scheme | - | 47 | - | - | - | 47 | 47 |
| E6 between Findon and Bridge Inn Roads | E6 Construction | - | - | 330 | - | 330 | - | 330 |
| Epping Transit City | Wayfinding works | - | 50 | 75 | 10 | - | 114 | 125 |
| Findon Creek | Path (from confluence with Darebin Creek to Findon Road) | - | - | 59 | - | - | 59 | 59 |
| Findon Road, South Morang | Construct from The Great Eastern Way to Plenty Road | - | 112 | 75 | - | 100 | 87 | 187 |
| Main St & Spring St, Thomastown | Edgars Creek shared pathway project | - | - | 135 | - | - | 135 | 135 |
| Main St & Spring St, Thomastown | Road Safety Treatments | - | - | 130 | - | - | 130 | 130 |
| Miller Street, Epping | Road Construction | - | - | 892 | - | - | 892 | 892 |
| Nickson Street, Bundoora | Pedestrian safety improvement - Pedestrian Crossing | 70 | - | - | - | - | 70 | 70 |
| O'Herns Road | R2R - O'Herns road between High St. to Miller St. | - | - | 253 | - | - | 253 | 253 |
| Plenty Road | Road construction | 11 | 25 | - | - | - | 35 | 35 |
| R2R - Cooper Street (formerly Hendersons Road) Epping | Dalton Rd to Bridge - construct | - | - | 303 | - | - | 303 | 303 |
| Reservoir Road, Yan Yean | Widening and strengthening of bridge over Plenty River | 80 | 120 | - | - | - | 200 | 200 |
| Ridge Road, Whittlesea | Yea Rd to Melbourne Water Boundary - Construction of road | 90 | 135 | - | - | - | 226 | 226 |
| Spencer Street, Thomastown | Additional on-street parking | 65 | - | 65 | - | 33 | 98 | 130 |
| Station Street north of Paschke Crescent | Pedestrian safety improvement | - | 60 | - | - | - | 60 | 60 |
| Station Street, Lalor | Road safety improvements - relocation of existing services | 20 | - | - | - | - | 20 | 20 |
| Station Street, Lalor | Road Safety Improvements-install raised pavements Station St, Lalor | 1 | 15 | 7 | - | - | 22 | 22 |
| The Lakes Boulevard South Morang | Install pedestrian crossings | 48 | - | 72 | - | - | 120 | 120 |
| Various | Special Charge Schemes | 15 | 105 | 30 | - | - | 150 | 150 |
| Various locations | Traffic control devices - unprogrammed works | - | 20 | - | - | - | 20 | 20 |
| Various locations | Installation bus shelters | - | - | 42 | - | - | 42 | 42 |
| Various locations | Raised pavement installations in local streets & collector roads | - | 79 | - | - | - | 79 | 79 |
| Various locations | Upgrade POS Lanterns | 30 | - | - | - | - | 30 | 30 |
| Various locations | Council facility improvements - Car park upgrades | 29 | - | - | - | - | 29 | 29 |
| Various locations | LATM Schemes various treatments | 350 | - | - | - | - | 350 | 350 |
| Various locations | Carpark rehabilitation - various | 40 | - | - | - | - | 40 | 40 |
| Various locations | Retail centres footpath works | 110 | - | - | 110 | - | - | 110 |
| Various locations - DDA Works | Upgrade disabled parking bays to DDA requirements | 5 | 44 | - | - | - | 49 | 49 |
| Walnut Street, Whittlesea | Walnut St Whittlesea (Stage 2) - Reconstruct James St to Macmeiken St | 42 | 63 | - | - | - | 105 | 105 |
| Whittlesea Township | Shared pathway seating | - | - | 12 | 12 | - | - | 12 |
| Total Roads | | 1,022 | 875 | 2,479 | 132 | 463 | 3,781 | 4,376 |
| Open Space | | | | | | | | |
| Laurimar Primary School | Synthetic half soccer pitch and running track | - | - | 75 | - | - | 75 | 75 |

City of Whittlesea – Budget 2009/2010

| Location | Project Name | Asset Renewal \$'000 | Asset Expansion/ Upgrade \$'000 | New Asset \$'000 | Externally Funded \$'000 | Reserve Funded \$'000 | Rates Funded \$'000 | Project Cost \$'000 |
|--|--|----------------------------|--|---------------------|--------------------------------|-----------------------------|---------------------------|---------------------------|
| Partridge Reserve, Lalor | Partridge Street Reserve - Lighting | - | 121 | - | 15 | - | 106 | 121 |
| Scrubby Creek Park | Conversion to open space | 20 | - | - | - | - | 20 | 20 |
| Various locations | Renewal of playgrounds | - | - | 403 | - | - | 403 | 403 |
| Various locations | Bin enclosures | 72 | - | 31 | - | - | 103 | 103 |
| Various locations | Implementation of Public Art Strategy | - | - | 60 | - | - | 60 | 60 |
| Various locations | All abilities playground | 25 | - | 25 | - | - | 50 | 50 |
| Walker Reserve, Whittlesea | Tennis Pavilion Entry Paving | - | 12 | - | - | - | 12 | 12 |
| Walker Reserve, Whittlesea | Whittlesea Tennis Club tennis court reconstructions | 150 | - | - | - | - | 150 | 150 |
| Total Open Space | | 267 | 133 | 594 | 15 | - | 979 | 995 |
| Buildings | | | | | | | | |
| Animal Pound | Design and construction | - | - | 1,117 | 600 | - | 517 | 1,117 |
| Civic Centre | Heating, ventilation and airconditioning equipment renewal (HVAC) | 531 | - | - | - | - | 531 | 531 |
| Doreen Hall | Hall demolition | 21 | - | - | - | - | 21 | 21 |
| Epping North - Precinct 2 (Aurora) | Community Activity Centre - construction (Harvest HomeTown Centre) | 19 | - | 361 | - | 350 | 30 | 380 |
| Epping Recreation Reserve | Pavilion Upgrade | - | 36 | 679 | - | - | 715 | 715 |
| Epping RSL | Water Supply | - | 20 | 13 | - | - | 33 | 33 |
| Farm Vigano | Farm Vigano | 200 | - | - | - | 200 | - | 200 |
| Farm Vigano | Farm Vigano - RLCIP | - | 2,500 | - | 2,500 | - | - | 2,500 |
| Findon Reserve, Mill Park | Pavilion Extension | - | 10 | 1 | - | - | 10 | 10 |
| Harvest Home Soccer Facility | Pavilion & carpark design, construction | - | 50 | 450 | - | 500 | - | 500 |
| HR Uren Reserve, Thomastown | Pavilion Upgrade and Extension | - | 38 | 720 | - | - | 758 | 758 |
| Lalor Library | Air conditioner renewal | 55 | - | 220 | - | - | 274 | 274 |
| Laurimar Precinct | Laurimar Community Activity Centre | - | - | 335 | - | - | 335 | 335 |
| Meadowglen Athletics Stadium, Epping | Meadowglen International Athletics Stadium Kitchen Upgrade | 140 | - | - | 140 | - | - | 140 |
| Mernda - Precinct 3 | Mernda Villages Community Activity Centre (local) | - | - | 3,622 | - | - | 3,622 | 3,622 |
| Mill Park Leisure & Services Centre | BBQ facilities | - | - | 40 | 40 | - | - | 40 |
| Nebel Street, Lalor | Kindergarten redevelopment stage -2 DDA compliance | - | 27 | - | 27 | - | - | 27 |
| Partridge Reserve, Lalor | Redevelopment of pavilion | 958 | 429 | 43 | - | 1,350 | 80 | 1,430 |
| Plenty Ranges Arts and Convention Centre | Woodstock Theatre refurbishment | 82 | - | - | - | - | 82 | 82 |
| Redleap Reserve, Mill Park | Accessible Public Toilet | - | - | 160 | - | - | 160 | 160 |
| Redleap Reserve, Mill Park | Cricket practice nets redevelopment | 100 | - | - | - | 100 | - | 100 |
| South Morang | Office accommodation feasibility study | - | 57 | 511 | - | - | 568 | 568 |
| South Morang Early Years | Additional preschool and MCH facility | - | - | 50 | - | - | 50 | 50 |
| South Morang Preschool (Reid St) | Refurbishment of MCH | 63 | 42 | - | - | - | 105 | 105 |
| Sycamore Reserve, Mill Park | BMX Club - pavilion and toilet upgrade | - | 471 | - | - | - | 471 | 471 |
| Thomastown East Reserve | Pavilion Upgrade | - | 75 | 3 | - | - | 78 | 78 |
| Thomastown Pioneer Precinct | Purchase of Church and Cemetery | - | - | 380 | - | - | 380 | 380 |
| Thomastown Recreation & Aquatic Centre | Masterplan implementation | - | 433 | 3,893 | 4,250 | - | 75 | 4,325 |
| Thomastown Recreation & Aquatic Centre | Community artworks project - Stage 2 | - | - | 50 | - | 50 | - | 50 |
| Various | MECC & Relief Centre building & facilities upgrades | 5 | 7 | - | - | - | 12 | 12 |
| Various | Water initiatives - Rainwater tanks | - | - | 144 | - | - | 144 | 144 |

