

Agenda

Council Meeting

Monday, 13th July 2020

Commencing at 6.30pm

Council Chamber
1230 Nepean Highway, Cheltenham

kingston.vic.gov.au

Julie Reid
Chief Executive Officer
Kingston City Council

Notice is given that a Special Meeting of Kingston City Council will be held at 6.30pm at Council Chamber, 1230 Nepean Highway, Cheltenham, on Monday, 13 July 2020.

1. Apologies

2. Foreshadowed Declaration by Councillors, Officers or Contractors of any Conflict of Interest

Note that any Conflicts of Interest need to be formally declared at the start of the meeting and immediately prior to the item being considered – type and nature of interest is required to be disclosed – if disclosed in writing to the CEO prior to the meeting only the type of interest needs to be disclosed prior to the item being considered.

3. Corporate Services Reports

3.1 Adoption of Budget 2020/21 & Strategic Resource Plan 2020/21 5

4. Confidential Items

Nil

3. Corporate Services Reports

Agenda Item No: 3.1

ADOPTION OF BUDGET 2020/21 & STRATEGIC RESOURCE PLAN 2020/21

Contact Officer: Ange Marshall, Manager Finance and Corporate Performance

Purpose of Report

The 2020/21 Draft Budget and Draft Strategic Resource Plan was advertised for Community consultation on 25 May 2020. Two online public Information Sessions (due to COVID19 restrictions) were held on Wednesday 17 June 2020, and Thursday 18 June 2020, and 11 budget submissions, in addition to a petition, were presented to a Special Council meeting on Monday 6 July 2020. Council is now requested to adopt the attached 2020/21 Budget and Strategic Resource Plan.

Disclosure of Officer / Contractor Direct or Indirect Interest

No Council officer/s and/or Contractor/s who have provided advice in relation to this report have declared a Conflict of Interest regarding the matter under consideration.

OFFICER RECOMMENDATION

That Council:

1. Adopt the 2020/21 Budget and statutory information (including fees and charges) as attached to this report (refer Appendix 1);
2. Adopt the 2020/21 Strategic Resource Plan (refer Appendix 2);
3. In respect of Rates and Charges declare:
 - a) A differential rate for rateable land having the characteristics specified in the Schedules in Appendix A of the Budget document, which characteristics will form the criteria for each differential rate so declared:
 - 8.1 General Land (refer to Schedule A)
 - 8.2 Agricultural Land (refer to Schedule B)
 - 8.3 Extractive and Landfill Land (refer to Schedule C);
 - 8.4 Retirement Village Land (refer to Schedule D);
 - 8.5 Residential Heritage Land (refer to Schedule E) and that the rate of (based on the cents in the dollar of Capital Improved Value set out below) be;

Category	Rate in the \$
General Land Rate	0.0019176
Agricultural Land	0.0015341
Extractive and Landfill Land Rate	0.0057528
Retirement Village Land	0.0017259
Residential Heritage Land	0.0017259

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-
-
- b) A Municipal Charge of \$100 per rateable property; and

c) Waste Service Charges as follows:

Service Choice A - 120 litre garbage, 240 litre recycling and 240 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy	\$296
Service Choice B – 80 litre garbage, 240 litre recycling and 240 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy	\$250
Service Choice C – 120 litre garbage, 240 litre recycling and 120 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy	\$272
Service Choice D – 80 litre garbage, 240 litre recycling and 120 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy	\$234
Service Choice E – 120 litre garbage and 240 litre recycling bins including recovery of costs attributable to the State Government Landfill Levy	\$220
Service Choice F – 80 litre garbage and 240 litre recycling bins including recovery of costs attributable to the State Government Landfill Levy	\$186
Service Choice G – 240 litre x 2 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy	\$174
Service Choice H – 240 litre x 3 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy	\$140
Service Choice I – 240 litre x 4 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy	\$125
Service Choice P – 120 litre x 2 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy	\$125
Service Choice W – Additional 120 litre Green Waste Bin	\$56
Service Choice X – Additional 240 litre Green Waste Bin	\$69
Service Choice Y – Additional 240 litre Garbage Bin including recovery of costs attributable to the State Government Landfill Levy	\$171
Service Choice Z – Additional 120 litre Garbage Bin including recovery of costs attributable to the State Government Landfill Levy	\$161

4. Grant a waiver of \$112.20 of general rates for the property subject to the State Government Municipal Rates Concession in accordance with Section 171 of the Local Government Act 1989.
5. Grant a waiver of \$112.20 of general rates for the property for residential ratepayers receiving the Job Seeker allowance, and for the commercial ratepayers receiving the Job Keeper allowance, in accordance with Section 171 of the Local Government Act 1989.
6. Determine to allow;
 - 4.1. in accordance with Section 167(1) and (2), payment of rates and charges by four approximately equal instalments paid on or before 30 September 2020, 30 November 2020, 28 February 2021 and 31 May 2021;
 - 4.2. in accordance with Section 167(2A) and (2B) payment of rates and charges by lump sum on or before 15 February 2021;

- 4.3. payment of rates and charges by ten approximately equal direct debit payments from 1 September 2020 until 1 June 2021.
7. Determine that no incentive be declared for early payment of general rates, municipal charge and waste service charge.
8. Determine that the Chief Executive Officer of Council be authorised to give public notice of the adoption of the Budget and Statutory Information in accordance with Section 130(2) of the Local Government Act 1989.
9. Determines that no interest on any amounts of rates or charges be payable during 2020/21.
10. Determine that the Manager, Finance and Corporate Performance, be authorised to levy and recover the general rates, municipal charge and annual waste service charges in accordance with the Local Government Act 1989.
11. Having considered all submissions made in accordance with Sections 129 and 223 of the Local Government Act 1989 provide written responses to each of the submitters of the decision, the reasons as outlined in Section 3 of this report and thank them for their interest in Council's Budget process.
12. Authorise the Manager Finance and Corporate Performance to make any changes to the Budget as a result of this resolution, including minor and/or administrative wording and grammar changes if required.

1. Executive Summary

In accordance with Sections 129 and 223 of the Local Government Act, Council advertised that its draft Budget was available for inspection and invited written submissions on any proposal contained in the draft Budget on Monday 25 May 2020. Section 129 requires that the Budget must be on display for at least 28 days and that Council consider any submissions received from interested parties pursuant to Section 223 of the Local Government Act.

The period for submissions relating to the 2020/21 Budget and Strategic Resource Plan closed at 5.00pm on Wednesday 24 June 2020 with submissions being presented at a Special Council meeting held on Monday 6 July 2020.

2. Consultation Process

Due to COVID-19, we were unable to use some of our traditional methods to promote the Draft Budget, so focussed heavily on digital methods. Our promotion included:

- Advertisement in the Age (public notice)
- Promotion via social media, including a Facebook event, videos and boosted (paid) promotion to increase our reach
- Website banner
- Online submission template
- Yourkingstonyoursay page
- Multiple email campaigns (Advisory Committees, Access and Equity Committee, business networks, news subscribers and local sports clubs)
- Article in Kingston Your City
- Media release
- A short, online video to make the Budget more accessible
- A Draft Budget highlight video from the Mayor
- 'On hold' messages for customers calling the customer service centres.

Two online public Information Sessions (due to COVID19 restrictions) were held on Wednesday 17 June 2020, and Thursday 18 June 2020. The sessions were widely advertised on social media and invitations were emailed to Council’s Advisory Committees, Access and Equity Committee, business networks, news subscribers and local sports clubs. 69 individuals registered to attend the sessions, with 36 attending. The webinars included a Q and A session with the General Manager Corporate Services.

Key Consultation Statistics

Formal Submissions <i>(detailed below)</i>	12
Online attendances at online information sessions	36
Total visits to 2020/21 Draft Budget page on YourKingstonYourSay.com.au	599 total visits 231 budget downloads
Online submissions completed	8
Email submissions received	3
Petition submissions received	1
Facebook Draft Budget Event	13,600 reach
Facebook Budget Video	2,717 views

3. Submissions

The formal submissions received on the Budget are summarised below:

	Submission
1.	<p>Submitter 1 – Alex Angelico</p> <p>Due to the Corona Virus the economy is in recession and property prices have gone down. What is Council’s approach to rating for 2020/21?</p> <p>Officer Comment</p> <p>The values that Council uses to calculate rates are determined by the Victorian Valuer-General, and the values that apply are as at 1 January 2020. The Valuer-General has already indicated there will be no adjustment to property values due to the Corona Virus.</p> <p>Council is intending to comply with the State Government’s Fair Go Rates System, which is 2% for 2020/21. This includes the Municipal Charge of \$100 per property. The rate cap does not mean that rates for each individual property will increase by 2%, the cap applies to the overall rates of Council - not individual properties.</p> <p>Rates are an important revenue source for Council and to not increase them at all, would significantly impact on Council’s long term financial sustainability position, due to the compounding nature of how rates are calculated, and the required compliance with the State Government Fair Go Rates System.</p> <p>Council is offering rate deferrals to our ratepayers who are experiencing hardship, and an additional \$112.20 rate rebate to those who are receiving the JobSeeker allowance (for residential ratepayers) or the JobKeeper allowance (for business ratepayers).</p>

**City of Kingston
Council Meeting**

Agenda

13 July 2020

Submission	
	<p>Council is also not charging interest on overdue rates for the 2020/21 financial year, and has already made interest on rates concessions during 2019/20. Council continues to offer our pensioners a pension rate rebate of \$112.20, in addition to the State Government's pension rate rebate of \$241.00.</p> <p>For our business community, Council refunded our commercial traders their footpath trading fees for 2019/20, as well as their health and food premises registration fees.</p>
2.	<p>Submitter 2 – Wai Chan</p> <p>Would like to see the landscaping of the Vanessa Court Reserve, noting that the local community would like this space turned into something useful especially during these pandemic times.</p> <p style="color: #0056b3;">Officer Comment</p> <p>Council's Public Place Projects team will be developing a plan over the next 6 months to improve park amenity, with construction to occur mid-2021. This is accommodated within Council's 2020-21 Budget.</p>
3.	<p>Submitter 3 – Clayton Bowls Club</p> <p>Requests that Council provides \$5.6M in the 2020/2021 budget for the provision of an all-weather indoor synthetic bowls facility at Clayton Bowls.</p> <p style="color: #0056b3;">Officer Comment</p> <p>Council is working with the Clayton Bowls Club to review its financial performance and business model regarding the proposed all-weather indoor synthetic bowls facility. Following the conclusion of the review, the matter will be presented for Council's consideration and response.</p>
4.	<p>Submitter 4 – Clarinda Tennis Club</p> <p>Clarinda Tennis Club Lighting at an estimated cost of approximately of \$50,000.</p> <p style="color: #0056b3;">Officer Comment</p> <p>With the support from the Clarinda Tennis Club, Council has made application to Sport and Recreation Victoria's Community Sports Infrastructure Program for the upgrade of tennis court lighting at the Club's facility. Council is advised that the announcement of funding from this program is expected in July 2020. Following announcement, the project will be further considered by Council.</p>
5.	<p>Submitter 5 – Dino Zannon</p>

	<p>Raises a concern about the state of the Council drainage system around Pompei's Landing, Mordialloc</p>
	<p>Officer Comment</p>
	<p>Council is monitoring drainage issues at Pompei's Landing. These issues are exacerbated during storm events occurring at high tide, limiting the discharge into Mordialloc Creek. The drainage issues are isolated and not risking integrity of nearby infrastructure. The sink holes identified near the railway line have been made safe and are planned for repair.</p>
<p>6.</p>	<p>Submitter 6 – Rebecca Toth</p>
	<p>Requests that Council consider a permanent concrete path to replace existing sandy gravel track, from Mordialloc to Carrum on the Longbeach Trail.</p>
	<p>Officer Comment</p>
	<p>Council is budgeting for a major upgrade of Longbeach Trail over the next two financial years that will improve surface condition and drainage. In part this is to be funded from a Covid-19 government stimulus grant. The surface will continue to be granitic sand as Longbeach Trail is intended for recreational purposes. As part of the Railway Crossing Removal Programs a hard surface bicycle route is to be established along Station Street from Mordialloc to Patterson River.</p>
<p>7.</p>	<p>Submitter 7 – Rick Nixon</p>
	<p>Raises the question of the size of the budget operating surplus and what happens to this surplus? The value of the consultation process was also questioned by Mr. Nixon.</p>
	<p>Officer Comment</p>
	<p>The budget surplus on the Income Statement is a non-cash surplus, prepared in accordance with the Australian Accounting Standards. The Cash Flow statement is a better indication of any cash that is being generated by the Budget. For the 2020/21 year, Council has budgeted for a \$19.3M decrease in cash, and will therefore be utilizing the surplus and its cash reserves to fund its capital works and repay remaining debt.</p> <p>Each of the budget years in the four-year forecast reflect a decrease in cash reserves, and Council isn't generating any "surplus" income.</p> <p>Rates are an important revenue source for Council and to not increase them at all, would significantly impact on Council's long term financial sustainability position, due to the compounding nature of how rates are calculated, and the required compliance with the State Government Fair Go Rates System.</p> <p>Council is offering rate deferrals to our ratepayers who are experiencing hardship, and an additional \$112.20 rate rebate to those who are receiving the JobSeeker allowance (for residential ratepayers) or the JobKeeper allowance (for business ratepayers).</p> <p>Council is also not charging interest on overdue rates for the 2020/21 financial year, and has already made interest on rates concessions during 2019/20. Council continues to</p>

**City of Kingston
Council Meeting**

Agenda

13 July 2020

	<p>offer our pensioners a pension rate rebate of \$112.20, in addition to the State Government's pension rate rebate of \$241.00.</p> <p>For our business community, Council refunded our commercial traders their footpath trading fees for 2019/20, as well as their health and food premises registration fees.</p> <p>In relation to consultation, Council is committed to consultative engagement, and always gives serious consideration to submissions presented. Reviewing last year's submissions this resulted in funding for:</p> <ul style="list-style-type: none"> • Roy Dore Reserve Works; • Mordialloc Historical Society building works; • Chelsea Pony Club; • Kingston Toy Library; and • The Gardens for Wildlife program
8.	Submitter 8 – Susan McKenna
	<p>Raises the negative financial impact of CoVid19 has had and questions the affordability of a 2% Rate increase and the Pet Registration fee increase.</p>
	Officer Comment
	<p>Rates are an important revenue source for Council and to not increase them at all, would significantly impact on Council's long term financial sustainability position, due to the compounding nature of how rates are calculated, and the required compliance with the State Government Fair Go Rates System.</p> <p>Council is offering rate deferrals to our ratepayers who are experiencing hardship, and an additional \$112.20 rate rebate to those who are receiving the JobSeeker allowance (for residential ratepayers) or the JobKeeper allowance (for business ratepayers).</p> <p>Council is also not charging interest on overdue rates for the 2020/21 financial year, and has already made interest on rates concessions during 2019/20. Council continues to offer our pensioners a pension rate rebate of \$112.20, in addition to the State Government's pension rate rebate of \$241.00.</p> <p>For our business community, Council refunded our commercial traders their footpath trading fees for 2019/20, as well as their health and food premises registration fees.</p> <p>The registration fee for a de-sexed dog is proposed to rise from \$56 to \$58 while de-sexed cat registration fees are proposed to rise from \$42 to \$43. Animal registration fees provide: A metal ID tag for the pet; A service for owners to reunite lost dogs and cats; Council Officers to respond to calls about wandering dogs and cats; investigation of complaints regarding animal noise nuisances; inspection of the properties where dangerous, menacing and restricted breed dogs are owned; monitoring of pet shops, boarding kennels and catteries for compliance with the minimum standards under the Codes of Practice; and special events such as the Pet Expo and Microchipping Days.</p>
9.	Submitter 9 – Marianne Spalek
	<p>Is disappointed that a rate rise is proposed at this time.</p>
	Officer Comment

	<p>Rates are an important revenue source for Council and to not increase them at all, would significantly impact on Council's long term financial sustainability position, due to the compounding nature of how rates are calculated, and the required compliance with the State Government Fair Go Rates System.</p> <p>Council is offering rate deferrals to our ratepayers who are experiencing hardship, and an additional \$112.20 rate rebate to those who are receiving the JobSeeker allowance (for residential ratepayers) or the JobKeeper allowance (for business ratepayers).</p> <p>Council is also not charging interest on overdue rates for the 2020/21 financial year, and has already made interest on rates concessions during 2019/20. Council continues to offer our pensioners a pension rate rebate of \$112.20, in addition to the State Government's pension rate rebate of \$241.00.</p> <p>For our business community, Council refunded our commercial traders their footpath trading fees for 2019/20, as well as their health and food premises registration fees.</p>
10.	Submitter 10 – David Nankervis
	Has submitted detailed feedback. The points raised in his submission are addressed below.
	Officer Comment
	<p>1. Child care – is there a Council subsidy for child care services?</p> <p>The Federal Government has provided free child care during most of April, May and June of this year. While this arrangement is due to end in mid-July 2020, it will be replaced with the Child Care Subsidy which was in place pre-COVID. The subsidy provides 60% of total fees, on average, helping make child care services more affordable. The Federal Government is also providing a transition subsidy to services during the period 13 July to 27 September 2020, equivalent to 25% of their pre-COVID revenue. These arrangements will help keep child care providers operating and keep fees as affordable as possible. Council has provided support to families in its own right by waiving notice periods and holding places without payment for families affected by job losses or reduced hours as a result of COVID. Currently the percentage of places utilised in our three Centres is in the low nineties, reflecting the success of these arrangements and that families continue to be engaged with our services.</p> <p>2. Funding allocated to the Parkdale shopping precinct, what is this for?</p> <p>The funding is allocated for streetscape and footpath works, however no parking is included in this project.</p> <p>3. What advocacy work being done by Council to support the level crossing upgrade of Parkdale?</p> <p>Parkdale level crossing isn't currently on the State Government's list for upgrade. Council should receive a report from officers on the merits of the proposal prior to deciding to advocate to State regarding this crossings removal.</p> <p>4. I would like to see some grants for local businesses which allows them to support / sponsor local sports clubs</p>

	<p>Council has already provided significant support to the business sector, in that Council has refunded footpath trading permit fees, and health and food premise permit fees (to the value of \$900K). Council has also waived rent for its commercial tenants (approximately \$200K) and offered deferral of rates to 30 June 2021 with no interest for those experiencing hardship. Further, Council is offering rate deferrals to our ratepayers who are experiencing hardship, and an additional \$112.20 rate rebate to JobKeeper allowance recipients (for business ratepayers).</p> <p>5. Funding for the Sea Scouts and Scouts in Kingston – how are these venues / facilities / clubs are being used and is utilisation and participation of the facilities increasing?</p> <p>Improved scout halls will provide modern, compliant facilities in these important community venues that will not only support young people undertaking scouting activities and will also support a range of other community uses in these local facilities. Scout halls also provide opportunities for a range of community groups to serve their local communities, e.g. exercise groups, art classes, etc. all of which contribute to the quality of life for Kingston residents. Notably, scout halls are often used for State and Federal election purposes and, though improvements to disability access, this will ensure that all the community can get into the facilities unaided.</p> <p>6. Don Tatnell leisure centre – what’s the timeframe for the review. Will financial support will be provided to existing members that are required to join other facilities?</p> <p>Whilst Council has commenced planning for the provision of high quality aquatic and leisure facilities, a timeframe for its completion has yet to be determined. Planning updates and community engagement opportunities will be posted on Council’s website. With the closure of the Don Tatnell Leisure Centre, all Kingston Active members are encouraged to make use of the facilities and services at the Waves Leisure Centre. Given COVID-19 restrictions, current access to the Centre is via booking arrangement and modifications to the fee structure applies.</p> <p>7. There is a great opportunity for Council to partner with State Government / VSBA, local clubs and Associations and the Parkdale Secondary College to improve recreational facilities – are there any plans to do this?</p> <p>Community sporting groups have been utilising the playing fields at Parkdale Secondary College for some time now. Council, the Education Department and the Parkdale Secondary College continue to discuss these arrangements. Investment has occurred in the sports lighting on the playing field and further facility improvements and usage will continue to be discussed and considered with all parties. Council’s commitment to providing additional funding at the College site will be subject to prioritisation of sport and recreation opportunities within the City, considering matters such as participation rates, trend data, asset condition and community access.</p>
11.	Submitter 11 – Damien Williams
	Is advocating for Council to invest in rooftop solar, via Council borrowing funds (approximately \$10M), and forming a non-profit community energy retail organisation

	with an elected Board, through which it can facilitate the supply & installation of rooftop solar systems.
	Officer Comment
	This is quite a complex matter requiring deeper assessment, and the proposal includes borrowing of funds, which is a material change to the proposed draft budget, and would require the budget to be re-advertised to the community. Accordingly, Council can be provided with a future report on the submission to determine its approach.

Petition Received 1 July 2020

A petition was received on 1 July 2020 from 16 petitioners.

The prayer of the petition is as follows:

*We the undersigned ratepayers propose that the Kingston City Council intention for a projected annual 2.5% increase for 2020/21 in the absence of calibration to the current national crisis is both inequitable and irresponsible. As per extracts from the current Budget Draft highlighted below, the rate charges are projected on **future escalation assumptions, equitability, and Capital Improvement** of land value etc. All of these standard bolded terms of reference are completely misplaced under the current changed circumstances. Whereas the council seeks to maintain an insulated situation protecting itself, these conditions are desperately hurting the public at large, where businesses have been driven to the wall, people have lost employment or are struggling on meagre income. To disregard the economic hardships of the present, and consideration for how long it may take to recover will be an act of extreme cognitive dissonance and irresponsibility to the very community it is paid to serve.*

The petitioners appear to have referenced the 2019/20 Budget Book in their opposition to a 2.5% rate increase. Council is proposing an increase of 2% in accordance with the Fair Go Rates System increase approved by the Minister of 2% - also noting the last CPI release by the Australian Bureau of Statistics for Melbourne shows an increase in CPI of 2.7%. The comments provided for several of the formal submissions above apply here too, in that Council is targeting its support to those who need the most support.

Detailed responses to each of the formal submissions will be provided following the adoption of the Budget.

5. Changes from the Draft Budget

At the time of adoption in principle on 25 May 2020, Council had not received the final valuation information from the Valuer-General with enough time to determine the final rate in the dollar.

There were notations within the Rates section of the Budget stating the figures were subject to final valuations from the Valuer-General.

The final valuations have determined a small change to the rate in the dollar, which has decreased, and therefore no ratepayer would be disadvantaged by the immaterial movement.

The adoption in principle vs the final rate in the dollar (RID) values are shown here:

Land Category	Adoption in Principle RID	Adoption Final RID
General Land	0.0020182	0.0019176
Agricultural Land	0.0016146	0.0015341
Extractive & Landfill Land	0.0060548	0.0057528
Retirement Village Land	0.0018164	0.0017259
Residential Heritage Land	0.0018164	0.0017259

The movement in the valuations are shown here:

Land Category	Adoption in Principle Value \$'000	Adoption Final Value \$'000
General Land	61,640,527	64,886,213
Agricultural Land	71,750	71,460
Extractive & Landfill Land	9,600	9,600
Retirement Village Land	447,108	443,842
Residential Heritage Land	77,070	81,110
Cultural & Recreational Land	397,805	398,005
Total	62,643,860	65,890,230

The budget document will be amended where necessary to reflect the above and any other changes included in this resolution of the Council.

Copies of the budget as proposed to be adopted are attached to the agenda papers.

Appendices

Appendix 1 - Kingston City Council Draft Budget 2020-21 (Ref 20/82937)  

Appendix 2 - Strategic Resource Plan Draft 2020-21 (Ref 20/85709)  

Author/s: Ange Marshall, Manager Finance and Corporate Performance

Reviewed and Approved By: Paul Franklin, General Manager Corporate Services

3.1

ADOPTION OF BUDGET 2020/21 & STRATEGIC RESOURCE PLAN 2020/21

1	Kingston City Council Draft Budget 2020-21	19
2	Strategic Resource Plan Draft 2020-21	151



City of Kingston

DRAFT 2020/21

BUDGET



DOCUMENT INFORMATION

Date	Status
25/05/2020	Draft Budget approved by Council to commence public consultation.

2020/21 Budget

CITY OF KINGSTON

Message from the Mayor.....	4
Chief Executive Officer's Summary	8
Budget Influences.....	16
Budget Reports	20
1. Link to the Council Plan 2017-2021	21
2. Services, Initiatives and Service Performance Outcome Indicators	24
3. Financial Statements.....	41
4. Notes to the Financial Statements	49
5. Capital Works Program	63
6. Financial Performance Indicators.....	71
7. Long-Term Strategies	73
8. Rating Strategy	74
9. Borrowing Strategy.....	77
10. Asset Management Strategy.....	78
11. Fees and Charges Strategy.....	80
Appendix A: Differential Rates	82
Appendix B: Fees and Charges Schedule	87
Appendix C: Budget Processes.....	122
Appendix D: Departmental Activities and Resources 2020/21	124

Message from the Mayor



I'm pleased to present the Draft 2020/21 Budget to the community.

Council is working hard, despite these uncertain times, to provide essential services and deliver important major projects to improve community facilities.

This year your Councillors are looking forward to completing some major projects for our community as we come to the end of our current four-year term. When you elected us we committed to delivering a huge range of new and improved facilities to serve our community.

It's been great to see so many projects completed, and in this coming financial year we will be pressing on with a host of projects including:

Community facilities

We're investing in our beautiful foreshore including replacing the ageing Parkdale Yacht Club with a modern facility, completing the long-awaited Bay Trail shared path and preparing for a massive investment to upgrade the Mentone Life Saving Club and surrounding foreshore area.

Council will also continue to invest ratepayer funds to provide high-quality children's services, upgrade local Scout and Girl Guide Halls, roll-out library improvements and vital infrastructure including footpaths, roads and drainage.

Sporting upgrades

We will soon be launching new sporting fields in Aspendale Gardens and starting work on a new pavilion, making further progress on the Ben Kavanagh Reserve Masterplan in Mordialloc, upgrading the pavilion and playing fields at Dingley's Chadwick Reserve, completing the final stage of the G.H. Soppet Pavilion Redevelopment in Mentone, and putting the finishing touches on the new Dales Park netball centre in Oakleigh South.

The Budget has been prepared in line with Council's commitment to sustainable budgeting, responsible financial management and the State Government's rate cap for 2020/21. To assist ratepayers in our community who are struggling, Council will extend the \$112.20 Pensioner Rebate to ratepayers who are on the JobSeeker allowance and to businesses that are registered for the Federal Government JobKeeper payment scheme for the 2020/21 year. Additional assistance is being provided with no interest being charged on overdue rates during 2020/21. Rates can also be deferred for payment until 30 June 2021, and payment arrangements are available.

Council will continue to work closely with State and Federal Governments to secure funding to jointly deliver projects where possible. Now, more than ever, we will leverage technology to find innovative ways to improve customer service, engage with the community and drive efficiency improvements to contain and reduce costs without impacting service levels.

The Budget will facilitate the delivery of our Council Plan 2017-2021 and focuses on the following five goals:

1. Our well-planned, liveable city supported by infrastructure to meet future needs
2. Our sustainable green environment with accessible open spaces
3. Our connected, inclusive, healthy and learning community
4. Our free-moving, safe, prosperous and dynamic city
5. Our well-governed and responsive organisation

Highlights of this budget include:

- The completion of a number of multi-year projects including Dales Park Pavilion, G.H. Soppet Pavilion, Parkdale Yacht Club, and the Bay Trail shared path;
- Major investment in important community facilities including improving our Scout and Girl Guide Halls to ensure they are accessible for all;
- Renewal of Council's core assets of footpaths, roads and drainage;

- Rate relief options for ratepayers who are struggling;
- Council being debt-free in July 2021.

The \$65.9 million capital works Budget features a wide range of projects, services and initiatives to support our community. These include:

1. Our well-planned, liveable city supported by infrastructure to meet future needs

Maintaining vital community infrastructure including roads (\$6.9 million) and footpath repairs (\$0.7 million) and flood mitigation/drainage works (\$3.5 million).

2. Our sustainable green environment with accessible open spaces

Major investment in sport and recreation facilities across Kingston including Dolamore Reserve athletic track renewal (\$1.2 million), Ben Kavanagh Reserve Master Plan and netball courts (\$1.3 million), Aspendale Gardens Pavilion and sports field (\$5.7 million), Chadwick Reserve – Dingley Sports Pavilion (\$1.9 million), Roy Dore Pavilion (\$2.3 million), Dales Park Pavilion (\$1.7 million) and the G.H. Soppet Pavilion Redevelopment (\$0.6 million).

Protecting and enhancing the foreshore with projects including the new Mentone Life Saving Club and foreshore precinct (\$2.9 million), Aspendale Life Saving Club (\$1.3 million), Parkdale Yacht Club redevelopment (\$0.8 million), Chelsea Yacht Club refurbishment (\$1.1 million) and Carrum Life Saving Club expansion (\$0.5 million).

Encouraging environmental resilience and sustainability by converting streetlights with energy-efficient LED globes (\$0.5 million), landfill remediation (\$0.3 million) and greenhouse gas reduction (\$0.2 million).

3. Our connected, inclusive, healthy and learning community

Improving children's services through the Washington Drive Kinder play-area improvements (\$0.2 million), and promoting an active, healthy and involved community by replacing cardio equipment at Waves Leisure Centre (\$0.4 million), improving Scout and Girl Guide Halls to ensure they are accessible to all (\$1.1 million), 5th Mordialloc Sea Scouts refurbishment (\$0.7 million), and library resources and facilities (\$1.3 million).

4. Our free-moving, safe, prosperous and dynamic city

Revitalising our vibrant shopping centres and employment precincts, including the Mentone precinct open space (\$1.4 million), Parkdale local shopping centre enhancements (\$0.4 million), Cheltenham forecourt works (\$0.5 million) and smart city initiatives (\$0.2 million).

Focusing on integrated, accessible transport and a free-moving city with the final stages of the Bay Trail shared path (\$1.6 million), traffic management improvement program (\$0.6 million) and walking, and cycling improvements (\$0.5 million).

5. Our well-governed and responsive organisation

Investing in the infrastructure, tools and systems required to drive innovation, create efficiency and continue to provide a high level of service to the Kingston community including transitioning hardware to the cloud (\$0.6 million), rolling out mobile work order technology to depot and outdoor workers (\$0.1 million), and facilities renewal (\$1.0 million).

Community Feedback

The Draft Budget will be available for viewing online at yourkingstonyoursay.com.au/202021budget. We also invite you to join us for an online public information session on Wednesday 17 June 2020 at 6pm or Thursday 18 June at 12pm. Register at yourkingstonyoursay.com.au/202021budget.

Written submissions on the Draft Budget are invited by 5pm, Wednesday 24 June 2020 via:

- email to info@kingston.vic.gov.au
- mail to Ange Marshall, Manager Finance and Corporate Performance, Kingston City Council, PO Box 1000, Mentone, 3194.

A Council meeting will be held on Monday 6 July 2020 to consider written submissions and residents will be invited to speak to their submissions at this meeting. The Draft Budget will be formally adopted at a Council meeting on Monday, 13 July 2020.

Cr. Georgina Oxley
MAYOR
CITY OF KINGSTON

BUDGET – AT A GLANCE

- Continuous improvement on customer service
- Continued support for business community
- 2.0% increase in Total Rates and Municipal Charges in compliance with the Fair Go Rates System Legislation
- Municipal Charge to remain at \$100
- No change to the following differential rate levels:
 - Extractive / Landfill Land differential +300%
 - Agricultural / Farmland differential - 20%
 - Retirement Village Land differential - 10%
 - Heritage Land differential - 10%
- A maximum of \$35 increase on waste charges and scaled down depending on the waste service choice selected by each rate payer
- Pensioner Rebate to increase by 2% to \$112.20
- Additional Rate Rebate for 2020/21 of \$112.20 for ratepayers on JobSeeker allowance and businesses registered for JobKeeper payment at an estimated cost of \$900,000
- No interest on overdue rates charged for 2020-21
- Rates can be deferred until 30 June 2021, and, payment arrangements are also available
- \$1.0 million in additional weed management costs to replace the use of glysohate
- A new in-house parking team which will result in better community service on parking management
- COVID-19 relief package continuing, with \$0.4 million interest on rates not being charged during 2020/21 and \$0.2 million of rental waiver for the community groups and sporting clubs
- Integrated Transport Strategy \$120,000

\$65.9 million capital works program includes:

- Roads Reconstruction and Resurfacing - \$6.9 million
- Flood Mitigation Drainage Program - \$3.5 million
- Mentone Life Saving Club and Foreshore Precinct - \$2.9 million
- Aspendale Life Saving Club - \$1.3 million
- Chelsea Yacht Club (includes lift) - \$1.1 million
- Carrum Life Saving Club - \$0.5 million
- Dolamore Athletic Track Renewal - \$1.2 million
- Kerr Crescent Pavilion and Soccer Field Development - \$5.7 million
- Dingley Sports Ground Development and Sports Pavilion - \$2.3 million
- Roy Dore Pavilion Redevelopment - \$2.3 million
- Dales Park Pavilion Redevelopment - \$1.7 million
- Leisure Centres (Waves and Don Tatnell) - \$1.4 million
- Mentone Precinct Open Space - \$1.4 million
- LF Payne Hall Building Renewal - \$0.8 million
- Bay Trail Stage Three - Rennison St to Nepean Hwy - \$1.6 million
- Cheltenham Municipal Office Building Upgrade and Renewal - \$1.9 million

Chief Executive Officer's Summary



Under the *Local Government Act 1989* (the Act) Council is required to prepare and adopt an annual budget by 30 June each year. This summary has been prepared to provide the relevant financial information in a form that is easy to understand.

Council's Strategic Resource Plan (SRP) details the financial and human resources required to achieve the *2017-2021 Council Plan* goals. A key component of the SRP is the four-year financial plan 2020/21 to 2023/24 prepared as part of Council's ongoing financial planning to assist Council in adopting a budget within a longer-term sustainable framework.

Council has prepared the 2020/21 Budget with a view to balance the demand for community services, management of existing assets and the demand for new assets with the community's capacity to pay.

The key financial indicators outlined explain Council's current and projected performance across a range of attributes. These indicators provide a useful analysis of Council's financial position. Performance should be considered in the context of the organisation's objectives as detailed in the *Council Plan 2017-2021* and summarised in Section 2 of this document.

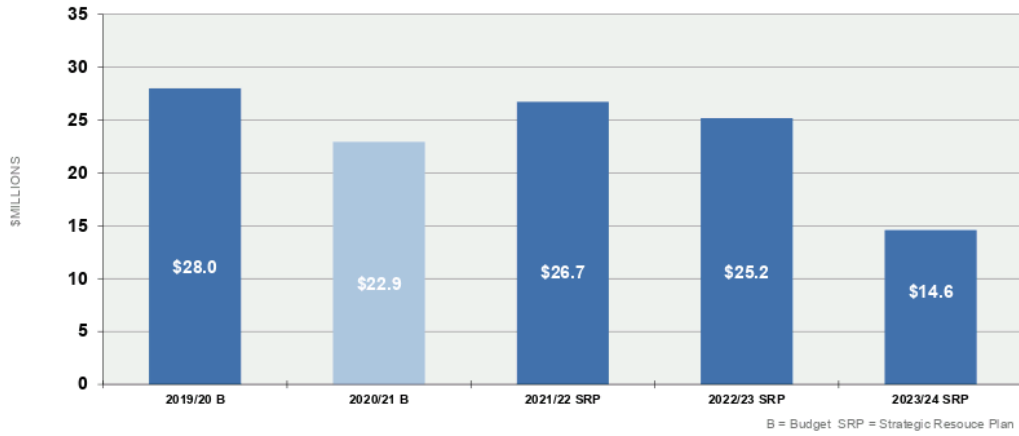
This Budget and Strategic Resource Plan demonstrates Council's ability to provide the resources to achieve the *Council Plan 2017-2021* goals of:

GOAL 1	Our well-planned, liveable city supported by infrastructure to meet future needs
GOAL 2	Our sustainable green environment with accessible open spaces
GOAL 3	Our connected, inclusive, healthy and learning community
GOAL 4	Our free-moving, safe, prosperous and dynamic city
GOAL 5	Our well-governed and responsive organisation

It is important to note that the trend of the indicator is often more important than the absolute number itself, and that no one indicator can adequately measure the financial sustainability or otherwise of any organisation.

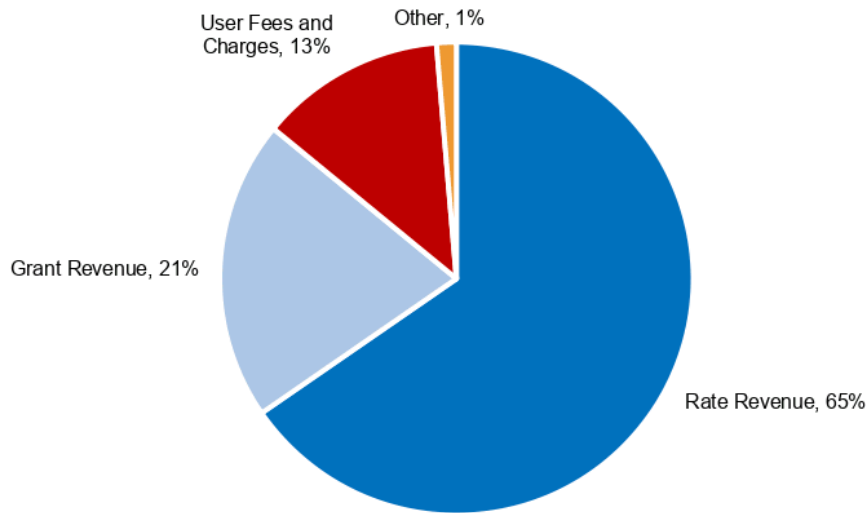
FINANCIAL PERFORMANCE

Graph 1 Projected net operating result



Council’s projected 2020/21 net operating result is a \$22.9 million surplus. This is achieved after taking into account depreciation and amortisation expenses of \$26.5 million, an amount which is forecast to rise by \$0.5 million per annum in future years to account for new assets and changes in their valuations as required by Australian Accounting Standards. The projected net operating result (excluding capital grants) is expected to deliver surpluses over the outlook period (2020/21 to 2023/24). Capital grants over the period are forecast to be \$8.5 million in 2020/21, \$10.6 million in 2021/22, \$9.6 million in 2022/23 and \$0.8 million in 2023/24. The long-term (10 years) financial plan and Strategic Resource Plan fully respond to Council’s obligation to comply with the Fair Go Rates System Legislation (rate capping).

Graph 2 Budget 2020/21 Revenue sources



Revenue sources

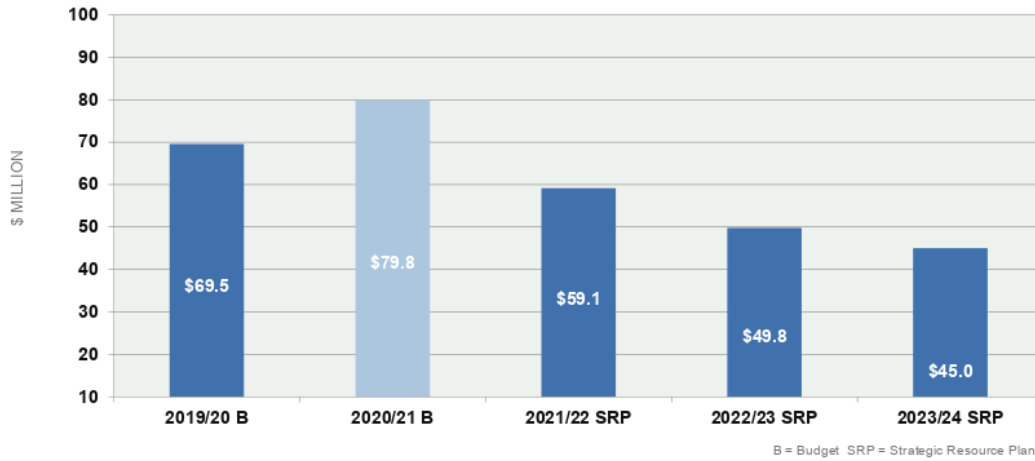
In developing the four-year financial plan, rates and charges revenue is identified as an important source of revenue and accounts for approximately 65% of the total revenue received by Council annually. Planning for future rates is therefore an important component of the long-term financial planning process. Council has a responsibility to ensure that sufficient income is generated (including rates) to ensure both continuity of services and the provision and renewal of community assets.

Council's reliance on rates and charges revenue as its principal source of revenue at 65% is close to the average for metropolitan Melbourne councils. Graph 2 above indicates that Council has a reliance on rate revenue as grant revenue and user fees and fines do not traditionally keep up in real terms with growth in price changes.

'Cost shifting' from other levels of government also requires Council to try to find new revenue from other sources. Despite this, Kingston grant revenue as a percentage of total revenue is well above the average for metropolitan Melbourne and the level of user fees and fines is expected to remain relatively constant in 2020/21. Grant revenue in 2020/21 includes \$8.5 million for capital grants featuring \$3.7 million for the Kerr Crescent Pavilion and Soccer Field Development, \$1.0 million for the Mentone Life Saving Club, \$0.7 million Roy Dore Pavilion, \$0.6 million for the Dales Park Pavilion, \$0.5 million for the Carrum Life Saving Club, \$0.3 million for the Ben Kavanagh Netball Facilities and \$0.8 million for the Road Renewal programs.

