

Annual Report

2022-23





Acknowledgment of country

Greater Dandenong City Council acknowledges and pays respects to the Bunurong people of the Kulin Nation, as the Traditional Custodians of the lands and waters in and around Greater Dandenong.

We value and recognise local Aboriginal and Torres Strait Islander Cultures, heritage, and connection to land as a proud part of a shared identity for Greater Dandenong.

Greater Dandenong City Council pays respect to Elders past and present and recognises their importance in maintaining knowledge, traditions, and Culture in our Community.

Greater Dandenong City Council also respectfully acknowledges the Bunurong Land Council as the Registered Aboriginal Party responsible for managing the Aboriginal Cultural heritage of the land and waters where Greater Dandenong is situated.

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Our Great City

Greater Dandenong City Council provides over 100 services to improve the quality of life of all residents. The Community Vision, Council's strategic objectives and service strategies are outlined in the Council Plan 2021–25 and the Annual Budget. The delivery of services is measured by a set of service performance indicators and measures. These services include:

CHILDREN, YOUTH AND FAMILIES	HEALTH AND WELLBEING	YOUR HOME	SPORT AND LEISURE	ROADS AND SAFETY	COMMUNITY
<p>Youth services</p> 	<p>Disability services</p> 	<p>Planning permits</p> 	<p>Sportsgrounds</p> 	<p>Roads and footpaths</p> 	<p>Libraries</p> 
<p>Kindergartens</p> 	<p>Home maintenance</p> 	<p>Building permits</p> 	<p>Swimming pools</p> 	<p>Car parks</p> 	<p>Volunteering</p> 
<p>Maternal and child health</p> 	<p>Home and community care</p> 	<p>Pet registrations</p> 	<p>Leisure centres</p> 	<p>Street lighting</p> 	<p>Theatre and the arts</p> 
<p>Playgroups</p> 	<p>Meals on wheels</p> 	<p>Rubbish and recycling</p> 	<p>Parks and gardens</p> 	<p>School crossing supervision</p> 	<p>Grants</p> 
<p>Immunisation</p> 	<p>Food safety</p> 	<p>Graffiti removal</p> 	<p>Festivals and events</p> 	<p>Emergency management</p> 	<p>Community centres</p> 

Our Community

170,000

residents in 2022

154 birthplaces

2/3

of people are born overseas

24,000

migrants have arrived since 2014

880 asylum seekers

8% of people live with a severe or profound disability

100,000

people work within CGD

Manufacturing and **Health care and social assistance** are the city's two largest industries

40,000

families within CGD

3/4 of families have parents born overseas

62% of people own or are purchasing their own home

700

hectares of open space

197 parks

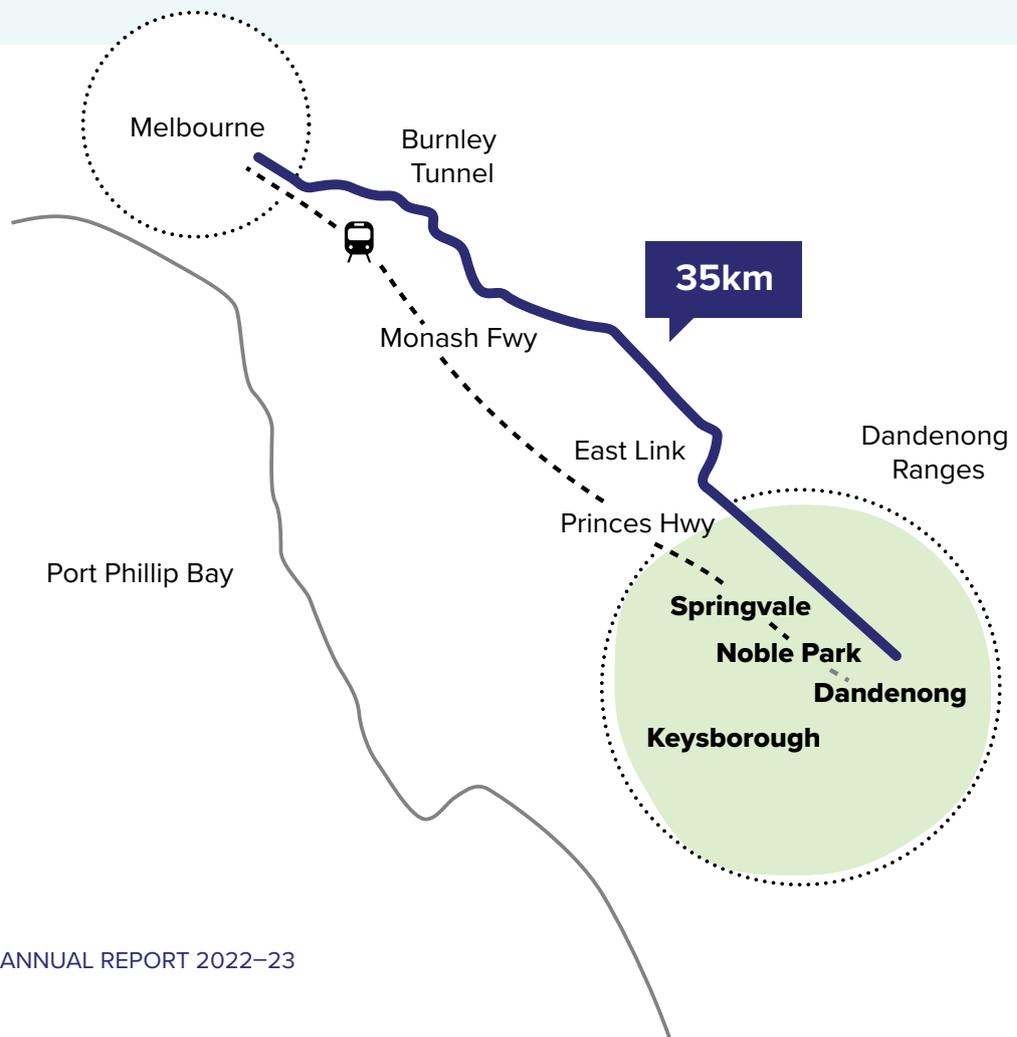
33 bushland areas

152 playgrounds

188km

of bike and shared paths

35 sports reserves





Shepley Oval, Dandehong

Community Vision

In 2021 the City of Greater Dandenong created a new community vision which expressed their aspirations and hopes for the future of the municipality. This vision was developed through extensive broad consultation including workshops, surveys, pop up installations and online activities.

As required by the *Local Government Act 2020*, a deliberative engagement process was then undertaken and the Greater Dandenong People's Panel was formed. This panel of 31 residents and business owners, representative of the community's diversity, were asked to consider the outcomes of the broad community consultation phase and background information provided by Council, to develop a new vision and principles. They spent three and a half days deliberating and reviewed all of the community engagement outcomes, heard from guest speakers from local businesses and community groups and discussed current and future challenges for our city.

The final vision created by the panel reflects the aspirations of the community and the principles outline what Council should focus on to help achieve this.

Our community's vision for 2040 is:

The City of Greater Dandenong is a home to all. It's a city where you can enjoy and embrace life through celebration and equal opportunity.

We harmonise the community by valuing multiculturalism and the individual. Our community is healthy, vibrant, innovative and creative.

Our growing city is committed to environmental sustainability. Welcome to our exciting and peaceful community.

To complement the vision, and further define what the community would like to see Greater Dandenong be in 2040, six principles were developed. These principles are:

- 1 Safe and peaceful community
- 2 Education, Training, Entrepreneurship and Employment Opportunities
- 3 Sustainable Environment
- 4 Embrace diversity and multiculturalism
- 5 Mind, Body and Spirit
- 6 Art and Culture

This vision and its accompanying principles influence Council's key strategic direction and the priorities that are set for each financial year.

The results of this project informed the planning stages of the Council Plan 2021–25, Annual Plan and other key strategic documents across Council.



Strategic Objectives

Council’s strategic objectives form the Council Plan 2021–25 and reflect the hopes and aspirations of the community as expressed in the community vision and accompanying principles:

- A socially connected, safe and healthy city
- A city that respects and celebrates diversity, our history and the arts
- A city of accessible, vibrant centres and neighbourhoods
- A green city committed to a sustainable future
- A city that supports entrepreneurship, quality education and employment outcomes
- A Council that demonstrates leadership and a commitment to investing in the community



Year in Review

Message from our Mayor and CEO

Greater Dandenong City Council is proud to engage and work closely with our culturally diverse community to ensure our city is a great place to live, work, visit and play. Together we have much to celebrate from the past 12 months, including the completion of several major projects and the beginning of many new innovative initiatives.

Continued infrastructure investment

Ongoing investment in quality community, sport and recreation infrastructure is essential to providing accessible spaces which enhance the health and wellbeing of our residents. The following projects will provide fantastic new spaces for our community to utilise into the future:

- State-of-the-art gym at the Noble Park Aquatic Centre (NPAC) – The new \$6.9 million project was supported by a \$3.3 million grant from the Victorian Government
- Keysborough South Community Hub project – The \$22 million contract was awarded and the first sod turned in preparation for construction at the site situated at the corner of Chapel and Villiers Roads.
- Springvale Boulevard – In October 2022, the revitalised boulevard was officially opened creating a signature gateway entrance to Springvale.

Successfully managing our financial challenges

Council invested \$49 million in capital works and community infrastructure in 2022–23 creating vibrant and accessible spaces for our residents and visitors to enjoy. A further \$26 million was spent on maintaining parks, roads, footpaths, and drains and the protection of existing assets.

Greater Dandenong City Council continues to face the same challenges as the entire Local Government sector with rising costs, ageing assets and limited alternative revenue streams. Council's operating surplus this year was \$33 million. While our financial position remains strong, our ongoing challenge is balancing our continued investment in capital improvements while also funding ongoing asset renewal to maintain our current service standards.



Mayor, Cr Eden Foster



CEO, Jacqui Weatherill

Proud of our green future

Annually Council focuses on sustainability initiatives which help to improve Council's response to climate change and educate the community regarding waste disposal:

- Our Homecycle program ran several times across the year with a total of 28,900kg of waste material recovered and the Keep It Clean campaign was launched which aims to combat illegal dumping and street littering while further promoting Council's free hard rubbish collection service.
- The tree canopy coverage of our city was boosted with the planting of 2,744 trees in public places and we hosted our 10th annual Sustainability Festival, considered the most successful to date with more than 3,000 people in attendance at the Dandenong Market.

Enabling better outcomes for our community

We continued to advocate to State and Federal Governments to address key issues facing our Greater Dandenong community including homelessness, poverty, gambling and social and affordable housing:

- The Anti-Poverty Strategy 2022–25 was launched in October 2022
- The Back Your Neighbour advocacy campaign to the Federal Government, in collaboration with 39 other Councils and other peak bodies throughout Australia, resulted in the conversion of Temporary Protection Visas to permanent visas.
- Funding was awarded to Council to enhance active transport infrastructure as part of level crossing design works, and arterial road project upgrades including the extension of Thompson and Westall Roads.

Commitment to arts, culture and events

Council worked in collaboration with artists throughout the city to install engaging public artworks and significant murals to represent our cultural heritage. A large-scale artwork titled Peace and Harmony for Ukraine was also created by Council in partnership with the Association of Ukrainians in Victoria Noble Park branch and the Noble Park Revitalisation Board to honour the tragic conflict overseas.

We continued to celebrate and honour the cultural traditions of our residents who come from all over the world by hosting several culturally significant festivals and community celebrations throughout the year. Our key festivals and events attracted 81,507 people, including Springvale Snow Fest, Noble Park Community Fun Day, Little Day Out, Christmas Carols in the Park, New Year's Eve, Open Air Movies, and Keysborough's Big Picnic.

A community memorial celebration was held in tribute to Greater Dandenong Living Treasure Merle Mitchell AM in November 2022. Merle was duly recognised for her passionate community activism and her many achievements as a member of the Spirit of Enterprise. The Exhibition Hall inside the Springvale Community Hub is now known as the Mitchell Hall and Council has installed an interpretative sign as part of the Spirit Enterprise Trail project to further honour Merle's legacy.

Council won the First Nations Community Partnership Initiative Award for the Waa and Bulln Bulln Corroboree (Springvale ceremonial fire pit) at the LGPro Awards for Excellence and continues to recognise the strong connection First Nations people have to the land and waters of this nation through embedding reconciliation across Council, including in policy, business and community structures as outlined in the Reconciliation Action Plan (RAP) 2021–23.

In November 2022 John Bennie PSM retired as Greater Dandenong City Council's Chief Executive Officer after 16 years of service. We would like to thank John for his tireless commitment to the community of Greater Dandenong and the staff of Greater Dandenong City Council. His leadership has been instrumental in the many successes within our municipality and he leaves a fantastic legacy.