City of Whittlesea – Budget 2009/2010

| Location | Project Name | Asset Renewal \$'000 | Asset Expansion/ Upgrade \$'000 | New Asset \$'000 | Externally Funded \$'000 | Reserve Funded \$'000 | Rates Funded \$'000 | Project Cost \$'000 |
|---|--|----------------------------|--|---------------------|--------------------------------|-----------------------------|---------------------------|---------------------------|
| Various locations | Disability Action Plan | - | 202 | - | - | - | 202 | 202 |
| Various locations | Kitchen upgrades to meet health regulations | - | 20 | - | 20 | - | - | 20 |
| Various locations | Water Saving Initiatives for kindergarten and childcare centres | - | - | 28 | 28 | - | - | 28 |
| Various Preschools | Preschool Shade program - RLCIP component | - | - | 20 | - | 20 | - | 20 |
| Whittlesea CAC and Preschool Site | Redevelopment | 318 | 477 | - | - | - | 795 | 795 |
| Whittlesea Depot | Northern Depot Project | - | - | 379 | - | - | 379 | 379 |
| Whittlesea Swim Centre | Conservation Project | 8 | 8 | - | - | - | 16 | 16 |
| Whittlesea Swim Centre | Shade development | - | - | 100 | - | - | 100 | 100 |
| Total Buildings | | 2,499 | 4,900 | 13,319 | 7,605 | 2,570 | 10,542 | 20,717 |
| Plant, Equipment & Other | | | | | | | | |
| Mernda Villages CAC | Equipment for early years services at Mernda Villages CAC (MCH & Kin.) | - | - | 130 | - | - | 130 | 130 |
| Various | New infringement issue system | - | - | 57 | - | - | 57 | 57 |
| Total Plant, Equipment & Other | | - | - | 187 | - | - | 187 | 187 |
| Total Capital Works Carried Forward from 2008/09 | | 3,788 | 5,907 | 16,579 | 7,753 | 3,033 | 15,489 | 26,275 |
| Total Capital Works Program | | 9,305 | 9,017 | 52,799 | 28,437 | 12,195 | 30,490 | 71,122 |

City of Whittlesea – Budget 2009/2010

Summary

| | Asset Renewal \$'000 | Asset Expansion /Upgrade \$'000 | New Asset \$'000 | Externally Funded \$'000 | Internally Funded \$'000 | Project Cost \$'000 |
|----------------------------|----------------------------|--|---------------------|--------------------------------|--------------------------------|---------------------------|
| Asset Renewal | 9,305 | - | - | 3,720 | 5,585 | 9,305 |
| New Asset | - | - | 52,799 | 21,111 | 31,689 | 52,799 |
| Asset Expansion/Upgrade | - | 9,017 | - | 3,605 | 5,412 | 9,017 |
| TOTAL CAPITAL WORKS | 9,305 | 9,017 | 52,799 | 28,437 | 42,685 | 71,122 |

Appendix E Key Strategic Activities

This section sets out the Key Strategic Activities, to be undertaken during the 2009/2010 year.

City of Whittlesea Key Strategic Activities For the year ending 30 June 2010

| Strategic Activity | Performance Measure | How Data is Reported | Performance Target |
|--|---|----------------------|--------------------|
| Leadership | | | |
| Maintain an innovative and community focused Council. | Undertake at least three Mayoral community forums by 30 June 2010. | Annual report | 3 |
| | Maintain or improve from the 2009 level, the community satisfaction rating of Council's engagement of the community in decision making on key local issues. | Annual report | >= 2009 level |
| Support and advocate on behalf of the community. | Maintain or improve from the 2009 level, the community satisfaction rating of Council's advocacy and community representation on key local issues. | Annual report | >= 2009 level |
| Environment | | | |
| Upgrade and maintain the City's image and appearance through retention of environmental features, landscape qualities and urban and landscape design improvements. | Improve from the 2009 level the community satisfaction rating of waste management services and the appearance of public areas in the City. | Annual report | > 2009 level |
| | Completion of the Local Conservation Strategy Review | Annual report | 30 June 2010 |
| Community | | | |
| Foster effective partnerships with other levels of government and key institutions. | Improved community satisfaction rating of Council's representation above the published 2009 level. | Annual report | > 2009 level |
| Provide for a range of social and cultural experiences acknowledging the City's cultural diversity and continue to encourage and develop the arts in the City. | Host at least four community celebrations, projects, events, performances and festivals at various times each year. | Annual report | 4 |
| | Host and assist community organisations to deliver 43 events | Annual report | 43 |
| Sustainable Growth | | | |
| Actively encourage the growth of diverse employment opportunities. | Facilitate meetings and networking events to create awareness of opportunities for businesses in the municipality by June 2010. | Annual report | 3 |
| Develop strategies to support existing and new industries and enterprises, to encourage a viable, sustainable local economy and to attract sustainable investment opportunities. | Maintain or improve from the 2009 level, the community satisfaction rating of economic development awareness in the City. | Annual report | >= 2009 level |

City of Whittlesea – Budget 2009/2010

| Strategic Activity | Performance Measure | How Data is Reported | Performance Target |
|--|--|----------------------|---------------------|
| Encourage local tourism opportunities within a regional context. | Promote the City of Whittlesea as a tourism destination through publications and information on the Tourism and City of Whittlesea websites. | Website | 30 June 2010 |
| Service | | | |
| Provide accessible, equitable and relevant services and facilities to the community. | Maintain or improve from the 2009 level, community satisfaction rating of the overall performance across Council. | Annual report | >= 2009 level |
| | Maintain or improve from the 2009 level, community satisfaction rating of recreational and cultural facilities in the City. | Annual report | >= 2009 level |
| Promote a high level of community awareness of Council services and facilities. | Provide information to the community through Council's weekly column in the local paper and Council's newsletter, Whittlescene. | Annual report | >= 50 |
| | Achieve at least 80% of the level of sponsorship income derived from industry partnerships | Annual report | >=80% of 2009 level |

**Appendix F
2009/2010 Fees and Charges Schedule**

This section sets out the fees and charges for the 2009/2010 year.

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|--------------------------------------|
| <u>Planning & Development</u> | |
| <u>Planning Services</u> | |
| <i>Town planning permits - as per Planning & Environment (Fees) Regulations 1988</i> | |
| Permits - Section 47, Regulation 7 | |
| Class 1 | 487.00 |
| Class 2 | 232.00 |
| Class 3 | 476.00 |
| Class 4 | 99.00 |
| Class 5 | 586.00 |
| Class 6 | 686.00 |
| Class 7 | 791.00 |
| Class 8 | 1,119.00 |
| Class 9 | 4,696.00 |
| Class 10 | 7,829.00 |
| Class 11 | 15,660.00 |
| Class 12 | 375.00 |
| Class 13 | 375.00 |
| Class 14 | 375.00 |
| Class 15 | 758.00 |
| Class 16 | 242.00 |
| Class 17 | 525.00 |
| Class 18 | 392.00 |
| Amendment of Application (Regulation 8A) | |
| Amend an application for a permit after notice (advertising) has been given but not yet determined for every class of application (other than Class 4 application where there is no fee) listed under Regulation 7 | 99.00 |
| Amend an application for a permit after notice of the application has been given but not yet determined for every class of application (other than Class 5 application where there is no fee) listed under Regulation 8B | 99.00 |
| Amendments of Permits - Regulation 8B | |
| Class 1 | 487.00 |
| Class 2 | 487.00 |
| Class 3 | 232.00 |
| Class 4 | 476.00 |
| Class 5 | 99.00 |
| Class 6 | 586.00 |
| Class 7 | 686.00 |
| Class 8 | 791.00 |
| Class 9 | 375.00 |
| Planning Certificates - Section 198 | 17.70 |
| Certificates of Compliance - Section 97N | 143.00 |
| Satisfaction Matters | 99.00 |
| Amendments - Planning Schemes | |
| Stage1 | 775.00 |
| Stage2 | 775.00 |
| Stage3 | 509.00 |
| Stage4 | 775.00 |
| Fees and Charges correct at time of publishing. Subject to change without notice | |

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|---|---|
| Subdivision certification | |
| multi lot (per lot) | 20.00 |
| procedural | 100.00 |
| consolidation | 100.00 |
| strata redevelopment | 57.00 |
| Resort & Recreation Open Space Contribution | 5% Site Valuation or as determined by Mgr Planning Services |
| Extension of time to a planning permit | 150.00 |
| Variation to a Building Envelope (other than applications made under Regulation 8B) | 95.00 |
| Demolition Approvals (S29A Building Act) | 60.00 |
| Comments in relation to concept plans | 145.00 |
| Impounded signage release fee | 140.00 |
| Amended subdivision plans - certification | 220.00 |
| Council advertising of an application - public notice erected on site | 80.00 |
| Council advertising of an application - per letter sent to adjoining and nearby owners/occupiers. | 8.00 |
| Planning Information Request | 90.00 |
| Secondary Consent | 150.00 |
| Copy of permit (only) - per property | 60.00 |
| Copy of approved plans (only) - per property | 60.00 |
| <u>Building Services</u> | |
| Residential Permits | |
| New Dwelling (Up to \$300,000) | 1,320.00 |
| New Dwelling (Over \$300,000) | 1,760.00 |
| Dwelling Extensions (All) | 880.00 |
| Minor Dwelling Alterations (removal of internal wall, increasing a window size etc.) | 385.00 |
| Demolitions | 440.00 |
| Outbuildings | |
| Steel Garages, Carports, Verandas, Decks, Retaining Walls, Underpins, Reblocking, Fences, Sheds | 330.00 |
| Brick Garages | 440.00 |
| Swimming Pools & Safety Barriers | |
| Above ground pools | 440.00 |
| In-ground pools | 550.00 |
| Commercial Works | |
| Shop fit-out (cost less than \$10,000) | 440.00 |
| Project up to \$50,000 | 1,100.00 |
| Project over \$50,000 | AIBS Rates |
| Miscellaneous | |
| Rescode Siting Dispensation | 217.50 |
| Build Over Easement Consent or Flood Prone Land Consent | 217.50 |
| Stormwater Drainage Asset Information | 54.35 |
| Property Information | 43.45 |
| Essential Services Reports for Council Projects | 1,200.00 |
| Lapsed Permit Fee | 165.00 |
| Building Permit Extension of Time | 50.00 |
| Change of Permit or Certificate Details | 88.00 |
| Re-Inspections | 120.00 |
| Copy of Residential Plans | 50.00 |
| Copy of Building Permit or Occupancy Permit | 30.00 |
| Copy of Commercial Plans | 130.00 |
| Amended Plans | 120.00 |
| Section 29A report and consent | 54.35 |
| Lodgement Fee | 32.60 |
| Fees and Charges correct at time of publishing. Subject to change without notice | |