FINANCIAL POSITION

Graph 3 Closing cash position



Cash position

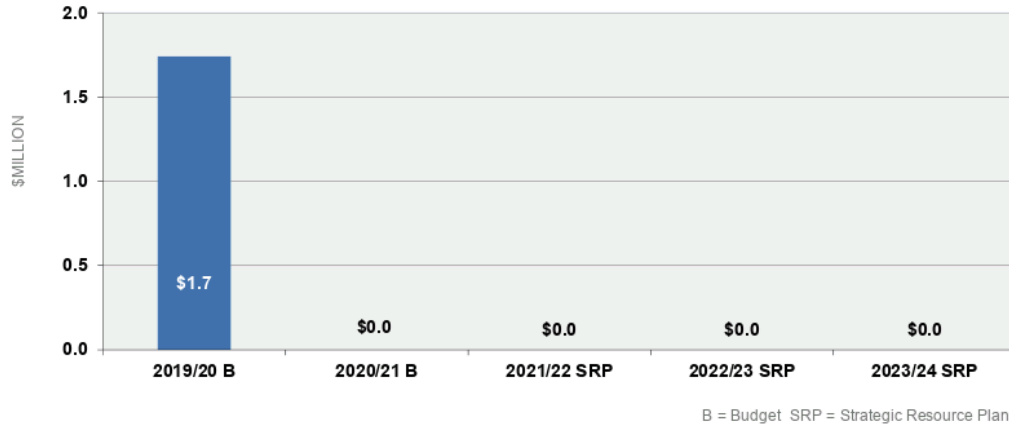
Budgeting cash flow is key in providing a guide to the level of capital expenditure Council can sustain with or without using existing reserves or entering new borrowings.

Graph 3, above, indicates that Council is achieving its objective of a balanced cash position in the long-term.

Analysis of the years beyond 2023/24 indicates that Council will maintain its cash holdings as a continuing outcome of the long-term financial strategy. In the future, Council has some flexibility to respond to unexpected events or opportunities.

Cash levels are expected to remain relatively constant over the forecast period. It is important to note that while the forecasts do not assume any carry forward capital works (which refers to work not completed within the financial year and therefore transition with budget to the next year), based on history this amount is likely to increase to be between \$6 million and \$8 million at each year’s end and spent in the next financial year.

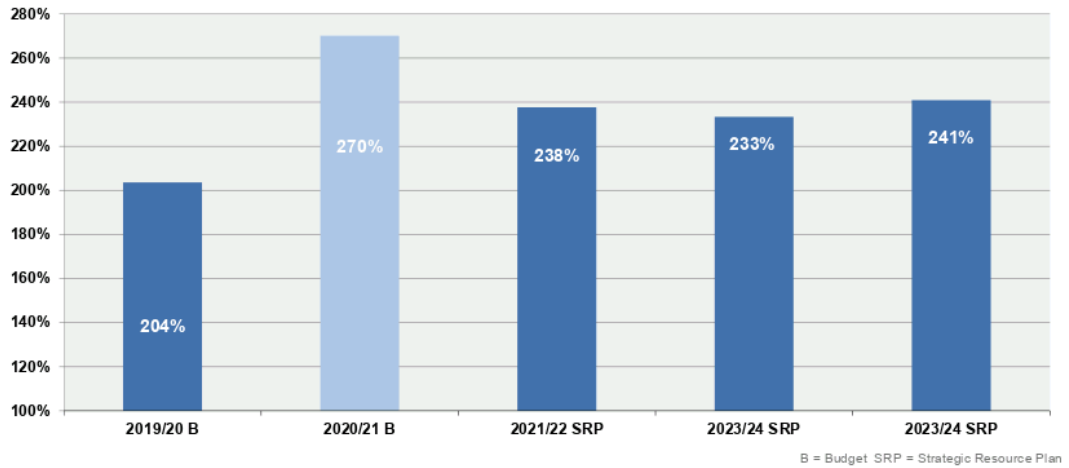
Graph 4 Debt outstanding



Debt outstanding

Debt outstanding at 30 June 2021 is expected to be zero. No additional borrowings are proposed for 2020/21 or for the foreseeable future. At this point in time, Council expects to be debt free in July 2021.

FINANCIAL INDICATOR

Graph 5 Working capital ratio**Working capital**

Graph 5, above, demonstrates that Council has the ability to discharge its short term financial obligations as the value of current assets is in excess of the value of current liabilities.

Over the next four years Council's working capital ratio is expected to be in the range of 233% to 270%. The current state-wide average for metropolitan Melbourne councils for this indicator is approximately 271%. Assured cash flows from rates and government grants, means that Council can adequately manage its short term financial commitments.

ASSET MANAGEMENT

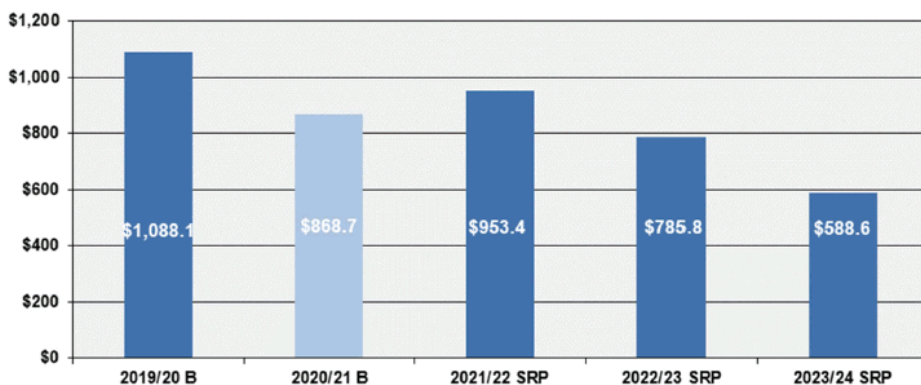
Capital expenditure

Council’s adopted *Asset Management Strategy* (as outlined in section 10 of this document) sets out the capital expenditure requirements of council for the medium term and remains a key input to the long-term financial plan. It predicts infrastructure renewal needs and considers other asset needs to meet current and future community service expectations.

Council does not have sufficient resources to immediately meet all the expressed community requests for new assets and the renewal of existing assets. To address this challenge, however, Council is focusing its capital works program to place a greater emphasis on asset renewal rather than the creation of new assets or the upgrade of existing assets.

Council is proposing to spend \$33.3 million on new assets and \$137.6 million on asset renewal by 2023/24. This level of expenditure will ensure assets are generally maintained within intervention levels through the medium to longer term to 2030. The level of funding from Council’s own resources remains relatively constant over the outlook period (average \$48.6 million per annum).

Graph 6 Capital expenditure per assessment



B = Budget SRP = Strategic Resource Plan

Capital expenditure per assessment

An often-used measure in local government is capital expenditure per assessment. In 2020/21 this is forecast to be approximately \$869 per assessment due to the significant amount of capital grants provided by the State and Federal Governments. The Strategic Resource Plan forecasts an average of \$799 per assessment in the four-year outlook reflecting the confirmed level of funding for capital projects and the bringing forward of some projects from that year to earlier times. Council will continue to advocate for grant funding for specific projects to supplement the capital works program and these will be added as new grants are confirmed in the future.

CONCLUSION

The *2020/21 Budget* presented in this report has been prepared on the basis of responsible financial constraint and has been developed through a rigorous process of consultation and review with Council. The Budget and Strategic Resource Plan responds to the current global economic environment, is forward-looking, financially responsible, has regard to the State Government's rate capping policy and, most importantly, it facilitates the achievement of the *Council Plan 2017–2021*.

More detailed financial information is in the following sections of this document.

Julie Reid
CHIEF EXECUTIVE OFFICER
CITY OF KINGSTON

Budget Influences

This section sets out the key budget influences arising from the internal and external environment Council operates within.

SNAPSHOT OF KINGSTON CITY COUNCIL

Council faces changes in the external environment that are outside its control. This includes the highly regulated environment Council operates in, with decisions by other levels of government impacting locally. Several assumptions have been necessary to undertake the planning and budgeting processes.

KINGSTON AT A GLANCE

Located 15kms south of the Melbourne CBD, the City of Kingston itself was formed in 1994 by the merging of the former Cities of Mordialloc and Chelsea with sections of the former Cities of Springvale, Oakleigh and Moorabbin. The City's landmarks are diverse and distinct. The area, known for its 'village like' neighbourhoods, offers a relaxed quality of life. Spanning 91 square kilometres with 13 kilometres of foreshore along Port Phillip Bay it includes natural wetlands, historic market garden districts and world class golf courses. The prosperity of the community, underpinned by the Moorabbin and Braeside manufacturing areas, vital shopping precincts and an enviable choice of quality schools and tertiary institutions has attracted growth and development particularly in the more popular coastal areas.

Our People

Kingston's population now exceeds 165,000 people. Almost 23% of our residents (34,457) are aged over 60 – this is more than the Melbourne average. Our ageing population is more evident in the older suburbs of Kingston including Cheltenham, Clarinda and Chelsea. Suburbs such as Heatherton, Cheltenham, Parkdale, Dingley Village and Edithvale are experiencing a resurgence in primary school aged children. Clayton South has a high proportion of young adults, consistent with its proximity to Monash University.

Overall Kingston has a high proportion of people born in Australia (higher than the Melbourne average) however a large percentage of residents in the northern suburbs of Clayton South and Clarinda were born overseas and speak a language other than English at home.

Some key statistics include:

- 63% people born in Australia;
- 26% of people speak a language other than English at home;
- Dominant birthplaces are UK, India, China and Greece.

Our housing

The number of homes in Kingston is increasing with over 63,000 dwellings. Housing stock is increasing, particularly through apartment developments. The population is also increasing despite decreases in household sizes. Trends show that the number of one-person households is increasing, as is the number of small households.

Consistent across greater Melbourne, the proportion of separate houses has fallen over the past decade with the growth of flats, units or apartments, along with semidetached, row, terrace and townhouses. Residential property prices have increased significantly over the past 10 years.

Our employment and education

The occupations of residents have changed since 2011. The proportion of managers, professionals and community and personal service workers has increased, while a fall has occurred in the proportion of technicians and trades workers, clerical and administrative workers and machinery operators and drivers. This has been attributed largely to the closure of automotive manufacturing in Australia of which Kingston supplied many component products.

People in Kingston are also becoming better educated. The proportion of residents who have tertiary qualifications is increasing. Many more residents in 2016 had completed a tertiary qualification than in 2011 (44,647 compared with 36,046). *Source:* <https://profile.id.com.au/kingston>

Our industries

Kingston's manufacturing base comprises one of the largest concentrations of small to medium enterprises in Melbourne. Manufacturing contributes around \$5.9 billion of the total \$22.4 billion output within the City of Kingston. We have a substantial multi-skilled labour force with local companies providing employment for over 95,690 people with over 20% of these jobs being in the manufacturing sector. Retail and construction industries are also significant employers. *Source:* <http://economy.id.com.au/kingston>

Thriving industrial estates and strong retail sectors provide substantial opportunities for investors. Major companies choose to establish in Kingston because of its competitive advantage with extensive transport links, solid financial support and complementary clusters of suppliers and distributors.

Kingston offers a wide variety of shopping precincts including Westfield Southland, Direct Factory Outlets and a range of community-based strip shopping centres.

Our environment

While Kingston is an urban municipality with on-going infill development, it retains significant natural areas with high environmental value, including wetlands, heathlands, woodlands and 13km of the Port Phillip Bay foreshore. Our network of parks ranges from small neighbourhood parks to large open spaces.

The foreshore is one of the largest stretches of unbroken beach in metropolitan Melbourne and although it is Crown owned, it is managed by Council on behalf of all Victorians for the benefit of the broader community. The southern section is characterised by a dune system, while the northern section is dominated by highly modified sandstone cliffs.

The Kingston Green Wedge is a 2,070-hectare region of non-urban land outside of the Melbourne Urban Growth Boundary of which 261 hectares consists of closed, active, or closing landfills. Council has approved a Planning Scheme Amendment arising out of its Green Wedge Plan that will soon see an end to landfilling and waste related activities in the Kingston Green Wedge. The Kingston community will benefit from new investments in the Kingston Green Wedge through its Chain of Parks investment and other significant investments such as those by the Hawthorn Football Club.

As part of its *Council Plan 2017-2021*, the City of Kingston is committed to the goal of environmental sustainability in order to protect, preserve and where possible restore the city's significant environmental values for present and future citizens. Council believes a sustainable and balanced approach to the natural and built environment is key to managing and responding to a constantly evolving municipality.

Key features of our natural environment are:

- 13km of beachfront on Port Phillip Bay
- Wetlands areas in Edithvale
- The Kingston Green Wedge
- Large parkland areas including Braeside Park
- 10 Golf courses

These demographics have implications for the Budget in the short and long-term and are taken into account in framing the *Council Plan 2017-2021*; the Long-Term Financial Strategy; and this Budget.

BUDGET PRINCIPLES

In response to these significant influences, budget targets were set, and guidelines were prepared and distributed to all council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets. The principles included:

- existing fees and charges to be increased by approximately 3% of market levels unless set by other levels of government;
- grants to be based on confirmed funding levels;
- new revenue sources to be identified where possible;
- service levels to be maintained at prior year levels with an aim to use less resources with an emphasis on innovation and efficiency;
- staff levels to be maintained at prior year levels unless justified by a business case or alternative source of funding such as grants, fees and charges or reductions in goods and services expenditure;
- no increase in materials expenditure unless a contracted cost escalation clause applies;
- real savings in expenditure and increases in revenue identified in prior years to be preserved;
- no new borrowings are anticipated in 2020/21;
- a total of 95% of total rates and charges raised will be collected in the 2020/21 year, in addition to the deferred rates and charges payment due to COVID-19;
- trade creditors to be based on total capital and operating expenditure;
- other debtors and creditors to remain consistent with 2019/20 levels;
- employee entitlements to be increased by enterprise bargaining agreements; and

- employees will continue to take annual leave at the current rate.

FIRE SERVICES LEVY

Details of the levy for 2020/21 Fire Services Levy have not yet been released by the State Government. It is expected the levy will continue to consist of two components:

- a fixed charge for each property which varies based on property type (residential or commercial);
and
- a variable component which varies based on property type (residential or commercial) and whether your property is located in a Metropolitan Fire and Emergency Services Board (MFB) or Country Fire Authority (CFA) service area.

Pensioners who are eligible for the Municipal Rate concession will receive a rebate off the Fire Services Property Levy. Further information may be found at www.firelevy.vic.gov.au

Budget Reports

The following reports include all statutory disclosures of information and are supported by the strategies described below.

This Section includes the following reports and statements in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

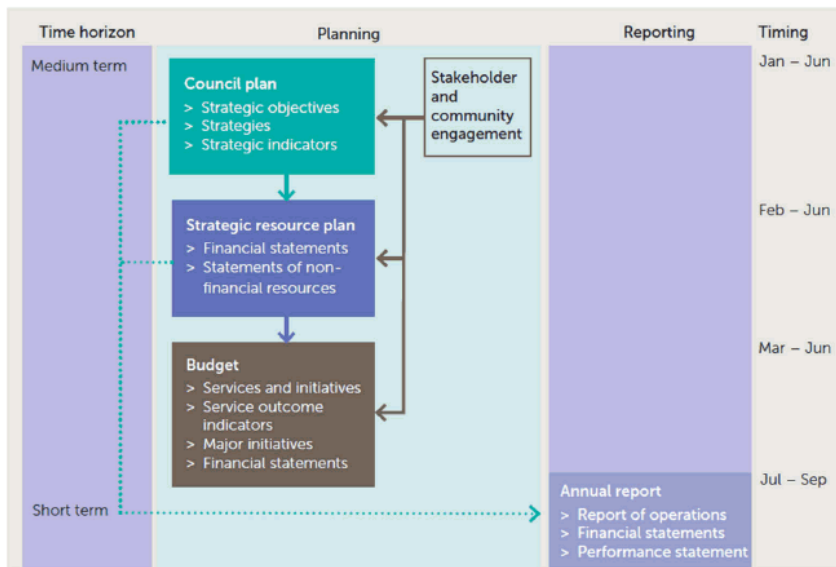
1. Link to the *Council Plan 2017-2021*
2. Services, Initiatives and Service Performance Indicators
3. Financial Statements
4. Notes to the Financial Statements
5. Capital Works Program
6. Financial Performance Indicators

1. Link to the Council Plan 2017-2021

The Annual Budget is part of an overall planning and reporting framework that guides Council in identifying and responding to community needs over the short, medium and long-term.

1.1 PLANNING AND ACCOUNTABILITY FRAMEWORK

The diagram below shows the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

Kingston's *Council Plan 2017-2021* sets out Council's goals for the community over its four-year term. It was prepared with reference to the *Living Kingston 2035*¹ community plan and Council's rolling ten-year Long-Term Financial Strategy and Asset Management Strategy.

The Strategic Resource Plan is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the goals of the *Council Plan 2017-2021*.

The Annual Budget sets out the services, major initiatives and commitments that will be undertaken by Council in a specific year to achieve the goals of the *Council Plan 2017-2021*.

Kingston's progress against the *Council Plan 2017-2021* is measured in quarterly performance reports and the *Annual Report*, which are publicly available at www.kingston.vic.gov.au. Council is also accountable through the Financial Statements which are published in the *Annual Report* and audited by the Victorian Auditor-General.

¹ Living Kingston 2035 – developed through extensive community engagement and launched in 2013. For more information visit: kingston.vic.gov.au/Livingkingston2035

1.2 SERVICE LEVEL PLANNING

Councils have a legal obligation to provide some services such as animal management, local roads, food safety and statutory planning. However, many council services are not legally mandated, including libraries, swimming pools, maternal and child health, parks and sporting facilities.

Since the needs and expectations of communities can change over time, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. To achieve this, councils engage with their communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

1.3 OUR PURPOSE

Our vision

Our shared community vision for Kingston²:

"growing and thriving, changing and evolving but still remaining the place we love to live".

Council's vision³

"A diverse, dynamic community where we all share a sustainable, safe, attractive environment and a thriving economy".

Our purpose

"To work with the community to protect and enhance the quality of life for current and future generations".

Our guiding principles

- respect for diverse community interests based on active listening and mutual understanding through effective communication and engagement;
- informed, evidence-based and representative decision-making with accountable and transparent reporting;
- operate with integrity and engender trust;
- strive to improve the quality of life of the community whilst balancing the challenges that come from population growth;
- responsible financial management;
- balancing a flexible, can-do, innovative professional approach while achieving outcomes efficiently (doing more with less);
- building on our city's rich history of welcoming people from all over the world and providing an inclusive place to live, learn and work, and
- leaving a positive legacy for future generations and Councils; being the custodians of community assets.

² Living Kingston 2035 - the community's long-term vision, developed through extensive community engagement and launched in 2013. For more information visit: kingston.vic.gov.au/LivingKingston2035

³ The Council vision was developed by Kingston Councillors and drives the goals and objectives of the *Council Plan 2017-2021* which is available here: kingston.vic.gov.au/CouncilPlan2017-2021

1.4 COUNCIL PLAN GOALS

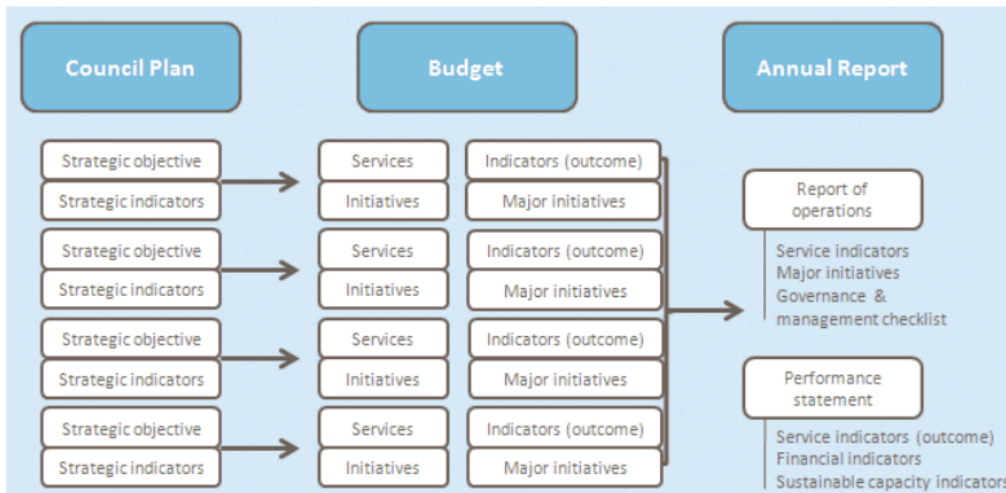
The *Council Plan 2017-2021* sets out five strategic goals to ensure that Kingston is the place our diverse community wants it to be. Our goals provide a 'roadmap' for Council's services and are the foundation for the annual Budget process.

Goal	Description
<p>1. Our well-planned, liveable city supported by infrastructure to meet future needs</p>	<p>Council will ensure that careful planning is in place to prepare for, and respond to, an increasing population, to make sure land use is balanced sustainably.</p> <p>We will also invest in building and maintaining high-quality assets and infrastructure to help our community function effectively.</p>
<p>2. Our sustainable green environment with accessible open spaces</p>	<p>We will provide quality public open spaces and sports fields while protecting and enhancing our natural environment including our Green Wedge and foreshore.</p> <p>We will be responsible environmental managers and custodians for future generations.</p>
<p>3. Our connected, inclusive, healthy and learning community</p>	<p>Kingston is home to a number of different communities across all ages and backgrounds. Our focus is to bring people together to strengthen our sense of community, celebrate diversity and build quality of life. Education and continual learning is a key focus.</p>
<p>4. Our free-moving, safe, prosperous and dynamic city</p>	<p>We will ensure Kingston remains a smart, creative and progressive city with well-planned, functional and attractive urban centres and hubs.</p> <p>Council will continue to foster a strong local economy by supporting our local business community which provides valuable jobs for residents.</p> <p>We will also provide traffic management and parking solutions and accessible and alternative means of transport including cycle routes.</p>
<p>5. Our well-governed and responsive organisation</p>	<p>Our organisation will focus on governing Kingston in a way that is well-informed, responsive, accountable, transparent and efficient.</p> <p>We will also provide responsible stewardship of the community's resources and ensure our community facilities are well managed to promote liveability.</p>

2. Services, Initiatives and Service Performance Outcome Indicators

This section provides a description of the services and initiatives to be funded in the Budget for 2020/21 and how these will contribute to achieving the strategic objectives outlined in the *Council Plan 2017-2021*. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations.

Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in its Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

2020/21 Budget

CITY OF KINGSTON

2.1 GOAL 1

Our well-planned, liveable city supported by infrastructure to meet future needs

The following services contribute to planning for and responding to an increasing population, making sure land use is balanced sustainably, and investing in building and maintaining high-quality assets and infrastructure to help our community function effectively.

Services

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 BUDGET \$'000 Expenditure (Revenue) NET Costs	2020/21 BUDGET \$'000 Expenditure (Revenue) NET Costs
Building consents and compliance	<ul style="list-style-type: none"> - Administer the Building Act and Building Regulations and undertake Council's permit and enforcement responsibilities including assessing permit applications, conducting mandatory inspections and issuing occupancy permits/final certificates. - Respond to requests to inspect high risk buildings and undertake pool and spa safety barriers compliance inspections to ensure a safer built environment. <ul style="list-style-type: none"> • 652 demolition consents issued. • 482 report and consent applications. • 433 enforcement compliance audits. • 72 pool audits. 	1,001 (124) 877	1,097 (207) 890
City assets and infrastructure maintenance	<ul style="list-style-type: none"> - Maintain Council's roads, drains, bridges, footpaths, public lighting, coastal structures, pavement markings, signs and street furniture. - Manage street and footpath cleaning contracts. <ul style="list-style-type: none"> • 13,000 km of streets swept. • 60,125 square meters of roads resealed. • 5.46 km of footpaths renewed. • 822 km of storm water drains maintained. 	5,783 (312) 5,471	5,837 (346) 5,491
Land use policy and planning	<ul style="list-style-type: none"> - Develop policies and implement plans to ensure population growth is balanced with community amenity. - Manage construction sites to ensure compliance with policy requirements and react to concerns raised by customers. - Undertake strategic planning to accommodate Kingston's population. <ul style="list-style-type: none"> • 186,967 people are expected to live in Kingston by 2036. 	1,847 (17) 1,830	2,023 (17) 2,006
Maintenance of Council's buildings	<ul style="list-style-type: none"> - Ensure statutory compliance for Council's buildings. - Manage refurbishment and planned maintenance of Council's buildings. <ul style="list-style-type: none"> • 4,881 building maintenance requests received. 	7,521 (128) 7,393	7,755 (128) 7,627
Manage Council's property portfolio	<ul style="list-style-type: none"> - Develop Council's Property Strategy and provide strategic property guidance. - Manage Council's properties including acquisition and disposal and leasehold properties. <ul style="list-style-type: none"> • Managed a property portfolio with a rental income of over \$3.6 million. • Purchased properties worth \$13.9 million. 	1,273 (3,472) (2,199)	1,261 (3,516) (2,255)

2020/21 Budget

CITY OF KINGSTON

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 BUDGET \$'000 Expenditure (Revenue) NET Costs	2020/21 BUDGET \$'000 Expenditure (Revenue) NET Costs
Planning decisions	<ul style="list-style-type: none"> - Administer Council's planning responsibilities including permit applications. - Hold planning consultation meetings and defend Council planning decisions at the Victorian Civil and Administrative Tribunal (VCAT). - Assess and make decisions on applications to subdivide land or buildings and provide advice about development and land use proposals. - Work with applicants to encourage environmentally sustainable development. - Provide internal referral advice to planning officers on construction management and vegetation-related matters. • 901 new planning permit applications received. • 582 Local Law vegetation applications processed. 	5,143 <u>(3,142)</u> 2,001	5,609 <u>(2,710)</u> 2,899
Planning, design and development of Council's buildings	<ul style="list-style-type: none"> - Manage major capital works building projects. - Plan facilities for future Council needs. - Maintain Council's buildings and public toilets as well as structures in parks. - Undertake inspection and condition auditing of Council's buildings and ensure they are safe and fit for purpose. • 278 buildings, picnic facilities and public toilets maintained and cleaned. 	1,333 <u>0</u> 1,333	1,289 <u>0</u> 1,289
Strategic asset management and capital works planning	<ul style="list-style-type: none"> - Lead the development of strategic asset management planning across the organisation. - Develop asset management plans for Council assets, including acceptable levels of quality, quantity, reliability, cost and responsiveness. - Deliver the annual capital works program for the upgrading and renewal of road, footpath, drainage, bridges and other civil infrastructure. - Manage the life cycle of Council's civil infrastructure including condition assessments, flood mitigation, design, tender documents and contract management. • \$60.1 million expended on capital works in 2018/19. • \$14.5 million approximately expended on civil infrastructure projects in 2018/19. 	2,015 <u>(143)</u> 1,872	2,168 <u>(230)</u> 1,938
Total Goal 1		18,578	19,885

2020/21 Budget

CITY OF KINGSTON

Major initiatives

- Road infrastructure renewal and reconstruction program (\$6.9 million in 2020/21).
- Flood mitigation drainage program (\$3.5 million in 2020/21).
- Footpath renewal program (\$0.7 million in 2020/21).

Other initiatives

- Develop a new long-term strategic Buildings asset plan.
- Complete the Kingston Green Wedge Management Plan Review and a Planning Scheme Amendment.
- Continue implementing the swimming pool and spa barrier safety registration and compliance legislation.

Service performance outcome indicators

Service	Indicator	Performance measure	Computation	2018/19 Actual
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	<i>Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.</i>	69.00
Statutory Planning	Decision Making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT that were not set aside)	<i>[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</i>	41.18%
Statutory Planning	Decision Making	Percentage of Council decisions appealed to VCAT* (Percentage of planning decisions made by Council that are appealed to VCAT)	<i>Number of VCAT [Council] decisions in relation to planning applications / Number of planning applications received (PPARS new permit applications)</i>	4.70%

* City of Kingston indicator

2020/21 Budget

CITY OF KINGSTON

2.2 GOAL 2

Our sustainable green environment with accessible open spaces

The following services contribute to providing quality public open spaces and sports fields while protecting and enhancing our natural environment including our Green Wedge and foreshore. We are responsible environmental managers and custodians for future generations.

Services

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 Budget \$'000 Expenditure (Revenue) NET Costs	2020/21 Budget \$'000 Expenditure (Revenue) NET Costs
Environment management and education	<ul style="list-style-type: none"> - Help the community to live and work more sustainably in response to emerging environmental challenges such as climate change. - Develop and implement policies and strategies for environmental management, public space improvements, landfill remediation, conservation of natural resources and sustainable development. <ul style="list-style-type: none"> • 16 million litres of recycled water used across all parks and reserves. 	642 0 642	1,037 0 1,037
Foreshore management and maintenance	<ul style="list-style-type: none"> - Coordinate the management and maintenance of the foreshore. <ul style="list-style-type: none"> • 13 km and 50 ha of foreshore reserve and 118 public access points maintained. • 14,056 indigenous plants planted. • 1,937 staff hours contributed to community support (e.g. 'Friends' groups, school groups etc.). 	410 0 410	480 0 480
Maintaining open space	<ul style="list-style-type: none"> - Maintain and develop Kingston's parks and open space, playgrounds and sports grounds. - Plant and maintain street and park trees including programmed and 'reactive' tree pruning. - Maintain natural resource areas. <ul style="list-style-type: none"> • Approximately 80,000 street and park trees maintained. • 2,100 street and park trees planted. • 367 parks, 57 sports grounds and 115 playgrounds maintained. 	14,269 (398) 13,871	15,805 (353) 15,452
Planning and improving open space	<ul style="list-style-type: none"> - Implement masterplans for sportsgrounds and parks to ensure that medium and long-term community needs are met. <ul style="list-style-type: none"> • 25 parks had improvement works done. 	522 0 522	414 0 414
Sports and recreation	<ul style="list-style-type: none"> - Encourage increased participation in sport, recreation and leisure activities to build community connections, encourage social inclusion and improve physical and mental health and wellbeing. - Lead the development of improved sports and recreation opportunities through the delivery of sport and recreation facilities. <ul style="list-style-type: none"> • Over 100 sporting clubs in Kingston. • 7,000 summer users and 13,000 winter users of outdoor sporting facilities. 	1,018 (229) 789	1,169 (186) 983

2020/21 Budget

CITY OF KINGSTON

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 Budget \$'000 Expenditure (Revenue) NET Costs	2020/21 Budget \$'000 Expenditure (Revenue) NET Costs
Waste services	<ul style="list-style-type: none"> - Manage the collection of kerbside garbage, recycling and green waste bins and the collection of hard waste. - Manage the collection of commercial waste. - Provide waste education programs to the community. • Over 6.2 million bins collected annually. • 13,779 tonnes of green waste processed and diverted from landfill. • 3,200 tonnes of hard waste collected. 	16,243 (694) 15,549	17,017 (694) 16,323
Total Goal 2		31,783	34,689

Major initiatives

- Commence the redevelopment of the Mentone Life Saving Club and Foreshore Precinct (\$2.9 million in 2020/21).
- Redevelop Kerr Reserve Pavilion and sports field (\$5.7 million in 2020/21).
- Redevelop the Roy Dore Reserve Pavilion (\$2.3 million in 2020/21).
- Redevelop the Chadwick Reserve – Dingley Sports Pavilion (\$1.9 million in 2020/21).
- Redevelop the Dales Park Pavilion (\$1.7 million in 2020/21).
- Renew Dolamore Athletic Track (\$1.2 million in 2020/21).
- Commence refurbishment of Chelsea Yacht Club (\$1.1 million in 2020/21).

Other initiatives

- Convert residential street lights to LED – Stage 2 (\$0.5 million in 2020/21).
- Remediate former landfill sites (\$0.3 million in 2020/21).
- Upgrade dog off leash parks (\$0.1 million in 2020/21).

Service performance outcome indicators

Service	Indicator	Performance measure	Computation	2018/19 Actual
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	<i>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</i>	49.53%

2020/21 Budget

CITY OF KINGSTON

2.2 GOAL 3

Our connected, inclusive, healthy and learning community

The following services contribute to bringing people together to strengthen our sense of community, celebrate diversity and build quality of life, with education and continual learning as a key focus.

Services

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 Budget \$'000 Expenditure (Revenue) NET costs	2020/21 Budget \$'000 Expenditure (Revenue) NET costs
Children's services partnerships	<ul style="list-style-type: none"> - Support kindergartens and provide facilitated playgroups and early years infrastructure. - Provide kindergarten central registration. <ul style="list-style-type: none"> • 27 kindergartens provided with central registration. • 11 supported playgroups held each week, with a total of 150 places. 	601 (183) 418	677 (183) 494
Community centres	<ul style="list-style-type: none"> - Provide facility-based support for social participation and inclusion within our communities. - Deliver community development support to a wide range of community groups and facilitate effective use of Council's Carrum, Chelsea, Mentone, Moorabbin and Melaleuca activity hubs, and Clarinda, Sundowner, Westall and Scott Avenue community centres. - Provide support and advice to local historical societies. <ul style="list-style-type: none"> • 75,499 annual client contacts. 	984 (242) 742	1,138 (248) 890
Community grants	<ul style="list-style-type: none"> - Deliver grants to the community through the Community Grants program. <ul style="list-style-type: none"> • \$1.6 million in community grants distributed to support community groups. 	1,630 (69) 1,561	1,684 (69) 1,615
Family and children's centres	<ul style="list-style-type: none"> - Provide high quality long day care, sessional and long day kindergarten, and maternal and child health services. - Facilitate supported playgroups. <ul style="list-style-type: none"> • 410 KinderPlus places provided per week. • 82 sessional kindergarten places provided for 4-year-olds and 66 for 3-year-olds per week. 	9,733 (9,587) 146	11,042 (10,738) 304
Family day care	<ul style="list-style-type: none"> - Manage the Kingston Family Day Care service which is provided in the homes of registered and professional early childhood educators. <ul style="list-style-type: none"> • 287,127 hours of care provided. • 592 children cared for. 	1,687 (1,683) 4	1,720 (1,766) (46)
Homelessness support	<ul style="list-style-type: none"> - Provide case management and outreach support to people experiencing homelessness or risk of homelessness within the City of Kingston and City of Bayside. <ul style="list-style-type: none"> • Assisted 59 people who were homeless or at risk of homelessness. 	261 (261) 0	254 (266) (12)

2020/21 Budget

CITY OF KINGSTON

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 Budget \$'000 Expenditure (Revenue) NET costs	2020/21 Budget \$'000 Expenditure (Revenue) NET costs
In-home support	<ul style="list-style-type: none"> - Support people who are 'frail aged' or who have a disability to participate fully in life by providing in-home and community services (e.g. personal and domestic care, shopping assistance, respite, social outings, home maintenance and meals). - Provide 'packaged care' and case management to older people who need higher levels of in-home and community support. - Facilitate volunteering opportunities in Kingston. • 173,326 community care hours delivered. 	20,108 <u>(17,231)</u> 2,876	21,958 <u>(19,470)</u> 2,488
Leisure and aquatic centres	<ul style="list-style-type: none"> - Provide accessible and affordable recreation, health and fitness and aquatic education opportunities to the community. • Over 500,000 visits to Waves Leisure Centre. • Over 2,000 Learn to Swim enrolments. 	7,273 <u>(6,033)</u> 1,240	5,993 <u>(4,882)</u> 1,111
Libraries	<ul style="list-style-type: none"> - Provide a wide range of library collections and services including online and through the home library service. - Provide library programs and activities for the whole community. - Promote reading, literacy and lifelong learning. - Support customers with low digital literacy skills with online activities e.g. engaging with MyGov, applying for jobs, visa/passport applications etc. - Strengthen community awareness of local history. • 592,791 annual visits to our libraries. • 1,032,973 library loans (physical collection and ebooks). • 28,987 attendances by carers and children at story times. 	5,491 <u>(1,049)</u> 4,442	5,703 <u>(1,118)</u> 4,585
Maternal and child health and immunisation	<ul style="list-style-type: none"> - Deliver a universal and enhanced maternal and child health service. - Provide an immunisation service. • 10 maternal child health centres. • 21,514 maternal and child health consultations held. • 10,472 immunisations delivered. 	3,375 <u>(1,476)</u> 1,899	3,600 <u>(1,588)</u> 2,012
Outside school hours programs	<ul style="list-style-type: none"> - Deliver before and after school programs and school holiday programs. • 21,609 before school care attendances. • 38,441 after school care attendances. • 4,023 School Holiday Program attendances. 	1,799 <u>(2,085)</u> (286)	1,933 <u>(2,204)</u> (271)
Social development and planning	<ul style="list-style-type: none"> - Foster strong community networks by supporting the work of a diverse range of community organisations. - Identify and address the needs of vulnerable community members. - Support and promote volunteering. - Develop and implement social strategies and policies for public health and wellbeing, positive ageing, disability, multiculturalism, aboriginal partnerships, community safety, interfaith networks, prevention of family violence, social planning, gambling harm reduction and supporting neighbourhood houses. • 325 community groups supported annually. 	2,106 <u>(107)</u> 1,999	2,454 <u>(112)</u> 2,342

2020/21 Budget

CITY OF KINGSTON

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 Budget \$'000 Expenditure (Revenue) NET costs	2020/21 Budget \$'000 Expenditure (Revenue) NET costs
Social support	<ul style="list-style-type: none"> - Foster strong community networks by supporting community organisations and optimising the use of community facilities and spaces. - Identify and address the needs of vulnerable communities. - Facilitate volunteering opportunities in Kingston. - Develop and implement social strategies and policies. • 2,568 volunteering hours provided by the community in Kingston's social development community programs. 	878 <u>(1,266)</u> (388)	891 <u>(1,583)</u> (692)
Youth and family services	<ul style="list-style-type: none"> - Facilitate the provision of youth activities, youth work, counselling and family support services. • 12,744 contacts with young people. • 3,811 contacts with families (2,801 with vulnerable families). 	1,533 <u>(287)</u> 1,246	1,457 <u>(254)</u> 1,203
Total Goal 3		15,900	16,023

Major initiatives

- Enhance library resources and facilities (\$1.3 million in 2020/21).
- Refurbish the Scout Hall for the 5th Mordialloc Sea Scouts (\$0.7 million in 2020/21).
- Provide all-abilities change/toilet facilities (\$0.2 million in 2020/21).
- Develop a Reconciliation Action Plan with extensive community consultation.

Other initiatives

- Upgrade Scout and Girl Guide Halls for Disability Discrimination Act (DDA) compliance (\$1.1 million in 2020/21).
- Review current library services to prioritise new buildings and locations of existing branches.
- Install a new lift at the Mentone Historical Society for DDA compliance (\$0.2 million in 2020/21).
- Replace the cardio equipment at Waves Leisure Centre (\$0.4 million in 2020/21).

Service performance outcome indicators

Service	Indicator	Performance measure	Computation	2018/19 Actual
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	<i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>	73.97%
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	<i>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</i>	63.72%
Aquatic facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	<i>Number of visits to aquatic facilities / Municipal population</i>	5.47
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	<i>[Number of active library members / municipal population] x100</i>	16.61%

2020/21 Budget

CITY OF KINGSTON

2.2 GOAL 4

Our free-moving safe, prosperous and dynamic city

The following services contribute to Kingston remaining a smart, creative and progressive city with well-planned, functional and attractive urban centres and hubs.

Our services foster a strong local economy by supporting our local business community which provides valuable jobs for residents. We also provide traffic management and parking facilities and accessible and alternative means of transport including cycling routes.