It has been an exciting year and we proudly present this 2022–23 Annual Report to our community. We would also like to thank all Councillors, the Executive Management Team and staff at Greater Dandenong City Council for their dedicated and passionate work.

Together over the past 12 months we have continued to enhance the growth of our great city and achieved many beneficial outcomes for our vibrant and unique community.



**Mayor,
Cr Eden Foster**



**CEO,
Jacqui Weatherill**



Springvale Snowfest



Caption Waa and Bulln Bulln Corroboree firepit

Message from our Junior Mayor

Hi, my name is Tasneem, I am in Grade 6 and school captain at Keysborough Gardens Primary School. I am delighted to be the 2023 Junior Mayor of the City of Greater Dandenong, an admirable, diverse, and multicultural place for everyone. We live in the city of opportunity for everyone to achieve their dreams and it means so much to me to be able to get involved and be the 'voice of a generation' representing the children as Junior Mayor.

What do you love about living in the City of Greater Dandenong?

I love being part of the local community of the City of Greater Dandenong as we are so very lucky to be involved and included in such a diverse and multicultural community for everyone. I love living here as the opportunities are endless and the Council and all of its members make living here all the more wonderful and magical every day putting a smile on everyone's face.

What does it mean to you that the Council is a child-friendly city?

Being in a child-friendly city means every child in the City of Greater Dandenong has a voice to be heard. We live in a world where we design and promote child involvement and this is a great asset in making everyone feel welcome.

What do you like about the work Council does?

I admire and acknowledge the Council's work as it makes our lives safer and enjoyable for everyone. Council is involved in so many new and amazing projects sculpting the City of Greater Dandenong, making it a better place for everyone. I admire all of the Council's work to be a more child-friendly city and inclusive including both fun and educational initiatives many people take part in.

Why did you apply to be a Junior Mayor?

Applying for Junior Mayor was something I was unsure of and nervous about but coming from the school of last year's Junior Mayor and seeing all the amazing opportunities I knew it was worth a shot and no matter the outcome you will never know if you never try. I felt so happy and fortunate to be able to be school captain but being part of the Children's Advisory Group opened a whole new door of opportunities for me. It gives a voice to you and your fellow students and schools and portal into the voice of change in the Council. I am so thankful for everyone who made the opportunity possible along the way and I highly recommend the experience for all Grade 6 students stepping out of their comfort zone and embarking on a journey for the last year of primary school.

What do you hope to be involved in during your time as Junior Mayor?

I have had the honour of participating in many educational initiatives as Junior Mayor and I would highly encourage other students to take part. I can't be more thankful for the opportunities I have taken part in already and I am overjoyed to take part in any campaigns and initiatives the Council is willing to have me in.





Council's spending in 2022–23

\$48.8 million

Capital works



\$17.6 million

Families, children and youth



\$35.6 million

Buildings, roads, drains
and traffic management



\$16.4 million

Library, arts, culture and
community engagement



\$27.2 million

Waste collection, street and
public facilities cleaning



\$3.7 million

Greater Dandenong business,
placemaking and revitalisation
and economic development



\$21.9 million

Community facilities, parks,
sport and recreation



\$4.7 million

Risk management, property
and insurance



\$19.5 million

Planning, building and
regulatory services



\$14.0 million

Health, aged and
community services



Corporate Governance

The Council

Greater Dandenong City Council's 11 Councillors (Council) are elected as representatives of all residents and ratepayers within the city and have a statutory responsibility to represent and achieve the best outcomes for all people that live, participate and invest within the City of Greater Dandenong, including future generations. Under the *Local Government Act 2020*, Council's key roles include, but are not limited to:

- acting as a representative government for the diverse communities across Greater Dandenong when making decisions and taking actions in accordance with the relevant law;
- promoting the economic, social and environmental sustainability of the municipality, including mitigation and planning for climate change risks;
- engaging with the community in strategic planning and strategic decision making and monitoring its achievements;

- pursuing innovation and continuous improvement and collaborating with other councils, Governments and statutory bodies;
- maintaining the ongoing financial viability of Council by ensuring that resources are managed in a responsible, transparent and accountable manner;
- advocating for the interests of the local community to other communities and governments;
- fostering community cohesion and encouraging active participation in civic life; and
- making all decisions impartially and transparently, and in the best interests of the whole community.

Greater Dandenong City Council was elected on 24 October 2020. The next Council elections are scheduled for October 2024.

Ward Map

Cleeland Ward

Dandenong, Dandenong North

Dandenong Ward

Dandenong, Dandenong South, Lyndhurst

Dandenong North Ward

Dandenong North

Keysborough Ward

Keysborough

Keysborough South Ward

Bangholme, Keysborough, Keysborough South

Noble Park Ward

Noble Park

Noble Park North Ward

Noble Park North, Dandenong North, Springvale

Springvale Central Ward

Springvale

Springvale North Ward

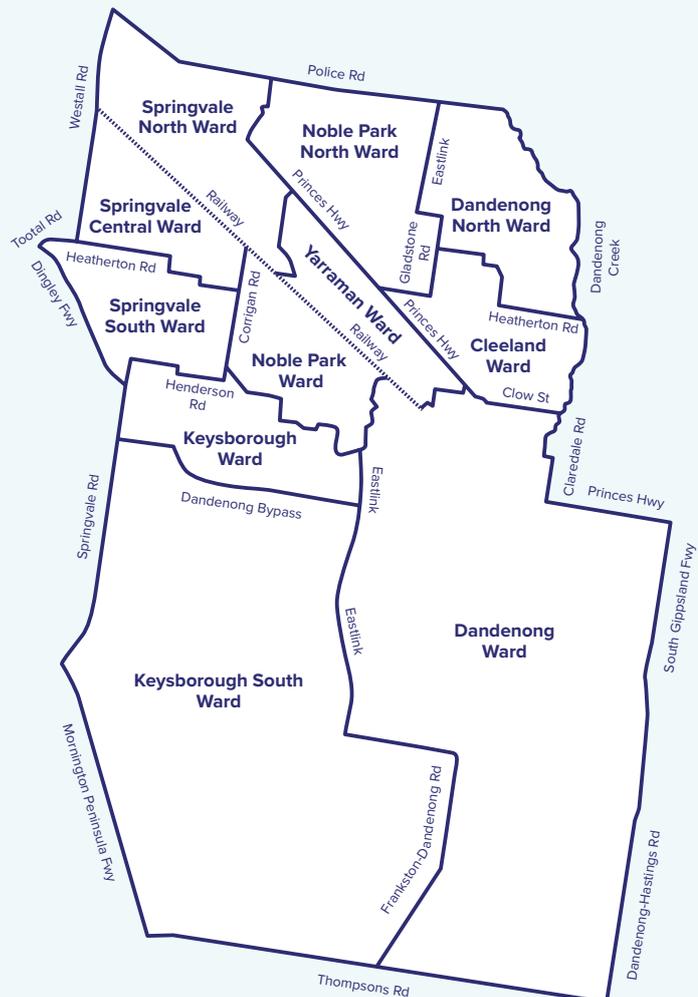
Springvale, Springvale North

Springvale South Ward

Springvale, Springvale South

Yarraman Ward

Dandenong, Noble Park



Your Councillors



Cleeland Ward

Cr Angela Long

Suburbs: Dandenong, Dandenong North

Term as a Councillor: 1997–2005 and 2008–present

Mayoral terms: 2000–01, 2012–13, 2020–21



Springvale North Ward

Cr Sean O'Reilly

Suburbs: Springvale, Springvale North

Term as a Councillor: 2012–present

Mayoral term: 2014–15



Dandenong North Ward

Cr Bob Milkovic

Suburbs: Dandenong North

Term as a Councillor: 2020–present



Dandenong Ward

Cr Jim Memeti

Suburbs: Dandenong, Dandenong South, Lyndhurst

Term as a Councillor: 2005–present

Mayoral terms: 2009–10, 2013–14, 2016–17, 2019–20, 2021–22



Noble Park Ward

Cr Sophie Tan

Suburbs: Noble Park

Term as a Councillor: January 2019–present

Term as Deputy Mayor: 2020–21



Keysborough Ward

Cr Tim Dark

Suburbs: Keysborough

Term as a Councillor: 2016–present



Keysborough South Ward

Cr Rhonda Garad

Suburbs: Bangholme, Keysborough, Keysborough South

Term as a Councillor: 2020–present



Springvale South Ward

Cr Loi Truong

Suburbs: Springvale, Springvale South

Term as a Councillor: 2008–present



Noble Park North Ward

Cr Lana Formoso

Suburbs: Noble Park North, Dandenong North, Springvale

Term as a Councillor: 2020–present

Term as Deputy Mayor: 2022–23



Yarraman Ward

Cr Eden Foster

Suburbs: Dandenong, Noble Park

Term as a Councillor: 2020–present

Term as Deputy Mayor: 2021–22

Mayoral term: 2022–current



Springvale Central Ward

Cr Richard Lim OAM

Suburbs: Springvale

Term as a Councillor: 2020–present



Greater Dandenong City Councillors

Governance

Greater Dandenong City Council is committed to good corporate governance. The development of policies, codes of practice and systems, together with adherence to legislative requirements and transparent reporting, are all part of Greater Dandenong's commitment to open and accountable government.

The Chief Executive Officer (CEO) is appointed by Council for the purpose of managing the operations of the organisation. The CEO then delegates operational functions and duties to Council officers that will be undertaken in an accountable, efficient and effective manner.

Council's Legislative Compliance Policy provides a uniform framework approach to ensure compliance with all laws, regulations, industry and internal codes of conduct relevant to Council and which impact the day-to-day activities of Council.

Code of Conduct – Councillors

Greater Dandenong City Council's Councillor Code of Conduct sets out guidelines within which elected representatives must operate. It outlines behaviours and actions which reduce the risk of corruption or misuse of Council assets, including information.

The Councillor Code of Conduct is a key component of Greater Dandenong's commitment to open and accountable government and is available online at www.greaterdandenong.vic.gov.au

Council Meetings

Council conducts its business in open and publicly advertised meetings.

Council meetings are generally held on the second and fourth Monday of each month and commence at 7.00pm. All Council meetings are held in the Council Chamber at 225 Lonsdale Street, Dandenong unless otherwise notified.

Council Meetings are held to consider items such as planning permit applications, capital improvement works and programs, community service matters, road and traffic management, local laws, administration and financial issues and to annually elect the Mayor and Deputy Mayor.

All Council meetings are conducted in accordance with Council's Governance Rules.

During 2022–23, there were 23 Council Meetings. This is inclusive of the Council Meeting held on 10 November 2022 to elect a Mayor and Deputy Mayor.

The list below indicates the number of meetings attended by individual Councillors.

Councillors from 1 July 2022 – 30 June 2023	Council Meetings
<i>Number of Meetings Held</i>	23
Cr Tim Dark	21
Cr Eden Foster	22
Cr Lana Formoso	20
Cr Rhonda Garad	21
Cr Richard Lim OAM	23
Cr Angela Long	19
Cr Jim Memeti	17
Cr Bob Milkovic	21
Cr Sean O'Reilly	20
Cr Sophie Tan	20
Cr Loi Truong	15

Council Meetings Online

As part of Council's commitment to open and accountable government, all Council Meetings are webcast at

www.greaterdandenong.vic.gov.au/councilmeetings

During 2022–23, the average number of 'log-ins' to the live webcasts per ordinary Council meeting was 30 with 61 'log-ins' recorded as an average against each archived (non-live) webcast of each Council Meeting. These figures are higher than the previous financial year and Council will continue to webcast its Council Meetings.

The *Local Government Act 2020*, and subsequently Council's Governance Rules, provide for virtual (remote) meetings to be held.

Notices of Motion

A Notice of Motion is a proposal for action by a Councillor submitted to a Council Meeting. In the 2022–23 financial year 12 Notices of Motion were submitted by Councillors.

Mayor, Deputy Mayor and Councillor Allowances

Under the *Local Government Act 2020* and the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*, the Victorian Independent Remuneration Tribunal (VIRT) sets allowances payable to Mayors, Deputy Mayors and Councillors. The following allowances were applicable during 2022–23.

Mayoral Allowance

1 July 2022 –
17 December 2022

\$119,316 pa (inclusive of Commonwealth Superannuation Guarantee)

Includes use of a fully maintained vehicle

18 December 2022
– 30 June 2023

\$124,469 pa (inclusive of Commonwealth Superannuation Guarantee)

Includes use of a fully maintained vehicle

Deputy Mayoral Allowance

1 July 2022 –
17 December 2022

\$59,658 pa (inclusive of Commonwealth Superannuation Guarantee)

18 December 2022
– 30 June 2023

\$62,235 pa (inclusive of Commonwealth Superannuation Guarantee)

Councillor's Allowance

1 July 2022 –
17 December 2022

\$35,972 pa (inclusive of Commonwealth Superannuation Guarantee)

18 December 2022
– 30 June 2023

\$37,565 pa (inclusive of Commonwealth Superannuation Guarantee)

Councillor Expenses, Support and Accountability Policy

The Councillor Expenses, Support and Accountability Policy allows for the administrative support needed by Councillors to perform their role and for the fair reimbursement of the costs associated with their role. The policy also provides for Mayoral and Councillors' attendances at Council meetings and Councillor Briefing Sessions to be published online together with a record of Councillor expenses.