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|--------------------------------------|
| <u>Infrastructure & Technology</u> | |
| <u>Waste Management</u> | |
| Garden Waste Bin Service | 66.30 |
| Additional Waste services | |
| Extra 120 Litre Garbage Bin (per annum) | 165.10 |
| Extra 240 Litre Recycling Bin (per annum) | 66.30 |
| Extra 240 Litre Commercial Garbage Bin (per annum) | 363.70 |
| Compost Bins | |
| Reln Worm Factory | 63.60 |
| Palamont (210 ltr) | 42.10 |
| Palamont (280 ltr) | 63.25 |
| Delivery Fee | 5.50 |
| Reinstatement's (per m2) | |
| Footpath 75mm concrete \$/sqm | 99.10 |
| Footpaths 125mm concrete (reinforced) \$/sqm | 115.00 |
| Footpaths & Crossovers 150mm concrete (reinforced) \$/sqm | 121.40 |
| Footpaths & Crossovers 200mm concrete (reinforced) \$/sqm | 127.80 |
| DDA Tactile tiles - less than 2 Sq M | 245.90 |
| DDA Tactile tiles - greater than 2 Sq M | 223.70 |
| Road General \$/sqm | 145.60 |
| Deep lift asphalt \$/sqm | 189.20 |
| Kerb & Channel \$/m | 156.60 |
| Footpath Granitic Sand \$/sqm | 89.90 |
| Footpath Asphalt \$/sqm | 74.60 |
| <u>Engineering Services</u> | |
| Road opening applications for consent | |
| The following fees are stipulated in the Road Management (Works and Infrastructure) Regulations 2005 - No 62 | |
| Fee for consent to Works other than Minor Works: | |
| On roadway, shoulder or pathway | |
| Council road where speed limit is greater than 50km/hr | 526.10 |
| Council road where speed limit is 50km/hr or less | 233.80 |
| Not on roadway, shoulder or pathway | |
| Council road where speed limit is greater than 50km/hr | 292.30 |
| Council road where speed limit is 50km/hr or less | 58.50 |
| Fee for consent to Minor Works: | |
| On roadway, shoulder or pathway | |
| Council road where speed limit is greater than 50km/hr | 134.40 |
| Council road where speed limit is 50km/hr or less | 134.40 |
| Not on roadway, shoulder or pathway | |
| Council road where speed limit is greater than 50km/hr | 58.50 |
| Council road where speed limit is 50km/hr or less | 58.50 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|---|
| <u>Parks & Gardens</u> | |
| Street Tree Replacement Fee | 330.00 |
| Subdivision Landscape Plan Checking Fee - .75% of landscape construction costs (inc GST) | .75% of landscape construction costs |
| Subdivision Landscape Surveillance Fee - 2.5% of landscape construction costs (inc GST) | 2.5% of landscape construction costs |
| <u>Geographic Information System</u> | |
| Sale of maps | |
| A4 custom map | 8.50 |
| A3 custom map | 18.00 |
| A2 custom map | 30.00 |
| A1 custom map | 45.00 |
| A0 custom map | 68.00 |
| Sale of maps with aerial photograph | |
| A4 custom map | 18.00 |
| A3 custom map | 28.00 |
| A2 custom map | 46.00 |
| A1 custom map | 73.00 |
| A0 custom map | 113.00 |
| <u>Growling Frog Golf Course</u> | |
| Weekend & Public Holiday | |
| 18 holes (adult) | 40.00 |
| 18 holes (adult – Growling Frog Social Golf Club member - competitions only) | 37.00 |
| 9 holes (adult & junior) before 8.30am only & unlimited golf after 2.00pm | 25.00 |
| 18 holes (junior) | 25.00 |
| Monday to Friday | |
| 18 holes (adult) | 35.00 |
| 9 holes (adult) and unlimited golf after 2.00pm | 22.00 |
| Club member | 32.00 |
| 18 holes (pensioner/senior & junior) | 16.00 |
| 9 holes (pensioner/senior & junior) | 11.00 |
| Promotional Offers | |
| Junior - after 1.30pm only - 7 days | 5.00 |
| Promotional Offer - 'Golf Course Guide' | |
| Introduction into Golf - M-F 9 holes | 10.00 |
| Coupon rate | Up to 30% discount |
| Indigenous Golf Association of Victoria | |
| Saturday, Sunday, Public Holiday 18 holes IGAV | 32.00 |
| Monday – Friday 18 holes IGAV | 25.00 |
| Annual Passes – Adult | |
| Annual Pass Monday - Friday | 650.00 |
| Annual Pass Monday - Saturday | 1,250.00 |
| Annual Passes - Junior | |
| Annual Pass Monday - Friday | 350.00 |
| Annual Pass Monday - Saturday | 400.00 |
| Annual Pass Monday - Saturday & Sunday | 350.00 |
| Annual Passes - Seniors cards/Pensioner | |
| Annual Pass Monday - Friday | 350.00 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|--------------------------------------|
| <u>Sustainable Finance</u> | |
| Land information certificates - Standard (per property) | 20.00 |
| Land information certificates - Additional urgency fee (per property) | 33.00 |
| Duplicate rate notice (current year) | 11.00 |
| Duplicate rate notice (per non-current year) | 16.50 |
| Plan 'n' pay card (per property) | 5.00 |
| Processing fee - Cheque dishonour | 33.00 |
| Processing fee - Direct debit dishonour (bank account & credit card) | 33.00 |
| Processing fee - Rates transaction statement (per property) | 35.00 |
| Processing fee - Confirmation of historical ownership | 35.00 |
| Service fee for title searches on request by a ratepayer | 35.00 |
| <u>Corporate & Economic Development</u> | |
| Civic Administration | |
| Freedom of Information Application Fee | 23.20 |
| FOI - Charge for search time (Per hour or part of an hour) | 20.60 |
| FOI - Charge for Supervision (Per quarter hour or part of a quarter hour) | 5.15 |
| FOI - Charge for providing black and white photocopy (Per A4 page, single sided) | 0.20 |
| FOI - Charge for providing copy of document other than black and white photocopy (Per A4 coloured page, single sided) | 1.03 |
| Local Laws (request for copy) | 10.50 |
| <u>Local Laws</u> | |
| Release fee - for impounded shopping trolleys | 50.00 |
| Release fee - for impounded 'A' frames, etc | 50.00 |
| Release fee - for impounded vehicle | 253.00 |
| Animal management - 'on-the-spot' fines - Minimum | 58.00 |
| Animal management - 'on-the-spot' fines - Maximum | 234.00 |
| Fire prevention 'On-the-spot' fines | 234.00 |
| Litter Offences 'On the Spot' - Minimum | 117.00 |
| Litter Offences 'On the Spot' - Maximum | 234.00 |
| Litter Offences New Estates - 'on the spot fines' - Minimum | 117.00 |
| Litter Offences New Estates - 'on the spot fines' - Maximum | 1,404.00 |
| Local Laws 'On the Spot' fines | 234.00 |
| Parking 'On-the-spot' fines - Minimum | 23.00 |
| Parking 'On-the-spot' fines - Maximum | 117.00 |
| Parking 'On-the-spot' fines; 'In no parking area', or 'Fail to pay fee and/or obey instructions on sign' or 'Contrary to requirements of parking area', or 'Not at an angle of 45, 90, or 135 degrees as indicated' or 'Not within a parking bay' or 'Not completely within a parking bay' or 'Exceeding minimum number of bays'. Road Rules 168(1)(a), 201, 202, 205, 207(2), 209(2), 210(2), 211(1), 211(2) & 211(3) | 58.00 |
| Parking - 'On-the-spot' (overstaying time) fine. Road Rule 168(1)(a) | 58.00 |
| Local law permit fee - goods on footway, or outdoor café/eatery, etc | 117.00 |
| Local laws Permit fee - Portable advertising board | 117.00 |
| Disabled Parking Permit - replace either lost or unduly damaged | 10.00 |
| Supply of enforcement digital photograph(s) per page | 7.50 |
| Infringement Courtesy Letter (Final Notice) fee | 20.40 |
| Collection Agency service fee | 19.00 |
| Brief of Evidence (prosecution) administration fee | No fee applicable |
| Local Law Building Site Code "on the spot" fine | 1,170.00 |
| Fees and Charges correct at time of publishing. Subject to change without notice | |