Services

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 Budget \$'000 Expenditure (Revenue) NET costs	2020/21 Budget \$'000 Expenditure (Revenue) NET costs
Animal management and local laws	<ul style="list-style-type: none"> - Provide education and enforcement, investigation and resolution of issues related to the Community Local Law, including animal management. - Consider applications for tree removal under the Community Local Law; investigate unlawful tree removal and failure to meet permit requirements. - Provide school crossing supervisors. - Identify and prevent fire risks and pollution. • 21,152 pets registered. • 72 supervised school crossings. 	3,997 <u>(1,912)</u> 2,085	4,318 <u>(1,941)</u> 2,377
Arts and cultural services	<ul style="list-style-type: none"> - Manage Kingston Arts Centre, Kingston City Hall, Shirley Burke Theatre and community halls. - Provide a venue hire service for community activities. - Manage public art and the city's art collection. - Administer the Arts Grants program to support community arts and culture groups. - Produce cultural programs and events for the community. • 20,150 attendances at Kingston-run arts events. • \$229,846 worth of events tickets sold. • 24,619 hours of use of Kingston arts venues. 	2,581 <u>(1,096)</u> 1,485	2,718 <u>(1,104)</u> 1,614
Community transport	<ul style="list-style-type: none"> - Provide transport for community members who are unable to access mainstream transport in order to support social engagement within the community. • 4,443 trips on the community bus for social outings and shopping. 	1,004 <u>(1,028)</u> (24)	1,409 <u>(1,448)</u> (39)
Digital design and events	<ul style="list-style-type: none"> - Deliver local festivals and events to promote community involvement and engagement. - Facilitate and support community-run events in Kingston. - Hold citizenship ceremonies. - Administer the Kingston Charitable Fund. - Manage Council's digital platforms. • Over 40,000 people attended Council's festivals and events including citizenship. • \$59,530 distributed by the Kingston Charitable Fund. 	1,306 <u>(152)</u> 1,154	2,043 <u>(157)</u> 1,886

2020/21 Budget

CITY OF KINGSTON

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 Budget \$'000 Expenditure (Revenue) NET costs	2020/21 Budget \$'000 Expenditure (Revenue) NET costs
Food safety regulation and health	<ul style="list-style-type: none"> - Monitor and educate about local public health standards and investigate infectious disease outbreaks. - Deliver the food surveillance program to ensure safe food supply for the community and that Council and businesses meet their statutory obligations. <ul style="list-style-type: none"> • 1,878 food compliance visits. • 407 tobacco compliance visits. • 455 food samples taken and analysed annually. 	1,718 (849) 869	1,648 (907) 741
Local jobs retention, growth, and diversification	<ul style="list-style-type: none"> - Facilitate business development, mentoring and network activities to meet current and emerging business challenges. - Support regional economic growth through participation in partnerships. - Assist businesses to navigate Council's regulatory processes. - Be a voice for the business community - within Council and to other tiers of government. <ul style="list-style-type: none"> • 31 training events or 'roundtables' held per year. • 428 people attended Council-run local business workshops. 	963 (143) 820	970 (184) 786
Parking enforcement	<ul style="list-style-type: none"> - Monitor and patrol Kingston to ensure compliance with road rules. - Enforce parking compliance within timed parking areas to promote parking availability. - Prosecute unpaid fines in the Magistrates Court and Infringement Court. <ul style="list-style-type: none"> • 3,087 complaints about illegally parked vehicles investigated. • 33,614 parking infringements issued annually. 	1,810 (4,512) (2,702)	1,760 (4,148) (2,388)
Road safety	<ul style="list-style-type: none"> - Provide road safety education to the local community from preschool age to older adults. - Encourage active transport, especially for children and young people. <ul style="list-style-type: none"> • 17 road safety programs, with 150 sessions held. 	134 (80) 54	103 (75) 28
Street lighting maintenance	<ul style="list-style-type: none"> - Ensure that street lighting is operational and effective throughout the municipality. <ul style="list-style-type: none"> • 12,000 Kingston streetlights maintained, including around 4,000 shared with VicRoads on arterial roads. • Conversion of approximately 800 non-standard street lights to energy efficient LED. 	945 0 945	966 0 966
Transport planning and traffic engineering	<ul style="list-style-type: none"> - Finalise the Integrated Transport Strategy through consultation with the community. - Develop Kingston's Cycling Strategy. - Manage local area traffic. <ul style="list-style-type: none"> • 617 kilometres of local roads in Kingston. 	1,369 (467) 902	1,381 (371) 1,010

2020/21 Budget

CITY OF KINGSTON

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 Budget \$'000 Expenditure (Revenue) NET costs	2020/21 Budget \$'000 Expenditure (Revenue) NET costs
Urban area transformation	<ul style="list-style-type: none"> - Coordinate a program of capital and other works to provide for upgrades across Council's activity centres. - Implement Activity Centre Structure Plans. - Coordinate significant site construction activities. • 7 level crossing removal projects for which urban design and place-based input was provided. 	496 0 496	537 0 537
Total Goal 4		6,084	7,518

Major initiatives

- Implement stage three of the Bay Trail - from Rennison St to Nepean Hwy (\$1.6 million in 2020/21).
- Create public open space above the new railway line at Mentone (\$1.4 million in 2020/21).
- Enhance Parkdale local shopping centre (\$0.4 million in 2020/21).

Other initiatives

- Complete the Cycling Strategy.
- Continue the Traffic Management Improvement Program (\$0.6 million in 2020/21).
- Develop the East/West cycleway (\$0.3 million in 2020/21).

Service performance outcome indicators

Service	Indicator	Performance measure	Computation	2018/19 Actual
Animal management	Health and safety	Animal management prosecutions* (Number of successful animal management prosecutions)	<i>Number of successful animal management prosecutions</i>	7.00
Food safety	Health and safety	Critical and major non-compliance outcome notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	<i>[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100</i>	100.00%

**This measure will be presented as a percentage from 2019/20 onwards.*

2020/21 Budget

CITY OF KINGSTON

2.2 GOAL 5

Our well-governed and responsive organisation

The following services contribute to governing Kingston in a well-informed, responsive, accountable, transparent and efficient manner, with responsible stewardship of the community's resources and well-managed community facilities to promote liveability.

Services

SERVICES DELIVERED	DESCRIPTION (description figures relate to 2018/19)	2019/20 Budget \$'000 Expenditure (Revenue) NET costs	2020/21 Budget \$'000 Expenditure (Revenue) NET costs
Communications and engagement	<ul style="list-style-type: none"> - Facilitate communication between the City of Kingston and the community. - Facilitate opportunities for the community to inform decision-making. <ul style="list-style-type: none"> • 105,933 Facebook likes. • 3 million page views for Council's websites. 	1,856 <u>0</u> 1,856	1,715 <u>0</u> 1,715
Council governance and administration	<ul style="list-style-type: none"> - Provide transparent and accountable performance reporting to the organisation and community. - Improve organisational performance through effective business planning. - Coordinate the audit program. - Administer Council meetings, elections and maintain statutory records. - Manage Council's compliance and integrity functions e.g. Freedom of Information requests, information privacy functions and coordinate Protected Disclosures. - Facilitate consultation through Council's Advisory and Ward committees. - Administer the Quick Response Grants program. - Manage Council's corporate information, including electronic and physical business records. <ul style="list-style-type: none"> • 5,126 hits on Council Meeting web streaming. • 44 Freedom of Information requests received. • 3.5 million records held in Kingston's document management system. 	4,578 <u>(2)</u> 4,576	5,687 <u>(277)</u> 5,410
Customer Service	<ul style="list-style-type: none"> - Deliver exceptional customer service in line with Council's customer commitment. - Provide multiple customer contact and service options. - Foster a customer-responsive culture across Council. - Improve visibility and responsiveness to customer complaints. <ul style="list-style-type: none"> • 115,929 calls received. • 7,308 live chat interactions. 	1,838 <u>(2)</u> 1,836	2,063 <u>(2)</u> 2,061
Executive services	<ul style="list-style-type: none"> - Provide responsible stewardship of the community's resources. - Foster a corporate culture that promotes service excellence, good governance and accountability within a fair, safe and healthy work environment. 	2,054 <u>0</u> 2,054	3,097 <u>0</u> 3,097

2020/21 Budget

CITY OF KINGSTON

SERVICES DELIVERED	DESCRIPTION <i>(description figures relate to 2018/19)</i>	2019/20 Budget \$'000 Expenditure (Revenue) NET costs	2020/21 Budget \$'000 Expenditure (Revenue) NET costs
Financial management	<ul style="list-style-type: none"> - Provide budget, performance and statutory reporting services and accounts payable, accounts receivable and payroll services. - Maximise return on investments within policy guidelines. - Provide financial analysis and advice to support decision making. • 53,431 invoices processed. 	1,588 <u>(60)</u> 1,528	1,784 <u>(60)</u> 1,724
Health, safety and wellbeing	<ul style="list-style-type: none"> - Manage organisational risk including occupational health and safety, WorkCover, risk management and business continuity. - Support return to work and injury management and rehabilitation for employees. 	652 <u>0</u> 652	974 <u>(368)</u> 606
Human resources management	<ul style="list-style-type: none"> - Coordinate recruitment, industrial relations, remuneration, award/agreement interpretation, corporate training and Council's employee development management system. - Support the organisation in change management, leadership development, diversity and inclusion and organisational development. 	1,559 <u>0</u> 1,559	1,931 <u>0</u> 1,931
Municipal emergency management	<ul style="list-style-type: none"> - Coordinate Council-wide emergency management planning, including building community resilience, emergency risk assessment and mitigation, emergency response and recovery and liaising with emergency services. 	145 <u>(130)</u> 15	177 <u>(130)</u> 47
Property rating and collection services	<ul style="list-style-type: none"> - Manage the valuation of all rateable properties within the municipality and ensure the accurate levying and collection of rates and charges due. - Undertake accurate and timely maintenance of Council's property database. • 64,355 residential properties. • 5,845 industrial properties. • 3,002 commercial properties. 	1,846 <u>(725)</u> 1,121	3,238 <u>(628)</u> 1,210
Procurement, fleet, insurance and contracts	<ul style="list-style-type: none"> - Manage insurance for Council's activities and manage Council's vehicle fleet. - Provide support for all Council's procurement activities. - Manage OHS matters related to contractors engaged by Council. • 71 tenders closed - for the 12 months to November 2019. • 150 pool vehicles (passenger and light commercial) as at March 2020. 	2,315 <u>(1)</u> 2,314	2,709 <u>(1)</u> 2,708
Provision of information technology services	<ul style="list-style-type: none"> - Deliver information technology and communications services to the organisation including help desk support, ensuring currency of Council's information systems, disaster recovery and business continuity plans. • 1,100 personal computers/laptops supported across multiple council sites. 	6,337 <u>0</u> 6,337	7,537 <u>0</u> 7,537
Total Goal 5		23,848	28,046

Major initiatives

- Upgrade and refurbish the Cheltenham Municipal Building (\$1.9 million in 2020/21).
- Administer the new Local Government Act.

Other initiatives

- Increase responsiveness by rolling out mobile work order technology to depot and outdoor workers (\$0.1 million in 2020/21).
- Provide more flexible engagement with the broader community.
- Develop a Customer Strategy to deliver a better customer experience.
- Develop an Internal Communications Strategy.

Service performance outcome indicators

Service	Indicator	Performance measure	Computation	2018/19 Actual
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)	<i>Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community.</i>	56.00

2.3 RECONCILIATION WITH BUDGETED OPERATING RESULT

Reconciliation with budgeted operating result	NET Cost to Council \$'000
GOAL1	19,885
GOAL2	34,689
GOAL3	16,023
GOAL4	7,518
GOAL5	28,046
Total Services and Initiatives	106,161
Rates and Charges	(150,698)
Grants Commission	(4,600)
Capital Grants	(8,462)
Interest Income	(2,000)
Project costs to be expensed	7,000
Pension Rebate	1,300
Jobseeker Rebate	900
Bad and Doubtful Debts	50
Depreciation & Amortisation	26,500
Interest/Borrowing Costs	31
Finance Costs - Leases	435
Other Expenses	458
Surplus for the Year	22,925

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the years 2020/21 to 2023/24 has been extracted from the Strategic Resource Plan.

At the end of each financial year Council is required to include in the Financial Statements in its Annual Report a comparison of actual income and expenditure compared with the income and expenditure in the financial statements in the Budget.

The section includes the following budgeted information:

- Comprehensive income statement
- Balance sheet
- Statement of changes in equity
- Statement of cash flows
- Statement of capital works
- Statement of human resources

Pending Accounting Standards

The 2020/21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of:

- *AASB 16-Leases*
- *AASB 15 Revenue from Contracts with Customers* and
- *AASB 1058 Income of Not-for-Profit Entities,*

Pending accounting standards that will be in effect from the 2020/21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020/21 financial statements, not considered in the preparation of the budget include:

- *AASB 1059 Service Concession Arrangements: Grantors*

2020/21 Budget

CITY OF KINGSTON

Comprehensive Income Statement

FOR THE FOUR YEARS ENDING 30 JUNE 2024

	NOTES	Budget	Budget	Strategic Resource Plan		
		2019/20	2020/21	Projections		
		\$'000	\$'000	2021/22	2022/23	2023/24
				\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	144,924	150,698	156,004	161,165	165,900
Statutory fees and fines	4.1.2	10,364	9,812	9,823	10,118	10,422
User fees	4.1.3	19,750	19,479	20,063	20,665	21,285
Grants – operating	4.1.4	32,559	38,911	39,426	39,948	40,478
Grants - capital	4.1.4	10,115	8,462	10,588	9,638	818
Contributions - monetary	4.1.5	309	322	344	300	309
Other income	4.1.6	2,554	2,798	2,798	2,798	2,598
Total income		220,576	230,482	239,046	244,632	241,810
Expenses						
Employee costs	4.1.7	83,328	91,017	94,066	97,140	100,771
Materials and services	4.1.8	83,106	89,524	90,810	94,380	98,046
Depreciation	4.1.9	26,000	25,535	26,297	26,886	27,450
Amortisation - right of use assets	4.1.10	-	965	703	614	550
Bad and doubtful debts		50	50	50	50	50
Borrowing costs	4.1.11	99	31	-	-	-
Finance costs - leases	4.1.12	-	435	406	383	363
Total expenses		192,583	207,557	212,332	219,453	227,230
Surplus/(deficit) for the year		27,993	22,925	26,714	25,178	14,580

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

2020/21 Budget

CITY OF KINGSTON

Balance Sheet

FOR THE FOUR YEARS ENDING 30 JUNE 2024

NOTES	Budget		Strategic Resource Plan Projections			
	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	
Assets						
Current assets						
Cash and cash equivalents	69,546	79,845	59,128	49,776	44,991	
Trade and other receivables	8,066	25,297	33,795	42,572	51,610	
Other assets	-	1,652	1,652	1,652	1,652	
Total current assets	4.2.1	77,612	106,794	94,575	94,000	98,253
Non-current assets						
Trade and other receivables	20	-	-	-	-	
Property, infrastructure, plant & equipment	2,521,036	2,456,720	2,496,134	2,522,557	2,533,552	
Right-of-use assets	-	8,858	8,155	7,541	6,992	
Investment property	-	4,473	4,473	4,473	4,473	
Intangible assets	-	882	882	882	882	
Total non-current assets	4.2.2	2,521,056	2,470,933	2,509,644	2,535,453	2,545,899
Total assets		2,598,668	2,577,727	2,604,219	2,629,453	2,644,152
Liabilities						
Current liabilities						
Trade and other payables	14,128	13,293	13,621	14,157	14,707	
Trust funds and deposits	3,184	6,310	6,310	6,310	6,310	
Provisions	19,414	19,389	19,389	19,389	19,389	
Interest-bearing liabilities	1,395	-	-	-	-	
Lease liabilities	-	550	480	432	382	
Total current liabilities	4.2.3	38,121	39,542	39,800	40,288	40,788
Non-current liabilities						
Provisions	1,547	1,070	1,070	1,070	1,070	
Interest-bearing liabilities	346	-	-	-	-	
Lease liabilities	-	8,669	8,189	7,757	7,376	
Total non-current liabilities	4.2.4	1,893	9,739	9,259	8,827	8,446
Total liabilities		40,014	49,281	49,059	49,115	49,234
Net assets		2,558,654	2,528,446	2,555,160	2,580,338	2,594,918
Equity						
Accumulated surplus	1,428,976	1,476,590	1,509,069	1,534,368	1,546,132	
Asset revaluation reserve	1,105,315	1,025,000	1,025,000	1,025,000	1,025,000	
Other Reserves	24,363	26,856	21,090	20,970	23,786	
Total equity	4.2.5	2,558,654	2,528,446	2,555,160	2,580,338	2,594,918

The above Balance Sheet should be read in conjunction with the accompanying notes.

2020/21 Budget

CITY OF KINGSTON

Statement of Changes in Equity

FOR THE FOUR YEARS ENDING 30 JUNE 2024

2020 Forecast Actual	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,479,646	1,418,060	1,025,000	36,586
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		2,479,646	1,418,060	1,025,000	36,586
Surplus/(deficit) for the year		25,875	25,875	-	-
Transfers to other reserves		-	(3,469)	-	3,469
Transfers from other reserves		-	9,637	-	(9,637)
Balance at end of the financial year		2,505,521	1,450,103	1,025,000	30,418
Budget 2020/21					
Balance at beginning of the financial year		2,505,521	1,450,103	1,025,000	30,418
Surplus/(deficit) for the year		22,925	22,925	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(3,519)	-	3,519
Transfers from other reserves	4.3.1	-	7,081	-	(7,081)
Balance at end of the financial year		2,528,446	1,476,590	1,025,000	26,856
Budget 2021/22					
Balance at beginning of the financial year		2,528,446	1,476,590	1,025,000	26,856
Surplus/(deficit) for the year		26,714	26,714	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(3,575)	-	3,575
Transfers from other reserves		-	9,341	-	(9,341)
Balance at end of the financial year		2,555,160	1,509,070	1,025,000	21,090
Budget 2022/23					
Balance at beginning of the financial year		2,555,160	1,509,070	1,025,000	21,090
Surplus/(deficit) for the year		25,178	25,178	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(3,640)	-	3,640
Transfers from other reserves		-	3,760	-	(3,760)
Balance at end of the financial year		2,580,338	1,534,368	1,025,000	20,970
Budget 2023/24					
Balance at beginning of the financial year		2,580,338	1,534,368	1,025,000	20,970
Surplus/(deficit) for the year		14,580	14,580	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(3,706)	-	3,706
Transfers from other reserves		-	890	-	(890)
Balance at end of the financial year		2,594,918	1,546,132	1,025,000	23,786

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

2020/21 Budget

CITY OF KINGSTON

Statement of Cash Flows

FOR THE FOUR YEARS ENDING 30 JUNE 2024

	Budget		Strategic Resource Plan		
	2019/20	2020/21	Projections		
	\$'000	\$'000	2021/22	2022/23	2023/24
	Inflows	Inflows	Inflows	Inflows	Inflows
NOTES	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities					
Rates and charges	144,789	143,164	148,203	153,106	157,605
Statutory fees and fines	10,364	9,567	9,577	9,865	10,161
User fees	19,750	18,992	19,561	20,148	20,753
Grants – operating	32,559	38,911	39,426	39,948	40,478
Grants - capital	10,115	8,462	10,588	9,638	818
Contributions - monetary	309	321	345	300	309
Other receipts	2,554	2,798	2,798	2,798	2,598
Employee costs	(83,328)	(91,017)	(94,066)	(97,140)	(100,771)
Materials and services	(83,156)	(89,002)	(90,482)	(93,845)	(97,496)
Net cash provided by/(used in) operating activities	4.4.1	53,957	42,196	45,951	44,819
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(74,656)	(58,909)	(65,811)	(53,409)	(38,545)
Proceeds from sale of property, infrastructure, plant and equipment	100	100	100	100	100
Net cash provided by/ (used in) investing activities	4.4.2	(74,556)	(58,809)	(65,711)	(53,309)
Cash flows from financing activities					
Finance costs	(99)	(31)	-	-	-
Repayment of borrowings	(3,608)	(1,517)	-	-	-
Interest paid - lease liability	-	(435)	(407)	(383)	(363)
Repayment of lease liabilities	-	(785)	(550)	(480)	(432)
Net cash provided by/(used in) financing activities	4.4.3	(3,707)	(2,768)	(957)	(863)
Net increase/(decrease) in cash & cash equivalents		(24,306)	(19,381)	(20,716)	(9,353)
Cash and cash equivalents at the beginning of the financial year		93,852	99,226	79,845	59,128
Cash and cash equivalents at the end of the financial year	4.4.4	69,546	79,845	59,128	49,776

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

2020/21 Budget

CITY OF KINGSTON

Statement of Capital Works

FOR THE FOUR YEARS ENDING 30 JUNE 2024

	NOTES	Strategic Resource Plan			
		Budget 2019/20 \$'000	Budget 2020/21 \$'000	Projections	
		2021/22 \$'000	2022/23 \$'000		
Property					
Land		2,000	1,460	-	-
Land improvements		1,710	305	250	265
Total land		3,710	1,765	250	265
Buildings		350	2,054	4,656	3,450
Building improvements		34,850	20,669	34,277	29,181
Total buildings		35,200	22,723	38,933	32,631
Total property		38,910	24,488	39,183	32,896
Plant and equipment					
Plant, machinery and equipment		300	300	300	300
Fixtures, fittings and furniture		1,810	3,458	1,525	275
Computers and telecommunications		2,477	1,736	1,190	2,590
Library books		1,077	1,099	1,121	1,143
Total plant and equipment		5,664	6,592	4,136	4,308
Infrastructure					
Roads		6,409	6,583	6,584	7,353
Bridges		-	100	400	-
Footpaths and cycleways		7,093	3,478	2,265	1,290
Drainage		4,255	6,259	4,970	4,475
Rec, leisure and comm facilities		10,140	10,271	5,868	3,140
Parks, open space and streetscapes		7,050	6,114	8,490	5,672
Off street car parks		1,125	1,210	600	-
Other infrastructure		1,010	815	315	1,275
Total infrastructure		37,082	34,829	29,492	23,205
Total capital works expenditure	5.1	81,656	65,909	72,811	60,409
Expenditure types represented by:					
New asset expenditure		17,571	13,271	12,136	6,990
Asset renewal expenditure		36,110	32,447	40,285	33,658
Asset expansion expenditure		5,879	2,406	3,090	6,599
Asset upgrade expenditure		20,786	16,844	16,268	12,731
Non asset		1,310	941	1,031	431
Total capital works expenditure	5.1	81,656	65,909	72,811	60,409
Funding sources represented by:					
Grants		9,631	8,187	10,588	9,638
Contributions		484	275	-	-
Council reserves		10,669	7,081	9,341	3,760
Council cash		60,872	50,366	52,882	47,011
Total capital works expenditure	5.1	81,656	65,909	72,811	60,409

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

2020/21 Budget

CITY OF KINGSTON

Statement of Human Resources

FOR THE FOUR YEARS ENDING 30 JUNE 2024

	Budget	Budget	Strategic Resource Plan Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	83,328	91,017	94,066	97,140	100,771
Employee costs - capital	-	-	-	-	-
Total staff expenditure	83,328	91,017	94,066	97,140	100,771

	Budget	Budget	Strategic Resource Plan Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	FTE	FTE	FTE	FTE	FTE
Employees	850.4	892.2	892.2	892.2	892.2
Total staff numbers	850.4	892.2	892.2	892.2	892.2

*FTE Full Time Equivalent

A summary of human resources expenditure categorised according to the organisational structure of Council is included below:

Department	Budget	Budget	Full Time	Part Time	Casual	Temporary
	2019/20	2020/21				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Access Care	13,932	14,911	8,322	6,365	224	-
Active Kingston	5,830	4,981	2,162	629	2,190	-
Central	-	400	-	-	400	-
City Development	4,465	4,638	3,924	714	-	-
City Economy and Innovation	2,091	2,049	1,784	265	-	-
City Strategy	1,611	1,989	1,747	242	-	-
Communications & Community Relations	3,629	4,060	3,203	820	37	-
Community Buildings	3,528	3,597	3,519	55	23	-
Compliance and Amenity	4,538	6,091	4,673	177	1,241	-
Executive Services	1,889	2,828	2,828	-	-	-
Family, Youth & Childrens' Services	15,586	17,110	9,218	6,143	1,749	-
Finance and Corporate Performance	2,594	2,855	2,312	543	-	-
Governance	682	782	621	161	-	-
Information Services & Strategy	2,924	3,110	3,038	72	-	-
Infrastructure	3,275	3,502	3,254	81	167	-
Libraries & Social Development	7,146	7,729	4,138	3,237	354	-
Parks	4,443	4,576	4,522	51	3	-
People Support	1,572	1,851	1,784	67	-	-
Procurement & Contracts	449	611	479	132	-	-
Property and Arts	2,179	2,315	1,238	652	425	-
Traffic and Transport	965	1,032	893	70	69	-
Total Expenditure	83,328	91,017	63,659	20,476	6,882	

2020/21 Budget

CITY OF KINGSTON

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Budget 2019/20 FTE	Budget 2020/21 FTE	Comprises			
			Permanent		Casual FTE	Temporary FTE
			Full Time FTE	Part Time FTE		
Access Care	146.7	151.5	84.6	64.7	2.3	-
Active Kingston	63.8	51.9	22.5	6.6	22.8	-
Central	-	4.0	-	-	4.0	-
City Development	42.6	43.5	36.8	6.7	-	-
City Economy and Innovation	19.2	17.8	15.5	2.3	-	-
City Strategy	13.6	16.4	14.4	2.0	-	-
Communications & Community Relations	37.7	40.5	32.0	8.2	0.4	-
Community Buildings	33.7	32.7	32.0	0.5	0.2	-
Compliance and Amenity	47.0	60.0	46.0	1.7	12.2	-
Executive Services	7.8	12.8	12.8	-	-	-
Family, Youth & Childrens' Services	167.5	177.7	95.8	63.8	18.2	-
Finance and Corporate Performance	25.4	27.1	21.9	5.1	-	-
Governance	5.9	6.8	5.4	1.4	-	-
Information Services & Strategy	26.2	27.0	26.4	0.6	-	-
Infrastructure	42.3	43.1	40.0	1.0	2.1	-
Libraries & Social Development	72.8	75.5	40.4	31.6	3.5	-
Parks	52.0	53.6	52.9	0.6	0.0	-
People Support	14.4	16.0	15.4	0.6	-	-
Procurement & Contracts	3.6	5.1	4.0	1.1	-	-
Property and Arts	19.0	20.0	10.7	5.6	3.7	-
Traffic and Transport	9.1	9.2	8.0	0.6	0.6	-
Total Staff	850.4	892.2	617.5	204.8	69.9	-

See 4.1.7 for further information on Employee costs.

4. Notes to the Financial Statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 COMPREHENSIVE INCOME STATEMENT

4.1.1 Rates and Charges (\$5.8 million, 4% increase)

This section presents information about rates and charges which the Act and the Regulations require to be disclosed in Council's annual budget.

2019/20 saw a higher than expected level of supplementary valuations being issued as new properties were occupied. When proportioned to the full year effect, this is the equivalent of over \$1.4 million per annum in the base used to calculate the annualised 2020/21 General Rate in accordance with the Fair Go Rates System, which recognises the base for calculation of next year's rates as the amount of rate revenue that would have been raised had all properties been in their current status for the full year.

This results in a year on year annualised increase of \$2.6 million which is set out below to demonstrate compliance with the Fair Go Rates System.

As a part of its community pandemic support package no interest on overdue rates is being levied in 2020/21.

Fair Go Rates System Compliance

Kingston City Council is fully compliant with the State Government's Fair Go Rates System.

RATE REVENUE	ANNUALISED	BUDGET	% CHANGE
	2019/20	2020/21	
	\$	\$	
Capped Revenue*			
General Rate	122,922,882	125,533,084	2.1%
Municipal Charge	7,587,200	7,587,200	0.0%
Total Capped Revenue	130,510,082	133,120,284	2.0%
Uncapped Revenue			
Waste Service Charges	14,306,413	16,477,000	15.2%
Cultural & Recreation Land Rates	337,254	343,999	2.0%
Special Rates and Charges	120,026	107,189	(10.7%)
Total Uncapped Rates	14,763,693	16,928,188	14.7%
Rate Revenue	145,273,775	150,048,472	3.3%
Supplementary Rates		650,000	
Interest on Rates		0	
Total Rates and Charges Revenue		150,698,472	

*These items are subject to the rate cap established under the FGRS

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue, accounting for 66% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The State Government have introduced the *Fair Go Rates System (FGRS)* which sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges per assessment.

Council has considered the equitable imposition of rates and charges, Section 161 of the Act and the Ministerial Guidelines on Differential Rating, in formulating the 2020/21 Budget by considering its approach to its Rating Structure. In doing so, aside from the Agricultural Land Rate, Extractive and Landfill land; Residential Heritage Land and Retirement Village Land differential, where Council is seeking to influence specific land use outcomes, Council has determined that a uniform rate allows for all other properties in the municipality to equitably contribute to council rates in equal proportion to the relative value of the property as determined by its Capital Improved Value.

The level of required rates and charges has been considered in this context in line with the rate cap, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Kingston community.

Council's on-going financial position will be underpinned by containing costs and seeking modest alternative sources of revenue in order to maintain financial sustainability as set out in the Strategic Resource Plan all the while maintaining a robust capital works program into the future.

In order to achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.0% in line with the rate cap, the user pays waste service fee which is outside the legislative rate controls are proposed to increase by a maximum of \$35 and scaled down depending on the waste service choice selected by each rate payer. Council's waste service charges reflect the user pays principle for this service and in particular reflects the increased cost of recycling.

Statutory Disclosures

The information set out below is required under Section 158(1) the Local Government Act 1989 and Local Government (Finance and Reporting) Regulations 2014 to be disclosed in the Council's Annual Budget.

Regulation 10(2) (a) and (b) of the Local Government Act - The proposed rate in the dollar for each type of rate to be levied and the percentage change compared to the previous financial year:

Type or class of land (detailed in Appendix A)	2019/20 Rate in the \$	2020/21 *Rate in the \$	% Change
General rate for rateable General Land (See Schedule A)	0.0019763	0.0020182	2.12%
General rate for rateable Agricultural land (See Schedule B)	0.0015810	0.0016146	2.12%
General rate for rateable Extractive and landfill land (See Schedule C)	0.0059289	0.0060548	2.12%
General rate for rateable Retirement Village land (See Schedule D)	0.0017787	0.0018164	2.12%
General rate for rateable Residential Heritage land (See Schedule E)	0.0017787	0.0018164	2.12%

**subject to final valuations from the Valuer-General*

Regulation 10(2) (c) and (d) of the Local Government Act - The estimated amount to be raised by each type of rate to be levied and the total amount to be raised:

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
General Land	120,506	124,407	3,901	3.2%
Agricultural land	115	116	1	1.0%
Extractive and landfill land	57	58	1	1.8%
Retirement Village land	795	812	17	2.1%
Residential Heritage land	133	140	7	5.3%
Cultural and recreational land*	337	344	7	2.0%
Total amount to be raised by general rates	121,943	125,877	3,934	3.2%

** not included in the Rate Cap*

Regulation 10(2) (e) and (f) of the Local Government Act - The number of assessments for each type of rate to be levied compared to the previous year:

Type or class of land	2019/20	2020/21	Change	
	Number	Number	Number	%
General Land	73,756	74,579	823	1.1%
Agricultural land	40	40	-	0.0%
Extractive and landfill land	5	5	-	0.0%
Retirement Village land	1,141	1,141	-	0.0%
Residential Heritage land	90	96	6	6.7%
Cultural and recreational land*	11	11	-	0.0%
Total number of assessments	75,043	75,872	829	1.1%

Regulation 10(2) (g) of the Local Government Act

The basis of valuation to be used is the Capital Improved Value (CIV).

Regulation 10(2) (h) and (i) of the Local Government Act - The estimated total value of land in respect of which each type of rate is to be levied compared with the previous year:

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
General Land	60,975,658	61,640,527	664,869	1.1%
Agricultural land	72,215	71,750	(465)	(0.6%)
Extractive and landfill land	9,600	9,600	-	0.0%
Retirement Village land	447,138	447,108	(31)	(0.0%)
Residential Heritage land	75,050	77,070	2,020	2.7%
Cultural and recreational land	398,155	397,805	(350)	(0.1%)
Total estimated total value of each type or class of land*	61,977,816	62,643,860	666,044	1.1%

**subject to final valuations from the Valuer-General*

2020/21 Budget CITY OF KINGSTON

Regulation 10(2) (j), (k), and (l) of the Local Government Act – The proposed Municipal Charge is:

- \$100 per rateable property (2019/20 \$100)

The estimated total amount to be raised by municipal charges compared with the previous financial year:

Type of Charge	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Municipal	7,504	7,587	83	1.1%

Regulation 10(2) (m) and (n) of the Local Government Act – The proposed unit amount to be levied for each type of charge under section 162 of the Act, and the percentage change compared with the previous financial year:

TYPE OF CHARGE	PER RATEABLE PROPERTY		Change	
	2019/20 \$	2020/21 \$	\$	%
Service Choice A – 120 litre garbage, 240 litre recycling and 240 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy	261	296	35	13.4%
Service Choice B – 80 litre garbage, 240 litre recycling and 240 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy	220	250	30	13.4%
Service Choice C – 120 litre garbage, 240 litre recycling and 120 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy	240	272	32	13.4%
Service Choice D – 80 litre garbage, 240 litre recycling and 120 litre green waste bins including recovery of costs attributable to the State Government Landfill Levy	206	234	28	13.4%
Service Choice E – 120 litre garbage and 240 litre recycling bins including recovery of costs attributable to the State Government Landfill Levy	194	220	26	13.4%
Service Choice F – 80 litre garbage and 240 litre recycling bins including recovery of costs attributable to the State Government Landfill Levy	164	186	22	13.4%
Service Choice G – 240 litre x 2 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy	153	174	21	13.4%
Service Choice H – 240 litre x 3 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy	123	140	17	13.4%
Service Choice I – 240 litre x 4 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy	110	125	15	13.4%
Service Choice P – 120 litre x 2 Share Garbage, 240 litre Recycle including recovery of costs attributable to the State Government Landfill Levy	110	125	15	13.4%
Service Choice W – Additional 120 litre Green Waste Bin	49	56	7	13.4%
Service Choice X – Additional 240 litre Green Waste Bin	61	69	8	13.4%
Service Choice Y – Additional 240 litre Garbage Bin including recovery of costs attributable to the State Government Landfill Levy	151	171	20	13.4%
Service Choice Z – Additional 120 litre Garbage Bin including recovery of costs attributable to the State Government Landfill Levy	142	161	19	13.4%

Regulation 10(2) (o) and (p) of the Local Government Act - The estimated amounts to be raised for each type of charge to be levied compared to the previous year are:

Type of Charges	2019/20 \$'000	2020/21 \$'000
Municipal charge	7,504	7,587
Service rates & charges*	120	107
Waste Management Charges *	14,306	16,477
Total	21,930	24,171

**not included in the Rate Cap*

Regulation 10(2) (q) of the Local Government Act - The estimated total amount to be raised by rates and charges:

Summary of Rate Revenue	2019/20 \$'000	2020/21 \$'000
Rates & Charges	143,874	150,048

Summary of Rate Revenue	2019/20 \$'000	2020/21 \$'000
Rates & Charges	143,874	150,048
Supplementaries	650	650
Interest on rates	400	-
Total	144,924	150,698

Regulation 10(2) (r) of the Local Government Act – Significant changes:

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, for example, 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; and
- changes of use of land such that residential land becomes business land and vice versa.

FIRE SERVICES PROPERTY LEVY (FSPL)

Until 30 June 2013 Victorian fire services were funded by a combination of a levy applied to building and contents insurance premiums, contributions from Local Government areas that are serviced by the MFB, and direct funding from the State Government. The 2009 Victorian Bushfires Royal Commission review of the February 2009 Black Saturday bushfires found the current system needed reform.

As a result, the Victorian Government introduced, with effect from 1 July 2013, a property based levy to replace the existing funding arrangements for the Metropolitan Fire and Emergency Services Board (MFB) and the Country Fire Authority (CFA). The Victorian Government has determined that the Fire Services Levy will be collected by local governments acting as a collection agency on behalf of the State Government. The Fire Services Levy is collected from property owners through council rates notices to ensure that all Victorian property owners, even those normally exempt from council rates such as churches, RSLs, and charities, pay a contribution to Victoria's fire services.

The amount collected by councils is passed on in full to the State Revenue Office.

Council is a collection agency only and as such the money collected for the Fire Services Property Levy does not under Australian Accounting Standards form part of Council's operating budget. It is estimated that Council will collect approximately \$19 million on behalf of the Victorian Government.

4.1.2 Statutory Fees and Fines (\$0.6 million, 5.3% decrease)

Statutory fees and fines relate to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislation. Town Planning fees will decrease by \$0.3 million to reflect the anticipated reduced volume of building applications and types of applications received despite the higher fees set by the legislation. The parking infringements budget has been revised to decrease by \$0.3 million to better reflect the actual parking collections in the current year.

	Budget	Budget	Change	
	2019/20 \$'000	2020/21 \$'000	\$'000	%
Infringements and Costs	1,385	1,381	(4)	(0.3%)
Parking Infringements	3,888	3,548	(339)	(8.7%)
Permits	535	595	60	11.2%
Town Planning	3,623	3,332	(291)	(8.0%)
Family Day Care	574	591	17	3.0%
Other	190	195	5	2.6%
Land information Certificates	170	170	-	0.0%
Total Statutory Fees and Fines	10,364	9,812	(552)	(5.3%)

4.1.3 User Fees (\$0.3 million, 1.4% decrease)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure, and other community facilities and personal contributions to the provision of human services such as family day care, long day care and home help services. In setting the budget, the key principle for determining the level of user charges has been to have regard to cost escalations and market forces. (See also section 11. Fees & Charges Strategy)

User charges are projected to decrease by \$0.3 million compared to 2019/20 predominantly due to the Don Tatnell Leisure Centre closure (\$1.2 million) offset by the anticipated increased Fees in the Children's programs by \$0.8 million to reflect a full year of operation of Carrum Centre with a higher utilisation rate. Included in the User Fees is the rental waiver for sport, community clubs and commercial tenants to a total of \$0.2 million in support of the pandemic crisis.

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Leisure Recreation	7,335	6,149	(1,186)	(16.2%)
Building Services	820	767	(53)	(6.5%)
Rental Income	3,068	3,110	42	1.4%
Aged & Health	473	602	129	27.4%
Registration & Other Permits	761	725	(36)	(4.7%)
Childrens Programs	7,135	7,967	832	11.7%
Other	159	159	-	0.0%
Total User Fees	19,750	19,479	(271)	(1.4%)

2020/21 Budget

CITY OF KINGSTON

4.1.4 Grants – Operating & Capital (\$4.7 million, 11% increase)

	Budget	Budget	Change	
	2019/20 \$'000	2020/21 \$'000	\$'000	%
Summary of grants				
Operating Grants and Subsidies	32,559	38,911	6,352	19.5%
Capital Grants	10,115	8,462	(1,653)	(16.3%)
Total grants received	42,674	47,373	4,699	11.0%
(a) Operating Grants				
Parks	227	231	4	1.8%
Infrastructure Management	72	72	-	0.0%
Civil Assets Planning & Delivery	-	100	100	100.0%
Traffic & Transport Planning	200	195	(5)	(2.5%)
Economic Development	-	105	105	100.0%
Library Services	998	1,092	94	9.4%
Building Hubs & Partnerships	165	168	3	1.8%
Home and Community Support	9,054	10,135	1,081	11.9%
Social Development	170	175	5	2.9%
Packaged Care and Community Connections	7,265	8,928	1,663	22.9%
Assessment - Aged Care and Disability	1,550	1,574	24	1.5%
Local Laws	464	467	3	0.6%
Health Services	24	9	(15)	(62.5%)
Family & Children's Centres	5,869	6,558	689	11.7%
Children's Services Partnerships	158	167	9	5.7%
Before After School Care & Holiday Program	1,251	1,323	72	5.8%
Youth & Family Services	286	252	(34)	(11.9%)
MCH & Immunisation	1,475	1,586	111	7.5%
Family Day Care	1,108	1,174	66	6.0%
Grant Commission	2,223	4,600	2,377	106.9%
Total Operating Grants	32,559	38,911	6,352	19.5%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	580	818	238	41.0%
Total Recurrent Capital Grants	580	818	238	41.0%
Non-recurrent - State Government				
Buildings	3,150	1,540	(1,610)	(51.1%)
Active Sports facilities	4,209	4,307	98	2.3%
Foreshore Environment	1,430	1,600	170	11.9%
Children's Services	346	197	(149)	(43.1%)
Landfill Remediation Programs	400	-	(400)	(100.0%)
Total Non-Recurrent Capital Grants	9,535	7,644	(1,891)	(19.8%)
Total Capital Grants	10,115	8,462	(1,653)	(16.3%)
Total Grants	42,674	47,373	4,699	11.0%

Operating Grants - (\$6.4 million, 19.5% increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants has increased by \$6.4million compared to 2020/21 partly due to budgeting a full Grants Commission grant (\$4.6 million). Family and Children's Centres have been budgeted to receive \$0.7 million more than 2020/21 due to the higher utilisation of the centres and the full year operation of Carrum Child Care Centres. The Home and Community Support will receive an increased funding by \$1.1 million as the department exceeds the targeted service delivery hour. The Packaged Care service is budgeted to perform strongly by retaining and growing the client base, reflected by an additional grant of \$1.7 million.

Capital grants – (\$1.6 million, 16.3% decrease)

Capital grants include all monies received from Commonwealth and State Government sources for the purposes of funding the capital works program. In line with expectations and funding agreements Capital grants in 2020/21 have decreased by \$1.6 million to a total of \$8.5 million featuring \$3.7 million for the Kerr Crescent Pavilion and Soccer Field Development, \$1.0 million for the Mentone Life Saving Club, \$0.7 million Roy Dore Pavilion, \$0.6 million for the Dales Park Pavilion, \$0.5 million for the Carrum Life Saving Club, \$0.3 million for the Ben Kavanagh Netball Facilities and \$0.8 million for the Road Renewal programs. Refer to section 5 (Capital works program) that includes a detailed analysis of the grants and contributions expected to be received during the 2020/21 year.

4.1.5 Contributions – Monetary (\$0.01 million, 4.2% increase)

Other contributions are projected to be \$0.01 million up compared to the previous year's and the increase mainly reflects an increase of Royalties Income.

	Budget	Budget	Change	
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Capital Contributions	55	55	-	0.0%
Donations	1	1	-	0.0%
Other Contributions	196	197	1	0.5%
Sponsorship Income	15	5	(10)	(66.7%)
Farmers Market	22	19	(3)	(13.6%)
Royalties Income	20	45	25	125.0%
Total Contributions	309	322	13	4.2%

4.1.6 Other income (\$0.3 million, 9.6% increase)

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Interest	2,000	2,000	-	0.0%
Other Income	554	798	244	44.0%
Total Other Income	2,554	2,798	244	9.6%

Other income relates to a range of minor miscellaneous income items. It also includes interest revenue on investments.

4.1.7 Employee costs (\$7.7 million, 9.2% increase)

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Salary & Wages	74,499	83,099	8,600	11.5%
FBT & WorkCover	1,100	1,101	1	0.1%
Casual Staff	7,729	6,817	(912)	(11.8%)
Total Employee Costs	83,328	91,017	7,689	9.2%

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, etc. As staff vacancies are expected throughout the year, Council continues to budget for 98% of the cost of permanent staff which is recognised as a productivity measure which saves approximately \$1.8 million per annum.