Councillor Expenses

In accordance with Section 40 of the *Local Government Act 2020*, Council is required to reimburse a Councillor for expenses incurred whilst performing their duties as a Councillor. These expenses can be found on Council's website and are updated monthly. The expenses include information technology and communication, conferences and training, travel expenses, vehicle mileage and any other bona fide expenses claimed. The below table outlines the expenses incurred for the 2022–23 financial year.

2022–23	Cr Tim Dark	Cr Lana Formoso	Cr Eden Foster	Cr Rhonda Garad	Cr Richard Lim OAM	Cr Angela Long
Information and Communication Technology [#]	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Training and Conferences	\$0.00	\$7,394.00	\$9,471.50	\$8,184.00	\$895.00	\$895.00
Airfares (Travel Expenses)	\$1,195.61	\$0.00	\$965.78	\$965.78	\$1,095.44	\$965.78
Taxi/Train Fares (Travel Expenses)	\$0.00	\$1,053.73	\$95.50	\$188.84	\$0.00	\$10.00
Accommodation and Meals (Travel Expenses)	\$499.09	\$0.00	\$483.36	\$0.00	\$0.00	\$1,636.61
Vehicle/Mileage	\$184.86	\$0.00	\$0.00	\$0.00	\$0.00	\$1,475.52
Functions Attended	\$605.00	\$1,131.77	\$707.27	\$222.27	\$1,062.27	\$318.27
Other [^]	\$0.00	\$930.00	\$60.60	\$30.00	\$30.00	\$30.00
TOTAL	\$2,484.56	\$10,509.50	\$11,784.01	\$9,590.89	\$3,082.71	\$5,331.18

2022–23	Cr Jim Memeti	Cr Bob Milkovic	Cr Sean O'Reilly	Cr Sophie Tan	Cr Loi Truong
Information and Communication Technology [#]	\$90.32	\$0.00	\$0.00	\$0.00	\$0.00
Training and Conferences	\$895.00	\$1,790.00	\$895.00	\$895.00	\$895.00
Airfares (Travel Expenses)	\$1,825.61	\$1,314.09	\$1,028.40	\$965.78	\$965.78
Taxi/Train Fares (Travel Expenses)	\$0.00	\$844.96	\$131.78	\$205.78	\$0.00
Accommodation and Meals (Travel Expenses)	\$1,640.32	\$2,454.21	\$57.79	\$924.79	\$924.79
Vehicle/Mileage	\$0.00	\$3,933.54	\$0.00	\$0.00	\$0.00
Functions Attended	\$1,155.00	\$187.27	\$518.27	\$585.00	\$0.00
Other [^]	\$0.00	\$142.62	\$30.00	\$30.00	\$30.00
TOTAL	\$5,606.25	\$10,666.69	\$2,661.24	\$3,606.35	\$2,815.57



Lee Tarlamis MP and Mayor Eden Foster at Noble Park Community Fun Day

All figures are accurate at time of publishing but may be subject to updating and change

Notes:

#Councillors are provided with a range of information technology devices and compatible software to facilitate appropriate communication and business function for official Council purposes under the Councillor Support, Reimbursement and Accountability Policy. Mobile phone services are provided under corporate plans and a maximum allowance of \$100 per month of usage is provided for within the plans.

^These amounts include, but are not limited to, city link tolls, travel insurance and annual membership fees

Delegated Committees

The *Local Government Act 2020* allows for councils to establish one or more delegated committees consisting of:

- Councillors;
- Council staff;
- Other persons; or
- Any combination of the above.

No delegated committees have been established by Greater Dandenong City Council under the Act.



Councillor Representation on Committees, Community Organisations and Associations, Peak Industry Bodies and Regional Organisations

In conducting the business of Council and representing Council's interests in the wider community, Greater Dandenong City Council has formal representation and liaison with a wide number of committees, peak industry bodies and regional and community associations. While the Mayor of the day is typically Council's key representative, the number of associations where Council seeks an involvement is such that representation needs to be shared among all Councillors to ensure a manageable workload. The following indicates Councillor representation across the 2022–23 year.

Community Organisations

Organisation	Past Councillor Liaison(s)* 1 July 2022 – 10 November 2022	New Councillor Liaison(s) 10 November 2022 – 30 June 2023
Dandenong and District Historical Society	Cr Rhonda Garad	Cr Angela Long
Dandenong Show Committee	Cr Bob Milkovic Alternate – Cr Jim Memeti	Cr Bob Milkovic Alternate – Cr Jim Memeti
Greater Dandenong Interfaith Network	Cr Eden Foster Cr Rhonda Garad	Cr Eden Foster Cr Sophie Tan
South East Community Links	Cr Loi Truong	Cr Eden Foster Cr Loi Truong
Springvale and District Historical Society	Cr Richard Lim OAM Cr Loi Truong	Cr Richard Lim OAM Cr Loi Truong
Springvale Benevolent Society	Cr Richard Lim OAM Cr Sean O'Reilly Cr Loi Truong	Cr Richard Lim OAM Cr Sean O'Reilly Cr Loi Truong

*Councillor Liaison

It is not essential for Council to be involved in these groups – Councillors are only involved when they have the interest, the time and the inclination.

Councillor Liaisons act as a liaison point between the organisation and Council as a whole and provide advice to Council or the organisation when decisions or relevant policy matters are discussed. Councillor Liaisons will generally keep informed about the work and functions of the organisation and support the role of the organisation in accordance with Council policy or direction. If a Councillor chooses to stand as an office bearer of the organisation this is undertaken separately to the role of Councillor Liaison.

Council Groups and Committees

Organisation	Past Councillor Representative(s)* 1 July 2022 – 10 November 2022	New Councillor Representative(s) 10 November 2022 – 30 June 2023
Arts Advisory Board	Cr Rhonda Garad	Cr Rhonda Garad
Audit and Risk Committee (ARC)	Mayor of the Day Cr Rhonda Garad	Mayor of the Day Cr Rhonda Garad
Australia Day Community Assessment Panel	Mayor of the Day Cr Lana Formoso Cr Richard Lim OAM	Mayor of the Day Cr Richard Lim OAM Cr Sophie Tan
Business COVID-19 Recovery Taskforce	Mayor of the Day	Mayor of the Day
CEO Employment and Remuneration Committee (changed from CEO Performance Review Committee by Policy)	Mayor of the Day Cr Lana Formoso Cr Eden Foster Cr Rhonda Garad Cr Richard Lim OAM Cr Angela Long Cr Bob Milkovic Cr Jim Memeti Cr Sophie Tan	Mayor of the Day Cr Lana Formoso Cr Eden Foster Cr Richard Lim OAM Cr Angela Long Cr Bob Milkovic Cr Jim Memeti Cr Sean O'Reilly Cr Sophie Tan
Children and Family Partnership	Cr Sophie Tan Cr Loi Truong	Cr Loi Truong
Community Safety Advisory Committee	Mayor of the Day Cr Angela Long Cr Sophie Tan	Mayor of the Day Cr Angela Long Cr Richard Lim OAM Cr Sophie Tan
Cultural Heritage Advisory Committee	Cr Angela Long	Cr Angela Long
Dandenong Market Pty Ltd	Cr Angela Long Alternate – Cr Tim Dark	Cr Angela Long Alternate – Cr Tim Dark
Disability Advisory Committee	Cr Angela Long Cr Rhonda Garad Cr Loi Truong	Cr Angela Long Cr Loi Truong
Family Violence Advisory Committee	Cr Lana Formoso Cr Eden Foster Cr Rhonda Garad Cr Richard Lim OAM Cr Angela Long Cr Jim Memeti Cr Sophie Tan	Cr Lana Formoso Cr Eden Foster Cr Richard Lim OAM Cr Angela Long Cr Jim Memeti Cr Sophie Tan
Community Partnership Funding Grants Advisory and Assessment Panel – Building Capacity Grants	Cr Rhonda Garad	Cr Sophie Tan
Community Partnership Funding Grants Advisory and Assessment Panel – Strategic Project Grants	Cr Rhonda Garad Cr Jim Memeti	Cr Richard Lim OAM



New Year's Eve, Dandenong Park

Organisation	Past Councillor Representative(s)* 1 July 2022 – 10 November 2022	New Councillor Representative(s) 10 November 2022 – 30 June 2023
Community Partnership Funding Grants Advisory and Assessment Panel – Sponsorships	Cr Sophie Tan	Cr Sean O'Reilly
Community Support Grants Advisory and Assessment Panel – Community Development	Cr Lana Formoso Cr Sophie Tan	Cr Lana Formoso
Community Support Grants Advisory and Assessment Panel – Arts, Festivals and Events	Cr Eden Foster Cr Jim Memeti	Cr Eden Foster Cr Jim Memeti
Indian Cultural Precinct Taskforce	Mayor of the Day	Mayor of the Day
LG Mayoral Taskforce Supporting People Seeking Asylum	Mayor of the Day	Mayor of the Day
Mills Reserve Precinct Advisory Group (MPAG)	Cr Lana Formoso Cr Eden Foster Cr Angela Long Cr Jim Memeti Cr Sophie Tan	Cr Lana Formoso Cr Eden Foster Cr Angela Long Cr Jim Memeti Cr Sophie Tan
Multicultural and People Seeking Asylum Advisory Committee	Cr Eden Foster Cr Rhonda Garad	Cr Eden Foster
Noble Park Revitalisation Board	Mayor of the Day	Mayor of the Day
Positive Ageing Advisory Committee	Cr Loi Truong	Cr Loi Truong
South East Leisure Pty Ltd	Cr Lana Formoso (by resolution 09/08/2021)	Cr Lana Formoso
Springvale Community Hub Committee	Cr Richard Lim OAM Cr Loi Truong	Cr Richard Lim OAM Cr Loi Truong
Sustainability Advisory Committee	Cr Rhonda Garad	Cr Rhonda Garad
Taylors Road Landfill Community Reference Group [#]	Cr Angela Long Alternate – Cr Sean O'Reilly	Cr Angela Long Alternate – Cr Sean O'Reilly

Organisation	Past Councillor Representative(s)* 1 July 2022 – 10 November 2022	New Councillor Representative(s) 10 November 2022 – 30 June 2023
Young Leaders	Ambassador – Cr Tim Dark Ambassador – Cr Lana Formoso Ambassador – Cr Eden Foster Ambassador – Cr Rhonda Garad Ambassador – Cr Richard Lim OAM Ambassador – Cr Jim Memeti Ambassador – Cr Sean O'Reilly Ambassador – Cr Sophie Tan	Mayor of the Day Ambassador – Cr Lana Formoso Ambassador – Cr Eden Foster Ambassador – Cr Richard Lim OAM Ambassador – Cr Jim Memeti Ambassador – Cr Sean O'Reilly Ambassador – Cr Sophie Tan



**Councillor Representative*

An essential or mandatory appointment that it is in Council's best interests to engage in, the organisation's constitution requires a Councillor representative or a Councillor or Council representative is a requirement of Council funding.

Council representatives participate as a member of these groups by representing Council's views and to inform Council of key issues related to these organisations/groups. They act as a reference point between the organisation/group and Council as a whole and provide advice to Council or the organisation/group when decisions or major policy matters are discussed.

Peak Industry Bodies

Organisation	Past Councillor Representative(s) 1 July 2022 – 10 November 2022	New Councillor Representative(s) 10 November 2022 – 30 June 2023
Australian Local Government Women's Association (ALGWA)	Cr Rhonda Garad Alternate – Cr Sophie Tan	Cr Sophie Tan Alternate – Cr Lana Formoso
Municipal Association of Victoria (MAV)#	Cr Lana Formoso Alternate – Cr Sean O'Reilly	Cr Lana Formoso Alternate – Cr Eden Foster
Victorian Local Governance Association (VLGA)#	Cr Sophie Tan Alternate – Cr Eden Foster	Cr Eden Foster Alternate – Cr Sophie Tan

#denotes alternate Councillor required when nominated Councillor cannot attend a meeting.

Regional Organisations and Committees

Organisation	Past Councillor Representative(s) 1 July 2022 – 10 November 2022	New Councillor Representative(s) 10 November 2022 – 30 June 2023
2020 Local Government Mayoral Advisory Panel	Appointment by Minister only	Appointment by Minister only
Alliance for Gambling Reform	Cr Rhonda Garad Cr Sean O'Reilly	Cr Sean O'Reilly
Eastern Transport Coalition# (Name and structure likely to change)	Cr Rhonda Garad	Cr Rhonda Garad
Greater South East Melbourne (GSEM)	Mayor of the Day	Mayor of the Day
Recycling Victoria Local Government Advisory Committee	–	Appointment by Minister only
RoadSafe South East Inc.	Cr Lana Formoso Cr Angela Long	Cr Lana Formoso (resigned 17/11/2022) Cr Angela Long
South East Councils Climate Change Alliance (SECCCA) Councillor Advisory Group	Cr Rhonda Garad	Cr Rhonda Garad

#denotes alternate Councillor required when nominated Councillor cannot attend a meeting.