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|--------------------------------------|
| Dog registrations | |
| Restricted breed, Dangerous dog, Menacing dog | 180.00 |
| Non-pensioner - dog unsterilised | 100.00 |
| Non-pensioner - dog sterilised, microchipped or trained to VCA (Victorian Canine Association) level "Obedience Title" recognised by ANKC (Australian National Kennel Council) | 28.90 |
| Pensioner, Health Cardholder - unsterilised | 50.00 |
| Pensioner, Health Cardholder - sterilised, microchipped, trained to VCA (Victorian Canine Association) level "Obedience Title" recognised by ANKC (Australian National Kennel Council) | 14.50 |
| Pro-rata Registrations. <9 months >6 months | 75% |
| Pro-rata Registrations. >6 months >3 months | 50% |
| Pro-rata Registrations. >3 months | 25% |
| Cat registrations | |
| Non-pensioner - cat unsterilised | 50.00 |
| Non-pensioner - cat sterilised or microchipped or registered member of approved feline association. | 14.60 |
| Pensioner, Health Cardholder - unsterilised | 25.00 |
| Pensioner, Health Cardholder - sterilised or microchipped or registered member of approved feline association. | 7.30 |
| Other Animal Fees | |
| Application fee for Excess animal permit (i.e. for 3 or more dogs/cats) - Excess animal permit is in addition to individual animal registration(s) | 40.00 |
| Replacement animal collar-tag fee | 6.30 |
| Refundable deposit on undamaged 'anti-bark' collar | 100.00 |
| Monthly (or part thereof) hire of dog 'anti-bark' collar | No fee applicable |
| Daily board/keep for impounded dog - from on and after the 9th day of impoundment | 21.90 |
| Property inspection fee for Dangerous, menacing or restricted breed dog(s) - inspection is in addition to individual animal registration(s) | 40.00 |
| Refundable deposit on undamaged cat trap | 50.00 |
| Daily board/keep for impounded cat - from on and after the 9th day of impoundment | 22.20 |
| Inspection of animal registration records for second or subsequent records | 11.50 |
| Registration certificate for second or subsequent certificate | 29.30 |
| Registration of a Domestic Animal business | 200.00 |
| Asset Inspection | |
| Asset Inspection Permit Fee | 185.00 |
| <u>Arts & Convention Centre:</u> | |
| Theatre Hire Costs - | |
| Yan Yean Theatre | |
| Commercial rates: | |
| Monday to Friday bump/in out Fee | 200.90 |
| Monday to Friday rehearsal rate | 236.90 |
| Monday to Friday performance rate | 339.90 |
| Weekend bump in/out rate | 236.90 |
| Weekend rehearsal rate | 273.00 |
| Weekend performance rate | 365.70 |
| Community rates: | |
| Monday to Friday bump/in out Fee | 178.50 |
| Monday to Friday rehearsal rate | 210.00 |
| Monday to Friday performance rate | 304.50 |
| Weekend bump in/out rate | 210.00 |
| Weekend rehearsal rate | 241.50 |
| Weekend performance rate | 336.00 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--------------------------------------|--------------------------------------|
| Woodstock Theatre | |
| Commercial rates: | |
| Monday to Friday bump in/out rate | 115.50 |
| Monday to Saturday rehearsal \$ hr | 115.50 |
| Monday to Saturday performance \$ hr | 161.70 |
| Weekend bump in/out \$hr | 127.10 |
| Sunday rehearsal \$ hr | 132.30 |
| Sunday performance \$ hr | 189.00 |
| Community rates: | |
| Monday to Friday bump in/out rate | 73.50 |
| Monday to Saturday rehearsal \$ hr | 89.30 |
| Monday to Saturday performance \$ hr | 154.00 |
| Weekend bump in/out \$hr | 105.00 |
| Sunday rehearsal \$ hr | 126.00 |
| Sunday performance \$ hr | 178.50 |
| Room Hire Costs - | |
| The Great Hall | |
| Saturday - Sunday | |
| Minimum 4 hours | 878.60 |
| Additional hour | 190.60 |
| Day Hire (Maximum of 10 hours) | 1,348.30 |
| Fountain View Room | |
| Monday - Friday | |
| Minimum 4 hours | 396.60 |
| Additional hour | 136.00 |
| Day Hire (Maximum of 10 hours) | 702.50 |
| Saturday - Sunday | |
| Minimum 4 hours | 498.60 |
| Additional hour | 124.70 |
| Day Hire (Maximum of 10 hours) | 974.40 |
| Lakeview Room | |
| Monday - Friday | |
| Minimum 4 hours | 396.60 |
| Additional hour | 136.00 |
| Day Hire (Maximum of 10 hours) | 702.50 |
| Saturday - Sunday | |
| Minimum 4 hours | 498.60 |
| Additional hour | 124.70 |
| Day Hire (Maximum of 10 hours) | 974.40 |
| Conference Room 1 | |
| Monday - Friday | |
| Minimum 4 hours | 226.60 |
| Additional hour | 56.70 |
| Day Hire (Maximum of 10 hours) | 453.20 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|---------------------------------------|--------------------------------------|
| Saturday - Sunday | |
| Minimum 4 hours | 249.30 |
| Additional hour | 73.70 |
| Day Hire (Maximum of 10 hours) | 521.20 |
| Red Gum Room | |
| Monday - Friday | |
| Minimum 4 hours | 453.20 |
| Additional hour | 113.30 |
| Day Hire (Maximum of 10 hours) | 793.10 |
| Saturday - Sunday | |
| Minimum 4 hours | 634.50 |
| Additional hour | 124.70 |
| Day Hire (Maximum of 10 hours) | 1,019.70 |
| Blue Gum Room | |
| Monday - Friday | |
| Minimum 4 hours | 453.20 |
| Additional hour | 113.30 |
| Day Hire (Maximum of 10 hours) | 793.10 |
| Saturday - Sunday | |
| Minimum 4 hours | 634.50 |
| Additional hour | 124.70 |
| Day Hire (Maximum of 10 hours) | 1,019.70 |
| Eucalypt Room | |
| Monday - Friday | |
| Minimum 4 hours | 634.50 |
| Additional hour | 136.00 |
| Day Hire (Maximum of 10 hours) | 1,076.40 |
| Saturday - Sunday | |
| Minimum 4 hours | 750.90 |
| Additional hour | 153.00 |
| Day Hire (Maximum of 10 hours) | 1,359.60 |
| The Terrace | |
| Saturday - Sunday | |
| Minimum 4 hours | 416.50 |
| Additional hour | 142.80 |
| Woodstock Theatre (Conference) | |
| Monday - Friday | |
| Minimum 4 hours | 472.50 |
| Additional hour | 120.80 |
| Day Hire (Maximum of 10 hours) | 829.50 |
| Saturday - Sunday | |
| Minimum 4 hours | 667.30 |
| Additional hour | 132.50 |
| Day Hire (Maximum of 10 hours) | 1,060.00 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|--------------------------------------|
| Yan Yean Theatre (Conference) | |
| Monday - Friday | |
| Minimum 4 hours | 1,153.60 |
| Additional hour | 288.40 |
| Day Hire (Maximum of 10 hours) | 3,090.00 |
| Saturday - Sunday | |
| Minimum 4 hours | 1,225.70 |
| Additional hour | 303.90 |
| Day Hire (Maximum of 10 hours) | 3,193.00 |
| Gardens (Ceremony) (Sat/Sun) | 190.60 |
| Gardens (Photos) (Sat/Sun) | 113.30 |
| Courtyard (Ceremony) (Sat/Sun) | 206.00 |
| <u>Community Services</u> | |
| <u>Family Services</u> | |
| Hire of baby capsules (6 months) | 52.50 |
| Refundable deposit for baby capsules | 50.00 |
| Pre school enrolments (per enrolment) - Non Health Cardholders | 15.00 |
| Pre school Annual fee | 104.00 |
| Family day care - annual service fee | 16.00 |
| Family day care - administration fee | 0.50 |
| Family day care - late fee | 25.00 |
| Carer provider time-sheets (50) | 15.00 |
| Day Stay program service charge | 15.50 |
| Playgroups - rental of community space (per group) for Vasey Park Pre School, Mill Park Lakes Pre School & Carrington Children Services Centre | 5.80 |
| Grab Bags | 16.00 |
| FREEZA admission fee | 5.50 |
| <u>Health</u> | |
| Food Act registrations - | |
| Temporary food premises | 49.00 |
| Low risk premises | 142.00 |
| Low risk premises (with Food Safety Program) | 204.00 |
| General (base fee) | 326.00 |
| Add fee for each staff member in excess of 5 | 14.00 |
| Late payment administration fee | 78.00 |
| Transfer of registration - low risk premises | 71.00 |
| Transfer of registration - low risk premises (with FSP) | 102.00 |
| Transfer of registration - general | 163.00 |
| Request inspection fee (e.g. transfer) | 150.00 |
| Plans approval (Class 1 & 2 with Food Safety Program) | 182.00 |
| Plans approval (Low risk) | 90.00 |
| Food sampling analysis recoup | 165.00 |
| Multiple events (less than 12 per annum) | 176.00 |
| Thermometers | 44.00 |
| Food Safety Program | |
| <i>Annual registration fees -</i> | |
| Class 1 premises | 504.00 |
| transfer of registration - Class 1 | 252.00 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|---|--------------------------------------|
| Health registrations - | |
| General | 126.00 |
| Accommodation houses | 200.00 |
| Late payment admin fee | 78.00 |
| Transfer of registration - general | 63.00 |
| Transfer of registration - accommodation | 100.00 |
| Plans approval | 110.00 |
| Request inspection fee (e.g. transfer) | 115.00 |
| Housing order enquires fee | 54.00 |
| Caravan permit | 113.00 |
| Head lice comb - LiceMeister | 13.00 |
| Head lice services 2nd visit (per hour per nurse) | 39.00 |
| Sharps containers - | |
| 4 litres | 15.00 |
| 21 litres | 27.00 |
| Septic tank approval | 255.00 |
| <i>add fees to approval -</i> | |
| sand filter test | 127.00 |
| treatment plant | 77.00 |
| surface irrigation | 77.00 |
| treatment plant sampling | 83.00 |
| Immunisation | |
| Hepatitis B per dose(20 years & over) | 23.00 |
| Hepatitis B full course of 3 doses (20 years & over) | 69.00 |
| Hepatitis A per dose (19 years & under) | 54.00 |
| Hepatitis A full course of 2 doses (19 years & under) | 108.00 |
| Hepatitis A per dose (20 years & over) | 77.00 |
| Hepatitis A full course of 2 doses (20 years & over) | 154.00 |
| Combined Hepatitis A & B per dose (19 years and under) | 60.00 |
| Combined Hepatitis A & B full course of 3 doses (19 years and under) | 180.00 |
| Combined Hepatitis A & B per dose (20 years and over) | 87.00 |
| Combined Hepatitis A & B full course of 3 doses (20 years and over) | 261.00 |
| Influenza one injection only | 23.00 |
| Varicella(Varilrix) | 71.00 |
| Meningococcal (per dose) | 87.00 |
| Diphtheria, Tetanus, Pertussis (Boostrix) | 48.00 |
| Copy of adult historical immunisation records on request | 18.00 |
| Workplace immunisation service \$/hr (1 nurse & 1 admin) | 163.10 |
| Workplace immunisation extra nurse fee \$/hr (1 extra nurse) | 92.00 |
| Community & Cultural Development | |
| Publications | |
| "Nature's Plenty" | |
| *Wholesale | 15.00 |
| Retail | 25.00 |
| Retail plus Postage and Handling | 31.00 |
| "A Community Portrait" | |
| *Wholesale | 12.00 |
| Retail | 20.00 |
| retail plus Postage and Handling | 25.00 |
| *Wholesale (to an agreed reseller or for bulk purchases of five or more of either or a combination of both books) | |
| "A Piece of Cake Mate" | |
| Retail | 10.00 |
| Retail plus Postage and Handling | 15.00 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|---|--------------------------------------|
| "John Borrack - A Retrospective" | |
| Retail | 22.00 |
| Retail plus Postage and Handling | 25.00 |
| "John & Gillian Borrack - Federation Bequest" | |
| Retail | 11.00 |
| Retail plus Postage and Handling | 16.00 |
| John & Gillian Borrack - Federation Bequest Video | |
| Retail | 11.00 |
| Retail plus Postage and Handling | 16.00 |
| Westgarthtown Book* | 6.00 |
| Westgarthtown Postcards* | 4.00 |
| Zielbell's Farmhouse - self-guided tour* | 2.00 |
| Whittlesea Community Festival | |
| Site Fees - Market Stalls - Commercial - with infrastructure | 185.40 |
| Site Fees - Market Stalls - Commercial - without infrastructure | 103.00 |
| Site Fees - Market Stalls - Community - with infrastructure | 123.60 |
| Site Fees - Market Stalls - Community - without infrastructure | 72.10 |
| Hire of display board | 25.80 |
| Hire of extra trestle table | 17.60 |
| Hire of extra chair | 5.20 |
| Hire of floor covering (3m x 3m) | 72.10 |
| Use of power | 5.70 |
| Site Fees - Food Stalls - Commercial - with infrastructure | 273.00 |
| Site Fees - Food Stalls - Commercial - without infrastructure | 118.50 |
| Site Fees - Food Stalls - Community - with infrastructure | 144.20 |
| Site Fees - Food Stalls - Community - without infrastructure | 61.80 |
| Fee to Carnival amusement providers (25% of takings not set fee) | 25% of takings |
| Waste Wise Security Deposit (GST Free) - Commercial Food Stalls | 52.00 |
| Waste Wise Security Deposit (GST Free) - Community Food Stalls | 31.00 |
| Waste Wise Security Deposit (GST Free) - Commercial Market Stalls | 31.00 |
| Waste Wise Security Deposit (GST Free) - Community Market Stalls | 21.00 |
| Carols by Candlelight | |
| Commercial Traders Site Fee | 68.00 |
| Community Traders Site Fee | 34.00 |
| Marquee Hire | 79.40 |
| Power for Sites | 34.00 |
| Rockin' @ Redleap | |
| Commercial Site Fee | 68.00 |
| Community Site Fee | 34.00 |
| Marquee Hire | 79.40 |
| Power for Sites | 34.00 |
| Australia Day | |
| Community Traders' Site Fee | 34.00 |
| Commercial Traders' Site Fee | 68.00 |
| Power for Sites | 34.00 |
| Heritage Program | |
| Workshops - Fee | 10.30 |
| Workshops - Fee | 20.60 |
| Bear Castle Bus Tour - Fee | 5.20 |
| Fees and Charges correct at time of publishing. Subject to change without notice | |