Employee costs are forecast to increase by \$7.7 million in 2020/21. The change from 2019/20 includes allowances for the following factors:

- A wages and salaries increase in line with the Enterprise Bargaining Agreement (EBA).
- Anticipated near full employment rates at Council.
- Estimated full time equivalent (FTE) staffing levels.
- A new parking enforcement team as Council is bringing the service in house which is offset by savings in contract payments.
- A restructure in the Children's services department to facilitate growth and manage demand, due to Carrum Care Centre's full operation, and to meet the service delivery requirement and to implement Child Safe policy.
- More resources in social development in areas of gambling advocacy, disability access and indigenous programs.

4.1.8 Materials and services (\$6.4 million, 7.7% increase)

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Contract payments	69,441	76,181	6,740	9.7%
Building maintenance	1,758	1,803	45	2.6%
Utilities	4,907	4,541	(367)	(7.5%)
Project costs to be expensed	7,000	7,000	-	0.0%
Total Materials and Services	83,106	89,524	6,418	7.7%

Materials and services include the purchases of consumables, payments to contractors for the provision of services, and utility costs. Materials and services are budgeted to increase by \$5.1 million in 2020/21. Expenditure on all goods and services has been mainly kept at 2019/20 budget levels except for contracted expenditures with cost escalators such as fuel, labour etc.

Major items of contract expenditure in Budget 2020/21 include:

- Waste management contracts – \$15.9 million
- Drain, road, kerb and channel maintenance – \$2.8 million
- Street sweeping – \$1.2 million
- Public Street lighting – \$0.4 million
- Open space mowing maintenance – \$2.7 million
- Programmed tree maintenance – \$1.0 million
- Facilities maintenance – \$1.1 million
- Foreshore and Parks cleansing including inland litter collection contract – \$2.0 million
- General cleaning and consumables contract – \$1.3 million
- Security services – \$0.7 million
- Software maintenance agreements – \$2.7 million

The budgeted 2020/21 increase relates to an additional \$1.0 million weed management allocation to replace the use of glyphosate and the continuous challenge of waste management with costs expected to increase by a further \$2.0 million. There is additional provision to the aged and disability cost as well comparing to last year, as the department continues to deliver exceeding the set target. Children centres have also budgeted increased food cost and materials to meet demand. By bringing the parking enforcement in house though, Council is expecting a saving of \$1.2 million in contract payments with the costs now being included in Employee Costs. A \$0.9 million is budgeted as a one off rates rebate of \$112.20 to eligible Job Seeker applicants and businesses registered for the Federal Government JobKeeper Payment Scheme in line with Council's hardship policy.

4.1.9 Depreciation (\$0.5 million, 1.8% decrease)

Depreciation is an accounting measure which allocates the value of an asset over its useful life. Council applies this to property, plant and equipment. This includes infrastructure assets such as roads and drains and reflects the effect of revaluing Council's assets to their current realisable value in accordance with Australian Accounting Standards. The level of depreciation is also affected by the net change in assets in 2019/20 and the full year effect of depreciation of the 2019/20 capital works program. Refer to Section 5 (Capital works program) for a more detailed analysis of Council's 2020/21 capital works program.

4.1.10 Amortisation Right of use of assets (\$1.0 million, 100% increase – new accounting standard)

Based on the accounting standard AASB 16 – Leases which becomes applicable to this budget, Council has identified assets which include vehicles, equipment, property pertaining to long-term contracts with exclusive use of the assets. In accordance with the standard, Council has recognised the amortisation of those assets and the amortisation cost budgeted for 2020/21 is \$1.0 million.

4.1.11 Bad and doubtful debts (No change)

Bad and doubtful debts are projected to remain at 2019/20 levels of \$0.05 million.

4.1.12 Borrowing costs (\$0.07 million, 68.7% decrease)

Borrowing costs relate to interest charged by financial institutions on funds borrowed in accordance with loan agreements and are budgeted to total \$0.03 million in 2020/21 and reflect current loan agreements.

4.1.13 Finance costs - leases (\$0.4 million, 100% increase – new accounting standard)

Council has budgeted \$0.4 million for finance lease costs – for leases of right of use assets in line with the applicable accounting standard AASB 16-Leases, which include vehicles, equipment, and property pertaining to long-term contracts with the exclusive use of the assets.

4.2 BALANCE SHEET

4.2.1 Current assets (\$29.2 million, 37.6% increase)

Cash and cash equivalents include cash and investments, such as cash held in the bank and in petty cash, and the value of investments in deposits or other highly liquid investments with short term maturities between one to twelve months. The 2020/21 budget shows an increase of \$29.2 million compared to 2019/20 to reflect the reduced capital spending in the year comparatively to last year, although Council remains committed to the assets renewal and upgrade programs.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to change in 2020/21 (increase by \$17.2 million) as Council supports the rate payment deferral until June 2021 for vulnerable residents.

There is additional \$1.7 million budgeted for prepaid expenditure and accrued income that is expected to be in line with the reported 2019/20 Annual Report.

4.2.2 Non-current assets (\$50.1 million, 2.0% decrease)

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years. The decrease in this balance is attributable to an optimistic 2019/20 budget figure, offset by the addition of assets as a net result of the capital works program, and the depreciation and amortisation of existing assets (\$26.5 million) and the effect of annual revaluation of assets in 2019/20 that is required under Australian Accounting Standard.

4.2.3 Current Liabilities (\$1.4 million, 3.7% increase)

Current liabilities include trade and other payables (\$0.3 million decrease), trust funds and deposit (\$3.1 million increase) and the provisions for accrued long service leave and annual leave owing to employees, as well as short term interest-bearing liabilities. These employee entitlements are only expected to decrease by \$0.03 million, with the ongoing active management of entitlements after allowing for annual salary increases. This is offset by the reduction in interest bearing loans of \$1.5 million in 2020/21 after Council had an early repayment of the loan for 1230 Nepean Highway in 2019/20. There is a \$0.5 million allocation to the Lease liabilities as a result of recognising the new accounting standard, AASB 16-Leases.

4.2.4 Non-Current Liabilities (\$7.8 million, 414.5% increase)

Interest-bearing loans and borrowings are borrowings of Council. Council has no loans and borrowing greater than 12 months in this budget. However, the budget includes an \$8.7 million liability in non-current lease liabilities as a result of recognising vehicles, equipment and property from right of use assets in accordance with AASB 16-Leases.

4.2.5 Equity (\$30.2 million, 1.2% decrease)

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve, which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future.
- Accumulated surplus, which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus is being used as part of the funding for the 2020/21 Capital Works Program.

4.3 STATEMENT OF CHANGES IN EQUITY**4.3.1 Reserves**

During 2020/21 a net amount of \$3.6 million is budgeted to be transferred from the accumulated surplus. This reflects the usage of the accumulated reserves and current year surplus to partly fund the capital works program associated with development of open space, land in the green wedge and building assets along the foreshore.

4.4 STATEMENT OF CASH FLOWS**4.4.1 Operating activities (\$11.8 million, 21.8% decrease)**

Operating activities refer to the cash generated or used in the normal service delivery functions of Council. The net cash flows from operating activities does not equal the surplus (deficit) 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. See Notes 4.1.1 to 4.1.13 (excluding 4.1.9 and 4.1.10) for detailed commentary on the movement of individual items.

4.4.2 Investing activities (\$15.7 million, 21.1% decrease)

Investing activities refer to cash generated or used in the enhancement or creation of infrastructure or other assets. These activities can also include the acquisition and sale of other assets such as vehicles, property or equipment. Council's planned expenditure on capital renewal, upgrade or expansion works, which is discussed in detail in Section 5 of this report, is \$65.9 million. It also assumes that all capital works expenditure will be spent in 2020/21.

4.4.3 Financing activities (\$0.9 million, 25.3% decrease)

Financing activities refer to cash generated or used in the financing of Council functions and can include borrowings from financial institutions and advancing of repayable loans to other organisations. Council is in its final year of borrowings in 2020/21.

4.4.4 Cash and cash equivalents at end of the year (\$10.3 million, 14.8% increase)

Overall, total cash and cash equivalents are forecast to be \$79.8 million at 30 June 2021.

5. Capital Works Program

5.1 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the year ending 30 June 2021. Any future years' capital works program is indicative and subject to future years' annual budget considerations by Council.

The capital works projects are grouped by class and include the following:

- New works for 2020/21.
- Works carried forward from the 2019/20 year.

Capital Works Program

2020/21 Budget CITY OF KINGSTON

5.1 2020/21 Capital Program For the Year ending 30 June 2021	2020/21 Capital Allocation \$'000	Adjustments from 2019/20 \$'000	2020/21 CAPITAL BUDGET \$'000	GRANTS /CONTRIB For Receipt 2020/21 \$'000	GRANTS Rec'd Prior \$'000	RESERVE FUNDS \$'000	Borrow \$'000	COUNCIL \$'000
1 - Our well-planned, liveable city supported by infrastructure to meet future needs								
Design, build and maintain the public realm through civil infrastructure (1.3.1)								
Road Renewal - Roads Reconstruction Program	6,868	-	6,868	818	-	-	-	6,050
Footpath Renewal Program - Condition and Risk Based Asset Renewal	700	-	700	-	-	-	-	700
Kingston Industrial Development Strategy Chadwick Reserve, Dingley Village (Mordialloc Bypass to Howard)	250	-	250	-	-	-	-	250
	400	-	400	-	-	-	-	400
Drainage Programs (Flood Mitigation) Peace Street, Clayton South	3,500	-	3,500	-	-	-	-	3,500
	400	-	400	-	-	-	-	400
Subtotal Goal 1:	12,118	-	12,118	818	-	-	-	11,300
2 - Our sustainable green environment with accessible open spaces								
Environmental resilience and sustainability (2.1)								
Street Light Led Conversion - Non Standard Poles	500	-	500	-	-	-	-	500
Climate Change Strategy - Solar Initiative	68	-	68	-	-	-	-	68
Stormwater Harvesting (Drainage Reserve)	50	-	50	-	-	50	-	-
Bay & Waterways Stormwater Quality Improvement	50	-	50	-	-	-	-	50
Water Conservation Programs - Buildings	100	-	100	-	-	-	-	100
Energy Conservation Program - Building Retrofitting Projects	50	-	50	-	-	-	-	50
Green House Gas Reduction / Rising Sea Levels	200	-	200	-	-	-	-	200
Sportsground Warm Season Conversion / Turf Replacement (Formerly Sports field Warm Season Grass)	120	-	120	-	-	-	-	120
Former Landfill Sites Remediation (EPA Compliance)	305	-	305	-	-	-	-	305
Activating and protecting the foreshore (2.3)								
Foreshore Natural Resource Management	100	-	100	-	-	-	-	100
Parkdale Yacht Club	804	-	804	100	-	-	-	704

Capital Works Program

2020/21 Budget CITY OF KINGSTON

5.1 2020/21 Capital Program For the Year ending 30 June 2021	2020/21 Capital Allocation \$'000	Adjustments from 2019/20 \$'000	2020/21 CAPITAL BUDGET \$'000	GRANTS /CONTRIB For Receipt 2020/21 \$'000	GRANTS Rec'd Prior \$'000	RESERVE FUNDS \$'000	Borrow \$'000	COUNCIL \$'000
Mentone Life Saving Club & Foreshore Precinct	2,906	-	2,906	1,000	-	800	-	1,106
Aspendale Life Saving Club	4,312	(3,000)	1,312	-	-	1,000	-	312
Chelsea Yacht Club (Includes Lift)	1,145	-	1,145	-	-	-	-	1,145
The Corso Reserve Landscaping	100	-	100	-	-	100	-	-
Parkdale Yacht Club Carpark	730	-	730	-	-	-	-	730
Carrum Life Saving Club Expansion	1,500	(1,000)	500	500	-	-	-	-
Cultural Heritage Trail	30	-	30	-	-	30	-	-
Peter Scullin Reserve Masterplan & Regional Playground Upgrade	100	-	100	-	-	100	-	-
Foreshore Infrastructure Renewals	720	(400)	320	-	-	-	-	320
Implement the open space strategy (2.4)								
Open Space Strategy								
Playground Improvement & Renewal Program	400	-	400	-	-	-	-	400
Playground Major Repairs & Maintenance	150	-	150	-	-	-	-	150
Irrigation & Drainage Upgrades / Renewals (Formerly Watering System Major Repairs & Renewal)	180	-	180	-	-	-	-	180
Cricket Infrastructure Repairs and Synthetic Surfaces (Formerly Cricket Net Renewal Program)	85	-	85	-	-	-	-	85
Parks & Open Space Strategy Implementation	100	-	100	-	-	-	-	100
Moorabbin Reserve Master Plan Implementation	180	-	180	-	-	180	-	-
Reserves Tree Planting Programme	50	-	50	-	-	-	-	50
Shade Sails for Regional Parks and Peter Scullin	107	-	107	-	-	-	-	107
Site Clearance / Demolition - Springs Rd, Dingley	90	-	90	-	-	-	-	90
Rowan Road Reserve - Post and Rail Fencing	70	-	70	-	-	-	-	70
Minor Reserve Improvements	150	-	150	-	-	-	-	150
Sportsground Top Dressing Program (Formerly Oval Regrading Works)	100	-	100	-	-	-	-	100
Reserve Revegetation	70	-	70	-	-	-	-	70
Reserve Gravel Carparks Minor Upgrades	70	-	70	-	-	-	-	70

Capital Works Program

2020/21 Budget CITY OF KINGSTON

5.1 2020/21 Capital Program For the Year ending 30 June 2021	2020/21 Capital Allocation \$'000	Adjustments from 2019/20 \$'000	2020/21 CAPITAL BUDGET \$'000	GRANTS /CONTRIB For Receipt 2020/21 \$'000	GRANTS Rec'd Prior \$'000	RESERVE FUNDS \$'000	Borrow \$'000	COUNCIL \$'000
Reserve Pathway Renewals & Minor Upgrades	35	-	35	-	-	-	-	35
Reserve Fencing Renewal	200	-	200	-	-	-	-	200
Parks Asset Renewal	400	-	400	-	-	-	-	400
Parks Signs Renewal Program	100	-	100	-	-	-	-	100
Goal Post Renewal Program	25	-	25	-	-	-	-	25
Parks Capital Delivery Resource	120	-	120	-	-	-	-	120
Elder St To Victory Bridge	500	(400)	100	-	-	100	-	-
Project Officer	100	-	100	-	-	100	-	-
Provide variety of sport and recreation opportunities (2.5)								
Active Youth Spaces Strategy - Implementation	330	-	330	-	-	330	-	-
Kingston Heath Pitch No.3	600	-	600	100	-	-	-	500
Public Park Lighting	100	-	100	-	-	100	-	-
Parkdale Bowls Club Car Park (Club Contribution +\$25K)	150	-	150	25	-	-	-	125
Recreation Minor Projects	50	-	50	-	-	-	-	50
Tennis Facility Development	280	-	280	-	-	210	-	70
Dolamore Athletic Track Renewal	1,180	-	1,180	-	-	-	-	1,180
Moorabbin Bowls Club - New Green	238	-	238	57	-	-	-	182
Dog Off Leash Park Upgrades	100	-	100	-	-	100	-	-
Turf Cricket Wicket Renewal Program	20	-	20	-	-	-	-	20
Bonbeach Sports Reserve - Masterplan Implementation	613	-	613	-	-	613	-	-
Dales Park Development Plan	300	-	300	-	-	300	-	-
Le Page Park Master Plan (Design)	500	(400)	100	-	-	100	-	-
Ben Kavanagh Reserve Masterplan Implementation	735	-	735	-	-	735	-	-
Ben Kavanagh Netball Facilities	550	-	550	300	-	-	-	250
Regents Park Masterplan (Ground Works)	85	-	85	-	-	-	-	85
GR Bricker Reserve Park Master Plan	537	-	537	-	-	537	-	-
Kingston Heath Southern Carpark Lighting	30	-	30	-	-	-	-	30

Capital Works Program

2020/21 Budget
CITY OF KINGSTON

5.1 2020/21 Capital Program For the Year ending 30 June 2021	2020/21 Capital Allocation \$'000	Adjustments from 2019/20 \$'000	2020/21 CAPITAL BUDGET \$'000	GRANTS /CONTRIB For Receipt 2020/21 \$'000	GRANTS Rec'd Prior \$'000	RESERVE FUNDS \$'000	Borrow \$'000	COUNCIL \$'000
Kerr Crescent New Pavilion - (Local Std) - Concept	3,964	-	3,964	2,000	-	-	-	1,964
Kerr Crescent Soccer Field Development	1,748	-	1,748	1,700	-	-	-	48
Dingley Sports Ground Development - Feasibility & Design	2,996	(2,800)	196	-	-	196	-	-
Dingley Souter Reserve Pavilion - Refurb & Extension	200	-	200	-	-	-	-	200
Dingley Sports Pavilion - Concepts (Chadwick)	1,875	-	1,875	-	-	-	-	1,875
Chadwick - Civil and Landscaping	500	-	500	-	-	-	-	500
Sportsground Lighting - Pole Replacements	800	-	800	-	-	-	-	800
Sports Pavilions								
Roy Dore Pavilion Redevelopment	2,350	-	2,350	740	-	-	-	1,610
Female Change Facilities - Regents Park	150	-	150	-	-	-	-	150
Dales Park Pavilion	1,750	-	1,750	550	-	-	-	1,200
Soppet Pavilion Redevelopment - Mentone Reserve	600	-	600	250	-	-	-	350
GR Bricker Pavilion Redevelopment - Concept	600	(500)	100	-	-	-	-	100
Pavilion Projects Contingency Funds	100	-	100	-	-	-	-	100
SRV Grants Program								
Sport & Rec Facilities Grants - Council Contribution	250	-	250	-	-	-	-	250
Le Page Park Pavilion - Facilities Upgrade	850	-	850	125	-	-	-	725
Subtotal Goal 2:	42,303	(8,500)	33,803	7,447	-	5,681	-	20,676
3 - Our connected, inclusive, healthy and learning community								
Provide equitable access to services and facilities for all community (3.2)								
Disability Access- Changing Places	150	-	150	-	-	-	-	150
DDA Compliance - Scout and Guide Halls	1,080	-	1,080	-	-	-	-	1,080
Enhance wellbeing and participation of families and children (3.3)								
Washington Drive Kinder Play Area Improvements	197	-	197	197	-	-	-	-
Promote an active, healthy and involved community life (3.4)								
Masonic Hall Fitout	20	-	20	-	-	-	-	20
5th Mordialloc Sea Scouts Refurbishment	700	-	700	-	-	-	-	700

Capital Works Program

2020/21 Budget CITY OF KINGSTON

5.1 2020/21 Capital Program For the Year ending 30 June 2021	2020/21 Capital Allocation \$'000	Adjustments from 2019/20 \$'000	2020/21 CAPITAL BUDGET \$'000	GRANTS /CONTRIB For Receipt 2020/21 \$'000	GRANTS Rec'd Prior \$'000	RESERVE FUNDS \$'000	Borrow \$'000	COUNCIL \$'000
Waves Leisure Centre - Asset Replacement Program	400	-	400	-	-	-	-	400
Waves Leisure Centre - Cardio Equipment Replacement	450	-	450	-	-	-	-	450
Waves Leisure Centre - Pool Tiling Works	50	-	50	-	-	-	-	50
Don Tatnell Leisure Centre - Asset Replacement Program	225	275	500	-	-	-	-	500
Support learning and development (3.5)								
Dingley Village Neighbourhood House Precinct - Stg1	200	-	200	-	-	-	-	200
Library Service Stock Purchasing	1,099	-	1,099	-	-	-	-	1,099
Mentone Historical Society Lift	250	-	250	-	-	-	-	250
Library Amenity Improvements - (Carpet, Shelving, Minor Works)	200	-	200	-	-	-	-	200
People Counters for Library & Community Centre Facilities	46	-	46	-	-	-	-	46
Subtotal Goal 3:	5,067	275	5,342	197	-	-	-	5,145
4 - Our free-moving safe, prosperous and dynamic city								
Vibrant shopping centres and employment precincts (4.1)								
Implement Structure Plans - (Moorabbin To Mordialloc) - Concepts	250	-	250	-	-	-	-	250
Activity Centre Upgrades & Improvements	440	-	440	-	-	-	-	440
Mentone Precinct Open Space	1,400	-	1,400	-	-	1,400	-	-
Parkdale Local Shopping Centre Enhancement	400	-	400	-	-	-	-	400
Cheltenham Forecourt Works	500	-	500	-	-	-	-	500
Cheltenham Forecourt - Lease Liability	60	-	60	-	-	-	-	60
Cheltenham Activity Centre - Carpark	300	-	300	-	-	-	-	300
Mentone Activity Centre Development	100	-	100	-	-	-	-	100
Smart City Initiatives	200	-	200	-	-	-	-	200
Christmas Decorations	40	-	40	-	-	-	-	40
Rich in arts, innovation and tourism (4.3)								
Arts & Tourism	-	-	-	-	-	-	-	-
Public Art	20	-	20	-	-	-	-	20

Capital Works Program

2020/21 Budget CITY OF KINGSTON

5.1 2020/21 Capital Program For the Year ending 30 June 2021	2020/21 Capital Allocation \$'000	Adjustments from 2019/20 \$'000	2020/21 CAPITAL BUDGET \$'000	GRANTS /CONTRIB For Receipt 2020/21 \$'000	GRANTS Rec'd Prior \$'000	RESERVE FUNDS \$'000	Borrow \$'000	COUNCIL \$'000
Kingston Hall - Facility Renewals	55	-	55	-	-	-	-	55
Kingston Arts Centre - Facility Renewals	65	-	65	-	-	-	-	65
Farm Machinery Museum	200	-	200	-	-	-	-	200
L.F. Payne Hall, Chelsea - Building Renewal	770	-	770	-	-	-	-	770
Mural Art in Activity Centres	55	-	55	-	-	-	-	55
Integrated, accessible transport and free-moving city (4.4)								
Bike & Walking Trails	150	-	150	-	-	-	-	150
Cycling & Walking – East / West Cycleway	330	-	330	-	-	-	-	330
Bay Trail Stage Three - Rennison To Mordialloc	1,600	-	1,600	-	-	-	-	1,600
Bay Trail - Consultants & Service Relocations	270	-	270	-	-	-	-	270
Intersection Signals Upgrades (Design & Install)	25	-	25	-	-	-	-	25
Minor Public Lighting Upgrades	100	-	100	-	-	-	-	100
Traffic Signal Upgrades	130	-	130	-	-	-	-	130
Traffic Management Improvement Program	650	-	650	-	-	-	-	650
Subtotal Goal 4:	8,110	-	8,110	-	-	1,400	-	6,710
5 - Our well governed and responsive organisation								
A responsive and well-managed organisation (5.4)								
Vehicles, Plant & Equipment Replacement (Operational Areas)	300	-	300	-	-	-	-	300
1230 Nepean Hwy - Ground Floor Reception and Chamber	1,425	-	1,425	-	-	-	-	1,425
1230 Nepean Hwy - Other Levels Re-Desking	250	-	250	-	-	-	-	250
Green Wall Infrastructure	10	-	10	-	-	-	-	10
1230 Nepean Hwy - Programmed Renewal Works	215	-	215	-	-	-	-	215
Advanced Project Design & Feasibility Budget	150	-	150	-	-	-	-	150
Major Community Facilities Advanced Design Feasibility & Scoping (Highett Hub, Kingston Town Hall, Alan Mclean Precinct)	300	-	300	-	-	-	-	300
Clarinda Community Centre - HVAC Replacement	350	-	350	-	-	-	-	350

Capital Works Program

2020/21 Budget
CITY OF KINGSTON

5.1 2020/21 Capital Program For the Year ending 30 June 2021	2020/21 Capital Allocation \$'000	Adjustments from 2019/20 \$'000	2020/21 CAPITAL BUDGET \$'000	GRANTS /CONTRIB For Receipt 2020/21 \$'000	GRANTS Rec'd Prior \$'000	RESERVE FUNDS \$'000	Borrow \$'000	COUNCIL \$'000
Heating Ventilation and Cooling System Renewals & Upgrades	175	-	175	-	-	-	-	175
Floor Coverings Renewal Program	150	-	150	-	-	-	-	150
Kitchen & Toilets Renewal Program	150	-	150	-	-	-	-	150
Renewal Program Identified from Condition Audit	1,000	-	1,000	-	-	-	-	1,000
Disability Audit Compliance - Building Upgrades	250	-	250	-	-	-	-	250
Building OH&S Improvements	120	-	120	-	-	-	-	120
Desktop Fleet – PCs and Notebooks	200	-	200	-	-	-	-	200
System Security	65	-	65	-	-	-	-	65
Communications	70	-	70	-	-	-	-	70
Phone Projects	70	-	70	-	-	-	-	70
Asset Management System - Development & Support	50	-	50	-	-	-	-	50
ICT Strategy Implementation	180	-	180	-	-	-	-	180
Corporate Information	50	-	50	-	-	-	-	50
Corporate Systems	300	-	300	-	-	-	-	300
Hardware and Cloud Transition	605	-	605	-	-	-	-	605
Mobile Work Order Solution	100	-	100	-	-	-	-	100
Subtotal Goal 5:	6,535	-	6,535	-	-	-	-	6,535
Total - Capital Works Program 2020/21	74,133	(8,225)	65,908	8,462	-	7,081	-	50,366

6. Financial Performance Indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be used in the context of the organisation's objectives. These financial performance indicators are the Local Government Performance Reporting Framework (LGPRF) measures included in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2014. It is important to note that the trend of the indicator is often more important than the absolute number and that no one indicator can adequately measure the financial sustainability or otherwise of any organisation.

The key objective of effective financial management is assessed in the context of the financial performance indicators covering the five dimensions of; operating position, liquidity, obligations, stability, and efficiency.

Indicator	Measure	Notes	Budget	Budget	Strategic Resource Plan Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	8.5%	6.5%	7.1%	6.6%	5.7%	-
Liquidity								
Working Capital	Current assets / current liabilities	2	203.6%	270.1%	237.6%	233.3%	240.9%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	161.4%	186.0%	132.7%	107.9%	94.8%	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	1.2%	0.0%	0.0%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.6%	1.0%	0.0%	0.0%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue		1.1%	5.3%	4.9%	4.5%	4.2%	-
Asset renewal	Asset renewal expenses / Asset depreciation	5	142.3%	127.1%	153.2%	125.2%	113.8%	-
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	6	68.6%	68.0%	68.4%	68.7%	68.9%	=
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.2%	0.2%	0.2%	0.2%	0.2%	=
Efficiency								
Expenditure level	Total expenses / no. of property assessments		\$2,568	\$2,736	\$2,762	\$2,818	\$2,881	-
Revenue level	Residential rate revenue / no. of residential property assessments		\$1,924	\$1,986	\$2,029	\$2,070	\$2,103	-
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		10.2%	11.6%	11.6%	11.6%	11.6%	+

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- = Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

1. **Adjusted underlying result** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Financial performance is slowly decreasing over the period.
2. **Working capital** – The proportion of current liabilities represented by current assets. Working capital is forecast to remain relatively constant over the period of the Strategic Resource Plan.
3. **Unrestricted Cash** – An indicator of Council's ability to pay its short term liabilities using cash and cash equivalents other than restricted cash (identified for specific purpose). Council's unrestricted cash is declining over the period.
4. **Debt compared to rates** – Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long-term debt.
5. **Asset renewal** – This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is adequately maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
6. **Rates concentration** – Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will remain reliant on rate revenue when compared to all other revenue sources.

7. Long-Term Strategies

The budget includes consideration of a number of long-term strategies and contextual information to assist Council to prepare the budget in a proper financial management context.

This section includes the strategies underpinning the Strategic Resource Plan (SRP) and the long-term financial projections of Council:

- Rating Strategy
- Borrowing Strategy
- Asset Management Strategy
- Fees and Charges Strategy

8. Rating Strategy

8.1 STRATEGY DEVELOPMENT

In developing the Four Year Strategic Resource Plan, rates and charges are identified as an important source of revenue, accounting for 66% of the total revenue received by Council annually. Council's approach to rating is underpinned by the principle that rates are a property-based tax that raises funds for a variety of programs, services and capital works across the municipality for the public benefit of all – rates and charges are not a direct 'fee for service'. Planning for future rates and charges increases has therefore been an important component of the long-term financial planning process. To ensure the views of the community were well understood Council last consulted on its Rating Strategy in late 2017 to inform the decisions of Council through the current term.

Any desire to raise income from rates and charges needs to be balanced against the impact rate increases can have on residential, industrial and commercial ratepayers. However, Council has a responsibility to ensure that sufficient income is generated (including rates and charges) to ensure both continuity of services provided by Council and the provision and renewal of community assets. By its very nature Kingston's rating strategy considers the challenges that must continue to be addressed by Council including:

- an ageing and expanding portfolio of infrastructure assets;
- a growing population that will increase demand for Council services;
- continued 'cost shifting' from other levels of government; and
- responding to increasing community service expectations.

The calculation for the 2020/21 rates and charges income budget is based on an annualised 2019/20 rates and charges revenue base of \$145.3 million (see 4.1.1 for details of calculation), which is the amount of rate revenue that would have been raised had all properties been in their current status for the full year. This adjustment is necessary to ensure that Council has adequate resources to support all properties and ratepayers, as reflected by their final capital improved value, for the new year in full. This then determines the rates to be raised on 1 July 2020 in compliance with the Fair Go Rates System provisions (excluding any supplementary rates raised during the year which are not subject to the rate cap).

Supplementary Rates are levied to ensure that all new properties contribute an equitable share of rates during each year.

As explained in Section 4.1.1 of this report, these figures exclude the Fire Services Property Levy, where Council has been appointed by the Victorian Government to collect this levy from property owners including some who are not subject to Council Rates such as churches, RSLs and charities.

A Local Government Rating Review is currently underway through Local Government Victoria and the recommendations will be known soon. This may influence Kingston's Rating Strategy in future Budget years.

8.2 CURRENT RATES AND CHARGES

The following table sets out future escalation assumptions in revenue from rates and charges and the total rates to be raised based on the forecast financial position as at 30 June 2019 that form the basis of Council's Strategic Resource Plan. They are subject to change following the annual determination of the rate cap by the Minister for Local Government after considering the advice of the Essential Services Commission. See Part 8A of the *Local Government Act* for further detail.

YEAR	GENERAL RATE AND MUNICIPAL CHARGE INCREASE	WASTE SERVICE FEE INCREASE	TOTAL RATES & CHARGES (INCLUDING SUPPLEMENTARIES) \$000
2020/21	2.00%	15.17%	150,698
2021/21	2.25%	6.00%	156,004
2022/23	2.50%	6.00%	161,165
2023/24	2.50%	2.50%	165,900

8.3 RATING STRUCTURE

Council's established rating structure is comprised of three key elements. These are:

- property values, which reflect capacity to pay;
- a Municipal Charge which is a flat charge per rateable property; and
- a Service Charge for Waste Collection and Disposal Services provided by Council.

Striking a balance between these elements provides equity in the distribution of the rate burden across residents. Council has a legal responsibility to levy rates equitably. Within that overall objective, it has a number of different options available to it including; general rates, municipal rates, service charges, (for example waste service charge), and special rates or charges.

Kingston uses all of the above options where it considers them appropriate and equitable.

Kingston's rates are based on a General Land Rate, Agricultural Land Rate, Extractive and Landfill Industries Land Rate, Residential Heritage Land Rate and Retirement Village Land Rate, which are determined by the Capital Improved Value (value of land, buildings and other improvements) of the property, a Municipal Charge of \$100, and Waste Service charges where the level of service and charge is at the ratepayers' discretion.

In 1995, Council made the decision to adopt the Capital Improved Value (CIV) basis of rating on the grounds that it provides the most equitable distribution of rates across the municipality. A review of the Rating Strategy in 2010 introduced two new rates; an Agricultural Land rate and an Extractive and Landfill Land differential rate effective from 2010/11 (see Appendix A for details). Council has considered the equitable imposition of rates and charges, Section 161 of the Act and the Ministerial Guidelines on Differential Rating of April 2013. In formulating the 2014/15 budget, Council reviewed its approach to rating following consultation with the community on its approach to its Rating Structure. This process saw the introduction of a new differential rate for Retirement Village Land in 2014/15. In the 2018/19 Budget, Council resolved to introduce a new differential rate for Residential Heritage Land.

Aside from the Residential Heritage Land, Agricultural Land Rate and Extractive and Landfill Land differentials, where Council is seeking to influence specific land use outcomes and the Retirement Village Land Differential where Council believes the operation of the Retirement Villages Act has led to a proportionately higher Statutory Valuation for retirement village dwellings resulting in an inequitable distribution of the municipal rate burden, Council has determined that a uniform rate allows for all other properties in the municipality to equitably contribute to Council rates in equal proportion to the relative value of the property as determined by its Capital Improved Value.

Characteristics of differential rates are explained in the schedules contained in Appendix A.

The following table summarises the rates to be levied.

RATE TYPE	2019/20	2020/21
General Land Rate – rate in \$ of CIV	0.0019763	0.0020182
Agricultural Land Rate - rate in \$ of CIV	0.0015810	0.0016146
Extractive and Landfill Rate - rate in \$ of CIV	0.0059289	0.0060548
Retirement Village Land – rate in \$ of CIV	0.0017787	0.0018164
Residential Heritage Land – rate in \$ of CIV	0.0017787	0.0018164
Municipal Charge	\$100 pa	\$100 pa
Waste Service Charge *– (Choices A to F)	\$164 to \$261 pa	\$186 to \$297 pa
Council provided Pension Rebate	\$110 pa	\$112.20 pa
State Government provided Pension Rebate	Not Yet Announced	Not Yet Announced
Capital Improved Value of rateable properties (\$'000)	61,977,816	62,643,860

** The Waste Service charge for garbage is inclusive of State and Federal Government levies.*

Property values are used as the primary basis for determining what share of the total rate revenue individual ratepayers are expected to pay. A valuation is an assessment of the market value of the property, at a specific date, and in accordance with relevant legislation and legal precedent.

8.4 GENERAL REVALUATION OF PROPERTIES

In accordance with State Government legislation, during the 2020/21 year the valuations established as at 1 January 2020 will apply. The property values are set by the State Valuer-General who is the valuation authority for the City of Kingston. Property values are determined by analysis of market sales and rental evidence, which is then applied to the data on each property. Data is compiled on each property over time, through inspection, building and planning permits and other public sources. Ratepayers can object to a valuation if they believe it is inaccurate.

During the 2019/20 year, a revaluation of all properties within the municipality was carried out and will apply from 1 July 2020 for the 2020/21 year.

9. Borrowing Strategy

9.1 STRATEGY DEVELOPMENT

Borrowings have previously been identified as an important funding source for capital works programs. Council borrowed \$21.5 million in December 2010 to purchase the offices at 1230 Nepean Highway Cheltenham.

Council has actively reduced its borrowings since that time. There are no new borrowings envisaged in the four-year Strategic Resource Plan. Council is currently expecting to be free of debt in July 2021.

9.2 BORROWING STRUCTURE

Regulation 10(1) (g) The Total Amount borrowed as at 30 June of the financial year compared with the previous financial year

The following table summarises the overall debt profile forecast by the four-year Strategic Resource Plan.

Total Borrowings	Principal Repayment \$'000	Interest \$'000	Debt Outstanding as at 30 June \$'000
2019/20 Forecast Actual	3,608	99	1,517
2020/21	1,517	31	-
2021/22	-	-	-
2022/23	-	-	-
2023/24	-	-	-

No budgeted projects are funded by borrowings.

Regulation 10(1) (h) of the Local Government (Planning and Reporting) Regulations 2014 – Borrowings (Total Amount to be borrowed)

Nil

Regulation 10(1) (i) of the Local Government (Planning and Reporting) Regulations 2014

	Budget 2019/20 \$'000	Budget 2020/21 \$'000
Total amount of debt redemption	3,608	1,517

10. Asset Management Strategy

10.1 STRATEGY DEVELOPMENT

In February 2018, Council adopted an asset management strategy, which sets out in detail the capital expenditure requirements for the next four years and is a key input to the long-term financial plan. It predicts infrastructure renewal needs and considers the other asset needs to meet future community service expectations. The strategy has been developed through a process of consultation with the community and evaluation by Council. The key aspects of the process are as follows:

- A long-term capital planning process which integrates with the Council Plan, Strategic Resource Plan and annual budget processes;
- Listing of all known capital projects; and
- Transparent processes for evaluating and prioritizing capital projects.

Kingston is a participant in the MAV's STEP program for continuous improvement of Victorian Councils Asset Management capability and maturity. The major milestone is to achieve 'core maturity' which requires an assessment score over 1000, out of a possible 1100 points. Kingston has achieved Core Maturity.

The capital planning process is reviewed annually to ensure that the Asset Management Strategy represents the current capital expenditure requirements of the Council in line with the Council Plan. The Asset Management Strategy addresses the issues of:

- Development of Asset Management Plans for the key asset categories of roads, drains, buildings, playgrounds and sports field infrastructure;
- Review of the Asset Management Policy;
- Finalising the implementation of the Asset Management Information System (a key initiative of Kingston's Information Services Strategy);
- Review staff training requirements in asset management practices and to ensure appropriate capacity for the development of the information system;
- Review predictive modelling systems particularly for road pavements;
- Demand forecasting for each of the asset categories, which is to be coordinated with the preparation of respective Asset Management Plans;
- Review of Levels of Service with the 4 Year Financial Plan; and
- Develop a capital evaluation system for each asset category, to be coordinated with the Asset Management Plan development.

Kingston is committed to optimising its infrastructure and community assets and recognises their importance in achieving better services to meet the social, economic and environmental needs of the community now, while sustaining resources for future generations.

Typical services that rely on sound asset management are:

- Traffic, road, footpath and bike path provision;
- Library services;
- Recreation and leisure services;
- Community parks, reserves and sports grounds;
- Stormwater and flood protection services; and
- Community health and welfare services.

Council wishes to manage its assets in the most cost-effective manner, through the creation, acquisition, maintenance, operation, rehabilitation and disposal of assets to provide for present and future residents and visitors to the City.

However, it must be acknowledged that we do not have sufficient resources to fully meet all of the expressed community demands for new assets and the renewal of existing assets. Council regularly reviews its asset management strategy to understand and confirm the level of funding required to maintain and renew required assets. These studies have been a key consideration in framing this budget and the long-term financial strategy of this Council.

Council has a varied and extensive asset portfolio with significant value. The following table provides a summary of the key built assets valued at current replacement cost (as at June 2019) after allowing for their current age and condition.

Assets Category	30-Jun-19 \$'000
Land	1,456,766
Buildings	263,742
Plant and Equipment	12,339
Infrastructure	623,383
Work in progress	10,390
Total (as at 30 June 2019)	2,366,620

11. Fees and Charges Strategy

11.1 STRATEGY DEVELOPMENT

The term 'fees and charges' as included in this budget document includes a wide range of user fees and statutory charges levied by Council. There are numerous fees and charges set by Council and these are fully disclosed in Appendix B. They include items as diverse as: swimming pool entry, animal registrations, meals on wheels and hall hire. In particular circumstances each type may have sub-groups such as: pensioner or junior concessions.

Fees and Charges represent approximately 12% of the budgeted 2020/21 Operating Revenue and as such are an important component of Council's revenue base.

The pressure on Council to maximise its revenue from fees and charges and other 'own source' income items continues from year to year as the relative proportion of grant revenue from Federal and State Governments continues to decrease.

The principles described below have been applied in the setting of individual fees and charges that are to be applied in 2020/21.

11.2 THE NEED FOR FEES AND CHARGES

Council needs to raise funds from the general community to pay for the wide range of services that the community utilises. These funds can be raised by both general rates and charges (levied by the Annual Rates Notice), which are shared by all ratepayers, and/or by a specific user pays charge or a combination of both these elements.

Kingston chooses to use all these methods as appropriate. In formulating any fee or charge Council endeavours to ensure that it has the following attributes.

Simplicity – the base of the charge should be easily understood

Certainty – there should be no uncertainty about its application, timing or calculation

Efficiency – it should not be capable of being avoided, evaded and should be economic to administer and

Equity – it should be fairly applied across the range of users for the relevant service.

11.3 WHICH SERVICES ARE 'USER PAYS' AND ON WHAT BASIS?

Where services are generally used by or accessible to a large cross section of the community, typically this will be funded by the general rate, for example parks and gardens, libraries, community festivals.

Where it is impractical to charge a fee for use, this too will also be funded by the general rate for example use of local roads. Where the facility or service is only used by a smaller segment of the community, then it may be considered appropriate to employ a user pays approach to all or part of the service for example Meals on Wheels, swimming pool entry fees, town planning applications and animal registrations.

User fees and charges can be set on varying basis.

Cost Recovery Plus – used where it is considered by Council that users should contribute towards the on-going development of the service and the renewal of the assets utilised as well as bearing the day to day operating costs.

Cost Recovery – used where it is considered to be reasonable that all ratepayers should contribute to the ongoing growth and development of the service or facility but where users should bear the daily net costs of operation for example sporting pavilion hire.

Partly Subsidised – used where Council considers that the service or facility should be freely available to the community but where a partial user charge is deemed to be fair to both users and non-users within the community for example HACC services.

Mandated – used where Council is bound to comply with State or Federal regulations about fee levels or where such levels are agreed to as a part of grant funding from government for example health registrations.

11.4 WHY DO FEES AND CHARGES VARY?

Initial fee levels are set using Council's database of direct operating costs and associated overheads, as well as knowledge of fees for similar services provided by other providers. Council also considers the affordability of the fee for the respective user group.

Operating costs and other service related circumstances vary from year to year and it is therefore necessary to vary the level of fees to be consistent with the principles outlined above. The level of each fee or charge is reviewed on an annual basis and adjusted where necessary according to one or a combination of the following factors:

- Actual estimated gross operating costs for the year, including regard for cost increases, depreciation charges and overheads;
- Any variations arising out of changes in the agreement to receive grants from government as a subsidy towards the service costs;
- Movements in the number of service users;
- The general capacity of users to pay for the service or facility;
- Any changes to market conditions where Council provides the service in competition with other providers e.g. Child Care Centres; and
- Other factors such as Competitive Neutrality obligations under the Federal Government's National Competition policies.