'The Noble Community' by Sasha Heath – Douglas Street, Noble Park mural



Lonsdale Street, Dandenong

Advocacy

Council's advocacy efforts were focused on the November 2022 State Election, which was used as an opportunity to continue building on an already well established and promoted advocacy program. In the lead up to the election a number of projects were highlighted on Council's website, documented in an advocacy booklet, promoted via a postcard with QR code, and supported via an Advocacy Strategy.

Following the successful federal pre-election commitment of \$20 million towards the city's new Dandenong Wellbeing Centre and Noble Park Aquatic Centre, a great deal of attention was aimed at encouraging the State to match this.

The Dandenong Wellbeing Centre, replacing the existing Dandenong Oasis, will be a world class aquatic and wellbeing centre with a focus on next generation preventative health, and include a broad range of community health facilities. Council continues to seek major funding support for this significant capital project.

Efforts also continued towards securing grant funding and resources for key projects in our community, such as continuation of the Noble Park Revitalisation Board and the proposed establishment of a Springvale Revitalisation Board to mirror the positive impact of Noble Park's.

General advocacy efforts aimed to increase overall funding and levels of service for the city, raise awareness of critical issues facing the Greater Dandenong community, as well as build and foster key relationships with a number of external sources. Council was very successful in securing extensive grant funding as a result of these efforts.

Greater Dandenong Council remains reliant on grant funding – particularly at this critical point in time, post-COVID-19 and during times of escalating costs, when we have a number of major projects that will deliver immeasurable outcomes for the entire south east region.

Key projects of this year's advocacy platform included the Dandenong Wellbeing Centre; People Seeking Asylum through the 'Back Your Neighbour' campaign; support for the Anti-Poverty Strategy; Social and Affordable Housing to address key issues of homelessness; sustainability initiatives; and various transport infrastructure projects.

Council is committed to advocate for these and many other local projects, delivering on behalf of our community a better future and pursuing anything that will make Greater Dandenong an even better place to live, work and visit.

Projects

Key advocacy projects for 2022–23 included the following:

- **Dandenong Wellbeing Centre:** funding to support the development of a new world class aquatic and wellbeing centre to replace the ageing Dandenong Oasis with a focus on allied health, passive activity, education and wellness.
- **Status Resolution Support Services (SRSS):** continuation of this campaign towards the rights of people seeking asylum, aimed at a fairer and swifter Refugee Status Determination System.
- **Social and affordable housing:** With housing prices continuing to rise and a significant increase in the number of people sleeping rough, Council is seeking additional funding for initiatives that will support our vulnerable community and reduce the incidence of homelessness.
- **Anti-Poverty Strategy:** Council's first Anti-Poverty Strategy has been developed collaboratively with a consortium of local service providers and offers a framework for connections and support, which requires funding for implementation.
- **Sustainability:** after declaring a 'Climate and Ecological Emergency' in January 2020 Council has since committed to emergency action on climate change. This includes activities to reduce greenhouse gas emissions and it is aiming to become a net zero carbon Council by 2025. Funding assistance is sought to reach these goals.
- **Transport infrastructure:** funding for a number of road projects to support Dandenong as a major employment hub, including completion of the Dandenong Bypass extension; the Westall Road extension; Glasscocks Road construction; and the Eastlink interchange at Bangholme Rd.

Other ongoing advocacy efforts include:

- **Shepley Regional Multipurpose Centre:** capital grant funding assistance is being sought for the development of this Centre.
- **Public transport:** updating facilities that are no longer *Disability Discrimination Act* compliant and extending shared user networks.
- **Gambling reform:** a range of initiatives aimed at reducing the impact on Greater Dandenong residents, currently one of the highest areas for gaming losses in Victoria.
- **Lyndhurst landfill:** a commitment for the earliest possible closure of the Lyndhurst landfill site and a process of planning and policy development to address the matter of future land use and location of landfill sites.

- **Waste and recycling:** the allocation of a greater proportion of landfill levy funds from the State Government towards waste reduction, resource recovery programs, minimising dumped rubbish and recycling initiatives, as well as looking at alternatives to landfill.
- **Windfall Gains Tax:** a proposal to share in this State revenue to fund the significant infrastructure needs of our community.

A full and detailed list of advocacy projects can be found at www.greaterdandenong.vic.gov.au

Audit and Risk Committee

Under section 53 of the *Local Government Act 2020*, Council has established an Audit and Risk Committee. Council's Audit and Risk Committee operates as an independent advisory committee to Council with the primary objective of assisting Council in the effective and efficient management of its responsibilities for financial reporting, risk and Council's internal and external audit functions.

As part of Council's governance obligations to its community, Council constituted an Audit and Risk Committee Charter which guides Council and the Audit and Risk Committee to:

- monitor the compliance of Council policies and procedures with the overarching governance principles and the *Local Government Act 2020* and associated regulations and Ministerial directions;
- effectively monitor Council's financial and performance reporting;
- monitor and provide advice on risk management and fraud prevention systems and controls;
- oversee an effective and thorough internal and external audit function;
- adopt an annual work program;
- undertake an annual assessment of its performance against the Charter; and
- prepare a biannual audit and risk report as prescribed in the *Local Government Act 2020*.

The members and advisors of the Audit and Risk Committee for 2022–23 were:

Members	
Geoff Harry 1 July 2022 – 30 June 2023	Chair
Jen Johanson 1 July 2022 – 30 June 2023	External Member
Peter Smith 1 July 2022 – 30 June 2023	External Member
Cr Jim Memeti 1 July 2022 – 9 November 2022	Mayoral Representative
Cr Eden Foster 10 November 2022 – 30 June 2023	Mayoral Representative
Cr Rhonda Garad 1 July 2022 – 30 June 2023	Councillor Representative
Advisors	
CEO	Non-voting
Executive Manager Finance and IT	Non-voting
Manager Governance	Non-voting

NB: Only two Councillors had voting rights if three or more Councillors were in attendance at any meeting.

The Audit and Risk Committee met on four occasions during 2022–23. Matters considered included:

- financial and performance statements;
- the Auditor General's Audit Strategy;
- Council's internal audit plan under a new service provider;
- Council's Long-Term Financial Strategy; and
- Council's Risk Management Strategy.

Sitting fees for external members of the Audit and Risk Committee for 2022–23 were set by Council (on 13 July 2020) as follows:

Chair	\$2,200 per meeting (exclusive of GST)
Member	\$1,750 per meeting (exclusive of GST)

Public Interest Disclosures Act 2012

The *Public Interest Disclosures Act 2012* (formerly the *Protected Disclosure Act 2012*) encourages and facilitates the disclosure of improper conduct by employees, staff, officers or Councillors. The Act also provides protection for persons making disclosures who may suffer reprisals as a result of their actions.

Greater Dandenong City Council recognises the value of transparency and accountability in its administrative and management practices and supports the making of disclosures. Comprehensive written procedures have been established and implemented for public interest disclosures and are fully documented on Council's internet and intranet sites. A printed copy can also be obtained on request from Council's customer service centres and libraries.

Public Interest Disclosure Coordinator:

Anthony Camillo – Manager People, Culture and Innovation

Public Interest Disclosure Officers:

Lisa Roberts – Manager Governance

Matthew LeCouteur – Risk Management Consultant

Number of disclosures made to Council as a public body	3
Number of disclosures referred to the Independent Broad-Based Anti-Corruption Commission (IBAC) for determination as to whether they were protected disclosures	0
Number and types of disclosed matters referred from IBAC to the Victorian Ombudsman for investigation	0
Number of disclosed matters referred by the public body to IBAC for investigation	0
Number of protected disclosures that were substantiated (in part) upon investigation, and the action still pending	0

Freedom of Information (FOI)

Council is committed to open and transparent democracy. Information held on behalf of the community can be accessed in accordance with the *Freedom of Information Act 1982* (The Act).

During the financial year, 46 FOI requests were received, all of which were considered valid and reportable.

The table below outlines the results of those requests:

	2022–23
Total number of requests	46
Access granted in full	18
Access granted in part	7
Other*	20
Access denied in full	1
Requests still under consideration	9
Number of internal reviews sought	0
Number of appeals lodged with VCAT	0
Number of requests transferred/withdrawn	5
Total fees and charges collected	\$1,792.35

*Other includes requests that are not finalised, requests not proceeded with, requests withdrawn, requests where no documents were found or documents were provided outside the Act



Public Transparency

Under section 57 of the *Local Government Act 2020* (the Act), Council endorsed its Public Transparency Policy on 24 August 2020. Council is committed to the principles of public transparency, good governance, open and accountable conduct and making council information publicly available, except where that information is confidential under the provisions of the Act or contrary to the public's interest. This policy formalises Council's commitment to transparent decision-making processes and freely available public access to Council information. It supports and promotes:

- a) increased community confidence and trust in Council through greater understanding and awareness;
- b) improved Council visibility and performance; and
- c) access to information that is current and easily accessible.

This policy includes all forms of Council information and how it will be made available to the public and is an integral part of Council's governance framework. Council's Public Transparency Policy can be found on Council's website at www.greaterdandenong.vic.gov.au or you can contact Council's Governance Unit on **(03) 8571 1000**.

Municipal Emergency Management

The COVID-19 pandemic continued to dominate the workload of the Emergency Management team within Council however, the scaling back of public health orders and therefore less restrictions on public movements has given Council's team greater capacity to focus on other important emergency management and safety areas.

This year the focus has been on improving staff training and more recently preparing for the 2023–24 summer period.

Highlights included:

- A live (in person) Emergency Relief Centre activation exercise at the Jan Wilson Pavilion in October 2022. Red Cross, Victoria Police, Department of Families, Fairness and Housing (DFFH), Victorian Council of Churches Emergency Ministries (VCCEM) and Council staff all participated.
- Training exercises were held representing the major hazard facilities within Greater Dandenong.
- Council provided direct relief and recovery support to an increased number of residents who have been displaced because of fire or flooding.
- Council locally coordinated the Department of Health COVID-19 Council Rapid Antigen Test (RAT) program. Over 200,000 RATs, and face masks have been distributed to the community at events and major public facilities. The program has been extended until December 2023.
- The COVID-19 Response Working Group continued to meet and solve internal and external issues to continue to provide services to the community.

Governance and Management Checklist

Governance and Management Items	Assessment
1. Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 22/02/2021
2. Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation Date of adoption: 27/06/2022
3. Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: 26/06/2023
4. Asset Plan (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: 26/04/2022
5. Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 28/06/2021
6. Annual budget (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Budget adopted in accordance with section 94 of the Act Date of adoption: 26/06/2023
7. Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation Date of adoption: 14/11/2022
8. Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation Date of adoption: 10/08/2020
9. Municipal emergency management plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the Emergency Management Act 1986 Date of preparation: 05/05/2021
10. Procurement policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act Date of approval: 09/12/2021
11. Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of disaster)	Current plan in operation Date of adoption: 31/01/2023
12. Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Current plan in operation Date of adoption: 05/05/2021 (Municipal Emergency Management Plan) 31/01/2023 (ITS Business Continuity Plan)
13. Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation Date of commencement of current framework: 14/11/2022

Governance and Management Items	Assessment
14. Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act Date of establishment: 12/07/2021
15. Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor engaged Date of engagement of current provider: 12/09/2022
16. Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Current framework in operation Date of adoption: 01/07/2014
17. Council Plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Current report Dates reports presented to Council: 22/08/2022 14/11/2022 13/02/2023 08/05/2023
18. Quarterly budget reports (quarterly reports to Council under section 97 of the Act comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act Dates reports presented to Council: 12/09/2022 14/11/2022 13/02/2023 08/05/2023
19. Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reports prepared Dates of reports: 26/08/2022 18/11/2022 03/03/2023 16/06/2023
20. Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)	Performance reports prepared and presented Dates of reports: 22/08/2022 14/11/2022 13/02/2023 21/03/2023 (ET) 08/05/2023
21. Annual report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial performance statements)	Annual report presented at a meeting of Council in accordance with section 100 of the Act Date report presented: 24/10/2022
22. Councillor Code of Conduct (Code setting out the standards of conduct to be followed by Councillors and other matters.)	Code of conduct reviewed and adopted in accordance with section 139 of the Act Date of adoption: 08/02/2021

Governance and Management Items	Assessment
23. Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act Date of review: March 2022
24. Meeting procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act Date of adoption: August 2020

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



Jacqui Weatherill
Chief Executive Officer
Dated: 25 September 2023



Cr Eden Foster
Mayor
Dated: 25 September 2023

Our Organisation

Organisational Structure



*Council’s Chief Executive Officer John Bennie PSM retired in November 2022. Jacqui Weatherill commenced as Chief Executive Officer in December 2022.