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|---|--------------------------------------|
| <u>Leisure Services & Planning</u> | |
| Community Halls (Per Hour) | |
| Epping Memorial Hall | |
| Bond | 500.00 |
| Casual Business | |
| Function Room | 57.50 |
| Main Hall | 85.70 |
| Meeting Room | 11.50 |
| Kitchen | 14.70 |
| Workshop | 29.30 |
| Whole Facility | 186.10 |
| Part Community/Part Business | |
| Function Room | 43.40 |
| Main Hall | 64.80 |
| Meeting Room | 8.70 |
| Kitchen | 11.50 |
| Workshop | 22.00 |
| Whole Facility | 142.20 |
| Community Users | |
| Function Room | 29.30 |
| Main Hall | 42.90 |
| Meeting Room | 5.80 |
| Kitchen | 7.40 |
| Workshop | 14.70 |
| Whole Facility | 95.10 |
| Senior Citizens | |
| Bond | 100.00 |
| Function Room | 3.10 |
| Main Hall | 3.10 |
| Meeting Room | 3.10 |
| Citizens Kitchen | 3.10 |
| Workshop | 3.10 |
| Whole Facility | 3.10 |
| Mill Park Community Centre | |
| Bond | 100.00 |
| Casual/Business | |
| Main Hall | 33.80 |
| Activity Room | 19.90 |
| Activity Room Kitchen | 6.30 |
| Consultant Rooms | 11.50 |
| Part Commercial/Part Community Benefit | |
| Main Hall | 20.90 |
| Activity Room | 13.60 |
| Activity Room Kitchen | 3.10 |
| Consultant Rooms | 7.40 |
| Community | |
| Main Hall | 14.70 |
| Activity Room | 10.50 |
| Activity Room Kitchen | 3.10 |
| Consultant Rooms | 4.20 |
| Senior Citizens | |
| Main Hall | 3.10 |
| Activity Room | 3.10 |
| Activity Room Kitchen | 3.10 |
| Consultant Rooms | 3.10 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|---|--------------------------------------|
| Nick Ascenzo Community Centre | |
| Bond | 100.00 |
| Casual/Business | 29.30 |
| Part Commercial/Part Community Benefit | 14.70 |
| Community | 10.50 |
| Senior Citizens | 3.10 |
| May Road Senior Citizens Centre | |
| Senior Citizens | 3.10 |
| Mill Park Lakes | |
| Bond | 100.00 |
| Casual/Business | 28.30 |
| Part Commercial/Part Community Benefit | 21.00 |
| Community | 14.70 |
| Senior Citizens | 3.10 |
| Lalor Library Conference Room | |
| Bond | 100.00 |
| Casual/Business | 24.10 |
| Part Commercial/Part Community Benefit | 15.70 |
| Community | 11.50 |
| Senior Citizens | 3.10 |
| Spring Street Hall | |
| Bond | 100.00 |
| Casual/Business | 24.10 |
| Part Commercial/Part Community Benefit | 15.70 |
| Community | 11.50 |
| Senior Citizens | 3.10 |
| Laurimar Community Centre | |
| Bond | 200.00 |
| Casual/Business | 23.00 |
| Part Commercial/Part Community Benefit | 17.80 |
| Community | 11.50 |
| Senior Citizens | 3.10 |
| French Street Hall | |
| Bond | 100.00 |
| Casual/Business | 24.10 |
| Part Commercial/Part Community Benefit | 15.70 |
| Community | 11.50 |
| Senior Citizens | 3.10 |
| Mernda Community Centre | |
| Bond | 100.00 |
| Casual/Business | 12.60 |
| Part Commercial/Part Community Benefit | 9.50 |
| Community | 6.30 |
| Senior Citizens | 1.90 |
| Sporting Fields | |
| Per Season | |
| Casa D'Abruzzo (North) - Class B | 495.40 |
| Casa D'Abruzzo (South) - Class B | 495.40 |
| Doreen Rec Reserve, Doreen - Class C | 424.30 |
| Duffy St Reserve, Epping - Class B | 495.40 |
| Epping Recreation Reserve East - Class A | 565.40 |
| Epping Recreation Reserve West - Class B | 495.40 |
| Epping Sec College - Class C | 424.30 |
| Findon Reserve (Cricket) - Class B | 495.40 |
| Findon Reserve North (Main Pitch) Class B | 495.40 |
| Findon Reserve North East - Class B | 495.40 |
| Findon Reserve South East - Class B | 495.40 |
| Hillsview Reserve - West | 565.40 |
| Hillsview Reserve - East | 565.40 |
| HR Uren Reserve North - Class C | 424.30 |
| Fees and Charges correct at time of publishing. Subject to change without notice | |