A detailed listing of fees and charges can be found in Appendix B.

Appendix A

2020/21 Budget CITY OF KINGSTON

Appendix A: Differential Rates

SCHEDULE A

GENERAL LAND

Characteristics:

General Land is any land which does not have the characteristics of agricultural land, extractive and landfill land, retirement village land, or residential heritage land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services;
- Provision of general support services; and
- Requirement to ensure that Council has adequate funding to undertake its strategic, statutory and service provision obligations.

Types and Classes:

Rateable land having the relevant characteristics described above.

Use and Level of General Land:

The general rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the general rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

As permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land with this category, as determined by consulting maps in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2020/21 Financial Year.

Appendix A

2020/21 Budget CITY OF KINGSTON

SCHEDULE B

AGRICULTURAL LAND

Agricultural Land is land that is:

- used for agricultural purposes;
- having an area of 2 hectares or more; and
- is located outside the Urban Growth Boundary.

Objective:

To support and encourage the agricultural use of land in the non-urban areas of the City to achieve the stated purposes of the Urban Growth Boundary being the development of a sustainable and viable agricultural industry; and

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services;
- Provision of general support services; and
- Requirement to ensure that Council has adequate funding to undertake its strategic, statutory and service provision obligations.

Types and Classes:

Rateable land having the relevant characteristics described above.

Use and Level of Agricultural Land:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Use consistent with the characteristics set out above.

Planning Scheme Zoning:

The zoning applicable to each rateable land with this category, as determined by consulting maps in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2020/21 Financial Year.

Appendix A

2020/21 Budget CITY OF KINGSTON

SCHEDULE C

EXTRACTIVE AND LANDFILL LAND

Characteristics:

Extractive and landfill land is land located outside the Urban Growth Boundary that:

- is used for the extraction of natural resources; or
- was previously used for the extraction of natural resources and is not filled; or
- is used as an EPA licensed landfill; or
- is used as a resource recovery centre, recycling depot or transfer station.

Objective:

To encourage the early rehabilitation of land having the above characteristics; and

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services;
- Provision of general support services; and
- Requirement to ensure that Council has adequate funding to undertake its strategic, statutory and service provision obligations.

Types and Classes:

Rateable land having the relevant characteristics described above.

Use and Level of Extractive Landfill Land Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land

Use consistent with the characteristics set out above.

Planning Scheme Zoning:

The zoning applicable to each rateable land with this category, as determined by consulting maps in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2020/21 Financial Year.

Appendix A

2020/21 Budget CITY OF KINGSTON

SCHEDULE D

RETIREMENT VILLAGE LAND

Characteristics:

Retirement Village Land is land that is:

- defined under the Retirement Village Act

Objective:

Guidelines issued by the Valuer-General have disallowed Valuers from making allowances for the constraints imposed by the operation of the retirement village's act. It is the opinion of Council that this has led to a proportionately higher Statutory Valuation for retirement village dwellings occasioning in an inequitable distribution of the municipal rate burden. A differential rate for retirement village dwellings is recognition of the special nature of this class of land would assist in the equitable distribution of the rate burden.

Types and Classes:

Rateable land having the relevant characteristics described above.

Use and Level of Retirement Village Land:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Use consistent with the characteristics set out above.

Planning Scheme Zoning:

The zoning applicable to each rateable land with this category, as determined by consulting maps in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2020/21 Financial Year.

Appendix A

2020/21 Budget CITY OF KINGSTON

SCHEDULE E

RESIDENTIAL HERITAGE LAND

Characteristics:

Residential heritage sites:

- Are protected in the Kingston Planning Scheme by the Heritage Overlay.
- Can have heritage significance at a local or state level.

Objective:

To support and encourage the retention of heritage listed land; and

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure;
- Development and provision of health and community services;
- Provision of general support services; and
- Requirement to ensure that Council has adequate funding to undertake its strategic, statutory and service provision obligations.

Types and Classes:

Rateable land having the relevant characteristics described above.

Use and Level of Heritage Land:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Use consistent with the characteristics set out above.

Planning Scheme Zoning:

The zoning applicable to each rateable land with this category, as determined by consulting maps in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are added to the Kingston Planning Scheme Heritage Overlay during the 2020/21 Financial Year.

Appendix B

2020/20 Budget
CITY OF KINGSTON

Appendix B: Fees and Charges Schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2020/21 year.

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Freedom of Information							
Freedom of Information – Request	Per Application	Taxable	2 Fee Units	2 Fee Units	-	-	Statutory
Freedom of Information - Search Time	Per Application	Taxable	1.5 Fee Units	1.5 Fee Units	-	-	Statutory
Freedom of Information - Supervision Fee	Per Application	Taxable	1.5 Fee Units	1.5 Fee Units	-	-	Statutory
Freedom of Information - Black & White Photocopy	Per A4 page	GST Free	\$0.20	\$0.20	-	-	Non-statutory
Parking Meter Income							
Foreshore Parking Fees	Per Hour	Taxable	\$3.70	\$3.80	\$0.10	3%	Non-statutory
Foreshore Parking Fees	Per Day	Taxable	\$14.00	\$14.40	\$0.40	3%	Non-statutory
Resident Parking Scheme							
Application Fee for Resident Parking Permit (waived for first permit)	Per Application	Taxable	\$20.00	\$20.00	-	-	Non-statutory
Governor Road Car Park							
Boat ramp car park fees - per hour	Per Hour	N/A	\$3.70	-	-\$3.70	-100%	N/A
Boat ramp car park fees - daily ticket	Per Day	N/A	\$14.00	-	-\$14.00	-100%	N/A
Boat ramp car park fees - per annum 50% discount for pensioners	Per Annum	N/A	\$174.00	-	-\$174.00	-100%	N/A
Private Parking Agreements							
Application Fee for Private Parking Agreement	Per Application	Taxable	\$275.00	\$285.00	\$10.00	4%	Non-statutory
Sub Division Fees							
To subdivide an existing building (other than Vic Smart)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
To subdivide land into 2 lots (other than Vic Smart)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than Vic Smart)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Subdivide land (other than a class 9, class 16, class 17 and class 18 permit)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Certify a plan of Subdivision	Per Application	GST Free	\$170.50	\$174.80	\$4.30	3%	Statutory
Alteration of plan under Section 10(2) of the Act	Per Application	GST Free	\$108.40	\$111.10	\$2.70	2%	Statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Amendment of Certified plan under Section 11(1) of the Act	Per Application	GST Free	\$137.30	\$140.11	\$2.81	2%	Statutory
Plan Copy Charges							
A4	Per A4 page	Taxable	\$1.00	\$1.00	-	-	Non-statutory
A3	Per A3 page	Taxable	\$1.50	\$1.50	-	-	Non-statutory
A2	Per A2 page	Taxable	\$3.50	\$3.50	-	-	Non-statutory
A1	Per A1 page	Taxable	\$6.00	\$6.00	-	-	Non-statutory
B1	Per B1 page	Taxable	\$8.00	\$8.00	-	-	Non-statutory
A0	Per A0 page	Taxable	\$10.00	\$10.00	-	-	Non-statutory
CD / USB	Per CD / USB	Taxable	\$1.50	\$1.50	-	-	Non-statutory
PLANNING PERMIT / AMENDED PERMITS (INCLUDING PLANS) UNDER SECTION 72							
Class 1 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land Amendment to a permit (other than a permit to develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot) – a. To change the statement of what the permit allows; or b. To change any or all	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Class 2 - < \$10,000	Per Application	GST Free	\$195.10	\$199.90	\$4.80	2%	Statutory
Class 3 - \$10,000 to \$100,000	Per Application	GST Free	\$614.10	\$629.40	\$15.30	2%	Statutory
Class 4 - \$100,000 to \$500,000	Per Application	GST Free	\$1257.20	\$1288.50	\$31.30	2%	Statutory
Class 5 - \$500,000 to \$1,000,000	Per Application	GST Free	\$1358.30	\$1392.10	\$33.80	2%	Statutory
Class 6 - \$1,000,000 to \$2,000,000	Per Application	GST Free	\$1436.20	\$1495.80	\$59.60	4%	Statutory
VICSMART APPLICATIONS (INCLUDING PLANS) VIA SECTION 72 REG 8B							
Class 7 - If the estimated development is < \$10,000	Per Application	GST Free	\$195.10	\$199.90	\$4.80	2%	Statutory
Class 8 - If the estimated development is > \$10,000	Per Application	GST Free	\$419.10	\$429.50	\$10.40	2%	Statutory
Class 9 - Vic Smart application to subdivide or consolidate land	Per Application	GST Free	\$195.10	\$199.90	\$4.80	2%	Statutory
Class 10 - < \$100,000	Per Application	GST Free	\$195.10	\$199.90	\$4.80	2%	Statutory
TO AMEND DEVELOPMENTS BOTH RESIDENTIAL AND COMMERCIAL AND ANYTHING ELSE NOT RELATED TO A SINGLE DWELLING							
Class 11 - < \$100,000	Per Application	GST Free	\$1119.90	\$1147.00	\$27.10	2%	Statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Class 12 - \$100,000 to \$1,000,000	Per Application	GST Free	\$1510.00	\$1547.50	\$37.50	2%	Statutory
Class 13 - \$1,000,000 to \$5,000,000	Per Application	GST Free	\$3330.70	\$3413.50	\$82.80	2%	Statutory
Class 14 - \$5,000,000 to \$15,000,000	Per Application	GST Free	\$3330.70	\$3413.50	\$82.80	2%	Statutory
Class 15 - > \$15,000,000	Per Application	GST Free	\$3330.70	\$3413.50	\$82.80	2%	Statutory
Class 21 - A permit not otherwise provided for in the regulation	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
NEW APPLICATIONS FOR SUBDIVISION PERMITS UNDER SECTION 47 (REGULATION 9)							
Class 16 - To subdivide an existing building (other than a Vic Smart Application)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Class 17 - To subdivide land into 2 lots (other than a Vic smart Application)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Class 18 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a Vic Smart Application)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Class 19 - To subdivide land (other than a class 9, class 16, class 17 or class 18 permit)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Class 20 - To: a. create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b. create or remove a right of way; or c. vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
TO AMEND AN APPLICATION FOR SUBDIVISION							
Class 13 - To subdivide an existing building (other than a Vic Smart Application)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Class 14 - To subdivide land into 2 lots (other than a Vic Smart Application)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Class 15 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a Vic Smart Application)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Class 16 - To subdivide land (other than a class 9, class 16, class 17 or class 18 permit)	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
Class 17 - To amend an application for: a. create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b. create or remove a right of way; or c. create, vary or remove an easement other than a right of way; or d. vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant	Per Application	GST Free	\$1286.10	\$1318.10	\$32.00	2%	Statutory
APPLICATIONS FOR SUBDIVISION (CERTIFICATION)							
Regulation 6 - For processing an application to certify a plan of subdivision	Per Application	GST Free	\$167.80	\$174.80	\$7.00	4%	Statutory
Regulation 7 - Alteration of plan under section10(2) of the Act	Per Application	GST Free	\$106.70	\$111.10	\$4.40	4%	Statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Regulation 8 - Amendment of Certified plan under section 11(1) of the Act	Per Application	GST Free	\$135.10	\$140.11	\$5.01	4%	Statutory
NON STATUTORY PLANNING FEES							
Planning Permit - Extension of Time	Per Application	Taxable	\$565.00	\$582.00	\$17.00	3%	Non-statutory
COMPLETED PLANNING FILES							
Copy of Planning Permit & Endorsed Plan	Per Application	Taxable	\$124.00	\$138.00	\$14.00	11%	Non-statutory
General Planning Enquiry / Property Information	Per Application	Taxable	\$134.00	\$138.00	\$4.00	3%	Non-statutory
Copy of Title	Per Application	Taxable	\$62.00	\$62.00	-	-	Non-statutory
Secondary Consent Application	Per Application	Taxable	\$565.00	\$582.00	\$17.00	3%	Non-statutory
Retrospective Secondary Consent Application	Per Application	Taxable	\$720.00	\$742.00	\$22.00	3%	Non-statutory
ADVERTISING FEES							
Additional Standard Notice	Per Application	Taxable	\$26.00	\$27.00	\$1.00	4%	Non-statutory
Large Notice	Per Application	Taxable	\$310.00	\$320.00	\$10.00	3%	Non-statutory
Additional Large Notice	Per Application	Taxable	\$130.00	\$134.00	\$4.00	3%	Non-statutory
First 20 Letters	Per Application	Taxable	\$160.00	\$165.00	\$5.00	3%	Non-statutory
Each Letter After That	Per Application	Taxable	\$5.20	\$5.40	\$0.20	4%	Non-statutory
CONDITION 1 PLANNING FEE (ADDITIONAL CHECKS)							
Condition 1 Plan Fee (Additional Checks)	Per Application	Taxable	\$150.00	\$155.00	\$5.00	3%	Non-statutory
SECTION 173 PREPARATION ADMINISTRATIVE FEE							
Section 173 Preparation Administrative Fee	Per Application	Taxable	\$1030.00	\$1030.00	-	-	Non-statutory
CONSENT FROM COUNCIL							
Determining whether something has been done to the satisfaction of Council	Per Application	Taxable		\$150.00	\$150.00	-	Non-statutory
Commercial Use of Council Land							
Construction Zone Fee (Exclusive Occupation)	Per SQM / Per Week	Taxable	\$13.00	\$13.40	\$0.40	3%	Non-statutory
Construction Zone Fee (Non-Exclusive Occupation)	Per SQM / Per Week	Taxable	\$6.50	\$6.70	\$0.20	3%	Non-statutory
Works Zone Fee (Exclusive Use)	Per Linear Metre	Taxable	\$27.00	\$27.80	\$0.80	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Works Zone Fee (Non Exclusive Use)	Per Linear Metre	Taxable	\$13.50	\$13.90	\$0.40	3%	Non-statutory
Works Zone Signage	Per Sign	Taxable	\$380.00	\$390.00	\$10.00	3%	Non-statutory
Shipping Container Fee (20ft)	Per Day	Taxable	\$28.00	\$29.00	\$1.00	4%	Non-statutory
Shipping Container Fee (40ft)	Per Day	Taxable	\$56.00	\$58.00	\$2.00	4%	Non-statutory
Consent for Works within the Road Reserve	Per Application	Taxable	23.5 Fee Units	23.5 Fee Units	-	-	Statutory
Permit to conduct non-road activity	Per Application	Taxable	21.22 Fee Units	21.22 Fee Units	-	-	Statutory
Licence Application Fee	Per Application	Taxable	\$266.50	\$266.50	-	-	Non-statutory
Commercial Use of Council Land Fees - Primary Sites	Per Day	Taxable	\$1000.00	\$1030.00	\$30.00	3%	Non-statutory
Commercial Use of Council Land Fees - Secondary Sites	Per Day	Taxable	\$550.00	\$565.00	\$15.00	3%	Non-statutory
Commercial Use of Council Land Fees - Small Activity Groups	Per Annum	Taxable	\$550.00	\$565.00	\$15.00	3%	Non-statutory
Commercial Use of Council Land Fees - Health and Fitness Recreation	Per Annum	Taxable	\$565.00	\$580.00	\$15.00	3%	Non-statutory
Commercial Use of Council Land Fees - Water Sport Operator	Per Annum	Taxable	\$1375.00	\$1415.00	\$40.00	3%	Non-statutory
Sporting Ground - Hire / Rental							
Class A Ground - Senior Rate	Per Season	Taxable	\$600.00	\$618.00	\$18.00	3%	Non-statutory
Class A Ground - Discount Rate	Per Season	Taxable	\$145.00	\$149.35	\$4.35	3%	Non-statutory
Class B Ground - Senior Rate	Per Season	Taxable	\$300.00	\$309.00	\$9.00	3%	Non-statutory
Class B Ground - Discount Rate	Per Season	Taxable	\$81.00	\$83.43	\$2.43	3%	Non-statutory
Class A Ground - Senior Rate - Finals	Per Finals Match	Taxable	\$320.00	\$329.60	\$9.60	3%	Non-statutory
Class A Ground - Discount Rate - Finals	Per Finals Match	Taxable	\$80.00	\$82.40	\$2.40	3%	Non-statutory
Class B Ground - Senior Rate - Finals	Per Finals Match	Taxable	\$160.00	\$164.80	\$4.80	3%	Non-statutory
Class B Ground - Discount Rate - Finals	Per Finals Match	Taxable	\$41.00	\$42.23	\$1.23	3%	Non-statutory
Skills (incl Auskick, Goal kick, Netta, etc)	Per Season	Taxable	\$75.00	\$77.25	\$2.25	3%	Non-statutory
Athletics (Junior)	Per Season	Taxable	\$400.00	\$412.00	\$12.00	3%	Non-statutory
Athletics (Senior)	Per Season	Taxable	\$800.00	\$824.00	\$24.00	3%	Non-statutory
Dog Training	Per Season	Taxable	\$600.00	\$618.00	\$18.00	3%	Non-statutory
Casual Use of Seasonal Grounds - Community Groups	Per Day	Taxable	\$80.00	\$82.40	\$2.40	3%	Non-statutory
Casual Use of Seasonal Grounds - Charity Groups	Per Day	Taxable	\$80.00	\$82.40	\$2.40	3%	Non-statutory
Casual Use of Seasonal Grounds - Schools - Kingston Based	Per Day	Taxable	\$80.00	\$82.40	\$2.40	3%	Non-statutory
Casual Use of Seasonal Grounds - Schools - Non Kingston Based	Per Day	Taxable	\$80.00	\$82.40	\$2.40	3%	Non-statutory
Casual Use of Seasonal Grounds - Private - Social	Per Day	Taxable	\$160.00	\$164.80	\$4.80	3%	Non-statutory
Casual Use of Seasonal Grounds - Private - Commercial	Per Day	Taxable	\$160.00	\$164.80	\$4.80	3%	Non-statutory
Miscellaneous Pavilions - Seasonal Fee	Per Season	Taxable	\$396.00	\$407.88	\$11.88	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Seasonal Pavilion Use - pavilion (Basic facilities - i.e. change room facilities) - Brown Reserve, Keeley Reserve (East and West), Souter Reserve, Namatjira Park, GR Bricker, Doug Denyer, Dane Road, Roy Dore Reserve, Highett Reserve No. 1, Dolamore Reserve, Southern Road, Chadwick Reserve, Browns Reserve, Glen Street Reserve, Edithvale Common, Bonbeach - Curwood Hall,	Per Season	Taxable	\$160.00	\$164.80	\$4.80	3%	Non-statutory
Seasonal Pavilion Use - pavilion (Small meeting space/social room) - Le Page Reserve, Highett Reserve No. 2, The Grange, Rowan Road Reserve - Baseball & Netball, Kingston Heath Reserve, Keys Road Reserve, Jack Grut Reserve, Regents Park, Beazley Reserve	Per Season	Taxable	\$160.00	\$164.80	\$4.80	3%	Non-statutory
Seasonal Pavilion Use - pavilion (Large meeting space/social room) - Heatherton Reserve, Mentone Reserve, Walter Galt Reserve, Gerry Green, Ben Kavanagh Reserve, Edithvale Recreation Reserve, Chelsea Recreation Reserve, Bonbeach Recreation Reserve,	Per Season	Taxable	\$160.00	\$164.80	\$4.80	3%	Non-statutory
KINGSTON HEATH REGIONAL SOCCER CENTRE SYNTHETIC PITCH HIRE							
Full Pitch - Visiting Club Match	Per Hire	Taxable	\$73.00	\$75.19	\$2.19	3%	Non-statutory
Full Pitch - Visiting Club Match (with floodlights)	Per Hire	Taxable	\$100.00	\$103.00	\$3.00	3%	Non-statutory
Full Pitch - Visiting Club Training	Per Hire	Taxable	\$50.00	\$51.50	\$1.50	3%	Non-statutory
Full Pitch - Visiting Club Training (with floodlights)	Per Hire	Taxable	\$73.00	\$75.19	\$2.19	3%	Non-statutory
Half Pitch - Visiting Club Training	Per Hire	Taxable	\$34.00	\$35.00	\$1.00	3%	Non-statutory
Half Pitch - Visiting Club Training (with floodlights)	Per Hire	Taxable	\$50.00	\$51.50	\$1.50	3%	Non-statutory
Full Pitch - Casual Club / User Match	Per Hire	Taxable	\$95.00	\$97.85	\$2.85	3%	Non-statutory
Full Pitch - Casual Club / User Training	Per Hire	Taxable	\$66.00	\$67.98	\$1.98	3%	Non-statutory
Full Pitch - Casual Club / User Clinic	Per Hire	Taxable	\$73.00	\$75.19	\$2.19	3%	Non-statutory
Full Pitch - Casual Club / User School	Per Hire	Taxable	\$50.00	\$51.50	\$1.50	3%	Non-statutory
Full Pitch - Casual Club / User Commercial	Per Hire	Taxable	\$145.00	\$149.35	\$4.35	3%	Non-statutory
Full Pitch - Casual Club / User Match (with floodlights)	Per Hire	Taxable	\$135.00	\$139.05	\$4.05	3%	Non-statutory
Full Pitch - Casual Club / User Training (with floodlights)	Per Hire	Taxable	\$95.00	\$97.85	\$2.85	3%	Non-statutory
Full Pitch - Casual Club / User Clinic (with floodlights)	Per Hire	Taxable	\$100.00	\$103.00	\$3.00	3%	Non-statutory
Full Pitch - Casual Club / User School (with floodlights)	Per Hire	Taxable	\$70.00	\$72.10	\$2.10	3%	Non-statutory
Full Pitch - Casual Club / User Commercial (with floodlights)	Per Hire	Taxable	\$200.00	\$206.00	\$6.00	3%	Non-statutory
Half Pitch - Casual Club / User Training	Per Hire	Taxable	\$34.00	\$35.02	\$1.02	3%	Non-statutory
Half Pitch - Casual Club / User Clinic	Per Hire	Taxable	\$47.00	\$48.41	\$1.41	3%	Non-statutory
Half Pitch - Casual Club / User School	Per Hire	Taxable	\$34.00	\$35.02	\$1.02	3%	Non-statutory
Half Pitch - Casual Club / User Commercial	Per Hire	Taxable	\$100.00	\$103.00	\$3.00	3%	Non-statutory
Half Pitch - Casual Club / User Training (with floodlights)	Per Hire	Taxable	\$65.00	\$66.95	\$1.95	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Half Pitch - Casual Club / User Clinic (with floodlights)	Per Hire	Taxable	\$68.00	\$70.04	\$2.04	3%	Non-statutory
Half Pitch - Casual Club / User School (with floodlights)	Per Hire	Taxable	\$46.00	\$47.38	\$1.38	3%	Non-statutory
Half Pitch - Casual Club / User Commercial (with floodlights)	Per Hire	Taxable	\$135.00	\$139.05	\$4.05	3%	Non-statutory
Floodlight usage per hour (Kingston Club or clinic use)	Per Hour	Taxable	\$25.00	\$25.75	\$0.75	3%	Non-statutory
Floodlight usage per hour (Non Kingston Club or clinic use)	Per Hour	Taxable	\$33.00	\$34.00	\$1.00	3%	Non-statutory
Floodlight usage per hour (Commercial use)	Per Hour	Taxable	\$50.00	\$51.50	\$1.50	3%	Non-statutory
HALL HIRE - Cheltenham Hall							
Cheltenham Hall Complex – Day	Per Day	Taxable	\$16.00	\$16.50	\$0.50	3%	Non-statutory
Cheltenham Hall Complex – Evening	Per Evening	Taxable	\$30.00	\$31.00	\$1.00	3%	Non-statutory
Cheltenham Hall Complex – Weekend	Per Weekend	Taxable	\$85.00	\$87.50	\$2.50	3%	Non-statutory
Cheltenham Hall Main Hall – Day	Per Day	Taxable	\$16.00	\$16.50	\$0.50	3%	Non-statutory
Cheltenham Hall Main Hall – Evening	Per Evening	Taxable	\$21.00	\$21.50	\$0.50	2%	Non-statutory
Cheltenham Hall Main Hall – Weekend	Per Weekend	Taxable	\$58.00	\$60.00	\$2.00	3%	Non-statutory
Cheltenham Hall Supper Room – Day	Per Day	Taxable	\$10.00	\$10.30	\$0.30	3%	Non-statutory
Cheltenham Hall Supper Room – Evening	Per Evening	Taxable	\$16.00	\$16.50	\$0.50	3%	Non-statutory
Cheltenham Hall Supper Room – Weekend	Per Weekend	Taxable	\$35.00	\$36.00	\$1.00	3%	Non-statutory
Cheltenham Hall Meetings	Per Meeting	Taxable	\$21.00	\$21.50	\$0.50	2%	Non-statutory
HALL HIRE - Allan McLean Hall							
Allan McLean Hall Complex – Day	Per Day	Taxable	\$41.00	\$42.00	\$1.00	2%	Non-statutory
Allan McLean Hall Complex – Evening	Per Evening	Taxable	\$90.00	\$92.50	\$2.50	3%	Non-statutory
Allan McLean Hall Complex – Weekend	Per Weekend	Taxable	\$125.00	\$128.75	\$3.75	3%	Non-statutory
Allan McLean Hall Main Hall – Day	Per Day	Taxable	\$30.00	\$31.00	\$1.00	3%	Non-statutory
Allan McLean Hall Main Hall – Evening	Per Evening	Taxable	\$49.00	\$50.00	\$1.00	2%	Non-statutory
Allan McLean Hall Main Hall – Weekend	Per Weekend	Taxable	\$91.00	\$94.00	\$3.00	3%	Non-statutory
Allan McLean Hall Supper Room – Day	Per Day	Taxable	\$25.00	\$25.75	\$0.75	3%	Non-statutory
Allan McLean Hall Supper Room – Evening	Per Evening	Taxable	\$42.00	\$43.00	\$1.00	2%	Non-statutory
Allan McLean Hall Supper Room – Weekend	Per Weekend	Taxable	\$42.00	\$43.00	\$1.00	2%	Non-statutory
Allan McLean Hall Meetings	Per Meeting	Taxable	\$42.00	\$43.00	\$1.00	2%	Non-statutory
HALL HIRE - A.T. Niemann Community Centre							
A.T. Niemann Community Centre Main Hall – Day	Per Day	Taxable	\$30.00	\$31.00	\$1.00	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
A.T. Niemann Community Centre Main Hall – Evening	Per Evening	Taxable	\$36.00	\$37.00	\$1.00	3%	Non-statutory
A.T. Niemann Community Centre Main Hall – Weekend	Per Weekend	Taxable	\$42.00	\$43.00	\$1.00	2%	Non-statutory
HALL HIRE - Carrum Community Centre							
Carrum Community Centre Main Hall – Day	Per Day	Taxable	\$30.00	\$31.00	\$1.00	3%	Non-statutory
Carrum Community Centre Main Hall – Evening	Per Evening	Taxable	\$36.00	\$37.00	\$1.00	3%	Non-statutory
Carrum Community Centre Main Hall – Weekend	Per Weekend	Taxable	\$42.00	\$43.00	\$1.00	2%	Non-statutory
Carrum Community Centre Meetings	Per Meeting	Taxable	\$9.00	\$9.25	\$0.25	3%	Non-statutory
Mordialloc Court House Hire							
Complex – Day	Per Day	Taxable	\$30.00	\$31.00	\$1.00	3%	Non-statutory
Main Hall – Day	Per Day	Taxable	\$21.00	\$21.50	\$0.50	2%	Non-statutory
Supper Room – Day	Per Day	Taxable	\$17.00	\$17.50	\$0.50	3%	Non-statutory
COMMUNITY BUS TRANSPORT HIRE FEES							
Single Trip	Per Single Trip	GST Free	\$2.00	\$1.90	-\$0.10	-5%	Non-statutory
Return Trip	Per Return Trip	GST Free	\$4.00	\$3.80	-\$0.20	-5%	Non-statutory
Community Bus Day Trip	Per Trip	GST Free	\$15.00	\$15.00	-	-	Non-statutory
Community Bus Self Drive Hire - half day	Per Trip	GST Free	\$15.50	\$15.00	-\$0.50	-3%	Non-statutory
Community Bus Self Drive Hire - full day	Per Trip	GST Free	\$142.00	\$142.00	-	-	Non-statutory
Hire Service: full day	Per Day	GST Free	\$233.00	\$233.00	-	-	Non-statutory
LOCAL LAWS - Other Income							
Building Materials / Nature Strip Permits	Per Application	Taxable	\$150.00	\$155.00	\$5.00	3%	Non-statutory
Replacement of Disabled Label (Administration Charge)	Per Application	Taxable	\$21.00	\$21.00	-	-	Non-statutory
Impounded Goods Release	Per Application	Taxable	\$115.00	\$118.00	\$3.00	3%	Non-statutory
Permit to hold wedding on beach	Per Application	Taxable	\$272.00	\$280.00	\$8.00	3%	Non-statutory
Permit for Commercial events - triathlons, marathons etc.	Per Application	Taxable	\$530.00	\$545.00	\$15.00	3%	Non-statutory
Permit for livestock	Per Application	Taxable	\$162.00	\$166.00	\$4.00	2%	Non-statutory
Annual Renewal Permit Livestock	Per Application	Taxable	N/A	\$53.00	-	-	Non-statutory
Cat trap hire / deposit	N/A	N/A	\$52.00	N/A	-	-	N/A
Permit to store oversize / overweight vehicles (cost recovery basis)	Per Application	Taxable	\$287.00	\$295.00	\$8.00	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
WAVES - AQUATIC ENTRY							
Adult Swim	Per Adult	Taxable	\$8.00	\$8.30	\$0.30	4%	Non-statutory
Child Swim	Per Child	Taxable	\$6.60	\$6.80	\$0.20	3%	Non-statutory
Child (Under 3)	N/A	N/A	Free	Free	-	-	N/A
Student Swim	Per Student	Taxable	\$6.60	\$6.80	\$0.20	3%	Non-statutory
Concession Swim	Per Concession	Taxable	\$6.60	\$6.80	\$0.20	3%	Non-statutory
Family	Per Family	Taxable	\$26.00	\$27.00	\$1.00	4%	Non-statutory
Spectator	Per Spectator	Taxable	\$2.50	\$2.50	-	-	Non-statutory
WAVES OCCASIONAL CHILD CARE							
Members	Per Session	Taxable	\$8.00	\$8.30	\$0.30	4%	Non-statutory
Casuals	Per Session	Taxable	\$11.50	\$11.90	\$0.40	3%	Non-statutory
GR BRICKER ATHLETICS CENTRE							
Kingston Schools and community groups - non-seasonal (per hour)	Per Hour	Taxable	\$90.00	\$92.70	\$2.70	3%	Non-statutory
Schools and community groups (non-seasonal) outside of Kingston (per hour)	Per Hour	Taxable	\$110.00	\$113.30	\$3.30	3%	Non-statutory
Commercial (per hour)	Per Hour	Taxable	\$160.00	\$164.80	\$4.80	3%	Non-statutory
Kingston Schools and community groups - non-seasonal (Half Day - up to 3 hours)	Per Half Day	Taxable	\$245.00	\$252.35	\$7.35	3%	Non-statutory
Schools and community groups (non-seasonal) outside of Kingston (Half Day - up to 3 hours)	Per Half Day	Taxable	\$300.00	\$309.00	\$9.00	3%	Non-statutory
Commercial (Half Day - up to 3 hours)	Per Half Day	Taxable	\$320.00	\$329.60	\$9.60	3%	Non-statutory
Kingston Schools and community groups - non-seasonal (Full Day - up to 6 hours)	Per Day	Taxable	\$420.00	\$432.60	\$12.60	3%	Non-statutory
Schools and community groups (non-seasonal) outside of Kingston (Full Day - up to 6 hours)	Per Day	Taxable	\$530.00	\$545.90	\$15.90	3%	Non-statutory
Commercial (Full Day - up to 6 hours)	Per Day	Taxable	\$550.00	\$566.50	\$16.50	3%	Non-statutory
OUTDOOR NETBALL COURT HIRE							
Kingston Schools and community groups - Per hour 8 Courts	Per Hour	Taxable	\$65.00	\$66.95	\$1.95	3%	Non-statutory
Kingston Schools and community groups - Per hour 4 Courts	Per Hour	Taxable	\$38.00	\$39.14	\$1.14	3%	Non-statutory
Kingston Schools and community groups - Per hour 1 Court	Per Hour	Taxable	\$20.00	\$20.60	\$0.60	3%	Non-statutory
Non Kingston Schools and community groups - Per hour 8 Courts	Per Hour	Taxable	\$87.00	\$89.61	\$2.61	3%	Non-statutory
Non Kingston Schools and community groups - Per hour 4 Courts	Per Hour	Taxable	\$49.00	\$50.47	\$1.47	3%	Non-statutory
Non Kingston Schools and community groups - Per hour 1 Court	Per Hour	Taxable	\$33.00	\$33.99	\$0.99	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Netball court lighting per hour	Per Hour	Taxable	\$6.00	\$6.18	\$0.18	3%	Non-statutory
Team Based Charges (per Season) - Asphalt surface - Senior Rate	Per Season	Taxable	\$103.00	\$106.09	\$3.09	3%	Non-statutory
Team Based Charges (per Season) - Painted surface - Senior Rate	Per Season	Taxable	\$160.00	\$164.80	\$4.80	3%	Non-statutory
Team Based Charges (per Season) - Asphalt surface - Junior Rate	Per Season	Taxable	\$26.00	\$26.78	\$0.78	3%	Non-statutory
Team Based Charges (per Season) - Painted surface - Junior Rate	Per Season	Taxable	\$40.00	\$41.20	\$1.20	3%	Non-statutory
RESIDENTIAL TENANCIES REGISTRATION							
Caravan Parks (per site)	Per Site	Taxable	State Legislation	State Legislation	-	-	Statutory
Caravan Parks Registration Transfer	Per Transfer	Taxable	State Legislation	State Legislation	-	-	Statutory
HEALTH ACT REGISTRATION							
Residential Accommodation up to 5 Rooms	Per Accommodation	Taxable	\$295.00	\$304.00	\$9.00	3%	Non-statutory
Residential Accommodation for each additional Room over 5	Per Additional Room	Taxable	\$24.00	\$25.00	\$1.00	4%	Non-statutory
Hotels / Motels - Up to 10 units	Per Hotel / Motel	Taxable	\$218.00	\$225.00	\$7.00	3%	Non-statutory
Hotels / Motels - 10 to 20 units	Per Hotel / Motel	Taxable	\$317.00	\$327.00	\$10.00	3%	Non-statutory
Hotels / Motels - 20 to 40 units	Per Hotel / Motel	Taxable	\$383.00	\$349.00	-\$34.00	-9%	Non-statutory
Hotels / Motels - plus each additional above 40	Per Additional Unit	Taxable	\$24.00	\$25.00	\$1.00	4%	Non-statutory
Personal Care and Body Art Industries - Low Risk e.g. Hairdressers	Per Business	Taxable	\$105.00	\$108.00	\$3.00	3%	Non-statutory
Personal Care and Body Art Industries - High Risk e.g. Beauty Therapy	Per Business	Taxable	\$132.00	\$136.00	\$4.00	3%	Non-statutory
FOOD ACT REGISTRATION							
Category 1 (Complex FSP)	Per Application	Taxable	\$523.00	\$539.00	\$16.00	3%	Non-statutory
Category 2 (Simple FSP)	Per Application	Taxable	\$366.00	\$377.00	\$11.00	3%	Non-statutory
Category 3 (Minor FSP / 3rd Party Audit)	Per Application	Taxable	\$290.00	\$299.00	\$9.00	3%	Non-statutory
Category 4 (FSP Exempt)	Per Application	Taxable	\$211.00	\$217.00	\$6.00	3%	Non-statutory
Plus each EFT above 5	Per Application	Taxable	\$29.00	\$30.00	\$1.00	3%	Non-statutory
Club Pavilions (full year)	Per Club	Taxable	50% of the applicable FSP Category		-	-	Non-statutory
Club Pavilions per season	Per Season	Taxable	25% of the applicable FSP Category		-	-	Non-statutory
School Canteens School Operated	Per Canteen	Taxable	25% of the applicable FSP Category		-	-	Non-statutory
CHANGE OF PREMISES OWNERSHIP DETAILS PRO RATA REGISTRATION							
Registration Transfer	Per Transfer	Taxable	\$160.00	\$165.00	\$5.00	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Transfer Packaged Food and Personal Care and Body Art Industries	Per Transfer	Taxable	\$107.00	\$110.00	\$3.00	3%	Non-statutory
PREMISES OWNERSHIP - OTHER FEES							
Late Payment of Registration Fee	Per Late Registration	Taxable	\$105.00	\$108.00	\$3.00	3%	Non-statutory
Transfer Inspection and Report	Per Report	Taxable	\$176.00	\$181.00	\$5.00	3%	Non-statutory
Transfer Inspection and Report for Personal Care and Body Art Industries	Per Report	Taxable	\$60.00	\$62.00	\$2.00	3%	Non-statutory
Urgent Report and Inspection Fee (within 7 days)	Per Report	Taxable	\$454.00	\$468.00	\$14.00	3%	Non-statutory
NEW PREMISES							
Urgent new premises Application - Full fee less than 14 days	Per Application	Taxable	\$768.00	\$792.00	\$24.00	3%	Non-statutory
Urgent new premises Application - Half fee less than 14 days	Per Application	Taxable	\$384.00	\$396.00	\$12.00	3%	Non-statutory
Urgent new premises Application - Quarter fee less than 14 days	Per Application	Taxable	\$192.00	\$198.00	\$6.00	3%	Non-statutory
New Premises Application - Full Fee	Per Application	Taxable	\$384.00	\$396.00	\$12.00	3%	Non-statutory
New Premises Application - Half Fee	Per Application	Taxable	\$192.00	\$198.00	\$6.00	3%	Non-statutory
New Premises Application - Quarter Fee	Per Application	Taxable	\$96.00	\$99.00	\$3.00	3%	Non-statutory
PREMISES							
File Enquiries	Per Enquiry	Taxable	\$92.00	\$95.00	\$3.00	3%	Non-statutory
Reinspection Fee	Per Reinspection	Taxable	\$128.00	\$132.00	\$4.00	3%	Non-statutory
Ministry of Housing Declaration (Cessation)	Per Declaration	Taxable	\$180.00	\$185.00	\$5.00	3%	Non-statutory
TRADER PARKING PERMITS							
Trader car parking permit - Cheltenham	Per Permit	Taxable	\$250.00	\$257.50	\$7.50	3%	Non-statutory
Trader car parking permit - Mordialloc	Per Permit	Taxable	\$250.00	\$257.50	\$7.50	3%	Non-statutory
Trader car parking permit - Chelsea	Per Permit	Taxable	\$250.00	\$257.50	\$7.50	3%	Non-statutory
POOL / SPA REGISTRATION							
1 to 3 Pools / Spas	Per 1 to 3 Pools / Spas	Taxable	-	\$190.00	\$190.00	-	Statutory
Plus each additional Pool / Spa	Per Pool / Spa	Taxable	-	\$50.00	\$50.00	-	Statutory
IMMUNISATION							
Hepatitis B (Adult) (per vaccine)	Per Vaccine	Taxable	\$37.00	\$38.00	\$1.00	3%	Non-statutory
Hepatitis B (Paediatric) (per vaccine)	Per Vaccine	Taxable	\$27.00	\$28.00	\$1.00	4%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Hepatitis A (adult) (per Vaccine)	Per Vaccine	Taxable	\$70.00	\$72.00	\$2.00	3%	Non-statutory
Flu Vax (per vaccine)	Per Vaccine	Taxable	\$16.00	\$16.50	\$0.50	3%	Non-statutory
Varivax (Chicken Pox) (per vaccine)	Per Vaccine	Taxable	\$70.00	\$72.00	\$2.00	3%	Non-statutory
Infanrix Hexa (per vaccine)	Per Vaccine	Taxable	\$105.00	\$108.00	\$3.00	3%	Non-statutory
Prevenar 13 (per vaccine)	Per Vaccine	Taxable	\$154.00	\$160.00	\$6.00	4%	Non-statutory
Priorix (MMR) (per vaccine)	Per Vaccine	Taxable	\$53.50	\$55.00	\$1.50	3%	Non-statutory
Nesivac (per vaccine)	Per Vaccine	Taxable	\$93.00	\$95.00	\$2.00	2%	Non-statutory
Infanrix IPV (per vaccine)	Per Vaccine	Taxable	\$62.50	\$65.00	\$2.50	4%	Non-statutory
Hiberix (per vaccine)	Per Vaccine	Taxable	\$44.00	\$45.00	\$1.00	2%	Non-statutory
Human Papillomavirus 9 (HPV9) (per vaccine)	Per Vaccine	Taxable	\$191.00	\$195.00	\$4.00	2%	Non-statutory
Menitorix (per vaccine)	Per Vaccine	Taxable	\$70.00	\$72.00	\$2.00	3%	Non-statutory
Rotarix (per vaccine)	Per Vaccine	Taxable	\$93.00	\$95.00	\$2.00	2%	Non-statutory
Priorix Tetra (per vaccine)	Per Vaccine	Taxable	\$101.00	\$104.00	\$3.00	3%	Non-statutory
Boostrix (per vaccination)	Per Vaccine	Taxable	\$55.00	\$57.00	\$2.00	4%	Non-statutory
Nimenrix (per vaccination)	Per Vaccine	Taxable	\$81.50	\$83.00	\$1.50	2%	Non-statutory
LONG DAY CARE (CHILDCARE)							
Late Collection Fee (per 15 mins)	Per 15 minutes	Taxable	\$22.00	\$30.00	\$8.00	36%	Non-statutory
1/2 day session / orientation (childcare transition)	Per 1/2 Day	Taxable	\$67.00	\$69.00	\$2.00	3%	Non-statutory
Daily Flat Fee - Child Care & Kindergarten PLUS - Parkdale, Edithvale and Carrum FCC	Per Day	Taxable	\$134.00	\$138.00	\$4.00	3%	Non-statutory
Child Care / Kindergarten PLUS Enrolment Fee Deposit for new families - Part-time	Per Family	Taxable	\$100.00	\$100.00	-	-	Non-statutory
Child Care / Kindergarten PLUS Enrolment Fee Deposit for new families - Full-time	Per Family	Taxable	\$200.00	\$200.00	-	-	Non-statutory
4 year old kindergarten fee per Term (Jul - Dec 2020)	Per Term	Taxable	\$512.00	\$527.00	\$15.00	3%	Non-statutory
4 year old kindergarten fee per Term (Jan - Jun 2021)	Per Term	Taxable	\$527.00	\$543.00	\$16.00	3%	Non-statutory
3 year old kindergarten fee per Term (Jul - Dec 2020)	Per Term	Taxable	\$458.00	\$472.00	\$14.00	3%	Non-statutory
3 year old kindergarten fee per Term (Jan - Jun 2021)	Per Term	Taxable	\$472.00	\$496.00	\$24.00	5%	Non-statutory
Excursion / Incursion Fee	Per Excursion	Taxable	\$8.60	\$9.00	\$0.40	5%	Non-statutory
Children's Hats	Per Hat	Taxable	\$7.00	\$8.00	\$1.00	14%	Non-statutory
Children's T-shirts	Per T-Shirt	Taxable	\$17.00	\$17.00	-	-	Non-statutory
FAMILY DAY CARE							
Parent Administration Fee - per child per hour	Per Hour	Taxable	\$1.95	\$2.00	\$0.05	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Care Provider Scheme Contribution - per fortnight	Per Fortnight	Taxable	\$6.90	\$6.95	\$0.05	1%	Non-statutory
Playgroup Attendance Fee	Per Attendance	Taxable	\$4.00	\$4.00	-	-	Non-statutory
Late Timesheet Fee	Per Timesheet	N/A	-	-	-	-	N/A
Annual Car Safety Check	Per Car	N/A	-	-	-	-	N/A
CHILDREN'S SERVICES TRAINING, PARENT SEMINARS AND WORKSHOPS							
Entry Fees	Per Entry	Taxable	\$51.50	\$53.00	\$1.50	3%	Non-statutory
PLAY CENTRE FEES							
Hourly Hire	Per Hour	Taxable	\$9.30	\$9.50	\$0.20	2%	Non-statutory
PRESCHOOL ENROLMENT							
Enrolment Fee (per enrolment)	Per Enrolment	Taxable	\$24.70	\$25.00	\$0.30	1%	Non-statutory
Enrolment Fee (with Health Care Card)	Per Enrolment	N/A	-	-	-	-	N/A
BEFORE & AFTER SCHOOL CARE							
Before School Care - Permanent	Per Session	Taxable	\$22.65	\$23.20	\$0.55	2%	Non-statutory
Before School Care - Casual	Per Session	Taxable	\$27.20	\$27.85	\$0.65	2%	Non-statutory
After School Care - Permanent	Per Session	Taxable	\$28.85	\$29.60	\$0.75	3%	Non-statutory
After School Care - Casual	Per Session	Taxable	\$33.55	\$34.40	\$0.85	3%	Non-statutory
Curriculum Day Fee	Per Session	Taxable	\$67.00	\$70.00	\$3.00	4%	Non-statutory
Late collection fee (per 15 mins)	Per 15 mins	Taxable	\$21.65	\$30.00	\$8.35	39%	Non-statutory
ASC - Early finish fee (e.g. end of term 2.30 start)	Per Session	Taxable	\$43.25	\$44.50	\$1.25	3%	Non-statutory
VACATION CARE							
Flat fee term	Per Term	Taxable	\$67.00	\$70.00	\$3.00	4%	Non-statutory
In Centre activities	Per Activity	Taxable					
Excursions	Per Excursion	Taxable					
Late enrolment fee	Per Enrolment	N/A	\$41.20	-	-\$41.20	-100%	N/A
Refund administration fee	Per Refund	Taxable	\$6.70	\$7.00	\$0.30	4%	Non-statutory
Refund Cheque requisition fee	Per Refund	Taxable	\$20.60	\$21.00	\$0.40	2%	Non-statutory
YOUTH SERVICES							