^The Community Services Director, Martin Fidler resigned in 2023. This directorate was renamed to Community Strengthening and Peta Gillies was appointed as the new Director.

#Two new departments were created, Strategic and Environmental Planning and Statutory Planning, which were previously combined as one Planning and Design department.



Our Staff

Employee Satisfaction

Quarterly employee satisfaction surveys are conducted to understand the employee experience, with varying trends across different demographics and departments. Like many other employers, Council has experienced difficulties in recruiting suitably qualified and experienced staff across the organisation. This has a corresponding effect on the workload and morale of remaining staff. A major focus of the work performed by the People, Culture and Innovation team has therefore been to improve internal processes and support for staff.

Despite those concerns, Council continues to have comparatively low turnover, with an overall turnover rate for the financial year of 12.9 per cent. This can be compared to an average staff turnover in the sector of approximately 20 per cent in 2021–22 and 14 per cent in 2020–21¹.

Innovation

Over the recent months innovation has been a focus across a number of business units in Council. Teams including Payroll, Community Care, and Assets, along with ‘broad’ cross sectional teams looking at trust and decision approvals, collaboration, and recruitment have begun leveraging the approach to some of our most pressing, annoying or intractable challenges.

Our unique core capability framework has been integrated into human resource activities, including personal development planning, and recruitment and internal business process management software (Pulse) has been reviewed. This review will continue and further advocacy for enhancements to the platform will be undertaken with the vendor for improved efficiencies.

Enterprise Agreement and Industrial Relations

During the financial year a group of management, staff and union bargaining representatives successfully negotiated a new Enterprise Agreement. Council’s employees overwhelmingly voted to make this Agreement, with 72 per cent of staff voting ‘yes’. The Fair Work Commission approved the Agreement and it came into operation on 23 May 2023.

The Enterprise Agreement makes Council an even better place to work. Some of the key outcomes of the new Agreement are:

- salary increases and other benefits designed to support employees with the increased cost of living;

- maintaining a flexible working environment for all employees which also recognises employees’ rights to ‘switch off’ after hours;
- increased gender equity measures including a lump sum superannuation payment for a primary carer on long term parental leave, increased domestic/family violence leave and gender affirmation leave; and
- more employment security through prioritising the direct employment model.

Gender Equality

Under the *Gender Equality Act 2020* (GE Act) Council is required to report on progress against its Gender Equality Action Plan (GEAP) to the Commission for Gender Equality in the Public Sector (CGEPS). The GEAP sets out a range of strategies to continue Council’s progress towards internal gender equality.

Reporting is against seven workplace gender equality indicators, namely:

- gender pay equity
- gender composition at all levels of the workforce
- gender composition of governing bodies
- workplace sexual harassment
- recruitment and promotion
- gendered work segregation
- leave and flexibility.

In mid 2023, Council implemented the People Matter Survey, used to measure our staff members’ experience of organisational culture, gender equality, diversity and inclusion. The survey was run by the Victorian Public Sector Commission. Council will also conduct a gender pay audit using the 2022–23 end of financial year pay data.

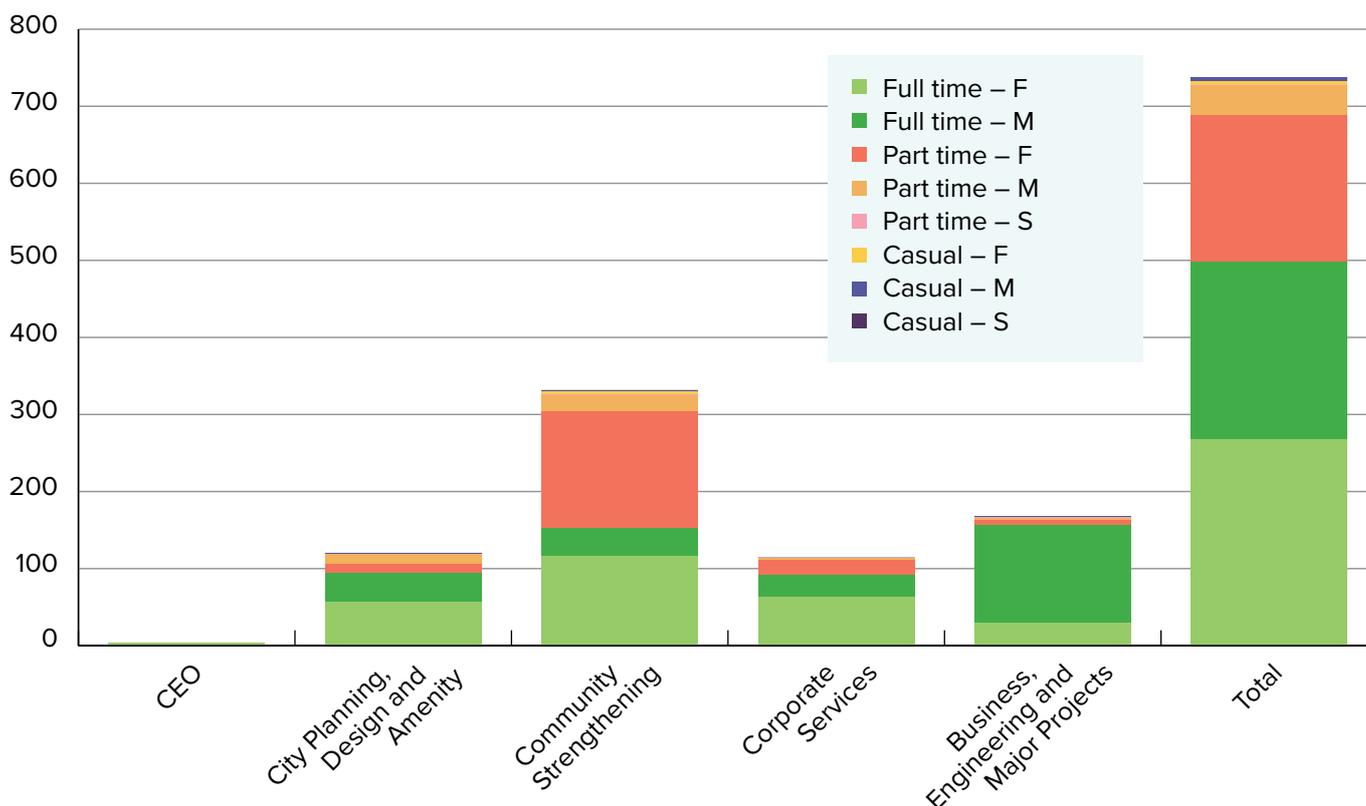
Once the results of the People Matter Survey have been received, these results, together with the gender pay audit outcomes, will be used to prepare the progress report to CGEPS.

Under the GE Act, Council has also been required to conduct Gender Impact Assessments (GIAs) when developing or reviewing any policy of, or program or service provided by Council that has a direct and significant impact on the public. Council will also be reporting to CGEPS on the GIAs it has conducted over the last two years.

¹ ‘Results of 2021–22 Audits: Local Government’, Victorian Auditor-General’s Office Independent assurance report to Parliament 2022–23:13, February 2023

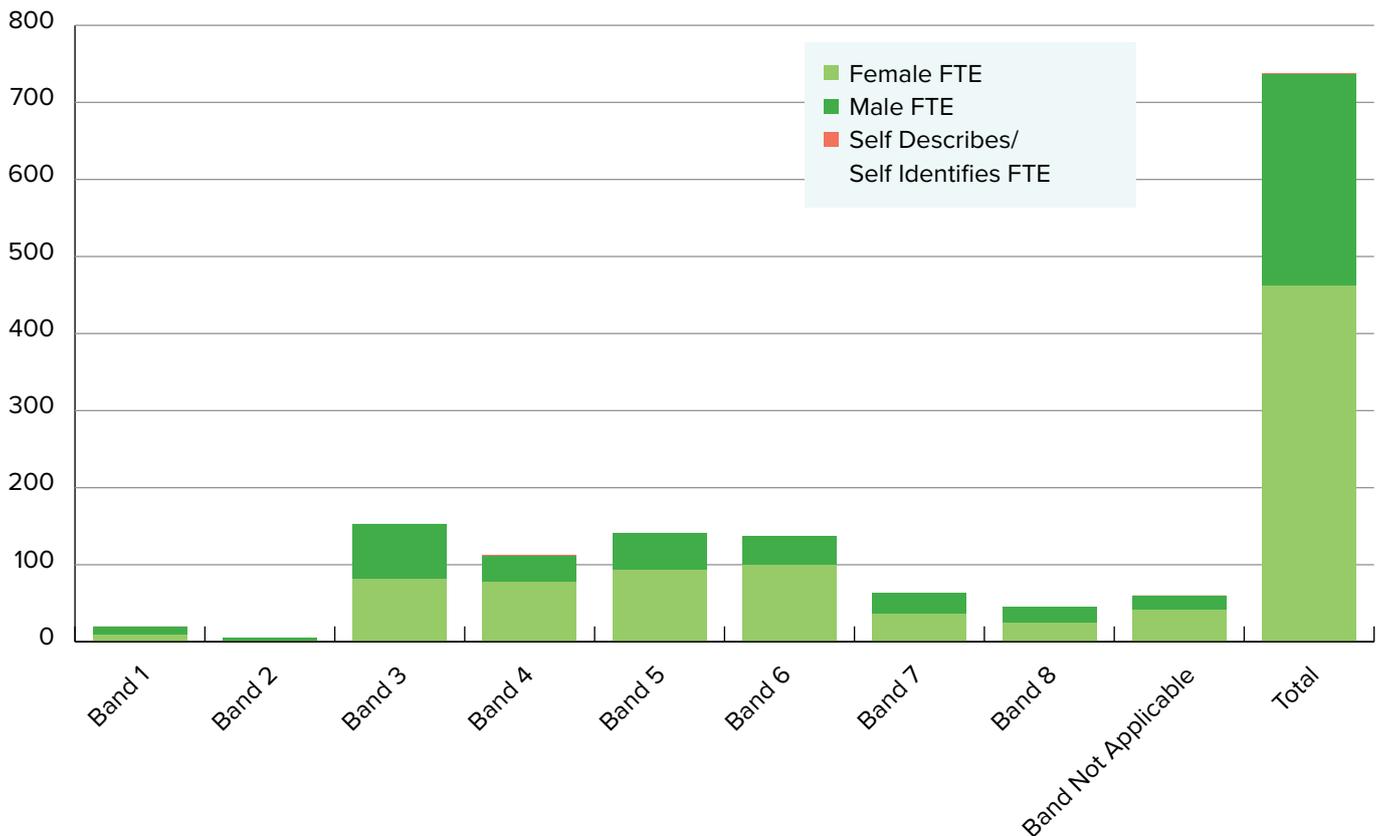
Council Staff – Full Time Equivalent (FTE)

Employment Type / FTE Gender	CEO	City Planning, Design and Amenity	Community Strengthening	Corporate Services	Business, Engineering and Major Projects	TOTAL
Full time – F	3.00	56.00	116.00	63.00	29.00	267.00
Full time – M	–	38.00	37.00	29.00	127.00	231.00
Part time – F	–	12.52	151.41	18.27	7.76	189.96
Part time – M	–	12.34	20.44	3.18	2.32	38.28
Part time – S	–	–	0.80	–	–	0.80
Casual – F	–	0.62	4.12	0.78	0.12	5.64
Casual – M	–	0.85	1.76	–	1.38	3.99
Casual – S	–	–	–	–	–	–
Total	3.00	120.33	331.53	114.23	167.58	736.67



Council Staff – FTE by Band

Employment Classification	Female FTE	Male FTE	Self Describes/ Self Identifies FTE	Total FTE
Band 1	8.42	11.51	–	19.93
Band 2	0.75	4.00	–	4.75
Band 3	80.84	72.16	–	153.00
Band 4	76.99	34.36	0.80	112.15
Band 5	92.72	48.63	–	141.35
Band 6	99.34	37.98	–	137.32
Band 7	36.76	26.00	–	62.76
Band 8	24.89	20.63	–	45.52
Band Not Applicable	41.89	18.00	–	59.89
Total	462.60	273.27	0.80	736.67





Council's Works Team

Appropriate Workplace Behaviours and REACH

In 2022, Council reviewed and updated its Appropriate Workplace Behaviours Policy. This Policy seeks to ensure that Council's workplace is free from unlawful and other inappropriate workplace behaviours which can also have a harmful effect. In particular, Council expanded the section on sexual harassment to include recommendations made by the Victorian Attorney-General's Office report on sexual harassment in local government, as well as recommendations made in the Australian Human Rights Commission's Respect@Work Report in 2020.