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|--------------------------------------|
| Sporting Fields | |
| Per Season (cont.) | |
| HR Uren Reserve South - Class B | 495.40 |
| Huskisson Reserve - Class B | 495.40 |
| Kelynack Reserve, Mill Park - Class B | 495.40 |
| Lalor North Secondary College - Class C | 424.30 |
| Lalor Rec. Reserve - Class C | 424.30 |
| Lalor Sec College - Class C | 424.30 |
| Lowalde Reserve, Epping - Class C | 424.30 |
| Main Street Reserve East - Class A | 565.40 |
| Main Street Reserve West - Class B | 495.40 |
| Meadowglen Reserve - Class C | 424.30 |
| Mernda Rec. Reserve, Mernda - Class B | 495.40 |
| Mill Park Lakes Reserve - Main | 565.40 |
| Mill Park Lakes Reserve - Second | 565.40 |
| Mill Park Reserve, Mill Park - Class A | 495.40 |
| Partridge Street Reserve East - Class B | 495.40 |
| Partridge Street Reserve Rooball - Class B | 495.40 |
| Partridge Street Reserve West - Class A | 565.40 |
| Redleap Reserve - Class B | 495.40 |
| RGC Cook Reserve East - Class C | 424.30 |
| RGC Cook Reserve West - Class B | 495.40 |
| Sycamore Reserve Central South - Class B | 495.40 |
| Sycamore Reserve Cricket - Class B | 495.40 |
| Sycamore Reserve North (Main) - Class A | 565.40 |
| Sycamore Reserve Sth (Roo-ball) - Class C | 424.30 |
| Thomas Street Reserve - Class B | 495.40 |
| Thomastown East Reserve North - Class B | 495.40 |
| Thomastown East Reserve South - Class B | 495.40 |
| W.A. Smith Reserve North - Class B | 495.40 |
| W.A. Smith Reserve South - Class B | 495.40 |
| Walker Reserve, Whittlesea - Class B | 495.40 |
| Whittlesea Secondary College - Class C | 424.30 |
| Duffy St Reserve, Epping - Class 2 | 424.30 |
| Epping Rec Reserve, Epping - Class 1 | 495.40 |
| Findon Reserve - Class 1 | 495.40 |
| Hillsview Reserve - Class 1 | 495.40 |
| HR Uren Reserve South - Class 2 | 424.30 |
| Huskisson Reserve - Class 2 | 424.30 |
| Kelynack Reserve, Mill Park - Class 1 | 495.40 |
| Lalor Rec. Reserve - Class 1 | 495.40 |
| Main Street Reserve East - Class 1 | 495.40 |
| Mernda Rec. Reserve, Mernda - Class 3 | 354.30 |
| Mill Park Reserve, Mill Park - Class 1 | 495.40 |
| Mill Park Lakes Reserve - Class 1 | 495.40 |
| Partridge Street Reserve - Class 2 | 424.30 |
| Redleap Reserve - Class 1 | 495.40 |
| RGC Cook Reserve West - Class 1 | 495.40 |
| Sycamore Reserve - Class 1 | 495.40 |
| Thomas Street Reserve - Class 2 | 424.30 |
| Thomastown East Reserve - Class 1 | 495.40 |
| W.A. Smith Reserve - Class 1 | 495.40 |
| Walker Reserve, Whittlesea - Class 1 | 495.40 |
| Sports -Sole User Per Year | |
| Tennis - per Court | 146.30 |
| Tennis - per Pavilion | 146.30 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|--------------------------------------|
| Tennis Club Lease Fees | |
| Mill Park Tennis Club | 1,996.50 |
| Epping Tennis Club | 1,197.90 |
| Lalor Tennis Club | 931.70 |
| West Lalor Tennis Club | 665.50 |
| St Luke's Tennis Club | 665.50 |
| Barry Road Tennis Club | 665.50 |
| Yan Yean Tennis Club | 532.40 |
| Norris Bank Tennis Club | 931.70 |
| Whittlesea Tennis Club | 1,197.90 |
| Bocce | |
| Bocce - per Court | 73.20 |
| Bocce - per Pavilion | 144.30 |
| Epping Soccer Stadium | |
| Training session | 201.70 |
| Match Session | 429.50 |
| Lighting Charge | 109.80 |
| Casual Ground Fee's | |
| Charity Events | 54.40 |
| Commercial use | 603.00 |
| Schools | 91.00 |
| Community Groups | 91.00 |
| Casual Pavilion Fee's | 91.00 |
| Harvest Home Road Soccer Facility | |
| Synthetic Pitch -Training | |
| Local Club day Training (Per 3hrs session) | 195.50 |
| Local Club Night Training (per hour) | 69.00 |
| Allocated Local Club Training (per hour) | 23.00 |
| Local School Day Session (Per 3hrs session) | 195.50 |
| Local School Night Training (per hour) | 69.00 |
| Non Local Club Day Training Session (Per 3hrs session) | 235.70 |
| Non Local Club Night Training (per hour) | 82.80 |
| Non Local School Day Session (Per 3hrs session) | 235.70 |
| Non Local School Night Training (per hour) | 82.80 |
| Local Community Event/Fundraising (Per 3hrs session) | 195.50 |
| Local Community Event/Fundraising Night Session (per hour) | 69.00 |
| Commercial Day Session (Per 3hrs session) | 252.90 |
| Commercial Night Use (per hour) | 92.00 |
| Synthetic Pitch - Matches | |
| Local Club day matches (Per 3hrs session) | 258.70 |
| Local Club Night matches (per session) | 344.90 |
| Local School Day matches (Per 3hrs session) | 258.70 |
| Local School Night matches (per session) | 344.90 |
| Non Local Club Day matches (Per 3hrs session) | 310.40 |
| Non Local Club Night matches (per session) | 413.90 |
| Non Local School Day matches (Per 3hrs session) | 310.40 |
| Non Local School Night matches (per session) | 344.90 |
| Local Community Event/Fundraising (Per 3hrs session) | 258.70 |
| Local Community Event/Fundraising Night Session (per hour) | 344.90 |
| Synthetic Pitch - Matches (cont.) | |
| Commercial Day Session (Per 3hrs session) | 333.40 |
| Commercial Night Use (per hour) | 459.80 |
| Turf Pitches | |
| Local Club Overflow (Drought assistance) | No charge for user |
| Other (per pitch/per session) | 85.70 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|--------------------------------------|
| Mill Park Secondary College M/P Synthetic Training | |
| Local Club day Training (Per 3hrs session) | 195.50 |
| Local Club Night Training (per hour) | 69.00 |
| Allocated Local Club Training (per hour) | 23.00 |
| Local School Day Session (Per 3hrs session) | 195.50 |
| Local School Night Training (per hour) | 69.00 |
| Non Local Club Day Training Session (Per 3hrs session) | 235.70 |
| Non Local Club Night Training (per hour) | 82.80 |
| Non Local School Day Session (Per 3hrs session) | 235.70 |
| Non Local School Night Training (per hour) | 82.80 |
| Local Community Event/Fundraising (Per 3hrs session) | 195.50 |
| Local Community Event/Fundraising Night Session (per hour) | 69.00 |
| Commercial Day Session (Per 3hrs session) | 252.90 |
| Commercial Night Use (per hour) | 92.00 |
| Matches | |
| Local Club day matches (Per 3hrs session) | 258.70 |
| Local Club Night matches (per session) | 344.90 |
| Local School Day matches (Per 3hrs session) | 258.70 |
| Local School Night matches (per session) | 344.90 |
| Non Local Club Day matches (Per 3hrs session) | 310.40 |
| Non Local Club Night matches (per session) | 413.90 |
| Non Local School Day matches (Per 3hrs session) | 310.40 |
| Non Local School Night matches (per session) | 344.90 |
| Local Community Event/Fundraising (Per 3hrs session) | 258.70 |
| Local Community Event/Fundraising Night Session (per hour) | 344.90 |
| Commercial Day Session (Per 3hrs session) | 333.40 |
| Commercial Night Use (per hour) | 459.80 |
| Hire of mini bus | |
| Group 1 | |
| Hourly | 13.60 |
| Daily (8 hours) | 73.20 |
| Weekend | 201.70 |
| Group 2 | |
| Hourly | 15.70 |
| Daily (8 hours) | 84.70 |
| Weekend | 239.40 |
| Group 3 | |
| Hourly | 13.60 |
| Daily (8 hours) | 72.20 |
| Weekend | 201.70 |
| Community Caravan | |
| Group 1 | |
| Daily (8 hours) | 37.70 |
| Weekend | 87.80 |
| Group 2 | |
| Daily (8 hours) | 50.20 |
| Weekend | 114.00 |
| Group 3 | |
| Daily (8 hours) | 37.70 |
| Weekend | 87.80 |

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City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|--------------------------------------|
| HACC | |
| Client Travel (when associated with HACC service delivery) | |
| 50% of travel costs for the first 20km, plus 100% of travel costs for any additional kms (over 20km) incurred on a round trip. | |
| First 20 km - per kilometre - 4 cyl. | per km 0.50 |
| First 20 km - per kilometre - 6 cyl. | per km 0.60 |
| Over 20 km - per kilometre - 4 cyl. | per km 1.00 |
| Over 20 km - per kilometre - 6 cyl. | per km 1.20 |
| ** (Client Cancellation Charge - fee structure to be advised) | |
| General Home Care | |
| Household Income | |
| Low Rate Single: Up to \$30,386 | per hour 4.80 |
| Low Rate Couple: Up to \$50,749 | per hour 6.00 |
| Medium Rate Single: Between \$30,386 - \$67,011 | per hour 11.00 |
| Medium Rate Couple: Between \$50,749 - \$89,583 | per hour 15.60 |
| High Rate Single: More than \$67,011 | per hour 27.60 |
| High Rate Couple: More than \$89,583 | per hour 27.90 |
| Agency Fee | per hour 39.50 |
| Personal Care | |
| Individual Income | |
| Low Rate Single: Up to \$30,386 | per hour 3.70 |
| Medium Rate Single: Between \$30,386 - \$67,011 | per hour 7.60 |
| High Rate Single: More than \$67,011 | per hour 22.10 |
| Agency Fee | per hour 45.60 |
| Personal Care - Outside Hours/Public Holidays | |
| Low Rate Single: Up to \$30,386 | per hour 5.30 |
| Medium Rate Single: Between \$30,386 - \$67,011 | per hour 8.00 |
| High Rate Single: More than \$67,011 | per hour 20.50 |
| Agency Fee | per hour 47.70 |
| Respite Care | |
| Individual Income | |
| Low Rate Single: Up to \$30,386 | per hour 2.80 |
| Medium Rate Single: Between \$30,386 - \$67,011 | per hour 4.20 |
| High Rate Single: More than \$67,011 | per hour 9.80 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | | | Adopted CoW 09/10 \$ (GST Inc) |
|---|-------------------------------------|-----------------------|--------------------------------------|
| Respite Care (cont.) | | | |
| Household Income (Children under 16 with Health Care card) | | | |
| Low Rate | Up to \$55,974 * | per hour | 3.00 |
| Medium Rate | Between \$55,974 - \$94,339 * | per hour | 5.00 |
| High Rate | More than \$94,339 * | per hour | 9.80 |
| Agency Fee | | per hour | 45.60 |
| | * plus \$5,224 per additional child | | |
| Respite Care - Outside Hours/Public Holidays | | | |
| Individual Income | | | |
| Low Rate | Single: Up to \$30,386 | per hour | 5.80 |
| Medium Rate | Single: Between \$30,386 - \$67,011 | per hour | 9.40 |
| High Rate | Single: More than \$67,011 | per hour | 22.00 |
| Household Income (Children under 16 with Health Care card) | | | |
| Low Rate | Up to \$55,974 | per hour | 5.80 |
| Medium Rate | Between \$55,974 - \$94,339 | per hour | 9.40 |
| High Rate | More than \$94,339 | per hour | 22.00 |
| Agency Fee | | per hour | 47.90 |
| Food Services (Delivered Meals) | | | |
| Individual Income | | | |
| Low Rate | Single: Up to \$30,386 | per meal | 6.30 |
| Medium Rate | Single: Between \$30,386 - \$67,011 | per meal | 7.60 |
| High Rate | Single: More than \$67,011 | per meal | 10.00 |
| Agency Fee | | per meal | 19.40 |
| Adult Day Activity Support Services (ADASS - 'Illoura Club') | | | |
| Service includes transport to and from ADASS centre/location. If meal is included add meal cost as per Food Services schedule above | | | |
| (Mon-Fri) Individual Income | | | |
| Low Rate | Single: Up to \$30,386 | per session plus meal | 4.50 |
| Medium Rate | Single: Between \$30,386 - \$67,011 | per session plus meal | 6.10 |
| High Rate | Single: More than \$67,011 | per session plus meal | 10.00 |
| Agency Fee | | per day | 61.50 |
| Fees and Charges correct at time of publishing. Subject to change without notice | | | |