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
FReeZA Canteen Supplies (Confectionary/Chocolate)	Per Item	Taxable	\$1.00	\$1.00	-	-	Non-statutory
FReeZA Battle of the Sounds & Other Events (Gold Coin Donation)	Per Entry	Taxable	\$1.00	\$1.00	-	-	Non-statutory
FReeZA Canteen Supplies (Chips/Drinks)	Per Item	Taxable	\$2.00	\$2.00	-	-	Non-statutory
FAMILY SERVICES							
Pit Stop Parenting Program	Per Program	Taxable	\$2.00	\$2.00	-	-	Non-statutory
REZONING APPLICATIONS							
Application Fee	Per Application	Taxable	\$2871.60	\$3050.90	\$179.30	6%	Non-statutory
To consider - (1-10 submissions)	Per Application	Taxable	\$14232.70	\$15121.00	\$888.30	6%	Non-statutory
To consider - (11-20 submissions)	Per Application	Taxable	\$28437.60	\$30212.40	\$1774.80	6%	Non-statutory
To consider - (>20 submissions)	Per Application	Taxable	\$38014.40	\$40386.90	\$2372.50	6%	Non-statutory
To adopt	Per Application	Taxable	\$453.10	\$481.30	\$28.20	6%	Non-statutory
To the Minister	Per Application	Taxable	\$453.10	\$481.30	\$28.20	6%	Non-statutory
ENVIRONMENTAL HEALTH FEES							
Application Fee – Temporary discharge permit	Per Permit	Taxable	\$66.00	\$68.00	\$2.00	3%	Non-statutory
MORDIALLOC FESTIVAL							
Beer Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable		\$250.00	\$250.00	-	Non-statutory
Beer Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable		\$220.00	\$220.00	-	Non-statutory
Wine Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable		\$150.00	\$150.00	-	Non-statutory
Wine Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable		\$120.00	\$120.00	-	Non-statutory
Food Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable		\$150.00	\$150.00	-	Non-statutory
Food Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable		\$120.00	\$120.00	-	Non-statutory
Snack Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable		\$80.00	\$80.00	-	Non-statutory
Snack Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable		\$50.00	\$50.00	-	Non-statutory
Premium Sites - Minimum as above + Additional fee	Determined by EOI	Taxable					
CAROLS BY KINGSTON							
Food Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable		\$80.00	\$80.00	-	Non-statutory
Food Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable		\$50.00	\$50.00	-	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Market Vendor - Commercial - Marquee / Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable		\$20.00	\$20.00	-	Non-statutory
Market Vendor - Community - Marquee / Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable		\$10.00	\$10.00	-	Non-statutory
SPRING FAIR							
Food Vendor - Marquee (3m x 3m or 6m x 3m)	Per SQM	Taxable		\$80.00	\$80.00	-	Non-statutory
Food Vendor - Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable		\$50.00	\$50.00	-	Non-statutory
Market Vendor - Commercial - Marquee / Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable		\$20.00	\$20.00	-	Non-statutory
Market Vendor - Community - Marquee / Truck / Trailer / Van (no size restrictions)	Per SQM	Taxable		\$10.00	\$10.00	-	Non-statutory
WEDDING PERMIT							
Per permit issued	Per Permit Issued	Taxable	\$300.00	\$350.00	\$50.00	17%	Non-statutory
COMMERCIAL EVENTS - TRIATHLONS, MARATHONS ETC.							
Exclusive use of areas of reserves and foreshores for commercial activities (triathlons etc)	Per Day	Taxable	\$560.00	\$600.00	\$40.00	7%	Non-statutory
ACCESSCARE SOUTHERN - LINKAGES USER FEES AND CHARGES							
User Service Fees	Per User Service	Taxable	Based on AccessCare Package		-	-	Non-statutory
ACCESSCARE SOUTHERN HOME CARE PACKAGES - USER FEES							
Basic Fees	Per Package	Taxable	Based on AccessCare Package		-	-	Non-statutory
Coordination and Administration Charges	Per Package	Taxable	Based on AccessCare Package		-	-	Non-statutory
BOAT SHEDS							
Category A - Small under 15.99 m2	Per Shed	Taxable	\$715.00	\$735.00	\$20.00	3%	Non-statutory
Category B - Medium 16m2 - 29.99 m2	Per Shed	Taxable	\$985.00	\$1015.00	\$30.00	3%	Non-statutory
Category C - Large 30m2 +	Per Shed	Taxable	\$1220.00	\$1250.00	\$30.00	2%	Non-statutory
Pension Rebate for Boatshed	Per Shed	Taxable	10% Discount	10% Discount	-	-	Non-statutory
Late Fee charges	Per Shed	Taxable	5% of Fee	5% of Fee	-	-	Non-statutory
Transfer Fee - category A - small under 15.99 sq. metres	Per Transfer	Taxable	\$1,275.00 + Admin Fee	\$1,310.00 + Admin Fee	\$35.00	-	Non-statutory
Transfer Fee - category B - medium 16 sq. metres - 29.99 sq. Metres	Per Transfer	Taxable	\$2,210.00 + Admin Fee	\$2,275.00 + Admin Fee	\$65.00	-	Non-statutory
Transfer Fee - category C - large 30 sq. Metres+	Per Transfer	Taxable	\$3,180.00 + Admin Fee	\$3,275.00 + Admin Fee	\$95.00	-	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Administration Charge	Per Transfer	Taxable	\$160.00	\$165.00	\$5.00	3%	Non-statutory
RIGHT OF WAY							
Minimum charge for sale of right of way	Per Application	Taxable	Per Council Policy	Per Council Policy	-	-	Non-statutory
Right of Way Admin Fee	Per Application	Taxable	\$270.00	\$300.00	\$30.00	11%	Non-statutory
PROPERTY RENTAL							
Groups with Liquor Licence	Per Rental	Taxable	2% of Gross Takings	2% of Gross Takings	-	-	Non-statutory
LAND INFORMATION CERTIFICATES							
Land Information Certificate	Per Certificate	Taxable	1.82 Fee Units	1.82 Fee Units	-	-	Statutory
Land Information Certificate (24hr turnaround)	Per Certificate	Taxable	1.82 Fee Units + \$42.00	1.82 Fee Units + \$42.00	-	-	Statutory
DISHONOUR FEES							
Dishonour Payment Fees	Per Payment	Taxable	\$25.00	\$25.00	-	-	Non-statutory
AGED & DISABILITY LOW INCOME CATEGORY - INDIVIDUAL/COUPLE/FAMILY							
Domestic Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$8.00	\$8.00	-	-	Non-statutory
Personal Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$6.00	\$6.00	-	-	Non-statutory
Respite Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$4.90	\$4.90	-	-	Non-statutory
Property Maintenance - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$14.85	\$14.85	-	-	Non-statutory
Meals On Wheels - Meal - all non-commercial rate categories	Per Meal	GST Free	\$10.00	\$10.00	-	-	Non-statutory
Meals On Wheels - Sandwich Pack - all non-commercial rate categories	Per Meal	GST Free	\$4.70	\$10.00	\$5.30	113%	Non-statutory
AGED & DISABILITY MEDIUM INCOME CATEGORY - INDIVIDUAL							
Domestic Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$9.50	\$9.50	-	-	Non-statutory
Personal Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$6.00	\$6.00	-	-	Non-statutory
Respite Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$4.90	\$4.90	-	-	Non-statutory
Domestic Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$12.20	\$12.20	-	-	Non-statutory
Personal Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$11.00	\$11.00	-	-	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Respite Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$6.55	\$6.55	-	-	Non-statutory
Domestic Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$17.30	\$17.30	-	-	Non-statutory
Personal Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$11.00	\$11.00	-	-	Non-statutory
Respite Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$6.55	\$6.55	-	-	Non-statutory
Property Maintenance - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$17.50	\$17.50	-	-	Non-statutory
Meals On Wheels - Soup - all non-commercial rate categories	Per Meal	GST Free	\$1.40	\$1.75	\$0.35	25%	Non-statutory
Meals On Wheels - Meal - all non-commercial rate categories	Per Meal	GST Free	\$10.00	\$10.00	-	-	Non-statutory
AGED & DISABILITY MEDIUM INCOME - COUPLE							
Domestic Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$8.00	\$8.00	-	-	Non-statutory
Personal Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$6.00	\$6.00	-	-	Non-statutory
Respite Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$4.90	\$4.90	-	-	Non-statutory
Property Maintenance - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$17.50	\$17.50	-	-	Non-statutory
Domestic Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$9.50	\$9.50	-	-	Non-statutory
Personal Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$6.00	\$6.00	-	-	Non-statutory
Respite Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$4.90	\$4.90	-	-	Non-statutory
Domestic Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$12.20	\$12.20	-	-	Non-statutory
Personal Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$11.00	\$11.00	-	-	Non-statutory
Respite Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$6.55	\$6.55	-	-	Non-statutory
Domestic Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$17.30	\$17.30	-	-	Non-statutory
Personal Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$11.00	\$11.00	-	-	Non-statutory
Respite Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$6.55	\$6.55	-	-	Non-statutory
Property Maintenance - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$17.50	\$17.50	-	-	Non-statutory
Meals On Wheels - Soup - all non-commercial rate categories	Per Meal	GST Free	\$1.75	\$1.75	-	-	Non-statutory
Meals On Wheels - Meal - all non-commercial rate categories	Per Meal	GST Free	\$10.00	\$10.00	-	-	Non-statutory
AGED & DISABILITY MEDIUM INCOME - FAMILY							
Domestic Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$8.00	\$8.00	-	-	Non-statutory
Personal Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$6.00	\$6.00	-	-	Non-statutory
Respite Care - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$4.90	\$4.90	-	-	Non-statutory
Property Maintenance - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$17.50	\$17.50	-	-	Non-statutory
Domestic Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$9.50	\$9.50	-	-	Non-statutory
Personal Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$6.00	\$6.00	-	-	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Respite Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$4.90	\$4.90	-	-	Non-statutory
Domestic Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$12.20	\$12.20	-	-	Non-statutory
Personal Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$11.00	\$11.00	-	-	Non-statutory
Respite Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$6.55	\$6.55	-	-	Non-statutory
Domestic Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$17.30	\$17.30	-	-	Non-statutory
Personal Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$11.00	\$11.00	-	-	Non-statutory
Respite Care - (Determined by DoH - Relates to Income Range)	Per Hour	GST Free	\$6.55	\$6.55	-	-	Non-statutory
Property Maintenance - (Determined by DHHS - relates to income range)	Per Hour	GST Free	\$17.50	\$17.50	-	-	Non-statutory
Meals On Wheels - Meal - all non-commercial rate categories	Per Meal	GST Free	\$10.00	\$10.00	-	-	Non-statutory
AGED & DISABILITY HIGH INCOME - INDIVIDUAL / COUPLE / FAMILY							
Domestic Care	Per Hour	GST Free	\$31.90	\$31.90	-	-	Non-statutory
Personal Care	Per Hour	GST Free	\$31.90	\$31.90	-	-	Non-statutory
Respite Care	Per Hour	GST Free	\$24.70	\$24.70	-	-	Non-statutory
Property Maintenance	Per Hour	GST Free	\$42.00	\$42.00	-	-	Non-statutory
Meals On Wheels - Meal	Per Meal	GST Free	\$10.00	\$10.00	-	-	Non-statutory
All Kilometres travelled in direct service provision	Per Kilometre	GST Free	\$1.05	\$1.10	\$0.05	5%	Non-statutory
AGED & DISABILITY - FULL COST RECOVERY COMMERCIAL MONDAY TO FRIDAY 7AM-7PM							
Domestic Assistance	Per Visit	Taxable	\$65.70	\$65.70	-	-	Non-statutory
Personal Care	Per Visit	Taxable	\$68.70	\$68.70	-	-	Non-statutory
Respite Care	Per Visit	Taxable	\$77.95	\$77.95	-	-	Non-statutory
Specific Respite	Per Visit	Taxable	\$75.20	\$75.20	-	-	Non-statutory
Overnight Respite - up to 12 hrs	Per Visit	Taxable	\$374.90	\$374.90	-	-	Non-statutory
Overnight Respite - 12-24 hrs	Per Visit	Taxable	\$585.30	\$585.30	-	-	Non-statutory
Home Nursing	Per Visit	Taxable	\$126.00	\$126.00	-	-	Non-statutory
Home Maintenance	Per Visit	Taxable	\$69.00	\$69.00	-	-	Non-statutory
Meals On Wheels meal (soup and sandwich at additional cost at standard rate plus 20%)	Per Meal	Taxable	\$19.15	\$19.15	-	-	Non-statutory
Delivered Meals	Per Meal	Taxable	\$18.70	\$18.70	-	-	Non-statutory
AGED & DISABILITY - FULL COST RECOVERY - COMMERCIAL MONDAY TO FRIDAY, SATURDAY & SUNDAY AFTER 7PM							

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Personal Care - Mon to Fri	Per Visit	Taxable	\$110.90	\$110.90	-	-	Non-statutory
Respite Care - Mon to Fri	Per Visit	Taxable	\$112.35	\$112.35	-	-	Non-statutory
Specific Respite - Mon to Fri	Per Visit	Taxable	\$122.90	\$122.90	-	-	Non-statutory
Personal Care - Sat to Sun	Per Visit	Taxable	\$150.00	\$150.00	-	-	Non-statutory
Respite Care - Sat to Sun	Per Visit	Taxable	\$158.90	\$158.90	-	-	Non-statutory
Specific Respite - Sat to Sun	Per Visit	Taxable	\$161.55	\$161.55	-	-	Non-statutory
Home Nursing	Per Visit	Taxable	\$251.95	\$251.95	-	-	Non-statutory
All Kilometres travelled	Per Kilometre	Taxable	\$1.15	\$1.15	-	-	Non-statutory
MULTI PURPOSE THEATRE - (KINGSTON ARTS CENTRE)							
Hire Monday - Friday	Per Hire	Taxable	\$90.00	\$134.00	\$44.00	49%	Non-statutory
Studio Rate (new) per hour: min 3 hrs 9am to 5pm only	Per Hour	Taxable	\$33.00	\$34.00	\$1.00	3%	Non-statutory
MULTI PURPOSE THEATRE - (KINGSTON ARTS CENTRE) SAT - SUN ADDITIONAL CHARGES THEATRE							
Hire	Per Hire	Taxable	\$80.00	\$82.40	\$2.40	3%	Non-statutory
Lighting & Audio Pro Rata Charge	Per Hire	Taxable	POA	\$105.00	-	-	Non-statutory
Technician Charges (compulsory if theatre lighting & audio is required)	Per Hour	Taxable	\$70.00	\$72.00	\$2.00	3%	Non-statutory
CHAMBER 1 (KINGSTON ARTS CENTRE)							
Monday – Friday	Per Hour	Taxable	\$44.00	\$45.32	\$1.32	3%	Non-statutory
Studio 9am to 5pm Mon - Fri	Per Hour	Taxable	\$34.00	\$35.02	\$1.02	3%	Non-statutory
Saturday - Sunday	Per Hour	Taxable	\$65.00	\$66.95	\$1.95	3%	Non-statutory
GALLERY 1 (KINGSTON ARTS CENTRE)							
4 week Gallery hire	Per 4 Week Block	Taxable	\$1050.00	\$1080.00	\$30.00	3%	Non-statutory
GALLERY 2 (KINGSTON ARTS CENTRE)							
4 week Gallery hire	Per 4 Week Block	Taxable	\$950.00	\$975.00	\$25.00	3%	Non-statutory
GALLERY 3 (SHIRLEY BURKE THEATRE)							
4 week Gallery hire	Per 4 Week Block	Taxable	\$780.00	\$800.00	\$20.00	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
KINGSTON CITY HALL RENTAL							
Theatre Style / Dinner Dance (up to 400 people) - Day 8 hrs - Mon to Thurs	Per Day	Taxable	\$1300.00	\$1330.00	\$30.00	2%	Non-statutory
Theatre Style / Dinner Dance (up to 400 people) - Day / Night - Mon to Thurs	Per Day / Night	Taxable	\$2000.00	\$2060.00	\$60.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 400 people) - Day 8 hrs - Schools - Mon to Thurs	Per Day	Taxable	\$780.00	\$800.00	\$20.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 400 people) - Day / Night - Schools - Mon to Thurs	Per Day / Night	Taxable	\$1220.00	\$1250.00	\$30.00	2%	Non-statutory
Theatre Style / Dinner Dance (up to 400 people) - Day 8 hrs - Fri / Sat / Sun	Per Day	Taxable	\$2330.00	\$2400.00	\$70.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 400 people) - Day / Night - Fri / Sat / Sun	Per Day / Night	Taxable	\$3000.00	\$3090.00	\$90.00	3%	Non-statutory
Trade Shows / Exhibitions - Mon to Thurs - 8 hrs Day or 5 hrs Evening	Per Day / Evening	Taxable	\$2100.00	\$2160.00	\$60.00	3%	Non-statutory
Trade Shows / Exhibitions - Day / Night - Mon to Thurs	Per Day / Night	Taxable	\$2100.00	\$2160.00	\$60.00	3%	Non-statutory
Trade Shows / Exhibitions - Fri / Sat / Sun - 8 hrs Day or 5 hrs Evening	Per Day / Evening	Taxable	\$2200.00	\$2260.00	\$60.00	3%	Non-statutory
Trade Shows / Exhibitions - Fri / Sat / Sun - Day / Night	Per Day / Night	Taxable	\$2600.00	\$2675.00	\$75.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 800 people) - Day 8 hrs	Per Day	Taxable	\$1800.00	\$1850.00	\$50.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 800 people) - Day / Night	Per Day / Night	Taxable	\$2500.00	\$2575.00	\$75.00	3%	Non-statutory
Theatre Style / Dinner Dance - Schools - Mon to Thurs (up to 800 people) - Day 8 hrs	Per Day	Taxable	\$1075.00	\$1100.00	\$25.00	2%	Non-statutory
Theatre Style / Dinner Dance - Schools - Mon to Thurs (up to 800 people) - Day / Night	Per Day / Night	Taxable	\$1500.00	\$1545.00	\$45.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 800 people) - Fri / Sat / Sun - Day 8 hrs	Per Day	Taxable	\$3300.00	\$3400.00	\$100.00	3%	Non-statutory
Theatre Style / Dinner Dance (up to 800 people) - Fri / Sat / Sun - Day / Night 13 hrs	Per Day / Night	Taxable	\$4000.00	\$4120.00	\$120.00	3%	Non-statutory
Theatre Style Only (up to 1000 people) - Day 8 hrs	Per Day	Taxable	\$1975.00	\$2030.00	\$55.00	3%	Non-statutory
Theatre Style Only (up to 1000 people) - Day / Night 13 hrs	Per Day / Night	Taxable	\$3600.00	\$3700.00	\$100.00	3%	Non-statutory
Theatre Style Only (up to 1000 people) - Schools - Mon to Thurs - Day 8 hrs	Per Day	Taxable	\$1180.00	\$1200.00	\$20.00	2%	Non-statutory
Theatre Style Only (up to 1000 people) - Schools - Mon to Thurs - Day / Night 13 hrs	Per Day / Night	Taxable	\$2150.00	\$2200.00	\$50.00	2%	Non-statutory
Theatre Style Only (up to 1000 people) - Fri / Sat / Sun - Day 8 hrs	Per Day	Taxable	\$3900.00	\$4000.00	\$100.00	3%	Non-statutory
Theatre Style Only (up to 1000 people) - Fri / Sat / Sun - Day / Night 13 hrs	Per Day / Night	Taxable	\$4600.00	\$4700.00	\$100.00	2%	Non-statutory
KINGSTON CITY HALL RENTAL - LIVE MUSIC UNDERAGE FEE							
Full Day Venue Hire - 11am - 1am - Mon to Sun	Per Day	Taxable	\$4700.00	\$4840.00	\$140.00	3%	Non-statutory
KINGSTON CITY HALL RENTAL - LIVE MUSIC FEE							
Full Day Venue Hire 11am - 1am Mon - Sun	Per Day	Taxable	\$1120.00	\$1150.00	\$30.00	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
KINGSTON CITY HALL RENTAL BANQUET ROOM							
(up to 200 people) - Dinner or Theatre Style (Day 8 hrs)	Per Day	Taxable	\$670.00	\$690.00	\$20.00	3%	Non-statutory
(up to 200 people) - Dinner or Theatre Style (Day / Night)	Per Day / Night	Taxable	\$890.00	\$915.00	\$25.00	3%	Non-statutory
Schools - Mon to Thurs (up to 200 people) - Dinner or Theatre Style (Day 8 hrs)	Per Day	Taxable	\$410.00	\$420.00	\$10.00	2%	Non-statutory
Schools - Mon to Thurs (up to 200 people) - Dinner or Theatre Style (Day / Night)	Per Day / Night	Taxable	\$533.00	\$550.00	\$17.00	3%	Non-statutory
(up to 200 people) - Dinner or Theatre Style (Fri / Sat / Sun) (Day 8 hrs)	Per Day	Taxable	\$890.00	\$915.00	\$25.00	3%	Non-statutory
(up to 200 people) - Dinner or Theatre Style (Fri / Sat / Sun) (Day/Night)	Per Day / Night	Taxable	\$1100.00	\$1130.00	\$30.00	3%	Non-statutory
(Trade Shows/Exhibitions) - (8 hrs Day or 5 hrs Evening)	Per Day / Evening	Taxable	\$1100.00	\$1130.00	\$30.00	3%	Non-statutory
(Trade Shows/Exhibitions) - (Day / Night)	Per Day / Night	Taxable	\$1100.00	\$1130.00	\$30.00	3%	Non-statutory
(Trade Shows/Exhibitions) - (Fri / Sat / Sun) (8 hrs Day or 5 hrs Evening)	Per Day / Evening	Taxable	\$1160.00	\$1200.00	\$40.00	3%	Non-statutory
(Trade Shows/Exhibitions) - (Fri / Sat / Sun) (Day / Night)	Per Day / Night	Taxable	\$1350.00	\$1390.00	\$40.00	3%	Non-statutory
(up to 100 people) - Dinner or Theatre Style (Day 8 hrs)	Per Day	Taxable	\$480.00	\$495.00	\$15.00	3%	Non-statutory
(up to 100 people) - Dinner or Theatre Style (Day / Night)	Per Day / Night	Taxable	\$690.00	\$710.00	\$20.00	3%	Non-statutory
Schools - Mon to Thurs (up to 100 people) - Dinner or Theatre Style (Day 8 hrs)	Per Day	Taxable	\$280.00	\$288.00	\$8.00	3%	Non-statutory
Schools - Mon to Thurs (up to 100 people) - Dinner or Theatre Style (Day / Night)	Per Day / Night	Taxable	\$410.00	\$420.00	\$10.00	2%	Non-statutory
(up to 100 people) - Dinner or Theatre Style (Fri / Sat / Sun) (Day 8 hrs)	Per Day	Taxable	\$690.00	\$710.00	\$20.00	3%	Non-statutory
(up to 100 people) - Dinner or Theatre Style (Fri / Sat / Sun) (Day / Night 13 hrs)	Per Day / Night	Taxable	\$910.00	\$935.00	\$25.00	3%	Non-statutory
KINGSTON CITY HALL - EVENT BUMP IN / OUT							
Grand Hall or Banquet Room for Event Bump In / Out held prior to / after event dates	Per Event	Taxable	\$320.00	\$330.00	\$10.00	3%	Non-statutory
KINGSTON CITY HALL - FUNCTIONS ROOM							
Functions Room - A or B	Per Function	Taxable	\$43.00	\$45.00	\$2.00	5%	Non-statutory
Functions Room - A & B	Per Function	Taxable	\$76.00	\$78.00	\$2.00	3%	Non-statutory
Functions Room - A or B - Sat / Sun	Per Function	Taxable	\$64.00	\$66.00	\$2.00	3%	Non-statutory
Functions Room - A & B - Sat / Sun	Per Function	Taxable	\$96.00	\$98.00	\$2.00	2%	Non-statutory
KINGSTON CITY HALL - OTHER CHARGES							
Kingston City Hall Kitchen	Per Hour	Taxable	\$650.00	\$670.00	\$20.00	3%	Non-statutory
Hourly Rate (Mon - Thurs) after block rates of hire	Per Hour	Taxable	\$275.00	\$280.00	\$5.00	2%	Non-statutory
Hourly Rate (Fri - Sun) after block rates of hire	Per Hour	Taxable	\$340.00	\$350.00	\$10.00	3%	Non-statutory
Basic Audio/Lighting Charge	Per Hour	Taxable	\$394.00	\$405.00	\$11.00	3%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Additional Audio/Lighting Charge (enquire on application)	Per Hour	Taxable	On Application	On Application	-	-	Non-statutory
Technician Charges (compulsory if theatre lighting & audio is required)	Per Hour	Taxable	\$70.00	\$72.00	\$2.00	3%	Non-statutory
Box Office Staff/ Ushers Mon - Fri	Per Hour	Taxable	\$50.00	\$51.50	\$1.50	3%	Non-statutory
Box Office Staff/ Ushers Sat - Sun	Per Hour	Taxable	\$55.00	\$56.00	\$1.00	2%	Non-statutory
Box Office Staff/ Ushers Public Holidays	Per Hour	Taxable	\$110.00	\$113.00	\$3.00	3%	Non-statutory
Damage Bond - regular hirers	Per Hour	Taxable	\$650.00	\$670.00	\$20.00	3%	Non-statutory
Damage Bond - one off hirers	Per Event	Taxable	\$3265.00	\$3360.00	\$95.00	3%	Non-statutory
Damage Bond - with use of kitchen	Per Event	Taxable	\$870.00	\$900.00	\$30.00	3%	Non-statutory
Rehearsals and Decorating	Per Hour	Taxable	\$150.00	\$155.00	\$5.00	3%	Non-statutory
Public Liability Insurance (one-off events)	Per Event	Taxable	\$37.00	\$38.00	\$1.00	3%	Non-statutory
MOORABBIN ORGAN RENTAL - KINGSTON ARTS CENTRE							
Wurlitzer Organ & Piano	Per Day	Taxable	\$61.00	\$63.00	\$2.00	3%	Non-statutory
Wurlitzer Organ & Piano	Per Hour	Taxable	\$25.00	\$26.00	\$1.00	4%	Non-statutory
APRA LICENCES - KINGSTON ARTS CENTRE							
Rate if music is to be played or performed	Per Function	Taxable	\$53.00	\$55.00	\$2.00	4%	Non-statutory
SHIRLEY BURKE THEATRE							
Theatre Performance rate (5 hour block) - Standard	Per 5 Hour Block	Taxable	\$962.00	\$990.00	\$28.00	3%	Non-statutory
Theatre Performance rate (5 hour block) - Community	Per 5 Hour Block	Taxable	\$685.00	\$700.00	\$15.00	2%	Non-statutory
Additional Performance hours - Standard	Per Hour	Taxable	\$195.00	\$200.00	\$5.00	3%	Non-statutory
Additional Performance hours - Community	Per Hour	Taxable	\$140.00	\$145.00	\$5.00	4%	Non-statutory
Theatre Weekly rate - Standard	Per Week	Taxable	\$4400.00	\$4525.00	\$125.00	3%	Non-statutory
Theatre Weekly rate - Community	Per Week	Taxable	\$3100.00	\$3190.00	\$90.00	3%	Non-statutory
Theatre Weekly rate - Schools	Per Week	Taxable	\$3700.00	\$3800.00	\$100.00	3%	Non-statutory
Theatre Rehearsal (3 hour block) - Standard	Per 3 Hour Block	Taxable	\$325.00	\$335.00	\$10.00	3%	Non-statutory
Theatre Rehearsal (3 hour block) - Community	Per 3 Hour Block	Taxable	\$250.00	\$255.00	\$5.00	2%	Non-statutory
Additional Theatre Rehearsal hours - Standard	Per Hour	Taxable	\$110.00	\$113.00	\$3.00	3%	Non-statutory
Additional Theatre Rehearsal hours - Community	Per Hour	Taxable	\$83.00	\$85.00	\$2.00	2%	Non-statutory
Foyer and Bar hire (3 hour block) - Standard	Per 3 Hour Block	Taxable	\$348.00	\$360.00	\$12.00	3%	Non-statutory
Foyer and Bar hire (3 hour block) - Community	Per 3 Hour Block	Taxable	\$295.00	\$300.00	\$5.00	2%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Additional Foyer and bar hours - Standard	Per Hour	Taxable	\$115.00	\$118.00	\$3.00	3%	Non-statutory
Additional Foyer and bar hours - Community	Per Hour	Taxable	\$100.00	\$103.00	\$3.00	3%	Non-statutory
Studio hire (3 hour block) - Standard	Per 3 Hour Block	Taxable	\$105.00	\$108.00	\$3.00	3%	Non-statutory
Studio hire (3 hour block) - Community	Per 3 Hour Block	Taxable	\$72.00	\$74.00	\$2.00	3%	Non-statutory
Additional studio hire hours - Standard	Per Hour	Taxable	\$25.00	\$36.00	\$11.00	44%	Non-statutory
Additional studio hire hours - Community	Per Hour	Taxable	\$24.00	\$25.00	\$1.00	4%	Non-statutory
APRA LICENCES - SHIRLEY BURKE THEATRE							
Rate if music is to be played or performed	Per Event	Taxable	\$30.00	\$31.00	\$1.00	3%	Non-statutory
SHIRLEY BURKE THEATRE - OTHER CHARGES							
Technician Charges (minimum of 3 hours)	Per Hour	Taxable	\$68.00	\$70.00	\$2.00	3%	Non-statutory
Box Office Staff / Ushers - Mon to Fri (minimum of 3 hours)	Per Hour	Taxable	\$48.00	\$49.50	\$1.50	3%	Non-statutory
Box Office Staff / Ushers - Sat to Sun (minimum of 3 hours)	Per Hour	Taxable	\$56.00	\$57.50	\$1.50	3%	Non-statutory
Box Office Staff / Ushers - Public Holidays (minimum of 3 hours)	Per Hour	Taxable	\$109.00	\$112.00	\$3.00	3%	Non-statutory
Public Liability Insurance (one-off events)	Per Event	Taxable	\$36.00	\$37.00	\$1.00	3%	Non-statutory
Damage Bond	Per Event	Taxable	\$515.00	\$530.00	\$15.00	3%	Non-statutory
LICENCE FEES FOR LANEWAYS							
Minimum Annual Fee	Per Year	Taxable	\$260.00	\$265.00	\$5.00	2%	Non-statutory
FILMING PERMIT FEES							
Television Productions - First Full Day	Per Day	Taxable	\$580.00	\$600.00	\$20.00	3%	Non-statutory
Television Productions - Each Additional Day	Per Day	Taxable	\$120.00	\$123.00	\$3.00	3%	Non-statutory
Television Productions - Half Day	Per Half Day	Taxable	\$320.00	\$330.00	\$10.00	3%	Non-statutory
Still Photography - First Full Day	Per Day	Taxable	\$210.00	\$216.00	\$6.00	3%	Non-statutory
Still Photography - Each Additional Day	Per Day	Taxable	\$110.00	\$113.00	\$3.00	3%	Non-statutory
Still Photography - Half Day	Per Half Day	Taxable	\$160.00	\$165.00	\$5.00	3%	Non-statutory
Charge per Oversized Vehicle Parking	Per Vehicle	Taxable	\$36.00	\$37.00	\$1.00	3%	Non-statutory
Student Productions	Per Production	Taxable	-	-	-	-	Non-statutory
LIBRARY FEES, AUDION/VISUAL, INTERNET							
Overdue fees per item - Adult cards (Junior cards exempt)	Per Item	N/A	\$0.35	-	-\$0.35	-100%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Reservations	Per Item	N/A	-	-	-	-	Non-statutory
Interlibrary loans	Per Item	Taxable	\$7.00	\$5.00	-\$2.00	-29%	Non-statutory
University and Interstate Interlibrary loans	Per Item	Taxable	\$17.00	\$28.50	\$11.50	68%	Non-statutory
Lost and damaged books	Per Item	Taxable	Replacement Cost	Replacement Cost	-	-	Non-statutory
Replacement Borrower's Card	Per Card	N/A	-	-	-	-	Non-statutory
Printing	Per A4 Page	GST Free	\$0.20	\$0.20	-	-	Non-statutory
3D printing	Per Print	Taxable	\$5.00	\$5.00	-	-	Non-statutory
Public Fax	Per Page	GST Free	\$5.50	\$5.65	\$0.15	3%	Non-statutory
COMMUNITY ORGANISATION PHOTOCOPYING (LIBRARY)							
A4 - (black & white)	Per Page	GST Free	\$0.20	\$0.20	-	-	Non-statutory
A4 - (colour)	Per Page	GST Free	\$1.00	\$1.00	-	-	Non-statutory
A3 - (black & white)	Per Page	GST Free	\$0.40	\$0.40	-	-	Non-statutory
A3 - (colour)	Per Page	GST Free	\$2.00	\$2.00	-	-	Non-statutory
MEETING ROOM HIRE (LIBRARY)							
Community Groups	Per Session	Taxable	\$22.50	\$22.50	-	-	Non-statutory
Commercial Groups	Per Hour	Taxable	\$56.65	\$56.65	-	-	Non-statutory
Urn	Per Session	Taxable	\$4.50	\$4.50	-	-	Non-statutory
Cups	Per Session	Taxable	\$6.80	\$6.80	-	-	Non-statutory
CLARINDA HALL HIRE HALL 1							
Community - Business Hours	Per Hour	Taxable		\$25.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$70.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$110.00	-	-	Non-statutory
CLARINDA HALL HIRE HALL 2							
Community - Business Hours	Per Hour	Taxable		\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$50.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$80.00	-	-	Non-statutory
CLARINDA HALL HIRE HALL 1 & 2 COMBINED							

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Community - Business Hours	Per Hour	Taxable		\$35.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$80.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$130.00	-	-	Non-statutory
CLARINDA HALL HIRE HALL 1 & KITCHEN							
Community - Business Hours	Per Hour	Taxable		\$25.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$70.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$110.00	-	-	Non-statutory
CLARINDA HALL HIRE HALL 2 & KITCHEN							
Community - Business Hours	Per Hour	Taxable		\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$50.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$80.00	-	-	Non-statutory
CLARINDA HALL HIRE HALL 1, 2 & KITCHEN							
Community - Business Hours	Per Hour	Taxable		\$35.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$80.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$130.00	-	-	Non-statutory
CLARINDA MULTIPURPOSE ROOM							
Community - Business Hours	Per Hour	Taxable		\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$45.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$60.00	-	-	Non-statutory
CLARINDA KITCHEN							
Community - Business Hours	Per Hour	Taxable		\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$50.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$50.00	-	-	Non-statutory
CLARINDA TRAINING ROOM							
Community - Business Hours	Per Hour	Taxable		\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$45.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$40.00	-	-	Non-statutory