The Appropriate Workplace Behaviours Policy operates in conjunction with Council's Code of Conduct for staff, both of which draw on Council's REACH values, Respect, Engagement, Accountability, Creativity and Honesty.

Council commenced compulsory training for all staff on appropriate workplace behaviours, which will continue into the next financial year.



Training and Employee Development

The following programs were conducted in 2022–23:

Program	No. of attendees
Appropriate Workplace Behaviour	264
Challenge to Lead Program	2
Child Safe Standards Training – Online module	354
Corporate Induction Rights and Responsibilities in the Workplace	50
Corporate Induction Bus Tour	31
Cultural awareness training to support the delivery of Council's Reconciliation Action Plan – Indigenous Cultural Awareness Training	55
First Aid, CPR and EpiPen emergencies	151
LGPro Mentoring Program	4
LGPro Emerging Leaders Program	1
LGPro Ignite	3
Living our REACH values – Conversations on Appropriate Workplace Behaviour	176
Plain Language training	10
Recruitment and unconscious bias training	112
Workplace Bullying and Harassment – Online module	611

A Team Leader and Coordinator Leadership forum to develop and engage leaders, share corporate information and generate ideas for process improvements across Council was also conducted.

Family Violence Prevention Initiatives

Council continues its commitment to the prevention of family violence both within the community and for any staff who may be experiencing this themselves. Council maintains a network of staff voluntarily taking on the role of Family Violence Contact Officers. These officers provide support and referral to appropriate services for Council employees.

In November 2022, the Council sponsored Walk for Family Violence resumed after a COVID-19 interruption and the event saw significant attendees from across the community and local service providers.

Child Safety and Wellbeing

On 1 July 2022, 11 new Victorian Child Safe Standards commenced in operation. These standards replaced the existing seven Child Safe Standards and provide Council with a further requirement to:

- involve families and communities in organisations' efforts to keep children and young people safe
- have a greater focus on safety for Aboriginal children and young people
- manage the risk of child abuse in online environments.

Council has conducted an extensive desktop audit of the new standards and identified focus areas to meet compliance. Initial actions have included a significant review of the Child Safety and Wellbeing Policy and the delivery of organisation-wide child safety training.

Future focus will build upon and finesse existing child safety practices adopted within the organisation.

The Year Ahead

A number of key initiatives are planned for the new financial year including:

- Conducting a gender audit for the 2022–23 financial year and analysing the results of the People Matter Survey, reporting on progress
- Developing an Employee Value Proposition (EVP)
- Considering the future of flexible work at Council
- Training on child safety and the prevention of sexual harassment
- Implementing the 'Whispli' anonymous reporting platform for sexual harassment and inappropriate workplace behaviours
- Continuing our innovation work, focusing on Information Technology, Records Management, and Councillor enquiries
- Rolling out in-house developed Personal Development Plans
- Moving to a cloud-based payroll system with a new user interface
- Working with the Bunurong Land Council around an employment strategy
- Assisting with Council's review of the future of Aged Care.



Walk Against Family Violence

Health and Safety

Absenteeism

The Lost Time Injury Frequency Rate (LTIFR) is the number of lost time injuries sustained per 1,000,000 hours worked. The formula is to multiply the total Lost Time Injuries (LTI's) by 1,000,000 divided by the total hours worked (in this instance – 1,130,984).

The LTIFR and LTIs have returned to pre-COVID-19 levels. The 2019–20, 2020–21, and 2021–22 financial years had lower LTIFR and LTIs due to periods of lockdowns and restrictions during the pandemic. The 2022–23 financial year figures are closely matched to the 2018-19 financial year (pre-pandemic).

	2018–19	2019–20	2020–21	2021–22	2022–23
Lost Time Injury Frequency Rate	21	12	12	70 (15 without COVID-19)	23
Lost Time Injuries	26	10	16	81 (17 without COVID-19)	21
Days Lost	1,162	742	496	946 (890 without COVID-19)	1,086

These figures include days lost from injury/ illness claims sustained in previous financial years.

OHS Achievements

- Psychosocial hazards around manual handling have been identified in the Community Care department and a number of controls are being implemented to address them (APHIRM Toolkit).
- A trial of wearable technology (Preventure) has been conducted to highlight an opportunity to prevent injuries in the workplace, and to better manage injury management in the return-to-work area.
- A trial of a personal duress alarm system (Chubb) has also taken place that highlights a greater capacity and flexibility to staff safety and security.
- Emergency preparedness and response has been reviewed, with greater plans, emergency personnel, and training being rolled out across Council facilities.

The Year Ahead

- Council will develop systems, controls, and processes to deal with psychological hazards outlined in the new Psychological Health Regulations including risk assessments, prevention plans, action plans, and guidance material.
- Wearable technology to monitor stress loads on the body that will reduce the risk of injury or a recurrence of injury in return-to-work scenarios will be implemented. This technology has the potential to significantly reduce the LTIFR and Days Lost figures into the future.
- Personal duress alarms will be implemented to enhance the safety and security of our staff in a number of settings.

Asset Management

The City of Greater Dandenong recognises the importance of, and is committed to, improving asset management in accordance with the National Asset Management Assessment Framework (NAMAF). This includes updating information, expanding knowledge and applying the latest tried and tested technology.

Asset Management is the combination of management, financial, economic and engineering philosophy and other practices applied to physical assets. The objective is to support Council's services to provide the required level of service to the community by ensuring the assets are in place in the most cost effective manner for service delivery. The notion of cost effectiveness is one that is applied to the minimum whole of lifecycle cost.

Council has an Asset Management and Service Delivery unit and a Services and Assets Management steering group. The steering group oversees the development of asset management policy and strategy, implementation, monitoring and the continuous improvement of asset management projects. These are supported by an asset management system and processes. Council uses the NAMAF to conduct moderated self-assessments and identify improvements.

A Road Management Plan (RMP) has been adopted by Council in accordance with the *Road Management Act 2004* and defines levels of service delivery for roads.

Planning

The Asset Plan required by the *Local Government Act 2020* has been completed and endorsed by Council. This will be updated every four years in accordance with the legislation. There are a number of internal supporting documents to the plan which detail what is required throughout the asset lifecycle including maintenance and renewal of assets. These are regularly reviewed and updated as required.

Proposed capital works are aligned to the Asset Plan and supporting documents and the process for projects to be endorsed by council is supported by the Asset Management and Service Delivery team.

Information and Technology

All asset information is captured into a corporate register to enable whole of life cycle asset management. Council has recently implemented a new asset management system, incorporating works management and strategic asset planning functionality, which provides a single integrated solution for all organisational asset data needs and improves data capture, record keeping and predictive modelling processes across the organisation.

This system encompasses works management functionality which captures all works and maintenance completed on Council owned, maintained and managed assets. A sustainable data capture and condition assessment program has also been implemented to meet asset management requirements. This system supports predictive modelling, assisting Council to make long term decisions based on condition, functionality and capacity of the assets over the whole of the assets lifecycle.

City Improvement Program

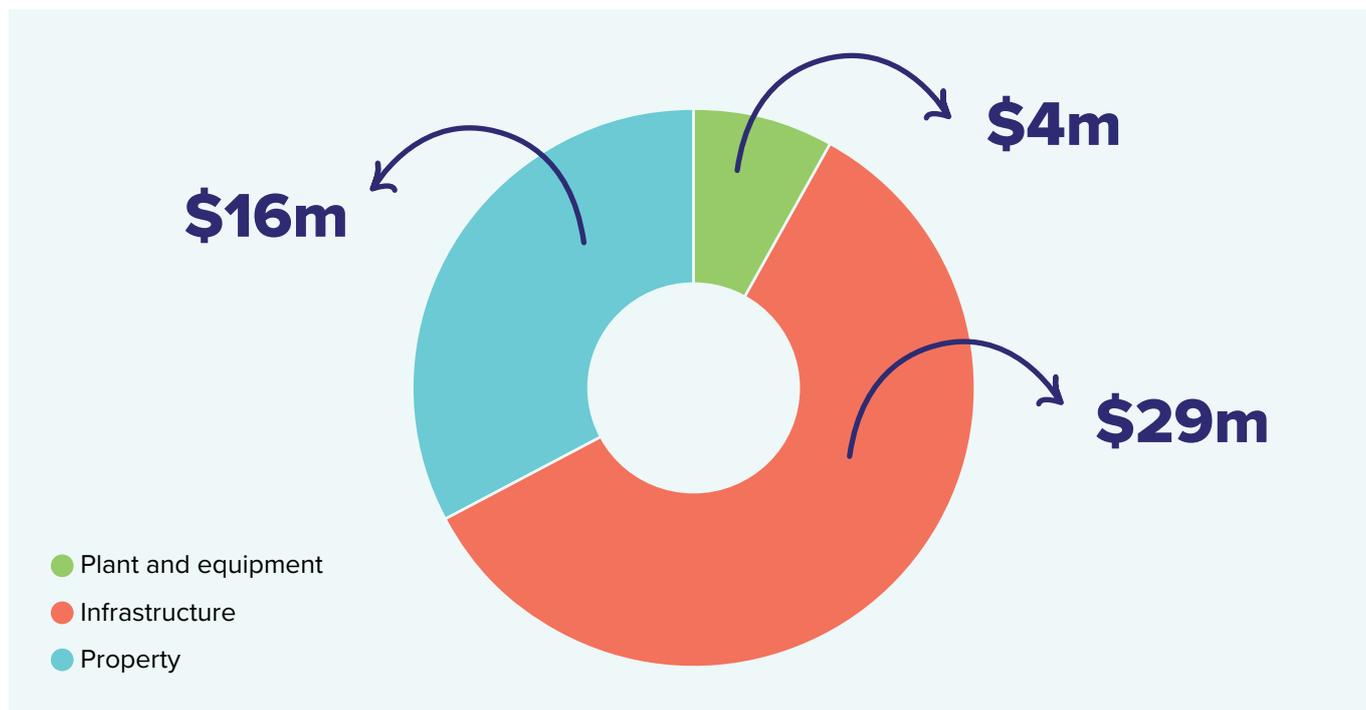
The City Improvement Program (CIP) is Council's ongoing program for the renewal, upgrade, expansion and creation of assets including, but not limited to, buildings, roads, stormwater drainage, parks, artwork, websites and library books. It consists of programs driven by Council's asset management plans and strategies, major projects (such as the new sporting pavilion at Ross Reserve) and community initiated requests.

The yearly CIP budget is determined within Council's annual budget formulation process and the size of this budget depends on the funds available relative to other Council commitments.

Once the budget is approved, the majority of projects are planned, designed and delivered by 30 June each year. The Services and Assets Steering Committee appointed by the Executive Team provides strategic oversight of the program.

In 2022–23, Council invested \$49 million in capital expenditure across a variety of assets as shown on the City Improvement Program chart overleaf.

2022–23 City Improvement Program Expenditure



Asset Class	Project
Property	
Buildings	<ul style="list-style-type: none"> • Construction was completed on the new sporting pavilions at Ross Reserve and Thomas P Carroll Reserve. • Construction was completed on the extension of the Noble Park Aquatic Centre. • Detailed design was completed on the new Dandenong Wellbeing Centre. • Site works commenced for the Keysborough South Community Hub which is to be completed over two years. • The annual building renewal program delivering upgrades across several Council owned buildings was completed. • Work has recommenced on the Dandenong New Art gallery.
Plant and equipment	
Library books	<ul style="list-style-type: none"> • The renewal of Council’s library books and resources continued.
Plant, machinery and equipment	<ul style="list-style-type: none"> • The renewal of Council’s extensive fleet which supports operations and services across the municipality, including replacement of Council’s heavy plant and motor vehicles was ongoing.
Infrastructure	
Drainage	<ul style="list-style-type: none"> • The contract for the construction of the Calendar Road drainage upgrade was completed. • The renewal and upgrade of Council’s stormwater drainage systems was ongoing.

Asset Class	Project
Parks, open space and streetscapes	<ul style="list-style-type: none"> • The Frederick Wachter Reserve district playground and passive park upgrade is near completion. • The Leonard Street Streetscape project in Noble Park commenced. • The multi-year Ross Reserve athletics track reconstruction is well underway and the adjacent synthetic soccer pitch is near completion. • A number of lighting, landscape and open space projects were completed.
Roads	<ul style="list-style-type: none"> • Construction was completed on the Abbots Road widening (between National Drive and the railway). • Construction was completed on the Springvale Boulevard upgrade. • The Dandenong Creek Trail upgrade construction was completed. • The road resurfacing and rehabilitation program, partially funded by the Commonwealth Government Roads to Recovery Program, was delivered throughout the municipality. • Road safety improvements were delivered under Council's Local Area Traffic Management Program, Active Transport Infrastructure Improvement Program and the Federal Blackspot Program.