City of Whittlesea – Budget 2009/2010

| Description | | | Adopted CoW 09/10 \$ (GST Inc) |
|--|---|---------------------------------|--------------------------------------|
| Carers Imitative Individual Income | | | |
| Low Rate | Single: Up to \$30,386 | per session plus meal | 4.50 |
| Medium Rate | Single: Between \$30,386 -\$67,011 | per session plus meal | 6.10 |
| High Rate | Single: More than \$67,011 | per session plus meal | 10.00 |
| Agency Fee | | per day | 61.50 |
| Property Maintenance | | | |
| Includes specialist services from electricians, plumbers and carpenters. Service does not include the cost of materials, rubbish removal and/or cost of entrance to the tip. | | | |
| Individual Income | | | |
| Low Rate | Single: Up to \$30,386 | per hour plus cost of materials | 11.00 |
| Medium Rate | Single: Between \$30,386 -\$67,011 | per hour plus cost of materials | 14.50 |
| High Rate | Single: More than \$67,011 | per hour plus cost of materials | 30.00 |
| Couple rate | Lawn mowing - client fees paid directly to contractor | | 18.70 |
| Agency Fee | | per hour | 74.10 |
| MILL PARK LEISURE AND SERVICES CENTRE -CASUAL FEES | | | |
| Aquatics | | | |
| Adult Swim | | | 4.60 |
| Child Swim | | | 3.60 |
| Concession Swim | | | 3.80 |
| Family (2 adults, 2 children) | | | 11.60 |
| Swim, Spa, Sauna | | | 7.70 |
| Concession Swim, Spa, Sauna | | | 6.50 |
| 20 S/S/S Pass - Concession | | | 117.00 |
| 20 S/S/S Pass - Adult | | | 138.60 |
| 20 Swim - Concession | | | 68.40 |
| 20 Swim - Adult | | | 82.80 |
| 20 Swim Child | | | 64.80 |
| Adult Fitness | | | |
| Aqua Aerobics | | | 9.50 |
| Pump/Body Combat/Spinning | | | 11.20 |
| Aerobics Casual Entry (10 visit) | | | 100.80 |
| Aerobics Casual Entry (20 visit) | | | 201.60 |
| Older Adult LEAP Program | | | |
| LEAP Aqua Movers | | | 4.00 |
| LEAP Movers Classes | | | 4.00 |
| LEAP Casual Gym | | | 4.00 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|--|--------------------------------------|
| Swim Lessons | |
| Child | 10.80 |
| Adult | 11.20 |
| Specialised Term | 17.00 |
| Specialised DD | 28.50 |
| Aquatic Ed Membership Fortnightly Fee - Child | 18.10 |
| Aquatic Ed Membership Fortnightly Fee - Adult | 18.70 |
| Lane Hire | 18.60 |
| Creche | |
| 1 Child | 4.60 |
| 2 Children | 6.00 |
| 3 or more Children | 7.30 |
| 10 pass Creche card | |
| 1 Child | 41.40 |
| 2 Children | 54.00 |
| 3 or more Children | 65.70 |
| Occasional Care per hour | 6.00 |
| Pre-school and 3 Yr Old Kinder | |
| Playorama (formerly known as Ed-Gym) | 9.60 |
| Dance | 9.30 |
| Misc | |
| Lockers | 1.00 |
| Shower | 2.00 |
| MILL PARK LEISURE AND SERVICES CENTRE - MEMBERSHIP FEES | |
| Child Swim | |
| Direct Debit Fortnightly Fee | 6.90 |
| 3 Months | 83.00 |
| 6 Months | 131.00 |
| 12 Months | 228.00 |
| Joining Fees | 21.00 |
| Swim/Spa/Sauna | |
| Concession | |
| Direct Debit Fortnightly Fee | 17.20 |
| 3 Months | 158.60 |
| 6 Months | 276.00 |
| 12 Months | 477.20 |
| Joining Fees | 30.00 |
| Full | |
| Direct Debit Fortnightly Fee | 17.20 |
| 3 Months | 188.60 |
| 6 Months | 306.00 |
| 12 Months | 507.20 |
| Joining Fees | 63.00 |
| Aerobics/Circuit/Swim/Spa/ Sauna "Club" | |
| Concession | |
| 3 Months | 322.40 |
| 6 Months | 503.70 |
| 12 Months | 875.80 |
| Joining Fees | 49.00 |

Fees and Charges correct at time of publishing. Subject to change without notice

City of Whittlesea – Budget 2009/2010

| Description | Adopted CoW 09/10 \$ (GST Inc) |
|---|--------------------------------------|
| Full | |
| Direct Debit Fortnightly Fee Existing Member | 30.30 |
| Direct Debit Fortnightly Fee New Member | 31.80 |
| 3 Months | 335.70 |
| 6 Months | 552.70 |
| 12 Months | 924.80 |
| Joining Fees | 98.00 |
| Older Adult Membership (LEAP Programs Including Gym) | |
| Direct Debit Fortnightly Fee | 16.00 |
| 1 Month | 46.00 |
| 3 Months | 144.60 |
| 6 Months | 253.80 |
| 12 Months | 441.00 |
| Joining Fees | 22.00 |
| Teen | |
| Direct Debit Fortnightly Fee | 14.50 |
| 3 Month | 133.40 |
| 6 Months | 232.30 |
| 12 Months | 402.00 |
| Joining Fees | 25.00 |
| <i>Note: Concession on monthly memberships includes discounted joining fee.</i> | |
| WHITTLESEA SWIM CENTRE | |
| Adult Swim | 3.90 |
| 10 pass | 34.10 |
| Child Swim | 2.00 |
| 10 pass | 16.60 |
| Concession/Student Swim | 2.00 |
| 10 pass | 16.60 |
| Family Swim | 9.50 |
| 10 pass | 82.40 |
| Learn to Swim | 12.60 |
| Schools group entry | 1.70 |
| School Lessons | 4.80 |
| Squad Session | 5.30 |
| Aqua Class | 5.30 |
| Boot Camp 4 week Intense Course 2 sessions/wk | 125.40 |
| Birthday Party Catered | 16.20 |
| Birthday Party Un-catered | 12.60 |
| Super Summer Pass (start of season) | 103.50 |
| Super Summer Pass (from 1st Feb) | 51.30 |
| Dive in Movie Single | 6.30 |
| Dive in Movie Family | 20.90 |
| Fees and Charges correct at time of publishing. Subject to change without notice | |

GLOSSARY

| | |
|---------------------------------|---|
| Act | Local Government Act 1989 |
| Activities and initiatives | Section 127 of the Act requires a budget to contain a description of the activities and initiatives to be funded by the budget, along with a statement as to how they will contribute to the achievement of the Council's strategic objectives as specified in the Council Plan. |
| Annual budget | This document is framed within the Council's strategic resource plan and sets out the short term goals and objectives as part of the overall strategic planning framework |
| Annual report | The annual report prepared by a Council under section 131 of the Act |
| Asset (capital) renewal | <p>Asset renewal expenditure is expenditure on an existing asset, which returns the service potential or the life of the asset, up to, that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components of the asset being renewed.</p> <p>As capital renewal expenditure reinstates existing service potential, it has no impact on revenue, but may reduce future operating and maintenance expenditure if completed at the optimum time.</p> |
| Australian Accounting Standards | <p>Accounting standards are issued from time to time by the professional accounting bodies and are applicable to the preparation of general purpose financial reports.</p> <p>Standards issued by the Australian Accounting Standards Board (AASB) which are relevant to local government include: AASB 1051 – Land Under Roads AASB 1052 – Disaggregated Disclosures AASB 2007 – 9 Amendments to Australian Accounting Standards arising from the revision of AASs 27, 29 and 31 are applicable to all general purpose financial reports prepared by councils.</p> |
| Borrowing strategy | A borrowing strategy is the process by which the Council's current external funding requirements can be identified, existing funding arrangements managed and future requirements monitored. |
| Budgeted balance sheet | <p>The budgeted balance sheet shows the expected net current asset, net non-current asset and net asset positions in the forthcoming year compared to the forecast actual in the current year.</p> <p>The budgeted balance sheet should be prepared in accordance with the requirements of AASB 101 - Presentation of Financial Statements.</p> |
| Budgeted cash flow statement | <p>The budgeted cash flow statement shows the expected net cash inflows and outflows in the forthcoming year in the form of reconciliation between opening and closing balances of total cash and investments for the year. Comparison is made to the current year's expected inflows and outflows.</p> <p>The budgeted cash flow statement should be prepared in accordance with the requirements of AASB 107 Cash Flow Statements.</p> |
| Budgeted income statement | The budgeted income statement shows the expected operating result in the forthcoming year with a distinction made between revenue received for operating purposes and revenue received for capital purposes. |