Appendix B

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
CARRUM ACTIVITY HUB - HALL							
Community	Per Hour	Taxable		\$10.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$20.00	-	-	Non-statutory
CHELSEA ACTIVITY HUB HALL & KITCHEN							
Community	Per Hour	Taxable		\$50.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$80.00	-	-	Non-statutory
CHELSEA ACTIVITY HUB KITCHEN							
Community	Per Hour	Taxable		\$15.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$50.00	-	-	Non-statutory
CHELSEA ACTIVITY HUB PARK MEETING ROOM							
Community	Per Hour	Taxable		\$5.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$15.00	-	-	Non-statutory
DUTY OFFICER FEE							
Community	Per Hour	Taxable		\$42.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$42.00	-	-	Non-statutory
HIRE BOND - Clarinda Community Centre							
Community	Per Hire	Taxable		\$300.00	-	-	Non-statutory
Standard	Per Hire	Taxable		\$500.00	-	-	Non-statutory
HIRE BOND - All Other Buildings							
Community	Per Hire	Taxable		\$300.00	-	-	Non-statutory
Standard	Per Hire	Taxable		\$300.00	-	-	Non-statutory
KINGSTON HERITAGE CENTRE							
Community	Per Hour	Taxable		\$5.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$10.00	-	-	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
MELALEUCA ACTIVITY HUB - HALL							
Community	Per Hour	Taxable		\$10.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$20.00	-	-	Non-statutory
MENTONE ACTIVITY HUB - HALL							
Community	Per Hour	Taxable		\$40.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$70.00	-	-	Non-statutory
MENTONE ACTIVITY HUB - KITCHEN							
Community	Per Hour	Taxable		\$15.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$50.00	-	-	Non-statutory
MOORABBIN ACTIVITY HUB							
Community	Per Hour	Taxable		\$10.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$25.00	-	-	Non-statutory
OLD CHELSEA COURT HOUSE							
Community	Per Hour	Taxable		\$10.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$20.00	-	-	Non-statutory
SCOTT AVE COMMUNITY BUILDING							
Community	Per Hour	Taxable		\$5.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$10.00	-	-	Non-statutory
SUNDOWNER COMMUNITY CENTRE - MAIN HALL							
Community	Per Hour	Taxable		\$10.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$25.00	-	-	Non-statutory
SUNDOWNER COMMUNITY CENTRE - MULTIPURPOSE ROOM							
Community	Per Hour	Taxable		\$5.00	-	-	Non-statutory
Standard	Per Hour	Taxable		\$15.00	-	-	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
WESTALL COMMUNITY HUB - BRADY ROOM 1							
Community - Business Hours	Per Hour	Taxable		\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$60.00	-	-	Non-statutory
WESTALL COMMUNITY HUB - BRADY ROOM 2							
Community - Business Hours	Per Hour	Taxable		\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$40.00	-	-	Non-statutory
WESTALL COMMUNITY HUB - BRADY ROOMS 1&2 COMBINED							
Community - Business Hours	Per Hour	Taxable		\$20.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$60.00	-	-	Non-statutory
WESTALL COMMUNITY HUB - COMMERCIAL KITCHEN							
Community - Business Hours	Per Hour	Taxable		\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$50.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$50.00	-	-	Non-statutory
WESTALL COMMUNITY HUB - FAIRBANK ROOM & KITCHEN							
Community - Business Hours	Per Hour	Taxable		\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$70.00	-	-	Non-statutory
WESTALL COMMUNITY HUB - LIBRARY MEETING ROOMS							
Community - Business Hours	Per Hour	Taxable		\$15.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$60.00	-	-	Non-statutory
WESTALL COMMUNITY HUB - OFFICE SPACE							
Community - Business Hours	Per Hour	Taxable		\$5.00	-	-	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Community - After Hours	Per Hour	Taxable		\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$10.00	-	-	Non-statutory
WESTALL COMMUNITY HUB - ROOM 6							
Community - Business Hours	Per Hour	Taxable		\$10.00	-	-	Non-statutory
Community - After Hours	Per Hour	Taxable		\$40.00	-	-	Non-statutory
Standard - All Hours	Per Hour	Taxable		\$40.00	-	-	Non-statutory
ROAD OPENING CHARGES							
Deep Lift Asphalt (over 100mm thick)	Per SQM	Taxable	\$180.00	\$184.00	\$4.00	2%	Non-statutory
Asphalt over rock on macadam base	Per SQM	Taxable	\$138.00	\$141.00	\$3.00	2%	Non-statutory
Road Opening Permit	Per Application	Taxable	\$136.00	\$136.00	-	-	Non-statutory
Drainage Connection Permit	Per Application	Taxable	-	\$136.00	\$136.00	-	Non-statutory
Crushed rock pavement	Per SQM	Taxable	\$79.00	\$80.00	\$1.00	1%	Non-statutory
FOOTPATH OPENING CHARGES							
75mm Concrete, asphalt (minimum charge based on one bay of footpath)	Per SQM	Taxable	\$161.00	\$165.00	\$4.00	2%	Non-statutory
Crossing or ROW 75mm to 150mm (minimum charge based on 2.25sq meters of crossing)	Per SQM	Taxable	\$172.00	\$176.00	\$4.00	2%	Non-statutory
VEHICLE CROSSINGS							
Reinforced Concrete 150mm to 200mm (minimum charge based on 2.25 sq. meters)	Per SQM	Taxable	\$190.00	\$194.00	\$4.00	2%	Non-statutory
Vehicle Crossing Permits	Per Application	Taxable	\$133.00	\$136.00	\$3.00	2%	Non-statutory
ASSET PROTECTION							
Asset Protection Permit	Per Permit	Taxable	\$276.00	\$282.00	\$6.00	2%	Non-statutory
Asset Protection Permit Extension	Per Permit	Taxable		\$141.00	-	-	Non-statutory
Asset Protection / Vehicle Crossing/Road Opening - additional inspection	Per Permit	Taxable		\$141.00	-	-	Non-statutory
Asset Protection Compliance	Per Permit	Taxable	\$161.19	\$161.19	-	-	Non-statutory
KERB & CHANNEL							
Concrete and Bluestone (minimum charge based on less than 2 meters)	Per SQM	Taxable	\$144.00	\$147.00	\$3.00	2%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
BLOCK PAVING (BRICK PAVING)							
Brick Paving	Per SQM	Taxable	\$164.00	\$168.00	\$4.00	2%	Non-statutory
CONCRETE CHANNEL INVERT, FLOOD DISH, KERB							
Flood	Per Application	Taxable	\$144.00	\$147.00	\$3.00	2%	Non-statutory
SUPERVISION OF NATURE STRIP OPENINGS							
Supervision of nature strip	Per Opening	Taxable	\$80.00	\$80.00	-	-	Non-statutory
Grass covered nature strip	Per Opening	Taxable	\$90.00	\$90.00	-	-	Non-statutory
PROJECT MANAGEMENT SERVICES							
Hourly Fee	Per Hour	Taxable		\$150.00	-	-	Non-statutory
PLAN CHECKING OF LAND SUBDIVISIONS							
Where certain works will become the responsibility of Council	Per Sub Division	Taxable	0.75% / construction cost	0.75% / construction cost	-	-	Non-statutory
SUPERVISION OF LAND SUBDIVISIONS							
Where Certain Works will become responsibility of Council	Per Sub Division	Taxable	2.50% / construction cost	2.50% / construction cost	-	-	Non-statutory
DEVELOPMENT PLAN CHECKING							
2 Lot development with common property	Per Development	Taxable	\$150.00	\$150.00	-	-	Non-statutory
3-4 Lot development with common property	Per Development	Taxable	\$250.00	\$250.00	-	-	Non-statutory
5-8 Lot development with common property	Per Development	Taxable	\$400.00	\$400.00	-	-	Non-statutory
9-12 Lot development with common property	Per Development	Taxable	\$600.00	\$600.00	-	-	Non-statutory
13-19 Lot development with common property	Per Development	Taxable	\$750.00	\$750.00	-	-	Non-statutory
20+ Lot development with common property	Per Development	Taxable	\$1000.00	\$1000.00	-	-	Non-statutory
UNIT APARTMENT DEVELOPMENT PLANS CHECKING							
Up to 20 unit apartment building	Per Development	Taxable	\$250.00	\$250.00	-	-	Non-statutory
20-60 unit apartment building	Per Development	Taxable	\$400.00	\$400.00	-	-	Non-statutory
60+ unit apartment building	Per Development	Taxable	\$600.00	\$600.00	-	-	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
COMMERCIAL DEVELOPMENT PLANS CHECKING							
Small commercial development (<500m2)	Per Development	Taxable	\$250.00	\$250.00	-	-	Non-statutory
Medium commercial development (500-2000m2)	Per Development	Taxable	\$600.00	\$600.00	-	-	Non-statutory
Large commercial development (2000m2+)	Per Development	Taxable	\$1000.00	\$1000.00	-	-	Non-statutory
INDUSTRIAL / FACTORY / WAREHOUSE DEVELOPMENTS							
Single industrial / factory / warehouse development	Per Development	Taxable	\$150.00	\$150.00	-	-	Non-statutory
2-5 industrial / factory / warehouse developments	Per Development	Taxable	\$350.00	\$350.00	-	-	Non-statutory
6+ industrial / factory / warehouse developments	Per Development	Taxable	\$550.00	\$550.00	-	-	Non-statutory
SUPERVISION OF WATER MAIN CONSTRUCTION							
Water main renewals	Per Renewal	Taxable	\$86.00	\$88.00	\$2.00	2%	Non-statutory
STREET TREE REPLACEMENT							
Provide a nature strip tree	Per Tree	Taxable	Fee varies on application		-	-	Non-statutory
ON CALL HARD GARBAGE COLLECTION							
First On Call Hard Garbage Collection	Per Collection	Taxable	\$60.00	\$61.50	\$1.50	3%	Non-statutory
COMMERCIAL WASTE FEE							
240 Litre Bin	Per Bin	Taxable	\$600.00	\$600.00	-	-	Non-statutory
Each additional 240 Litre Bin	Per Bin	Taxable	\$600.00	\$600.00	-	-	Non-statutory
120 Litre Bin	Per Bin	Taxable	\$440.00	\$440.00	-	-	Non-statutory
Bin Service Adjustment Fees	Per Bin	Taxable	Fee varies on application		-	-	Non-statutory
WORKING IN THE ROAD RESERVE - APPLICATION FOR CONSENT FEE							
Works other than minor works - on roadway, shoulder or pathway	Per Application	Taxable	\$658.00	\$674.00	\$16.00	2%	Non-statutory
Works other than minor works - not on roadway, shoulder or pathway	Per Application	Taxable	\$365.00	\$374.00	\$9.00	2%	Non-statutory
Minor works - on roadway, shoulder or pathway	Per Application	Taxable	\$169.00	\$173.00	\$4.00	2%	Non-statutory
Minor works - not on roadway, shoulder or pathway	Per Application	Taxable	\$73.00	\$74.00	\$1.00	1%	Non-statutory
Works other than minor works - on roadway, shoulder or pathway	Per Application	Taxable	\$291.00	\$298.00	\$7.00	2%	Non-statutory
Works other than minor works - not on roadway, shoulder or pathway	Per Application	Taxable	\$73.00	\$74.00	\$1.00	1%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Minor works - on roadway, shoulder or pathway	Per Application	Taxable	\$169.00	\$173.00	\$4.00	2%	Non-statutory
Minor works - not on roadway, shoulder or pathway	Per Application	Taxable	\$73.00	\$74.00	\$1.00	1%	Non-statutory
BIN / SKIP PERMIT FEES							
Bin / Skip	Per Application	Taxable	\$454.00	\$468.00	\$14.00	3%	Non-statutory
Bin / Skip Application Fee	Per Application	Taxable	\$32.00	\$33.00	\$1.00	3%	Non-statutory
Bin / Skip One Day Permit	Per Application	Taxable	\$26.00	\$27.00	\$1.00	4%	Non-statutory
Bin / Skip Weekly Permit	Per Application	Taxable	\$94.00	\$97.00	\$3.00	3%	Non-statutory
On Road Permit	Per Application	Taxable	\$118.00	\$122.00	\$4.00	3%	Non-statutory
GOODS & SIGNS							
New Permit Application Fee	Per Application	Taxable	Pro Rate for new applications		-	-	Non-statutory
A-frame / Tear Drop sign	Per Application	Taxable	\$179.00	\$185.00	\$6.00	3%	Non-statutory
Display goods and sign	Per Application	Taxable	\$445.00	\$458.00	\$13.00	3%	Non-statutory
Display goods	Per Application	Taxable	\$384.00	\$395.00	\$11.00	3%	Non-statutory
TABLES & CHAIRS							
New Permit Application Fee	Per Application	Taxable	Pro Rate for new applications		-	-	Non-statutory
Up to 8 Chairs	Per Application	Taxable	\$386.00	\$398.00	\$12.00	3%	Non-statutory
For each additional chair > 8	Per Application	Taxable	\$78.00	\$80.00	\$2.00	3%	Non-statutory
ANIMAL RELEASE FEES							
Dog & Cat release fees	Per Animal	Taxable	Equal to Charges from Lost Dogs' Home		-	-	Non-statutory
DOG/CAT REGISTRATION							
Category 1 Cat	Per Animal	Taxable	\$164.00	\$168.00	\$4.00	2%	Non-statutory
Category 2 Cat	Per Animal	Taxable	\$42.00	\$43.00	\$1.00	2%	Non-statutory
Category 1 Cat - pensioner	Per Animal	Taxable	\$82.00	\$84.00	\$2.00	2%	Non-statutory
Category 2 Cat - pensioner	Per Animal	Taxable	\$21.00	\$21.50	\$0.50	2%	Non-statutory
Cat disposal / euthanasia	Per Animal	Taxable	Equal to fee charged by contractor		-	-	Non-statutory
Category 1 Dog	Per Animal	Taxable	\$170.00	\$175.00	\$5.00	3%	Non-statutory
Category 2 Dog	Per Animal	Taxable	\$56.00	\$58.00	\$2.00	4%	Non-statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Category 1 Dog - pensioner	Per Animal	Taxable	\$85.00	\$87.50	\$2.50	3%	Non-statutory
Category 2 Dog - pensioner	Per Animal	Taxable	\$28.00	\$29.00	\$1.00	4%	Non-statutory
Dog disposal / euthanasia	Per Animal	Taxable	Equal to fee charged by contractor		-	-	Non-statutory
Foster Carer dog / cat	Per Animal	Taxable	\$37.00	\$38.00	\$1.00	3%	Non-statutory
Animal Registration Replacement Tag	Per Animal	Taxable	\$10.50	-	-\$10.50	-100%	Non-statutory
Permit for excess animals on property	Per Animal	Taxable	\$164.00	\$169.00	\$5.00	3%	Non-statutory
Annual Renewal Permit Excess animals	Per Animal	Taxable	-	-	-	-	Non-statutory
Registration of Restricted Breed / Declared Dangerous Dog, Menacing Dog	Per Animal	Taxable	\$282.00	\$300.00	\$18.00	6%	Non-statutory
Impounded Livestock	Per Animal	Taxable	Equal to fee charged by contractor		-	-	Non-statutory
Refund of Animal Registration - deceased animals	Per Animal	Taxable	-	-	-	-	Non-statutory
Domestic Animal Business	Per Animal	Taxable	\$236.00	\$250.00	\$14.00	6%	Non-statutory
Animal Sales Event Permit	Per Animal	N/A	\$225.00	-	-\$225.00	-100%	Non-statutory
Database search on animal history	Per Animal	Taxable	FOI Request Fee		-	-	Non-statutory
FIRE PREVENTION WORKS - RECOVERY COSTS							
Fire Prevention Clearance non-compliance	Per Permit	Taxable	Invoice Cost + 20%	Invoice Cost + 20%	-	-	Non-statutory
Fire Prevention owners request	Per Permit	Taxable	Invoice Cost + 10%	Invoice Cost + 10%	-	-	Non-statutory
Permit to Burn	Per Permit	Taxable	\$158.00	\$162.00	\$4.00	3%	Non-statutory
DERELICT & ABANDONED VEHICLES							
Reclaimed Vehicle	Per Vehicle	Taxable	\$412.00	\$424.00	\$12.00	3%	Non-statutory
Storage Fee (from date of impoundment, first 5 days free to encourage quick pick up by owner)	Per Vehicle	Taxable	\$27.50	\$28.00	\$0.50	2%	Non-statutory
VEGETATION PRE INSPECTION PERMIT							
Tree Inspection and Report on Private Property - Block < 800sqm	Per Tree	Taxable	\$255.00	\$265.00	\$10.00	4%	Non-statutory
Tree Inspection and Report on Private Property - Block > 800sqm	Per Tree	Taxable	\$360.00	\$370.00	\$10.00	3%	Non-statutory
Appeal against Refusal for Tree Removal for Local Law Application	Per Application	Taxable	\$310.00	\$320.00	\$10.00	3%	Non-statutory
Application for tree removal (Local Law No.5)	Per Application	Taxable	\$62.00	\$64.00	\$2.00	3%	Non-statutory
MISCELLANEOUS BUILDING FEES							
ResCode 410 Siting Dispensation Report & Consent Fee	Per Application	GST Free	\$256.90	\$290.40	\$33.50	13%	Statutory

Appendix B

2020/21 Budget CITY OF KINGSTON

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	
Combined Allotments 502 Report & Consent Fee	Per Application	GST Free	\$256.90	\$290.40	\$33.50	13%	Statutory
Subdivision 503 Report & Consent Fee	Per Application	GST Free	\$256.90	\$290.40	\$33.50	13%	Statutory
Street Projection 513 Report & Consent Fee	Per Application	GST Free	\$256.90	\$290.40	\$33.50	13%	Statutory
Public Area 515 Report & Consent Fee	Per Application	GST Free	\$256.90	\$290.40	\$33.50	13%	Statutory
Public Protection 604 Report & Consent Fee	Per Application	GST Free	\$256.90	\$290.40	\$33.50	13%	Statutory
Septic Tank 801 Report & Consent Fee	Per Application	GST Free	\$256.90	\$290.40	\$33.50	13%	Statutory
Flooding 802 Report & Consent Fee	Per Application	GST Free	\$256.90	\$290.40	\$33.50	13%	Statutory
Designated Land 806 Report & Consent Fee	Per Application	GST Free	\$256.90	\$290.40	\$33.50	13%	Statutory
Place Public Entertainment POPE 1101 Report & Consent Fee	Per Application	GST Free	\$880.00	\$880.00	-	-	Statutory
Temporary Structures	Per Application	GST Free	\$550.00	\$570.00	\$20.00	4%	Statutory
Advertising for Report and Consent	Per Application	GST Free	\$155.00	-	-\$155.00	-100%	Statutory
Report and Consent Re - Application Fee	Per Application	GST Free	\$155.00	\$160.00	\$5.00	3%	Statutory
Demolition 29A Report and Consent Fee	Per Application	GST Free	\$83.10	\$85.20	\$2.10	3%	Statutory
Stormwater LPD 610 Report & Consent Fee	Per Application	GST Free	\$142.00	\$144.70	\$2.70	2%	Statutory
Building Permit / Hazard Information Reg 326(1) & 326 (2)	Per Application	GST Free	\$51.00	\$52.20	\$1.20	2%	Statutory
Council Building Swimming Pool & Spa Safety Audits per Hour	Per Application	GST Free	\$700.00	\$750.00	\$50.00	7%	Statutory
Adjoining Owners Details for Public Protection and Siting Purposes	Per Application	GST Free	\$50.00	\$50.00	-	-	Statutory
Swimming Pool / Spa Barrier Registration	Per Application	GST Free		\$31.90	-	-	Statutory
Swimming Pool / Spa Research Fee	Per Application	GST Free		\$47.30	-	-	Statutory

Appendix C

Appendix C: Budget Processes

This section lists the processes to be undertaken in order to adopt the Budget in accordance with the Local Government Act 1989 (the Act) and Local Government (Planning and Reporting) Regulations 2014 (the Regulations).

Under 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 Regulations which support the Act.

The 2020/21 Budget, which is included in this report, is for the year 1 July 2020 to 30 June 2021. The Budget includes financial statements being a budgeted Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ended 30 June 2021 in accordance with the Act and the Regulations and are consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order making an informed decision about the adoption of the budget.

In advance of preparing the budget, officers firstly review and update Council's long-term financial projections. Financial projections for at least four years are ultimately included in Council's Strategic Resource Plan, which is the key medium-term financial plan produced by Council on a rolling basis. The preparation of the budget, within this broader context, begins with Officers preparing Departmental Business Plans identifying the operating and capital components of the annual budget between December and February. A draft consolidated budget is then prepared and various iterations are considered by Council at informal briefings during April and May. A 'proposed' budget is then prepared in accordance with the Act and submitted to Council for approval 'in principle' for consultation with the community.

Council is 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 internet 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.

To assist interested persons to understand the budget and to make a submission if they wish, Council officers undertake a community engagement process including a public information session. The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is usually required to be adopted by 30 June and a copy submitted to the Minister within 28 days of adoption. For the 2020/21 Budget, the due date has been extended to 30 August 2020 due to COVID-19. The key dates for the budget process are summarised as follows:

Appendix C

2020/21 Budget
CITY OF KINGSTON

BUDGET PROCESS	TIMING
Officers present Departmental Business Plans at informal meetings	Nov-2019
Councillor Strategic Workshop	Feb 2020
Officers update Council's long term financial projections	Dec-2020/Jan-2020
Officers prepare detailed operating and capital budgets	Jan-2020/Feb-2020
CEO and Executive Review	Feb-2020
Councillors consider draft budgets at informal briefings	May-2020
Proposed budget submitted to Council for approval to commence consultation	Monday, 25 May 2020
Public notice advising intention to adopt budget	Wednesday, 27 May 2020
Budget available for public inspection and comment	Wednesday, 27 May 2020
Public information session (webinar)	Wednesday 17 June 2020 and Thursday 18 June 2020
Budget submissions close (29 days)	Wednesday, 24 June 2020
Council Meeting to hear Council Plan and Budget submissions	Monday, 6 July 2020
Council Meeting to adopt Council Plan, Strategic Resource Plan and Budget	Monday, 13 July 2020
Copy of adopted budget submitted to the Minister	Friday, 31 July 2020

Appendix D

2020/21 Budget
CITY OF KINGSTON

Appendix D: Departmental Activities and Resources 2020/21

This section sets out the activities and associated resource requirements for each department.

The column headed 'Net' represents the amount of contribution to the overall cost of delivering this program from rate revenue. Amounts shown as '()' indicate programs where the amount of revenue achieved from sources other than rates is more than the amount of expenditure, except for the Central department which includes rates and charges as revenue.

Property and Arts

The Property and Arts department manages Council's property portfolio and arts facilities.

Property functions include commercial and community leases, acquisitions, disposals, title management, Lease Register, the provision of valuations for open spaces, pre-sale and purchase activities and Land and Buildings Asset insurance.

Arts functions include the management of Kingston's three cultural facilities and five community halls. The venues provide formal visual arts spaces, theatres and major event spaces for directly programmed and hire in events. The Arts team is also responsible for the development, delivery and management of public art, arts grants and Kingston's key arts and cultural strategies and policies.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Property and Arts	4,621	2,315	1,620	(686)
Full Time Equivalent⁴ (FTE): 20.0				

Parks

The Parks department manages, maintains and develops Kingston's public places including the foreshore, parks, reserves and gardens, sports grounds, shopping centres and streetscapes. Key responsibilities include the maintenance of 75 playing fields, 115 playgrounds, 367 parks and reserves totalling 616 hectares, and approximately 80,000 park and street trees.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Parks	402	4,576	12,122	16,297
FTE: 53.6				

⁴ Full Time Equivalent refers to the equivalent of one employee working full time. It describes the full-time resource as opposed to the head count where staff can work in a part time capacity.

Appendix D

2020/21 Budget CITY OF KINGSTON

Infrastructure

The Infrastructure department is responsible for all of Kingston's civil infrastructure. This includes the asset management, condition assessment and planning for the upgrading and renewal of road, footpath, drainage, bridges and other infrastructure.

The department is responsible for maintenance and repairs to Council's roads, drains, footpaths, signs and street furniture and for provision of waste services to Kingston's residential premises.

The department also coordinates the Council's emergency management response including liaison with emergency services within the municipality and the region.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Infrastructure	1,400	3,502	21,694	23,796
FTE: 43.1				

Traffic and Transport

The Traffic and Transport department has a strong focus on the strategic response to major transport infrastructure projects including grade separations, activity centre planning and active transport provision.

The department is responsible for customer service and engagement with the community to solve traffic and road safety concerns and street lighting. It also provides education to the local community on road safety, including programs to schools, and encourages active transport especially for children and older people.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Traffic and Transport	446	1,032	1,417	2,003
FTE: 9.2				

Active Kingston

The Active Kingston department encourages community participation in sport and leisure activities to increase physical and mental health and wellbeing.

Partnering with sports clubs/associations and the community, Active Kingston supports the planning and delivery of sport and recreation services to ensure that our recreational and sporting facilities meet the community's needs.

The department operates the Waves Leisure Centre, providing recreational and health services to all ages and physical abilities.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Active Kingston	5,068	4,981	2,304	2,218
FTE: 51.9				

Appendix D

2020/21 Budget
CITY OF KINGSTON

City Strategy

The City Strategy department is responsible for developing, managing and guiding Council's strategic land use planning and policy functions across a broad range of social, economic and environmental issues.

The department plays a key role in facilitating public and private investment in Activity Centres and Green Wedge areas.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
City Strategy	17	1,989	1,418	3,390

FTE: 16.4

City Development

The City Development department is responsible for providing integrated development services to meet the needs of residents, ratepayers, the development industry and internal clients.

The department works with applicants to encourage environmentally sustainable development, including decisions in relation to subdivisions. Council's Vegetation Local Law is also managed by the department.

In addition to managing reports and consents as required by the Building Regulations, the department inspects high risk buildings to ensure community safety.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
City Development	2,802	4,638	557	2,394

FTE: 43.5

City Economy and Innovation

The City Economy and Innovation department is responsible for supporting and assisting Kingston's business community including manufacturers, retailers, business and personal service providers and home-based businesses.

The department also liaises with and supports Kingston's retailers and service providers in the many strip shopping centres, facilitates numerous business networks and provides businesses with access to a variety of business development opportunities such as the Mentor Partners Program, business education and Kingston's business directory.

In addition, the department represents the business community's interests within Council.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
City Economy and Innovation	1,150	2,049	569	1,468

FTE: 17.8

Appendix D

2020/21 Budget CITY OF KINGSTON

Compliance and Amenity

The Compliance and Amenity department works with the community to provide a safer and more liveable municipality through compliance and awareness.

Responsibilities include the education and enforcement of local laws, parking, animal management for Kingston's registered animals, providing local school crossing supervisors and reducing pollution and fire risks.

The department implements policies to ensure that the amenity of existing and future populations is not adversely impacted by the changing built environment, and that Council's decisions are supported by policy and represented appropriately in external decision-making forums.

In addition, the department ensures compliance with Council requirements - including enforcement action when necessary e.g. to ensure that time-limited car parking spaces are monitored to provide customers with access to their local shops.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Compliance and Amenity	6,204	6,091	1,607	1,494

FTE: 60.0

Libraries and Social Development

Libraries and Social Development provides library services, community centres and social support to the Kingston community.

Kingston's libraries provide for the recreation, information, digital inclusion and social and cultural needs of the community as well as providing community spaces which everyone can use. Many programs are provided to promote reading, literacy and lifelong learning including developing children's literacy and information literacy for adults. The department also promotes community awareness of local history and supports local historical societies.

Kingston's popular community centres provide meeting spaces for local community groups. The department works to foster strong community networks to reduce social isolation and identify and address the needs of vulnerable community members.

The department also develops social policies to promote community health and wellbeing and manages Council's community grants program.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Libraries & Social Development	1,546	7,729	3,191	9,374

FTE: 75.5

Appendix D

2020/21 Budget CITY OF KINGSTON

AccessCare

AccessCare's purpose is to encourage and support a connected community with enhanced health, wellbeing and independence of individuals, groups and communities.

AccessCare is largely funded by the Commonwealth and Victorian Governments to support people who are older, have a disability and/or have other complex care needs, including those who are, or are at risk of becoming, homeless.

Within this program, AccessCare also delivers fully grant-funded specialist case management, a wide range of brokered services and individual planning and support for eligible people living in Kingston, Bayside, Glen Eira, Stonnington and Port Phillip.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Access Care	22,765	14,911	9,598	1,743
FTE: 151.5				

Family, Youth and Children's Services

The City of Kingston provides a diverse range of high-quality family and children's services to meet the needs of families with children from birth to 25 years.

This includes youth services, family support services (for vulnerable families), maternal and child health, immunisation, family day care, child care, kindergarten, four-year-old kinder central enrolment, school-aged services (before / after school and vacation programs) and children's services partnership development (e.g. facilities / infrastructure planning).

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Family, Youth & Childrens' Services	16,733	17,110	3,315	3,692
FTE: 177.7				

Community Buildings

The Community Buildings department provides 'fit for purpose' community buildings and facilities that support the delivery of services to the Kingston community.

This department is also responsible for a comprehensive building operation management plan which defines strategic capital and planned maintenance investment priorities.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Community Buildings	128	3,597	5,446	8,915
FTE: 32.7				

Appendix D

2020/21 Budget CITY OF KINGSTON

Finance and Corporate Performance

The Finance and Corporate Performance department manages Council's finances to ensure compliance with statutory financial and reporting obligations and ensure Council's long-term financial sustainability.

Responsibilities include preparation of the Annual Budget and Strategic Resource Plan and administration of accounts receivable, accounts payable and payroll.

The department manages corporate planning and reporting including the Council Plan, the quarterly performance report, local government performance reporting for the Know Your Council website and business planning.

Additionally, the department oversees Council's property and rating database and the general revaluation to ensure rates revenue is raised accurately.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Finance and Corporate Performance	688	2,855	1,286	3,454

FTE: 27.1

Information Services and Strategy

The role of Information Services and Strategy is to provide information systems and services that ensure the quality, security and accessibility of data and information to Council.

The department is responsible for the support and development of Council's information technology and communications, information management, information services policies and the management of the software applications used by Council staff and Councillors. The hardware and applications support operate in a 24/7 environment.

The department maintains and supports the mobile phone fleet and other mobile devices used by Council.

The department is also responsible for ensuring disaster recovery and business continuity processes are in place.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Information Services & Strategy	-	3,110	6,106	9,217

FTE: 27.0

Appendix D

2020/21 Budget CITY OF KINGSTON

Procurement and Contracts

The objective of the Procurement and Contracts department is to drive excellence in procurement and contracting. The department is responsible for providing information and specialist advice to the organisation on procurement and contracts, overseeing tendering and contract compliance, reporting organisational activity and driving best value outcomes from procurement.

The department is also responsible for managing Council's vehicle fleet and insurance programs as well as overseeing the Contractor Occupational, Health and Safety Management System and associated processes.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Procurement & Contracts	1	611	2,096	2,707

FTE: 5.1

People Support

The People Support department is responsible for all employment-related issues including policy development, provision of advice and support on workplace relations issues, training and professional development, performance management, risk management, occupational health and safety, and injury management and rehabilitation.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
People Support	-	1,851	656	2,507

FTE: 16.0

Governance

The Governance department supports democratic local government by assisting Council and Councillors with effective decision making and the implementation of those decisions.

The department also supports corporate governance processes by ensuring accountability and transparency in the many legislative responsibilities of the organisation. In addition, it manages Freedom of Information requests and the use of Council's internal meeting rooms and facilities.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Governance	277	782	1,706	2,212

FTE: 6.8

Appendix D

2020/21 Budget
CITY OF KINGSTON

Communications and Community Relations

The Communications and Community Relations department provides the Kingston community with timely, relevant and accurate information and services through creative communication, multiple contact and service channels and engagement opportunities. The department also delivers family-friendly festivals and events.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Communications & Community Relations	159	4,060	1,816	5,718

FTE: 40.5

Executive Services

This area includes the Chief Executive Officer and Executive Management Team and associated support staff.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Executive Services	-	2,828	1,269	4,097

FTE: 12.8

Central

This area includes income and expenditure of a corporate nature which, if attributed to an individual department, would distort the presentation of the budgets of that area.

Income includes rates and charges revenue, capital grants associated with capital projects, the annual allocation from the Victorian Grants Commission and interest income.

Expenditure includes the Council-funded pensioner rate rebate, finance and banking costs and non-cash items such as depreciation and bad debts.

2020/21 Budget \$'000				
Department	Income	Employee Cost	Materials & Services	NET
Central	166,076	398	36,746	(128,932)

FTE: 4.0



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Strategic Resource Plan 2020-2024

CITY OF KINGSTON

TRIM 19/55833

community inspired leadership



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CITY OF KINGSTON

DOCUMENT INFORMATION

Date	Status
25/05/2020	Draft approved by Council subject to any changes to the final adopted budget.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Introduction.....	4
Objectives of the Plan	4
Planning and Accountability Framework	5
How the Plan was developed	6
Developing Forecasts - Significant matters impacting the plan.....	6
Assessment of Council's current and forecast financial position.....	7
Key assumptions underlying the development of the forecasts	8
General Operating.....	8
Service Delivery	10
Balance Sheet.....	11
Statement of Cash Flows	13
Capital Works	13
Human Resources.....	14
Financial Outcomes.....	14
Achievements of the SRP objectives	15
Conclusion:.....	17
Appendix	18

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Strategic Resource Plan The Four Year Outlook

INTRODUCTION

The Strategic Resource Plan 2020-2024 is a key medium-term financial plan. It is a rolling four year plan that summarises the resourcing forecasts required to deliver the Council Plan. This resource plan ensures that Kingston remains sustainable in the long term.

This high level, medium term outlook demonstrates how Council will best employ its resources both financial and non-financial to achieve the Council Plan's goals and deliver on the Key Directions and Objectives outcomes, as set out in the *Council Plan 2017-2021* which can be downloaded from our website kingston.vic.gov.au.

This Strategic Resource Plan (SRP) is updated annually with the development of the Annual Budget and meets the legislative requirements as specified in the *Local Government Act 1989 and Local Government (Planning and Reporting) Regulations 2014*. The proposed 2020/21 Budget details the first year of the SRP.

OBJECTIVES OF THE PLAN

The key objective, which underlines the development of the SRP, is financial sustainability in the medium to long term, while still achieving Council's strategic objectives as specified in the Council Plan. The key financial objectives, which underpin the SRP, are:

- Maintain existing service levels;
- Maintain financial sustainability;
- Maintain a sustainable capital expenditure program; and
- Achieve 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 in the Act:

- Manage financial risks faced by Council prudently, having regard to economic circumstances;
- Pursue spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden;
- Ensure that decisions are made and actions are taken having regard to their financial effects on future generations; and
- Ensure 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.

Strategic Resource Plan 2020-2024

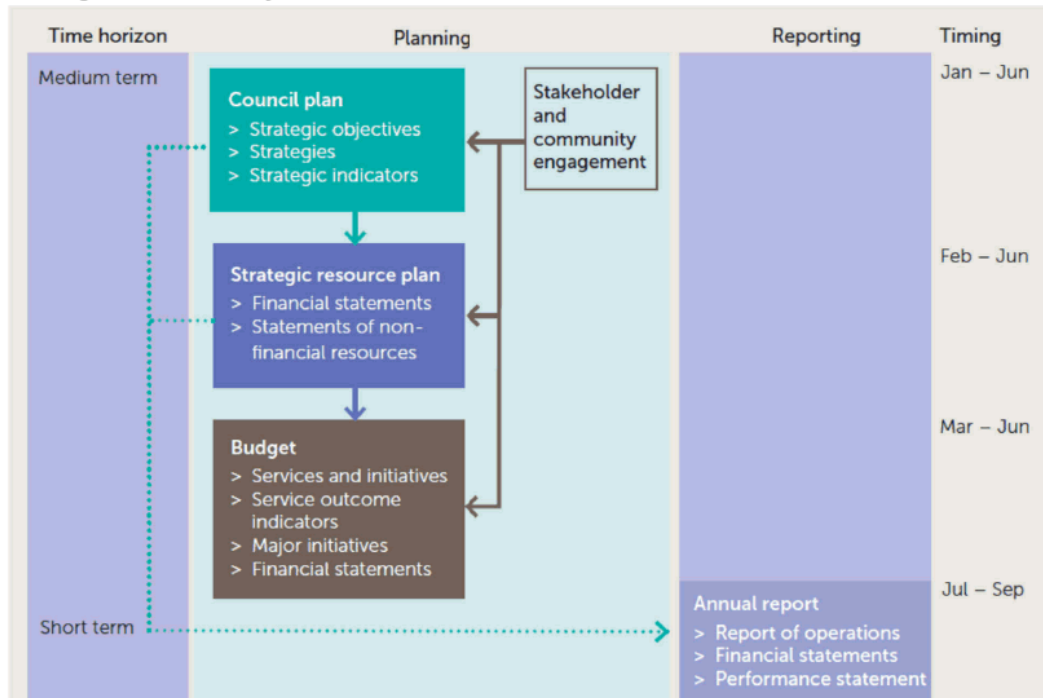
CITY OF KINGSTON

PLANNING AND ACCOUNTABILITY FRAMEWORK

The integrated planning framework is set out below and demonstrates the linkages to the Annual Budget and Council Plan. This framework guides the Council in identifying community needs and aspirations over the long term (Vision 2035), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Audited Statements).

The diagram below depicts the planning and accountability framework that applies to Local Government in Victoria. The diagram shows the relationships between the key planning and reporting documents. It also demonstrates opportunities for the community and stakeholders to provide feedback and have input at each stage of the planning and reporting cycle.

Planning and Accountability Framework



Source: Department of Transport, Planning and Local Infrastructure

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

HOW THE PLAN WAS DEVELOPED

Kingston has adopted a robust and integrated approach to financial planning for all Council's activities. This integrated approach avoids the risk of committing future resources that are unaffordable in the context of the Strategic Resource Plan and which could place an added burden on future generations.

This plan has been developed to reflect the priorities of the Council and having had regard to the annual business planning processes of Council departments. This ensures a clear connection between the objectives of the Council Plan and the development of departmental business plans and budgets.

The departmental business plans identify the changing operating environment, any impacts on service levels and identify savings and efficiencies. This enables a bottom up approach to developing forecasts for the long term financial plan. The strategic context takes into account:

- Population growth
- Demographics (changes to the structure of households, the age profile of the population, etc.)
- Development forecasts (increase in high density living)
- Activity Centre development
- New technologies
- Changing community expectations
- Changing economic climate
- Industry restructures (job losses)
- Competition from private providers
- Legislation changes
- Local Government Performance Reporting Framework
- Infrastructure grants.

This long term financial forecasting is driven from priorities set in the four year Council Plan with input from the service providers along with the application of financial assumptions and key organisational strategies such as the rating strategy, the borrowing strategy, the asset management strategy and the fees and charges strategy.

DEVELOPING FORECASTS - SIGNIFICANT MATTERS IMPACTING THE PLAN

Whilst this Strategic Resource Plan is for the four year term, the forecasting is extended for a ten year period to take into account the long lived assets such as road and drainage infrastructure. All services and any new initiatives contained in any plan adopted or proposed to be adopted by Council requiring additional funding are identified. Strategies, plans and initiatives that have been approved have had their ongoing implementation costs included in this SRP including:

- Asset management plans
- Capital Works Program including projects approved through master plans and strategies
- Operating projections for service areas
- Approved Plans and Strategy implementation that may include service growth

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

ASSESSMENT OF COUNCIL'S CURRENT AND FORECAST FINANCIAL POSITION

The following table summarises the key financial indicators for budget 2019/20 and 2020/21 as set out in the Long Term Financial Plan. The Appendix includes a more detailed analysis of the financial resources to be used over the four year outlook period.

INDICATOR	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	TREND +/-
	2019/20	2020/21	2021/22	2022/23	2023/24	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Operating Surplus / (Deficit)	27,993	22,925	26,714	25,178	14,580	-
Cash Increase / (Decrease)	(24,306)	(19,381)	(20,716)	(9,353)	(4,785)	+
Debt Outstanding (at end of year)	1,741	-	-	-	-	+
Total Capital Expenditure	81,656	65,909	72,811	60,409	45,545	-
Depreciation	26,000	25,535	26,297	26,886	27,450	+

Key to Forecast Trend:

- + Forecasts an improvement in Council's Financial Performance / Indicator
- = Forecasts that Council's Financial Performance / Indicator will be steady
- Forecasts deterioration in Council's Financial Performance / Indicator

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

Service Delivery – Service levels have been maintained throughout the four year period. Years 2020/21 to 2023/24 are forecast operating surplus results.

Rating Strategy – Consistent with the adopted long term financial strategy rates and charges, average increases are forecast to be 2.0% for 2020/21, 2.25% for 2021/22 and 2.50 % for 2022/23 and 2023/24, which recognises the state government rate-capping policy and Treasury and Finance forecasts of CPI as far as they have been provided into the future. Forecasts are then based on a Council assessment projected within the Reserve Bank of Australia's target for CPI to be between 2.0% per annum and 3.0% per annum.

Borrowing Strategy – Debt outstanding at 30 June 2021 is expected to be zero. There will be no new borrowings in 2020/21 and Council is forecast to be debt free in July 2021.

Asset Management Strategy – Capital Expenditure over the four year period will total \$244.7 million at an annual average of \$61.2 million.

Fees & Charges Strategy – Existing fees and charges to be increased by approximately 3.0% or market levels unless set by other levels of government.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

KEY ASSUMPTIONS UNDERLYING THE DEVELOPMENT OF THE FORECASTS

Some of the key assumptions underlying the development of the forecasts are:

GENERAL OPERATING

- Average rate increases 2.0% for 2020/21; 2.25% for 2021/22 and 2.5% for 2022/23 and 2023/24
- Grants +1.5%
- Fees and Charges +3.0%
- Materials +2.8%
- Employee Costs +2.3% as per Enterprise Agreement.

Once the resources are identified, a number of different financial scenarios are modelled by changing the assumptions underlying forecasts for income, expenditure, assets, liabilities, equity, cash and capital works expenditure. This enables Council to identify the option that best achieves the Council Plan Key Directions and Objectives while remaining financially sustainable in the long term.

This plan will ensure a financially strong and independent organisation over the outlook period of the next decade.

Rates

The 2020/21 Budget is based on an average rate increase forecast to be 2.0% for 2020/21, 2.25% for 2021/21 and 2.5% for 2022/23 and 2023/24, which recognises the state government rate-capping policy and Treasury and Finance forecasts of CPI as far as they have been provided into the future. Forecasts are then based on a Council assessment projected within the Reserve Bank of Australia's target for CPI to be between 2.0% per annum and 3.0% per annum.

Kingston's average rates and charges per assessment are below the average of many other metropolitan councils. This position is again expected to be achieved in 2020/21.

Government Grants / Grants Commission

The assumed escalation factor of 1.5% per annum reflects the nominal growth experienced in grants over recent times. They do not assume a change to fund further service delivery as this would have associated costs, nor further changes in the Grants Commission formula.

Capital Grants / Contributions

Capital grants and contributions include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Capital grants are expected to total \$ 8.5 million in 2020/21. For subsequent years in the plan we have included only known, both in timing and quantum, capital grant funding and have only included capital works that are funded from Council's own source revenue.

User Fees and Charges

Overall User Fees and Charges are projected to remain at prior year levels with general increases offset by reduced fees due to Don Tatnell leisure centre closure. An average increase of approximately 3% per annum over the period of the four year plan, excluding rental income has been allowed. This allowance recognises both increased utilisation of Council services and price increases in both the charges set by the State Government as well as those controlled by Council.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Other Income

Other income relates to a range of mixed items of miscellaneous income. It also includes interest revenue on investments and rate arrears.

Employee Costs

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, etc. As staff vacancies are expected throughout the year, Council has budgeted for 98% of the cost of permanent staff which is recognised as a productivity measure.

Depreciation & Amortisation

This brings to account the decrease in value of Council's assets through use in accordance with Australian Accounting Standards and is a non-cash entry. The increase over the outlook period reflects the revaluation of assets over time and new assets being developed by Council.