Corporate Planning and Service Reviews

Council's suite of corporate plans includes the Community Vision 2040, the Council Plan 2021–25 (incorporating the Municipal Public Health and Wellbeing Plan), Long Term Financial Plan, Budget and several other high-level strategies and plans related to specific services.

The Council Plan provides an overarching strategic direction for Council's operations and is delivered through an integrated planning framework. This framework encompasses an Annual Plan which outlines key activities for the financial year and departmental business plans. Internal service reviews ensure an appropriate balance of resources to outputs, and an opportunity to adjust services according to community needs. Furthermore, process reviews of services, technological advancements and encouraging innovation within the workplace provide refinements at the service level.

Performance Measurement and Reporting

In 2022–23 Council regularly monitored its performance via quarterly performance reports which covered the financial and performance targets outlined in the Council Plan, Annual Plan and Annual Budget.

Council regularly communicates its performance outcomes with the community via Council reports, the monthly magazine – Greater Dandenong Council News, regular media releases, the website and an increasing social media presence.

The Annual Report provides a comprehensive overview of Council's activities.

Local Government Performance Reporting Framework (LGPRF)

The Victorian Government introduced a mandatory performance reporting framework in 2014–15 to ensure that all Councils are measuring and reporting on their performance in a consistent way. This framework includes both service and financial indicators and all Victorian Council results can be found at <https://www.localgovernment.vic.gov.au/strengthening-councils/performance-reporting>

The City of Greater Dandenong continued to report on all compulsory indicators in 2022–23.

Community Satisfaction

The Local Government Community Satisfaction Survey is coordinated annually by Local Government Victoria on behalf of a large number of Victorian Councils.

Greater Dandenong City Council participated for the eleventh consecutive year in 2023. The results achieved indicated that there are very high levels of community satisfaction with Council's services, with scores higher than the metropolitan and state-wide averages across all key measures.

Council undertakes regular community consultation and provides many opportunities for residents and customers to provide feedback on their satisfaction with Council services. Council prides itself on this commitment to effective engagement and this is

reflected in community satisfaction levels which are four points above the metropolitan average and seven points above the state.

Council consistently outperforms the metropolitan and state-wide averages and continues to perform well in the categories of:

- Overall performance
- Value for money
- Waste management,
- Sealed local roads; and
- Community decisions

Relevant Legislation

Local Government Act 2020

Council implemented all obligations under the *Local Government Act 2020* that were required prior to 30 June 2023.

Domestic Animals Act 1994

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare a Domestic Animal Management Plan (DAMP) at four yearly intervals and evaluate its implementation in the annual report. Council adopted its Domestic Animal Management Plan 2021–25 in June 2022.

Food Act 1984

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report. No such Ministerial Directions were received by Council.

Road Management Act 2004

In accordance with section 22 of the *Road Management Act 2004*, a Council must publish a copy or summary of any Ministerial Directions in its annual report. No such Ministerial Directions were received by Council during the financial year.

Risk Management

Greater Dandenong City Council's risk framework is currently under review and is expected to be finalised in late 2023. A review and update of Council's strategic risks was undertaken in 2021–22, and further work was undertaken for the Environmental Risk Register, event management risks, and child safety.

Council's risk appetite was reviewed and expanded, and an updated version was adopted which informs the review of the Risk Management Policy, Risk Framework, and Risk Assessments.

Insurance renewals in a tough market were conducted successfully in June 2023. Premiums increased across the insurance portfolio by 7.4 per cent (excluding statutory WorkCover insurance). The policy coverage for 2023–24 incorporated the findings of the Insurable Risk Profiling undertaken in collaboration with Marsh during 2022–23.

Council's Fraud and Public Interest Disclosures (PID) policies and procedures were updated, with the PID Policy adopted by Council in November 2022. The Fraud documentation is expected to be adopted in early 2023–24. Quarterly training of staff in Fraud Awareness and PID continued through 2022–23, as part of fraud prevention activities.

The Business Continuity Plan (BCP) was also updated, with an exercise planned for the coming financial year. Council's ability to provide services through periods of disruption has been evident throughout the COVID-19 pandemic. The updated BCP and the planned exercise re-emphasise other forms of disruption for which the organisation needs to be prepared. This has been carried out with reference to the Information Technology team's work in securing Council's computer network from hacking and similar threats.

Contracts

Council issued 35 public tenders in 2022 covering the following service categories:

- construction services
- consultancy and other work
- capital and infrastructure works
- operational services
- technology

Council did not comply with its Procurement Policy in May 2022 in that it entered into an extended contract with JJ Richards and Sons Pty Ltd for Kerbside Waste Collections for the period 1 October 2023 to 30 September 2027 (reported under r 10(d)(ii) of the Local Government (Planning and Reporting) Regulations 2020).

All other contracts were awarded as per Council's Procurement Policy which was last adopted by Council on 9 December 2021.

Community Relations

Health and Wellbeing in Our Community

For the first time Greater Dandenong City Council incorporated the Municipal Public Health and Wellbeing Plan (MPHWP) into its new Council Plan 2021–25. The MPHWP outlines how Council will improve and prioritise health and wellbeing. This Plan is a requirement under the *Public Health and Wellbeing Act 2008*, which states that all Councils must develop a four-year municipal public health and wellbeing plan within 12 months of each general election of Council.

The Municipal Public Health and Wellbeing Plan 2021–25 focuses on five key health and wellbeing priority areas:

- Active living
- Physical health and mental wellbeing
- Tobacco, alcohol and other drugs
- Social cohesion and community safety
- Climate change and health

During the reporting period of 2022–23 Greater Dandenong successfully delivered on many actions within each priority area as outlined in the achievements below.

Active living

- Implementation of the ‘Make Your Move’ Greater Dandenong Physical Activity Strategy 2020–30 continued, with progress to improve physical activity outcomes of the community.
- As part of the Greater Dandenong Open Space Strategy 2020–30 a number of new and improved assets are now available for the community to use and enjoy increasing the range of recreational opportunities available to residents throughout the municipality.
- The Make Your Move Ambassadors program enabled volunteer community members to encourage health and wellbeing and get more residents moving and physically active.
- The 1000 Play Streets campaign has been launched, with a number of community events held between neighbours in local streets. A video promoting 1000 Play Streets has been released and access to the local Toy Library encouraged.
- Council continued to advocate and support residents with a disability, this included partnering with Sport4All to support mainstream clubs and schools to build awareness around disability inclusion and increase participation in sports when, where and how they choose.

Physical health and mental wellbeing

- Council continues to partner with Foodbank to provide additional culturally appropriate food to those in need in our community. In partnership with Foodbank and Anti-Poverty consortium agencies Council is exploring sustainability for future food relief initiatives.
- The Indigenous Health Care Program – New Directions Project delivered healthy eating, anti-smoking, hearing checks, oral health checks and immunisation initiatives to Aboriginal and Torres Strait Islander families.
- The VicHealth Local Government Partnership has continued to be delivered, with a range of health promotion programs implemented to improve children and young people’s physical and mental wellbeing, in partnership with the Greater Dandenong Healthy Kids Advisor.
- Youth and Family Services engaged youth in a range of programs to improve health and wellbeing including facilitating a Martial Arts Therapy program for children in vulnerable families, to build resilience and develop social and emotional regulation skills.
- Council provided support for older residents to maintain social connections and positive aging through day trips, health and wellbeing activities and social support services.
- Greater Dandenong Libraries delivered Language and Literacy appointments, employment and education support services and a range of activities that promoted positive wellbeing.
- Council Volunteers were provided with training, recognition and support, with over 100 volunteers supporting various Council programs.

Tobacco, alcohol and other drugs

- Council has worked collaboratively with stakeholders including South East Links to increase resilience and prevent alcohol and drug-related harm in the community. This has included a range of advocacy efforts, including supporting the increase of industry compliance with online advertising targeting young people.
- Party Safe workshops were delivered to schools and community settings, educating young people about strategies to minimise alcohol-related harm.
- Social media campaigns raised the awareness of alcohol and tobacco-related harm, including Quit’s vaping campaign messages, promoting World No Tobacco Day and planning for a No Drinking in Public future campaign.

- Council continued to coordinate tobacco control activities, hospital visits and inspections in accordance with the Municipal Association of Victoria guidelines.

Social cohesion and community safety

- Festivals and Events delivered 10 major festivals and events engaging a total of 81,057 attendees.
- Council supported a Pride March, celebrated Refugee Week, offered activities at the Drum Theatre and facilitated public arts exhibitions at Walker Street Gallery. These events and programs celebrated the cultural diversity in Greater Dandenong and promoted inclusivity within our municipality.
- Council's 2021–23 Innovate Reconciliation Action Plan has continued to be implemented with a number of both internal and community initiatives taking place. Councillors supported a 'yes' vote for the Aboriginal and Torres Strait Islander Voice to Parliament debate.
- A number of family violence initiatives, safety workshops, inclusive practice workshops and a disability inclusion program were delivered to schools and community settings to enable the community to feel safe and included.
- Council continued its partnership with Victoria Police to improve community safety in Greater Dandenong through facilitating community engagement and social cohesion efforts across key municipal hotspots and through the implementation of the Safer Streets program.
- Gender Impact Assessments have been conducted by a range of Council's business units to ensure the planning and services implemented consider the needs and circumstances of both women and men in our community.

Climate change and health

- Climate change considerations have been progressively embedded into Council's policies and decision-making processes, including into Council reports, and the adoption of the City Improvement Program Climate Change Self-Assessment tool, which won a Council innovation award.
- Council continues to liaise with local community agencies to work in collaboration to increase community awareness and resilience of climate change. Outcomes of the Municipal Health and Wellbeing Scan research project, undertaken with Jesuit Social Services and Mornington Peninsula Shire Council, was presented at a Department of Health Forum and featured in the Climate Change and Public Health newsletter for Local Government.

- Council's Community Care team have now embedded climate change actions into local service planning and provision to better mitigate the impacts of climate change on the most vulnerable members of our community.

Annual Sustainability Report

The City of Greater Dandenong's Council Plan 2021–25 identifies six key strategic objectives. These include "A socially connected, safe and healthy city" and "A green city committed to a sustainable future".

The Greater Dandenong Sustainability Strategy 2016–30 provides the strategic framework to guide the City of Greater Dandenong to become one of the most sustainable cities in Australia by 2030.

In 2022, the Sustainability Strategy underwent its first strategic refresh since its creation in 2016. The refresh included a review of its initial objectives, goals and targets over the last six years. This was to ensure Council's objectives, goals and targets remain ambitious, relevant and capable of being achieved by Council and the community.

The 2016–30 Sustainability Strategy refresh was adopted by Council in December 2022 and continues to underpin Council's strategic environmental objectives across the following 10 key sustainability themes:

-  Biodiversity and Open Space
-  Water and Stormwater
-  Climate and Energy
-  Waste and Resources
-  Transport and Movement
-  Buildings and Places
-  Environmental Pollution
-  Local and Sustainable Food
-  Local Community and Culture
-  Local Business and Economy

Taking Action on the Climate Emergency

Recognising that climate change is the greatest challenge of our time, Council formally acknowledged a 'Climate and Ecological Emergency' in January 2020, committing us to emergency action on climate change. From this declaration followed the development of the Greater Dandenong Climate Emergency Strategy and Action Plan 2020–30 which provides a strategic framework to guide Council's response to climate change.

Over the last 12 months, Council has been busy implementing many of the actions contained within the Climate Emergency Strategy, with the most significant initiatives outlined below:

Health and wellbeing

Council, in collaboration with Mornington Peninsula Shire, has partnered with Jesuit Social Services and RMIT University to identify climate change risks to the health and wellbeing of the Greater Dandenong community. The investigation looked at the physical impacts of climate change on vulnerable populations, community services and other considerations that may influence people's exposure to climate change.

The report was completed in 2022 and made a series of recommendations for future planning to improve the health and wellbeing outcomes for our community. These recommendations have been embedded into the Council Plan 2021–25 which has been recognised as a best practice example of embedding climate change into community health and wellbeing planning. Since its completion, Council and other project participants have presented this project across other local health planning networks.

Climate change adaptation governance

Council has significantly improved its efforts to embed climate change adaptation governance across many areas of the organisation since the original Department of Environment, Land, Water, and Planning (DELWP) review undertaken in 2017. This includes the development of the Climate Emergency Strategy and Action Plan. As a result, in 2022 a re-assessment was undertaken by the Department of Energy, Environment and Climate Action (DEECA) and Greater Dandenong is now one of the leading performers of climate change governance in Victoria.

Climate Emergency Mobilisation Plan

In May 2023, Council commenced community consultation as part of the development of its Climate Change Community Engagement and Mobilisation Plan. The Plan will help ensure the community is better equipped to prepare for, withstand and respond to the increasing impacts of climate change. Extensive community consultation was undertaken from May to August 2023. Community feedback will help inform development of the mobilisation plan which is to be finalised by early 2024.