City of Whittlesea – Budget 2009/2010

| | |
|---|---|
| Capital expenditure | Capital expenditure is relatively large (material) expenditure that produces economic benefits expected to last for more than 12 months. A predetermined 'threshold' may be used which indicates the level of expenditure deemed to be material in accordance with Council's policy. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and upgrade expenditures, the total project cost needs to be allocated accordingly. |
| Capital works budget (<i>Budgeted capital works statement</i>) | The capital works budget shows the expected internal and external funding for capital works program and the total capital works program for the forthcoming year with a comparison with forecast actual for the current year. |
| Community plan (<i>also referred to as 'Council Plan'</i>) | <p>This document sets out the medium term goals and objectives as part of the overall strategic planning framework and strategic resource plan and is prepared under section 125 of the Act.</p> <p>The resources required to achieve the Council plan are detailed in the strategic resource plan. As a minimum, a Council plan must include:</p> <ul style="list-style-type: none">-the strategic objectives of the Council-strategies for achieving those objectives for at least the next four years-strategic indicators for monitoring the achievement of those objectives-strategic resource plan |
| Community satisfaction survey | A survey conducted on an annual basis by every Council. |
| Contributions – non-monetary assets | Those assets that have been built/developed by developers and transferred to Council. |
| Differential rates | When a Council intends to declare a differential rate (e.g. business and residential), information prescribed by the Act under section 161 must be disclosed in the Council budget. |
| Discretionary reserves | Discretionary reserves are funds earmarked by Council for various purposes. Councils can by resolution change the purpose of these reserves. |
| External funding sources (<i>Analysis of capital budget</i>) | External funding sources relate to capital grants or contributions, which will be received from parties external to the Council. It also includes the proceeds of assets sold to fund the capital works program. |
| Financial sustainability | A key outcome of the strategic resource plan. Longer term planning is essential in ensuring that a Council remains financially sustainable in the long term. |
| Financing activities | Financing activities means those activities which relate to changing the size and composition of the financial structure of the entity, including equity, and borrowings not falling within the definition of cash. |
| Infrastructure | Physical assets of the entity or of another entity that contribute to meeting the public's need for access to major economic and social facilities and services. |

| | |
|---|--|
| Infrastructure strategy | <p>An infrastructure strategy is the process by which the Council's current infrastructure and ongoing maintenance requirements can be identified, budgeted capital works implemented and future developments monitored.</p> <p>The key objective of an infrastructure strategy is to maintain or preserve Council's existing assets at desired condition levels. If sufficient funds are not allocated to asset preservation then Council's investment in those assets will reduce, along with the capacity to deliver services to the community.</p> |
| Internal funding sources (<i>Analysis of capital budget</i>) | <p>Internal sources relate to cash and investments held in reserves or which are uncommitted and cash that will be generated from the operations of Council during the budget year. The latter should equate to the cash inflows from operating activities less capital revenue.</p> |
| Investing activities | <p>Investing activities means those activities which relate to acquisition and disposal of non-current assets, including property, plant and equipment and other productive assets, and investments not falling within the definition of cash.</p> |
| Key financial indicators | <p>A range of ratios and comparisons of critical financial data over a period of years allowing a reader to gain a better understanding of key measures, such as indebtedness and liquidity which are often undisclosed when financial information is presented in standard statement format.</p> <p><i>Underlying result/underlying revenue</i> This is a measure of local governments' surpluses (or deficits) as a percentage of their revenues. For surpluses, the higher the percentage the stronger the result.</p> <p>A negative result indicates a deficit. Operating deficits cannot be sustained in the longer term, and deficits by their nature shift the burden of today's costs to future ratepayers.</p> <p><i>Rate revenue / Underlying revenue</i> This ratio measures Council's reliance on rate revenue as its principal source of funding. Increasing trends in this ratio will highlight that growth in rate revenue is frequently higher than what is able to be achieved in Fees and Grant revenue.</p> <p><i>Rate revenue / Assessment</i> This ratio provides an illustration of the average rates paid on a per assessment basis across the municipality. It should be noted that this measure does not differentiate between residential and commercial ratepayers and does not represent either an average residential or commercial rate.</p> <p><i>Debt servicing / Total revenue</i> This ratio contrasts the amount of interest expense that Council is incurring on its interest bearing liabilities as a percentage of the total revenue base. The Department of Victorian Communities (DVC) has established a prudential maximum of 5% in this indicator.</p> <p><i>Grants / Total revenue</i> This ratio provides an indication of the percentage of total revenue that is comprised of grant income. Falling percentages will indicate that grant revenue is not keeping pace with growth in total revenue and will most probably link to increasing reliance on rate revenue.</p> <p><i>Fees & charges / Total revenue</i> This ratio provides an indication of the percentage of total revenue that is comprised of fees & charges income. Falling percentages will indicate that fees & charges revenue is not keeping pace with growth in total revenue and will most probably link to increasing reliance on rate revenue.</p> |

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| Key financial indicators (cont.) | <p><i>Non-current liabilities/Own-sourced revenue</i> This is a longer term measure that compares non-current liabilities (which mainly comprises borrowings and employee benefit provisions) to own-sourced revenue. It complements the liquidity ratio which is a shorter-term measure. The higher the percentage, the less local governments are able to cover their non-current liabilities from the revenues they generate themselves.</p> <p><i>Net operating cashflows/underlying revenue</i> This is a measure of local governments' ability to fund the replacement of assets from cash generated by their operations: the higher the percentage, the more able they are to do so.</p> <p><i>Current assets / Current liabilities</i> Otherwise known as the working capital ratio, this indicator expresses Council's short-term ability to meet its liquidity requirements within the current financial year. Ratio's below or nearing 100% indicate that Council may not be able to meet short-term liabilities.</p> <p><i>Total liabilities / Assessment</i> This ratio expresses the sum total of current liabilities and non current liabilities expressed on a per assessment basis.</p> <p><i>Capital works / Rate revenue</i> This ratio represents the capital outlays as a percentage of rate revenue and therefore Council's relative ability to convert rate revenue into capital works. The outcomes in this ratio will be influenced by capital grants.</p> <p><i>Asset renewals / Total depreciation</i> As distinct from other capital ratios, this indicator looks solely at capital renewal expenditure and excludes capital spending on new assets. By contrasting this ratio against total depreciation, the outcome provides a broad level overview on whether Council is able to achieve a result in excess of 100%. This is a useful indicator but given depreciation may not always represent asset consumption on an annual basis; care should be used in its interpretation.</p> <p><i>Capital spend/Total depreciation</i> This ratio is a longer- term indicator, as capital expenditure can often be deferred if there are insufficient funds available from operations and borrowings is not an option.</p> |
| Key strategic activities | <p>The key strategic activities of a Council are those which will directly contribute to the achievement of the Council Plan during the current year.</p> <p>A statement (or schedule) for the budget year is required by section 127 of the Act to be included in the budget, identifying the key strategic activities to be undertaken during the financial year and performance targets and measures in relation to each key strategic activity.</p> |
| Local Government (Finance and Reporting) Regulations 2004 | <p>The objective of these Regulations, made under section 243 of the local Government Act 1989 and which came into operation on 20 April 2004, is to prescribe for the purposes of the Local Government Act 1989:</p> <ul style="list-style-type: none">(a) the manner in which the standard statements and financial statements of a Council are to be prepared and their contents(b) the information to be included in a Council Plan, budget, revised budget and annual report(c) other matters required to be prescribed under Parts 6 and 7 of the Act. |
| New assets | <p>New assets or capital expenditure does not have any element of expansion or upgrade of existing assets. New capital expenditure may or may not result in additional revenue for Council and will result in an additional burden for future operation, maintenance and capital renewal.</p> |

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| Operating activities | Operating activities means those activities that relate to the provision of goods and services. |
| Operating budgeted income statement | <p>The budgeted income statement shows the expected operating result in the forthcoming year compared to the forecast actual result in the current year.</p> <p>The budgeted statement income statement should be prepared in accordance with the requirements of AASB 101 - Presentation of Financial Statements in accordance in the new International Financial Reporting Standard.</p> |
| Operating expenditure | Operating expenditure is defined as consumptions or losses of future economic benefits, in the form of reductions in assets or increases in liabilities; and that result in a decrease in equity during the reporting period. |
| Operating revenue | Operating revenue is defined as inflows or other enhancements, or savings in outflows of future economic benefits, in the form of increases in assets or reductions in liabilities; and that result in an increase in equity during the reporting period. |
| Performance statement | <p>Required by section 132 of the Act, a performance statement must be included in the annual report of a Council and include:</p> <ul style="list-style-type: none">-the key strategic activities and performance measures specified in the budget under section 127 for that financial year-the actual results achieved for that financial year having regard to those performance targets and measures. |
| Rating strategy | A rating strategy is the process by which the Council's rate structure is established and how the quantum of rate change has been determined, taking into consideration longer term philosophy issues and framework. |
| Regulations | Local Government (Finance and Reporting) Regulations 2004. |
| Road Management Act | The purpose of this Act which came into operation from 1 July 2004 is to reform the law relating to road management in Victoria and to make relating amendments to certain Acts, including the local Government Act 1989. |
| Service delivery (<i>in strategic resource plan</i>) | A key outcome of a strategic resource plan, service delivery must be linked with performance strategies in order to assess the adequacy of service delivery and the impact on long term budget preparation. |
| Standard statements | <p>Prepared under section(s) 126(2)(a), 127(2)(a) and / or 131(1)(b) of the Act, standard statements are required in the:</p> <ul style="list-style-type: none">-Strategic resource plan-Budget-Annual report <p>Whilst the same set of statements (detailed below) is required in each of these reports, they have different focuses due to the differing purposes of each report. The formats of these statements therefore need to reflect these different focuses being strategic, management and reporting, whilst remaining comparable.</p> <p>The standard statements are the</p> <ul style="list-style-type: none">-Standard Income Statement-Standard Balance Sheet-Standard Cash Flow Statement-Standard Capital Work Statement |
| Statutory disclosures | Section 127 of the Act and the Regulations require certain information relating to projected results, borrowings, capital works and rates and taxes to be disclosed within the budget. |
| Statutory reserves | Statutory reserves are funds set aside for specified statutory purposes in accordance with various legislative and contractual requirements. These reserves are not available for other purposes. |

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| Strategic planning framework | A “community owned” document or process which identifies the long term needs and aspirations of the Council, and the medium and short term goals and objectives which are framed within the long term plan. |
| Strategic resource plan (SRP) | <p>The Act requires that a Council plan should include a strategic resource plan that includes financial and non-financial resources including human resources.</p> <p>The strategic resource plan outlines the resources required to achieve the Council plan. As a minimum a strategic resource plan must include in respect of at least the next four years:</p> <ul style="list-style-type: none">-standard statements describing the required financial resources-statements describing the required non-financial resources – including human resources. <p>Such planning is essential in ensuring that an organisation remains financially sustainable in the long term. The annual budget should be consistent with the first projected year of a strategic resource plan.</p> |
| Underlying operating result | The underlying operating result is a measure of financial sustainability as it is not impacted by non-recurring or once-off items of revenues and expenses which can often mask the operating result. |
| Valuations of Land Act 1960 | The Valuations of Land Act 1960 requires a Council to revalue all rateable properties every two years. |
| Working capital | Working capital represents funds that are free of all specific Council commitments and are available to meet daily cash flow requirements and unexpected short term needs. |

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