Based on the accounting standard AASB 16 – Leases which becomes applicable to 2020/21 budget, Council has identified assets which include vehicles, equipment, property pertaining to long-term contracts with exclusive use of the assets. In accordance with the standard, Council has recognised the amortisation of those assets.

Interest Expense

Borrowing costs relate to interest charged by financial institutions on funds borrowed in accordance with loan agreements.

Operating Result

This is the net result of Council's operations for the year.

Materials, Contracts and Other

An allowance of 2.8% per annum has been made to allow for inflation over the plan period. Any increase in goods and services above this figure will need to be matched by additional funding. Included in this category is an allowance for items of expenditure on non-recurrent projects e.g. Software, Strategic Studies, Master Plan Development etc., and this too forms part of Council's Capital Budget. Also included is expenditure which recognises the required accounting treatment for maintenance of Council's road infrastructure assets.

Asset Sales / Written Down Value of Assets Sold

The financial plan includes a small program of sales of operational plant each year. For the purposes of the financial plan, Council has assumed that this value is equal to the proceeds from the sale, that is no profit or loss on the sale is derived.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

SERVICE DELIVERY

The assumptions affecting specific services provided by Council are set out below.

Waste management

There will be a steady change in demand with population changes and increasing multi-unit dwellings which may require a service change within activity centres, for example large common bins or smaller collection trucks for basement collections. Whilst Council continues to seek cost efficiencies, the actual effects of uncertainties in recycling have been considered in the outlook period.

Aged Care

The Living Longer Living Better aged care reforms will continue to be introduced as the Commonwealth move to a more consumer driven model of service delivery. The State Government continues to fund Home and Community Care (HACC) for people under 65 and not eligible for the National Disability Scheme (NDIS). Commonwealth Community Home Support Program funding received for people over 65 is secured until 30 June 2022, however there will be ongoing policy development in this space as the Commonwealth Government continues to work towards a single nationwide aged care system.

Unique land use issues for Kingston

Foreshore - Protecting and enhancing the foreshore from storm damage and the ongoing impacts of climate change. Investment in coastal adaptation and asset protection is required with an investment for 2020/21 of more than \$8.0 million invested in a range of projects including:

- \$0.8 million Parkdale Yacht Club redevelopment
- \$2.9 million Mentone Life Saving Club and Foreshore Precinct
- \$1.3 million Aspendale Life Saving Club
- \$1.1 million Chelsea Yacht Club refurbishment
- \$0.5 million Carrum Life Saving Club expansion

Green Wedge - Supporting the transition away from landfill use in Kingston's Green Wedge requires a committed investment. Council continues to advocate for funding from the State Government. The 2020/21 Budget includes a \$0.3 million investment to remediate and landscape former landfill sites.

Council Plan

A new Council was elected in October 2016 for the four year period to October 2020. Council has developed a Council Plan 2017-2021 which is fully funded in this Strategic Resource Plan.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

BALANCE SHEET

In preparing the budgeted balance sheet for the year ending 30 June 2021, it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- A total of 95% of total rates and charges raised will be collected in each year
- Trade creditors to be based on total capital and operating expenditure
- Other debtors and creditors to remain consistent with historic levels
- Employee entitlements are increased by Enterprise Bargaining Agreements
- Employees will continue to take Annual Leave at the current rate
- Repayment of loan principal to be \$1.5 million in 2020/21 with plan of debt free in July 2021
- Total amount to be capitalised in 2019/20 is approximately \$65.9 million

Current Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities between one to twelve months.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

Other assets are prepaid expenditure and accrued income which are kept at a relatively constant and low value each year.

Non-Current Assets

Non-current assets include fixed assets, right of use assets and investment property. These are expected to remain relatively constant over the plan period which is the net result of the capital works program that will be taken to the Statement of Financial Position and the depreciation of non-current assets.

Current Liabilities

Current liabilities are obligations Council must pay within the next year. This includes trade and other payables, trust funds and deposits, and provisions for accrued annual and long service leave owing to employees.

Amounts owed to suppliers are expected to change in proportion to total capital and goods and services expenditure. Amounts due to our bankers are as per the contracted loan repayment agreements. The employee entitlements are only expected to decrease by \$0.03 million in budget 2020/21, with the ongoing active management of entitlements after allowing for annual salary increases. This is offset by the reduction in interest bearing loans of \$1.5 million in 2020/21 after Council had an early repayment of the loan for 1230 Nepean Highway in 2019/20. There is a \$0.5 million allocation to the Lease liabilities as a result of recognising the new accounting standard, AASB 16 Leases

Non-Current Liabilities

Non-current liabilities (that is, obligations Council must pay beyond the next year) consists mainly of recognition of the lease liability. No new borrowings are forecast in the Strategic Resource Plan. The 2020/21 budget includes an \$8.7 million liability in non-current lease liabilities as a result of recognising vehicles, equipment and property from right of use assets in accordance with AASB 16-Leases.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Equity

The net movement in equity (or net assets) results directly from the Plan's operating deficits/surpluses and the net movement in reserves. Reserves include amounts collected from developers in lieu of open space, asset replacement reserve transfers and the drawdown of reserves to fund capital works e.g. Open Space/Recreation facilities.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

STATEMENT OF CASH FLOWS

Operating Activities

Operating activities refer to the cash generated or used in the normal service delivery functions of Council. The net cash flows from operating activities does not equal the surplus or the deficit 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.

Investing Activities

Investing activities refer to cash generated or used in the enhancement or creation of infrastructure or other assets. These activities can also include the acquisition and sale of other assets such as vehicles, property or equipment. Council's planned expenditure on capital renewal, upgrade or expansion works is \$65.9 million. It also assumes that all capital works expenditure will be spent in 2020/21.

Financing Activities

Financing activities refer to cash generated or used in the financing of Council functions and can include borrowings from financial institutions and advancing of repayable loans to other organisations.

Cash at End of Year

This is the net result of all financial activities of Council and we expected to reduce by a net \$34.8 million over the next 4 years. Overall, total cash and investments are forecast to increase by \$10.3 million to \$79.8 million as at 30 June 2021 comparatively to last year's budget. This is consistent with Council's expectations.

CAPITAL WORKS

Council manages more than \$2.4 billion in assets and infrastructure such as land, buildings, roads, footpaths, and drainage systems on behalf of the community. These assets support the services that Council delivers to the community such as aged care, leisure and culture, child, family and youth services, libraries, major festivals and events, parks and open space, planning, governance, waste management and recycling. The Capital Works Statement outlines the level of expenditure that will add to Council's asset base or renew existing assets for which Council has responsibility.

The assumptions affecting asset renewal, expansion, upgrade and new assets are:

Asset renewal

Council has developed an Asset Management Strategy based on the knowledge provided by the asset management plan, which sets out the capital expenditure requirements of Council for the next 10 years by class of asset. The Strategy predicts infrastructure consumption, renewal needs, and other infrastructure needs to meet future community service expectations. A key objective of the strategy is to renew existing assets in line with asset management plans to ensure they are maintained at the desired condition levels.

Asset renewal modelling based on best currently available information is indicating Kingston has sustainable funding (with grant incomes) in the short term (next 5 years) and continues on track over the next ten years. However, beyond year ten a continuation of rate capping will cause ever increasing pressure on ongoing management of sustainable asset renewal practises.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Capital expenditure program

Kingston is committed to optimising its infrastructure and community assets and recognises their importance in achieving better services to meet the social, economic and environmental needs of the community now, while sustaining resources for future generations.

HUMAN RESOURCES

Our people are our most valued resource. At the City of Kingston, we are committed to governing Kingston in a way that is well informed, responsible, accountable, and transparent and involves and draws inspiration from the community. Our responsible stewardship of the community's resources is inherent in everything we do. We foster a corporate culture that promotes service excellence and community inspired leadership.

The outlook period includes allowances for the following factors:

- An allowance for the Enterprise Bargaining Agreement (EBA);
- anticipated near full employment rates at Council;
- estimated full time equivalent (FTE) staffing levels.

FINANCIAL OUTCOMES

The following financial indicators summarise the key financial outcomes for the next four years as set out in the SRP for the 2020-2024 period. The attached Appendix includes the financial statements and other financial disclosures required by the Act and Regulations.

Indicator	Measure	Notes	Budget	Budget	Strategic Resource Plan Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	8.5%	6.5%	7.1%	6.6%	5.7%	-
Liquidity								
Working Capital	Current assets / current liabilities	2	203.6%	270.1%	237.6%	233.3%	240.9%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	161.4%	186.0%	132.7%	107.9%	94.8%	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	1.2%	0.0%	0.0%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.6%	1.0%	0.0%	0.0%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue		1.1%	5.3%	4.9%	4.5%	4.2%	-
Asset renewal	Asset renewal expenses / Asset depreciation	5	142.3%	127.1%	153.2%	125.2%	113.8%	-
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	6	68.6%	68.0%	68.4%	68.7%	68.9%	=
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.2%	0.2%	0.2%	0.2%	0.2%	=
Efficiency								
Expenditure level	Total expenses/ no. of property assessments		\$2,568	\$2,736	\$2,762	\$2,818	\$2,881	-
Revenue level	Residential rate revenue / no. of residential property assessments		\$1,924	\$1,986	\$2,029	\$2,070	\$2,103	-
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		10.2%	11.6%	11.6%	11.6%	11.6%	+

Key to Forecast Trend:

+ Forecasts an improvement in Council's Financial Performance / Indicator

= Forecasts that Council's Financial Performance / Indicator will be steady

- Forecasts deterioration in Council's Financial Performance / Indicator

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Notes to indicators

- 1 **Adjusted underlying result** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Financial performance is slowly decreasing over the period.
- 2 **Working Capital** – The proportion of current liabilities represented by current assets. Working capital is forecast to remain relatively constant over the period of the Strategic Resource Plan.
- 3 **Unrestricted Cash** – An indicator of Council's ability to pay its short term liabilities using cash and cash equivalents other than restricted cash (identified for specific purpose). Council's unrestricted cash is declining over the period.
- 4 **Debt compared to rates** – Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long-term debt.
- 5 **Asset renewal** – This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is adequately maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
- 6 **Rates concentration** – Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will remain reliant on rate revenue when compared to all other revenue sources.

ACHIEVEMENTS OF THE SRP OBJECTIVES

The overall objective of the SRP is financial sustainability in the medium to long term, while still providing sufficient resources to achieve the Council Plan strategic objectives. The financial outcomes of the SRP are set out below under each of the key objectives which underpin the SRP over the next four years.

1. Maintain existing service levels (objective: achieved)

Service levels have been maintained throughout the four year period after allowing for the impact of inflation and other cost indexation.

2. Maintain operating financial sustainability (objective: achieved)

Financial performance is slowly decreasing over the period. To maintain the long term financial sustainability, Council continues to monitor increased operating costs by maintaining staff levels at prior year unless justified by a business case or alternative source of funding, by increasing efficiencies through technology, and by maintaining materials and services expenditure at prior year unless due to a contracted cost escalation clause whilst increasing or maintaining the existing fees and charges at market levels unless set by the other levels of government.

3. Maintain a sustainable capital expenditure program (objective: achieved)

Kingston is a participant and supporter of the MAV STEP Program for continuous improvement of Asset Management capability. Kingston has achieved the milestone goal of reaching "Core Maturity" in the National Asset Management Assessment Framework

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

(NAMAF) and is committed to achieving best practise outcomes for the management of its community assets.

4. Achieve a balanced budget on a cash basis (objective: not achieved)

The net change in cash is forecast to reduce by \$34.8 million over the next 4 years. This is because Council is utilizing its cash reserves to fund a robust and extensive capital work program in each of the 4 years of the SRP.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

CONCLUSION:

Overall the SRP shows that Council is financially sustainable in the medium to long term, while still providing sufficient resource to achieve the Council Plan strategic objectives.

The Strategic Resource Plan is based on the financial assumptions at the time of preparation of the proposed 2020/21 Draft Budget. The figures will be updated if there are any changes made to the adopted budget for 2020/21.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

APPENDIX

The following pages include the financial statements and other financial disclosures required by the Act and Regulations. It includes:

- Comprehensive Income Statement;
- Balance Sheet;
- Statement of Changes in Equity;
- Statement of Cash flows;
- Statement of Capital Works;
- Statement of Human Resources;
- Budgeted Summary of Planned Human Resource Expenditure;
- Budgeted Summary of Planned Human Resource Full Time Equivalent; and
- Four year Capital Works program by asset expenditure type and funding sources.

Detailed explanations of movements in the items shown in these statements can be found in Council's Draft 2020/21 Budget.

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Comprehensive Income Statement FOR THE FOUR YEARS ENDING 30 JUNE 2024

	Budget		Strategic Resource Plan Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
Rates and charges	144,924	150,698	156,004	161,165	165,900
Statutory fees and fines	10,364	9,812	9,823	10,118	10,422
User fees	19,750	19,479	20,063	20,665	21,285
Grants – operating	32,559	38,911	39,426	39,948	40,478
Grants - capital	10,115	8,462	10,588	9,638	818
Contributions - monetary	309	322	344	300	309
Other income	2,554	2,798	2,798	2,798	2,598
Total income	220,576	230,482	239,046	244,632	241,810
Expenses					
Employee costs	83,328	91,017	94,066	97,140	100,771
Materials and services	83,106	89,524	90,810	94,380	98,046
Depreciation	26,000	25,535	26,297	26,886	27,450
Amortisation - right of use assets	-	965	703	614	550
Bad and doubtful debts	50	50	50	50	50
Borrowing costs	99	31	-	-	-
Finance costs - leases	-	435	406	383	363
Total expenses	192,583	207,557	212,332	219,453	227,230
Surplus/(deficit) for the year	27,993	22,925	26,714	25,178	14,580

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Balance Sheet

FOR THE FOUR YEARS ENDING 30 JUNE 2024

	Budget		Strategic Resource Plan		
			Projections		
	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Assets					
Current assets					
Cash and cash equivalents	69,546	79,845	59,128	49,776	44,991
Trade and other receivables	8,066	25,297	33,795	42,572	51,610
Other assets	-	1,652	1,652	1,652	1,652
Total current assets	77,612	106,794	94,575	94,000	98,253
Non-current assets					
Trade and other receivables	20	-	-	-	-
Property, infrastructure, plant & equipment	2,521,036	2,456,720	2,496,134	2,522,557	2,533,552
Right-of-use assets	-	8,858	8,155	7,541	6,992
Investment property	-	4,473	4,473	4,473	4,473
Intangible assets	-	882	882	882	882
Total non-current assets	2,521,056	2,470,933	2,509,644	2,535,453	2,545,899
Total assets	2,598,668	2,577,727	2,604,219	2,629,453	2,644,152
Liabilities					
Current liabilities					
Trade and other payables	14,128	13,293	13,621	14,157	14,707
Trust funds and deposits	3,184	6,310	6,310	6,310	6,310
Provisions	19,414	19,389	19,389	19,389	19,389
Interest-bearing liabilities	1,395	-	-	-	-
Lease liabilities	-	550	480	432	382
Total current liabilities	38,121	39,542	39,800	40,288	40,788
Non-current liabilities					
Provisions	1,547	1,070	1,070	1,070	1,070
Interest-bearing liabilities	346	-	-	-	-
Lease liabilities	-	8,669	8,189	7,757	7,376
Total non-current liabilities	1,893	9,739	9,259	8,827	8,446
Total liabilities	40,014	49,281	49,059	49,115	49,234
Net assets	2,558,654	2,528,446	2,555,160	2,580,338	2,594,918
Equity					
Accumulated surplus	1,428,976	1,476,590	1,509,069	1,534,368	1,546,132
Asset revaluation reserve	1,105,315	1,025,000	1,025,000	1,025,000	1,025,000
Other Reserves	24,363	26,856	21,090	20,970	23,786
Total equity	2,558,654	2,528,446	2,555,160	2,580,338	2,594,918

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Statement of Changes in Equity
FOR THE FOUR YEARS ENDING 30 JUNE 2024

2020 Forecast Actual	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,479,646	1,418,060	1,025,000	36,586
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		2,479,646	1,418,060	1,025,000	36,586
Surplus/(deficit) for the year		25,875	25,875	-	-
Transfers to other reserves		-	(3,469)	-	3,469
Transfers from other reserves		-	9,637	-	(9,637)
Balance at end of the financial year		2,505,521	1,450,103	1,025,000	30,418
Budget 2020/21					
Balance at beginning of the financial year		2,505,521	1,450,103	1,025,000	30,418
Surplus/(deficit) for the year		22,925	22,925	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(3,519)	-	3,519
Transfers from other reserves	4.3.1	-	7,081	-	(7,081)
Balance at end of the financial year		2,528,446	1,476,590	1,025,000	26,856
Budget 2021/22					
Balance at beginning of the financial year		2,528,446	1,476,590	1,025,000	26,856
Surplus/(deficit) for the year		26,714	26,714	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(3,575)	-	3,575
Transfers from other reserves		-	9,341	-	(9,341)
Balance at end of the financial year		2,555,160	1,509,070	1,025,000	21,090
Budget 2022/23					
Balance at beginning of the financial year		2,555,160	1,509,070	1,025,000	21,090
Surplus/(deficit) for the year		25,178	25,178	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(3,640)	-	3,640
Transfers from other reserves		-	3,760	-	(3,760)
Balance at end of the financial year		2,580,338	1,534,368	1,025,000	20,970
Budget 2023/24					
Balance at beginning of the financial year		2,580,338	1,534,368	1,025,000	20,970
Surplus/(deficit) for the year		14,580	14,580	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(3,706)	-	3,706
Transfers from other reserves		-	890	-	(890)
Balance at end of the financial year		2,594,918	1,546,132	1,025,000	23,786

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Statement of Cash Flows

FOR THE FOUR YEARS ENDING 30 JUNE 2024

	Strategic Resource Plan				
	Budget	Budget	Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities					
Rates and charges	144,789	143,164	148,203	153,106	157,605
Statutory fees and fines	10,364	9,567	9,577	9,865	10,161
User fees	19,750	18,992	19,561	20,148	20,753
Grants – operating	32,559	38,911	39,426	39,948	40,478
Grants - capital	10,115	8,462	10,588	9,638	818
Contributions - monetary	309	321	345	300	309
Other receipts	2,554	2,798	2,798	2,798	2,598
Employee costs	(83,328)	(91,017)	(94,066)	(97,140)	(100,771)
Materials and services	(83,156)	(89,002)	(90,482)	(93,845)	(97,496)
Net cash provided by/(used in) operating activities	53,957	42,196	45,951	44,819	34,455
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(74,656)	(58,909)	(65,811)	(53,409)	(38,545)
Proceeds from sale of property, infrastructure, plant and equipment	100	100	100	100	100
Net cash provided by/ (used in) investing activities	(74,556)	(58,809)	(65,711)	(53,309)	(38,445)
Cash flows from financing activities					
Finance costs	(99)	(31)	-	-	-
Repayment of borrowings	(3,608)	(1,517)	-	-	-
Interest paid - lease liability	-	(435)	(407)	(383)	(363)
Repayment of lease liabilities	-	(785)	(550)	(480)	(432)
Net cash provided by/(used in) financing activities	(3,707)	(2,768)	(957)	(863)	(795)
Net increase/(decrease) in cash & cash equivalents	(24,306)	(19,381)	(20,716)	(9,353)	(4,785)
Cash and cash equivalents at the beginning of the financial year	93,852	99,226	79,845	59,128	49,776
Cash and cash equivalents at the end of the financial year	69,546	79,845	59,128	49,776	44,991

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Statement of Capital Works

FOR THE FOUR YEARS ENDING 30 JUNE 2024

	Strategic Resource Plan				
	Budget	Budget	Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Property					
Land	2,000	1,460	-	-	-
Land improvements	1,710	305	250	265	-
Total land	3,710	1,765	250	265	-
Buildings	350	2,054	4,656	3,450	-
Building improvements	34,850	20,669	34,277	29,181	23,478
Total buildings	35,200	22,723	38,933	32,631	23,478
Total property	38,910	24,488	39,183	32,896	23,478
Plant and equipment					
Plant, machinery and equipment	300	300	300	300	300
Fixtures, fittings and furniture	1,810	3,458	1,525	275	275
Computers and telecommunications	2,477	1,736	1,190	2,590	1,060
Library books	1,077	1,099	1,121	1,143	1,166
Total plant and equipment	5,664	6,592	4,136	4,308	2,801
Infrastructure					
Roads	6,409	6,583	6,584	7,353	6,733
Bridges	-	100	400	-	-
Footpaths and cycleways	7,093	3,478	2,265	1,290	1,335
Drainage	4,255	6,259	4,970	4,475	5,000
Rec, leisure and comm facilities	10,140	10,271	5,868	3,140	1,773
Parks, open space and streetscapes	7,050	6,114	8,490	5,672	4,150
Off street car parks	1,125	1,210	600	-	-
Other infrastructure	1,010	815	315	1,275	275
Total infrastructure	37,082	34,829	29,492	23,205	19,266
Total capital works expenditure	81,656	65,909	72,811	60,409	45,545
Expenditure types represented by:					
New asset expenditure	17,571	13,271	12,136	6,990	950
Asset renewal expenditure	36,110	32,447	40,285	33,658	31,240
Asset expansion expenditure	5,879	2,406	3,090	6,599	495
Asset upgrade expenditure	20,786	16,844	16,268	12,731	12,445
Non asset	1,310	941	1,031	431	415
Total capital works expenditure	81,656	65,909	72,811	60,409	45,545
Funding sources represented by:					
Grants	9,631	8,187	10,588	9,638	818
Contributions	484	275	-	-	-
Council reserves	10,669	7,081	9,341	3,760	890
Council cash	60,872	50,366	52,882	47,011	43,837
Total capital works expenditure	81,656	65,909	72,811	60,409	45,545

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Statement of Human Resources

FOR THE FOUR YEARS ENDING 30 JUNE 2024

	Budget		Strategic Resource Plan Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	83,328	91,017	94,066	97,140	100,771
Employee costs - capital	-	-	-	-	-
Total staff expenditure	83,328	91,017	94,066	97,140	100,771

	Budget		Strategic Resource Plan Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	FTE	FTE	FTE	FTE	FTE
Employees	850.4	892.2	892.2	892.2	892.2
Total staff numbers	850.4	892.2	892.2	892.2	892.2

*FTE Full Time Equivalent

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Budgeted Summary of Planned Human Resources Expenditure
 FOR THE FOUR YEARS ENDING 30 JUNE 2024

Division	Budget	Budget	Strategic Resource Plan Projections		
	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Planning and Development					
Permanent full time	10,069	12,342	12,755	13,172	13,665
Permanent part time	1,489	1,204	1,244	1,285	1,333
Total Planning and Development	11,558	13,546	14,000	14,457	14,998
Community Sustainability					
Permanent full time	25,201	26,329	27,211	28,100	29,151
Permanent part time	11,759	14,967	15,468	15,974	16,571
Total Community Sustainability	36,960	41,296	42,679	44,074	45,722
Corporate Services					
Permanent full time	9,384	11,794	12,189	12,587	13,058
Permanent part time	2,429	1,522	1,573	1,624	1,685
Total Corporate Services	11,812	13,316	13,762	14,212	14,743
City Assets and Environment					
Permanent full time	11,044	12,225	12,635	13,047	13,535
Permanent part time	2,336	1,066	1,102	1,138	1,180
Total City Assets and Environment	13,380	13,291	13,736	14,185	14,715
Executive					
Permanent full time	1,888	2,828	2,923	3,018	3,131
Permanent part time	0	0	0	0	0
Total Executive	1,888	2,828	2,923	3,018	3,131
Total Casuals and other	7,729	6,740	6,966	7,193	7,462
Total staff expenditure	83,328	91,017	94,066	97,140	100,771

Strategic Resource Plan 2020-2024

CITY OF KINGSTON

Budgeted Summary of Planned Human Resources Full Time Equivalent FOR THE FOUR YEARS ENDING 30 JUNE 2024

Division	Budget	Budget	Strategic Resource Plan Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	FTE	FTE	FTE	FTE	FTE
Planning and Development					
Permanent full time	94.9	112.8	112.8	112.8	112.8
Permanent part time	15.5	12.7	12.7	12.7	12.7
Total Planning and Development	110.4	125.5	125.5	125.5	125.5
Community Sustainability					
Permanent full time	259.0	253.7	253.7	253.7	253.7
Permanent part time	127.8	161.4	161.4	161.4	161.4
Total Community Sustainability	386.8	415.1	415.1	415.1	415.1
Corporate Services					
Permanent full time	85.4	107.1	107.1	107.1	107.1
Permanent part time	27.4	17.0	17.0	17.0	17.0
Total Corporate Services	112.9	124.1	124.1	124.1	124.1
City Assets and Environment					
Permanent full time	125.5	131.2	131.2	131.2	131.2
Permanent part time	25.9	13.6	13.6	13.6	13.6
Total City Assets and Environment	151.5	144.8	144.8	144.8	144.8
Executive					
Permanent full time	7.8	12.8	12.8	12.8	12.8
Permanent part time	-	-	-	-	-
Total Executive	7.8	12.8	12.8	12.8	12.8
Total Casuals and other	81.1	69.9	69.9	69.9	69.9
Total staff numbers FTE*	850.4	892.2	892.2	892.2	892.2

* FTE: Full Time Equivalent

Capital Works Program

FOR THE FOUR YEARS ENDING 30 JUNE 2024

Summary of planned capital works expenditure

Capital Works Area	Project cost \$'000	Asset expenditure type					Summary of funding sources					
		New \$'000	Expansion \$'000	Renewal \$'000	Upgrade \$'000	OS - Non-Asset \$'000	Grants Rec'd Prior \$'000	Grants To Be Rec'd \$'000	Contrib's To Be Rec'd \$'000	Council Reserve's \$'000	Borrow's \$'000	Council Cash \$'000
Part 1 - New Capital Works 2020/21												
PROPERTY												
Land	500	-	-	-	-	500	-	-	-	-	-	500
Land Improvements	305	-	-	-	305	-	-	-	-	-	-	305
Total Land	805	-	-	-	305	500	-	-	-	-	-	805
Buildings	2,245	-	-	1,571	673	-	-	-	-	-	-	2,245
Heritage Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Building Improvements	20,355	2,210	1,736	10,664	5,546	200	-	2,565	250	500	-	17,040
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Total Buildings	22,600	2,210	1,736	12,235	6,220	200	-	2,565	250	500	-	19,285
Total Property	23,405	2,210	1,736	12,235	6,525	700	-	2,565	250	500	-	20,090
PLANT AND EQUIPMENT												
Heritage Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Plant, Machinery and Equipment	300	-	30	240	30	-	-	-	-	-	-	300
Fixtures, Fittings and Furniture	2,870	520	-	1,770	580	-	-	-	-	-	-	2,870
Computers and TelComm	1,336	106	132	563	395	141	-	-	-	-	-	1,336
Library Books	1,099	-	-	1,099	-	-	-	-	-	-	-	1,099
Total Plant and Equipment	5,605	626	162	3,672	1,005	141	-	-	-	-	-	5,605
INFRASTRUCTURE												
Roads	6,558	915	205	5,206	232	-	-	818	-	-	-	5,740
Bridges	100	100	-	-	-	-	-	-	-	100	-	-
Footpaths and Cycleways	974	190	50	748	15	-	-	-	-	-	-	974
Drainage	5,393	-	-	2,324	3,019	50	-	-	-	350	-	5,043
Rec, Leisure and Comm Facilities	9,711	3,956	156	3,084	2,516	-	-	2,297	-	2,840	-	4,574
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes	5,412	1,655	-	2,349	1,309	100	-	-	-	700	-	4,712
Aerodromes	-	-	-	-	-	-	-	-	-	-	-	-
Off Street Car Parks	480	30	-	75	75	300	-	-	25	-	-	455
Other Infrastructure	815	215	-	450	150	-	-	-	-	-	-	815
TOTAL INFRASTRUCTURE	29,442	7,061	411	14,235	7,285	450	-	3,115	25	3,990	-	22,312
TOTAL NEW CAPITAL WORKS	58,452	9,897	2,308	30,142	14,815	1,291	-	5,680	275	4,490	-	48,007

Strategic Resource Plan

CITY OF KINGSTON

Capital Works Area	Project cost \$'000	Asset expenditure type					Summary of funding sources					
		New \$'000	Expansion \$'000	Renewal \$'000	Upgrade \$'000	OS - Non-Asset \$'000	Grants Rec'd Prior \$'000	Grants To Be Rec'd \$'000	Contrib's To Be Rec'd \$'000	Council Reserve's \$'000	Borrow's \$'000	Council Cash \$'000
Part 1 - CARRY OVER WORKS 2019/20												
PROPERTY												
Land	960	1,400	-	-	-	440	-	-	-	-	-	960
Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Total Land	960	1,400	-	-	-	440	-	-	-	-	-	960
Buildings	191	-	-	197	84	90	-	2,507	-	500	-	3,197
Heritage buildings	-	-	-	-	-	-	-	-	-	-	-	-
Building Improvements	314	125	369	672	115	-	-	-	-	-	-	314
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Total Buildings	123	125	369	475	199	90	-	2,507	-	500	-	2,884
Total Property	1,083	1,525	369	475	199	350	-	2,507	-	500	-	1,924
PLANT AND EQUIPMENT												
Heritage Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Plant, Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Fixtures, Fittings and Furniture	588	433	-	782	239	-	-	-	-	-	-	588
Computers and TelComm	400	-	40	200	160	-	-	-	-	-	-	400
Library Books	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PLANT AND EQUIP	988	433	40	982	399	-	-	-	-	-	-	988
INFRASTRUCTURE												
Roads	25	25	-	-	-	-	-	-	-	-	-	25
Bridges	-	-	-	-	-	-	-	-	-	-	-	-
Footpaths and Cycleways	2,504	1,826	-	152	526	-	-	-	-	-	-	2,504
Drainage	866	-	-	206	660	-	-	-	-	-	-	866
Rec, Leisure and Comm Facilities	560	347	426	113	368	-	-	-	2,091	-	-	1,531
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes	701	47	-	378	276	-	-	-	-	-	-	701
Aerodromes	-	-	-	-	-	-	-	-	-	-	-	-
Off Street Car Parks	730	730	-	-	-	-	-	-	-	-	-	730
Other Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INFRASTRUCTURE	5,386	2,281	426	849	1,830	-	-	-	2,091	-	-	3,295
TOTAL CARRIED OVER 2018/19	7,457	3,374	98	2,305	2,030	350	-	2,507	-	2,591	-	2,359
TOTAL CAPITAL WORKS 2019/20	65,909	13,271	2,406	32,447	16,844	941	-	8,187	275	7,081	-	50,366

Capital Works Area	Project cost \$'000	Asset expenditure type					Summary of funding sources					
		New	Expansion	Renewal	Upgrade	OS - Non-Asset	Grants Rec'd Prior	Grants To Be Rec'd	Contrib's To Be Rec'd	Council Reserve's	Borrow's	Council Cash
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Part 1 - New Capital Works 2021/22												
PROPERTY												
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	250	-	-	-	250	-	-	-	-	-	-	250
Total Land	250	-	-	-	250	-	-	-	-	-	-	250
Buildings	4,656	3,600	-	740	317	-	-	-	1,500	-	-	3,156
Heritage Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Building Improvements	34,277	2,235	2,174	22,519	7,150	200	-	9,270	-	-	-	25,007
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Total Buildings	38,933	5,835	2,174	23,258	7,466	200	-	9,270	-	1,500	-	28,163
Total Property	39,183	5,835	2,174	23,258	7,716	200	-	9,270	-	1,500	-	28,413
PLANT AND EQUIPMENT												
Heritage Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Plant, Machinery and Equipment	300	-	30	240	30	-	-	-	-	-	-	300
Fixtures, Fittings and Furniture	1,525	125	-	1,075	325	-	-	-	-	-	-	1,525
Computers and TelComm	1,190	20	132	563	395	81	-	-	-	-	-	1,190
Library Books	1,121	-	-	1,121	-	-	-	-	-	-	-	1,121
Total Plant and Equipment	4,136	145	162	2,999	750	81	-	-	-	-	-	4,136
INFRASTRUCTURE												
Roads	6,584	1,206	205	4,968	205	-	-	818	-	-	-	5,766
Bridges	400	400	-	-	-	-	-	-	400	-	-	-
Footpaths and Cycleways	2,265	1,190	50	888	138	-	-	-	-	-	-	2,265
Drainage	4,970	-	-	2,329	2,591	50	-	-	850	-	-	4,120
Rec, Leisure and Comm Facilities	5,868	1,800	500	1,579	1,989	-	-	500	4,591	-	-	777
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes	8,490	1,345	-	4,265	2,781	100	-	-	2,000	-	-	6,490
Aerodromes	-	-	-	-	-	-	-	-	-	-	-	-
Off Street Car Parks	600	-	-	-	-	600	-	-	-	-	-	600
Other Infrastructure	315	215	-	-	100	-	-	-	-	-	-	315
TOTAL INFRASTRUCTURE	29,492	6,156	755	14,029	7,802	750	-	1,318	-	7,841	-	20,333
TOTAL NEW CAPITAL WORKS	72,811	12,136	3,090	40,285	16,268	1,031	-	10,588	-	9,341	-	52,882

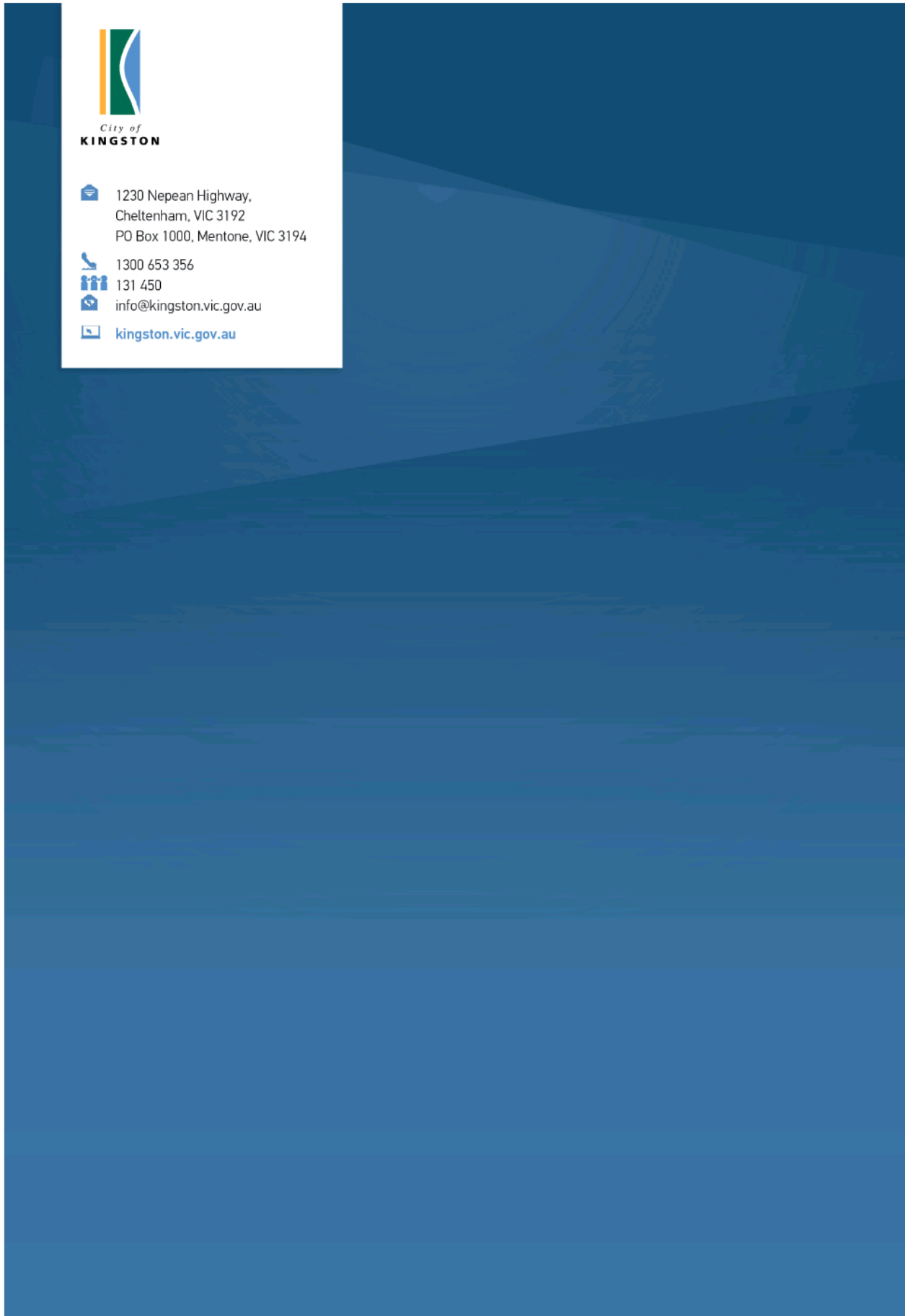
Strategic Resource Plan

CITY OF KINGSTON

Capital Works Area	Project cost \$'000	Asset expenditure type					Summary of funding sources					
		New	Expansion	Renewal	Upgrade	OS - Non-Asset	Grants Rec'd Prior	Grants To Be Rec'd	Contrib's To Be Rec'd	Council Reserve's	Borrow's	Council Cash
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Part 1 - New Capital Works 2022/23												
PROPERTY												
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	265	-	-	-	265	-	-	-	-	-	-	265
Total Land	265	-	-	-	265	-	-	-	-	-	-	265
Buildings	3,450	3,450	-	-	-	-	-	-	500	-	-	2,950
Heritage Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Building Improvements	29,181	200	5,973	17,416	5,392	200	-	8,820	-	-	-	20,361
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Total Buildings	32,631	3,650	5,973	17,416	5,392	200	-	8,820	-	500	-	23,311
Total Property	32,896	3,650	5,973	17,416	5,657	200	-	8,820	-	500	-	23,576
PLANT AND EQUIPMENT												
Heritage Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Plant, Machinery and Equipment	300	-	30	240	30	-	-	-	-	-	-	300
Fixtures, Fittings and Furniture	275	125	-	75	75	-	-	-	-	-	-	275
Computers and TelComm	2,590	160	342	1,403	605	81	-	-	-	-	-	2,590
Library Books	1,143	-	-	1,143	-	-	-	-	-	-	-	1,143
Total Plant and Equipment	4,308	285	372	2,861	710	81	-	-	-	-	-	4,308
INFRASTRUCTURE												
Roads	7,353	1,665	205	5,290	193	-	-	818	-	-	-	6,535
Bridges	-	-	-	-	-	-	-	-	-	-	-	-
Footpaths and Cycleways	1,290	190	50	913	138	-	-	-	-	-	-	1,290
Drainage	4,475	-	-	2,220	2,205	50	-	-	-	50	-	4,425
Rec, Leisure and Comm Facilities	3,140	-	-	1,798	1,342	-	-	-	-	2,110	-	1,030
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes	5,672	25	-	3,160	2,387	100	-	-	-	100	-	5,572
Aerodromes	-	-	-	-	-	-	-	-	-	-	-	-
Off Street Car Parks	-	-	-	-	-	-	-	-	-	-	-	-
Other Infrastructure	1,275	1,175	-	-	100	-	-	-	-	1,000	-	275
TOTAL INFRASTRUCTURE	23,205	3,055	255	13,381	6,364	150	-	818	-	3,260	-	19,127
TOTAL NEW CAPITAL WORKS	60,409	6,990	6,599	33,658	12,731	431	-	9,638	-	3,760	-	47,011

Capital Works Area	Project cost \$'000	Asset expenditure type					Summary of funding sources					
		New	Expansion	Renewal	Upgrade	OS - Non-Asset	Grants Rec'd Prior	Grants To Be Rec'd	Contrib's To Be Rec'd	Council Reserve's	Borrow's	Council Cash
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Part 1 - New Capital Works 2023/24												
PROPERTY												
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Building Improvements	23,478	-	111	16,786	6,381	200	-	-	-	-	-	23,478
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Total Buildings	23,478	-	111	16,786	6,381	200	-	-	-	-	-	23,478
Total Property	23,478	-	111	16,786	6,381	200	-	-	-	-	-	23,478
PLANT AND EQUIPMENT												
Heritage Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Plant, Machinery and Equipment	300	-	30	240	30	-	-	-	-	-	-	300
Fixtures, Fittings and Furniture	275	125	-	75	75	-	-	-	-	-	-	275
Computers and TelComm	1,060	20	99	527	350	65	-	-	-	-	-	1,060
Library Books	1,166	-	-	1,166	-	-	-	-	-	-	-	1,166
Total Plant and Equipment	2,801	145	129	2,008	455	65	-	-	-	-	-	2,801
INFRASTRUCTURE												
Roads	6,733	415	205	5,920	193	-	-	818	-	-	-	5,915
Bridges	-	-	-	-	-	-	-	-	-	-	-	-
Footpaths and Cycleways	1,335	190	50	958	138	-	-	-	-	-	-	1,335
Drainage	5,000	-	-	2,505	2,445	50	-	-	-	50	-	4,950
Rec, Leisure and Comm Facilities	1,773	-	-	781	992	-	-	-	-	740	-	1,033
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Parks, Open Space and Streetscapes	4,150	25	-	2,283	1,743	100	-	-	-	100	-	4,050
Aerodromes	-	-	-	-	-	-	-	-	-	-	-	-
Off Street Car Parks	-	-	-	-	-	-	-	-	-	-	-	-
Other Infrastructure	275	175	-	-	100	-	-	-	-	-	-	275
TOTAL INFRASTRUCTURE	19,266	805	255	12,446	5,610	150	-	818	-	890	-	17,558
TOTAL NEW CAPITAL WORKS	45,545	950	495	31,240	12,445	415	-	818	-	890	-	43,837

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