Sustainability Festival

The annual Sustainability Festival returned to its original location at the Dandenong Market on Sunday 26 February 2023 and was considered as the most successful yet, with nearly 30,000 visitors to the Dandenong Market on the day. This was several thousand more visitors than last time the festival

was held at the Market in 2019. The festival included a range of displays, activities, entertainment and community information stalls for people of all ages and interests who left the festival informed and motivated to implement sustainable actions at their home, school or work.

Environmentally sustainable development

Council continues to demonstrate leadership in sustainability across the built environment including its own buildings and private development through the planning process. The last 12 months has seen some significant achievements including:

Keysborough South Community Hub

- The design of the new Keysborough South Community Hub achieved a 5-star design rating, with the As-Built Certification to be awarded at the completion of construction. The building is designed to be all-electric, with the installation of solar panels on the roof, making it a net zero emissions building.
- Green Star is an independent environmental rating tool for buildings that is the most widely used in Australia. A 5-star rating demonstrates Australian Excellence.

Dandenong Wellbeing Centre

- The Dandenong Wellbeing Centre will replace Dandenong Oasis and is designed to be one of the most sustainable aquatic centres in Victoria. This is due to the pool being 'gas-free' with the pool heating and services supplied by electricity-only systems. The pool will include rooftop solar panels and will be supplied by grid electricity from renewable sources as part of Council's existing green electricity supply contract.
- The Wellbeing Centre has also been registered with the Green Building Council to achieve a 5-star Green Star Design and As-built Rating, with a 6-star rating target pending final design and certification.

Elevating environmentally sustainable development targets – Planning Scheme Amendment

- Council, in conjunction with the Council Alliance for a Sustainable Built Environment (CASBE) and 24 other Victorian councils, has collaborated to undertake a joint planning scheme amendment that aims to build on the existing local Environmentally Sustainable Development (ESD) planning policies to deliver revised and elevated sustainability requirements for new development, including targets for zero carbon development.

- In July 2022, a request for authorisation was sent to the Minister for Planning to prepare a planning scheme amendment for the elevated ESD policies. A response is yet to be provided but CASBE continue to work closely with the State Government on planning ESD matters.

For more information on Council's sustainability and climate change commitments visit Council's website: www.greaterdandenong.vic.gov.au/services/sustainability

Disability Action Plan

In accordance with section 38 of the *Disability Act 2006* Council continues to implement its Disability Action Plan 2017–23 (DAP). This plan is in its final year and a review of the plan is underway with Council's Disability Advisory Committee (DAC) playing a pivotal role in developing a new plan.

The current plan takes a rights-based approach consistent with the requirements of Commonwealth and State legislation with every department of Council working to find ways to include people with disabilities.

Key achievements 2022–23

Consultation/representation

Local representation on disability related state-wide, regional and CALD matters is a priority in the Plan with Council staff and people with lived experience of disability supported to attend networks in order to advocate, consult and improve outcomes for our local residents with a disability.

National Disability Insurance Scheme (NDIS)

Council has maintained ongoing relationships with various partners and providers of the NDIS to support local residents with NDIS plans and people with lived experience of disability ineligible for NDIS support.

Information

Council's website meets the requirements of the Web Content Accessibility Guidelines (WCAG) 2.0 web level AA standards. Disability related articles regularly appear in Council publications and a range of audio-visual material designed to educate both staff and the community on disability matters has been developed and is shown on Council media screens.

Health and wellbeing

Council has partnered with Sports4All, part of the Dylan Alcott Foundation, to implement a program to encourage local schools and sports clubs to be inclusive of people with lived experience of disability.



Carers

Council received funding to undertake a project to support carers and to identify further support needs. A regular carers walk continues and Council's website has been updated to include further resources to support people in their caring role. Council staff have undertaken training and the City of Greater Dandenong is now a Carer Friendly Council.

Employment

Council activity designed to promote employment opportunities for people with lived experience of disability was documented in a report to the Municipal Association of Victoria (MAV). Council staff and a student with lived experience of disability, through Council's ongoing support of the Australian Network on Disability's internship program, featured in a video explaining the benefits of Local Government as an employer of choice which is available on the MAV website.

Access to the built environment

People with lived experience of disability have participated in consultations related to Council building projects including the Dandenong Wellbeing Centre.

Council buildings are prioritised to receive accessibility upgrades, including the addition of Changing Places facilities as appropriate and other access improvements.

The all-abilities playground in Noble Park continues to be very well utilised. The sense-trail at Alex Wilkie Reserve has been revitalised allowing increased access by people with lived experience of disability.

Community Funding Program

Community Support Grants Program

The Community Support Grants Program offers community groups, organisations and individual artists the opportunity to apply for one-off grants to support the delivery of projects, programs and events that benefit the Greater Dandenong community.

The Community Support Grants Program is open for applications twice a year. A maximum of one application per organisation per round is accepted and a maximum of \$10,000 can be awarded per organisation per financial year. Eligibility and assessment criteria are set out in the guidelines which can be found on Council's website www.greaterdandenong.vic.gov.au/grants

A new Community Support Grants Program policy was implemented through two funding streams:

- Community Development Grants – to build community capacity, foster social inclusion, community harmony and participation.
- Arts, Festivals and Events Grants
- Organisations – promote community connection, cross cultural exchange and appreciation of cultural diversity.
- Individual Artists – support individual artists to develop community-based arts/cultural projects to achieve Community Support Grants Program outcomes.

Community Response Grants Program

The Community Response Grants Program is open to both groups and individual residents of the City of Greater Dandenong.

- Small not-for-profit community groups can apply for up to \$2,000 to support community group member activities.
- Not-for-profit organisations may apply for up to \$1,000 for responsive projects, programs, or activities that will benefit residents of the City of Greater Dandenong.
- Individual residents can apply for up to \$500 for travel and accommodation expenses to participate in an elite level sporting tournament, artistic or cultural performance; scientific, technological, environmental or sustainability related activity; community sector or civil society forum; or to receive a highly esteemed individual award.

This program is open year-round with no specified closing date. Eligibility and assessment criteria are listed in the guidelines which can be found at www.greaterdandenong.vic.gov.au/grants

Community Partnership Funding and Sponsorship Grants

Community Partnership Funding and Sponsorships offers eligible not-for-profit organisations the opportunity to apply for funding in the following categories:

- **Building Capacity Grants** offer one-off grants of up to \$50,000 per year for up to three years of funding to support locally based organisations to grow and/or become sustainable.
- **Strategic Project Grants** offer grants of up to \$80,000 per year for up to two years of funding to support self-identified projects, initiatives and activities that contribute to achieving priorities and actions within the City of Greater Dandenong plans and strategies.
- **Sponsorships** offer grants of up to \$40,000 per year for up to two years of funding to support organisations and activities that create social and/or environmental benefit, and significantly contribute to the image of the city and/or create economic benefit.

Eligibility and assessment criteria are listed in the guidelines which can be found at www.greaterdandenong.vic.gov.au/grants

Anti-Poverty Collective Impact Grants

The Anti-Poverty Collective Impact Grants supported the research, engagement and co-design of a municipal Anti-Poverty Strategy. Partner agencies working under the constraints and demands of the COVID-19 pandemic were able to apply for funding to:

- undertake detailed consultation with community members with lived experience of poverty.
- strengthen data capture from material aid provision to inform the strategy.
- implement small projects that support community to improve employability.

Interfaith Network of the City of Greater Dandenong – Contract

Council extended the existing funding of the Interfaith Network of the City of Greater Dandenong until June 2024. This was to support the delivery of Interfaith Network activities and contribute to the achievement of Council's strategic priorities. A new contract endorsed by Council is currently under negotiation.

Greater Dandenong Volunteer Resource Service

Council extended the contract of the Greater Dandenong Volunteer Resource Service (GDVRS) until December 2023. The GDVRS assists local residents to find suitable volunteering opportunities and supports local not-for-profit community organisations to recruit and train volunteers.

Venue Hire Fund

Council may provide responsive support to voluntary organisations.



Community Support Grants Program

Applicant Name	Project title	Amount Granted
Actomania Inc.	Future of the Past (a satirical play on pandemic challenges)	\$6,000
Afghan Australian Philanthropic Association Inc.	Afghan New Year 2023	\$9,000
Afri-Aus Care Inc.	The Ubuntu Festival	\$9,350
Association of Ukrainians in Victoria – Noble Park Branch	Ukrainian mural art	\$7,000
Australian Vietnamese Arts Inc.	TET Celebration in Dandenong	\$6,000
Cambodian Association of Victoria Inc.	Khmer Pchum Ben Festival	\$3,500
Cambodian Association of Victoria Inc.	Khmer new year celebration	\$5,500
Casey Tamil Manram Inc.	Aadi Pirappu	\$3,000
Cornerstone Contact Centre Inc.	Multicultural mural project in community garden space	\$7,687
Dandenong Community and Learning Centre	Community Connections – providing connectedness and participation	\$10,000
Enliven Victoria	Be Well Stay Well Community Festival	\$4,999
Fijian Community Association Victoria	2022 Fiji Day Multicultural Festival	\$8,000
Fijian Community Association Victoria	Victoria Tauvu Festival 2023	\$2,000
Flying Fox Services Limited	Flying Fox Sleepaway camps for kids with disability from Dandenong	\$10,000
Forum On Australia's Islamic Relations	Under The Stars – Covieo Film Festival	\$4,500
Friends of Refugees	Building community and food security in Springvale	\$4,931
Greater Dandenong Warriors Hockey Club	Enabling primary school students to engage in junior level hockey	\$5,000
Interfaith Network of the City of Greater Dandenong	'United Nations International Year of Glass: Letting The Light In'	\$8,000

Applicant Name	Project title	Amount Granted
Keysborough Bowls Club	2022 Barefoot Bowls program for children and women	\$2,863
Launch Housing – Viv’s Place	Healing together	\$5,000
Lions Club of Dandenong Inc.	Send kids to Lions Licola School camp	\$3,100
Magical Getaway Foundation	Happy Place	\$5,949
Mr Alex Litsoudis	Who Are They?	\$5,000
Ms Candice Bowers	High blood glucose	\$5,000
Pony Cam (auspiced by Auspicious Arts Projects Inc.)	Dandenong youth performance project	\$8,859
Scouts Victoria – Melbourne Gang Show	Developing skills in set building	\$2,239
Somaliland Union of Victoria Inc.	Youth empowering youth and soccer tournament and Eid Festival	\$5,000
Somaliland Union of Victoria Inc.	2023 Greater Dandenong youth empowering and soccer tournament Eid Festival	\$5,000
South East United FC	Iftar dinners during Ramadan	\$2,500
Springvale Little Athletics Centre	Supporting a coaching program	\$3,200
St Anthony’s School	Connecting with each other and the environment	\$1,368
St Martins Youth Arts Centre	St Martins Outreach Program 2023 (Dandenong)	\$5,000
The Trustee for the Foundation for The Islamic Museum Of Australia	Boundless Plains: The Australian Muslim Connection	\$9,000
The Water Well Project Limited	Improving health outcomes for migrant and refugee communities	\$9,940
Victorian Afghan Associations Network	Afghan Community Iftar 2023	\$2,500
Victorian Afghan Students Association	Afghan-Australian Conference	\$2,000
Victorian Afghan Youth Association	Victorian Afghan Youth Association girls volleyball	\$5,000
Wellsprings for Women	Know my story	\$10,000
TOTAL		\$212,985

Community Response Grants Program

Applicant Name	Project Name	Amount Granted
A877 Club Inc.	A877 English volunteer program	\$500
ACTIV Inc.	Active Connections Through Inclusion Victoria operating as ACTIV Inc.	\$1,000
Active Lifestyle 101 Inc.	Promoting martial arts to the vulnerable	\$1,000
Afri-Aus Care	Black Rhinos Ubuntu event	\$1,000
Albanian Senior Women's Group Association Inc.	Get moving for health and wellbeing	\$1,500
All Abilities Soccer Academy	Gala soccer day for all abilities	\$1,000
Anaisis Tupuailei	Victoria Samoa netball association	\$500
Association of Ukrainians in Victoria – Noble Park Branch	Theophany Eve 2023	\$500
Australia Bangladesh Association Inc.	Boishakhi Mela 2023	\$500
Australia Multicultural Media Centre Inc.	Inspire	\$1,000
Bangla Art Centre Inc.	Bengali New Year Festival 2023	\$1,000
Bright Moon Buddhist Society Inc.	Ching Ming Festival	\$1,000
Burgher Association Australia Inc.	Australia Day lunch	\$1,000
Casey Tamil Manram Inc.	The Tamil Festival Australia	\$1,000
Ceylonese Welfare Organisation Inc.	End-of-year luncheon 2022 and mid-year luncheon 2023	\$2,000
Circolo Pensionati Italiani Di Clayton	Social activity lunches, coffee biscuits	\$500
Circolo Pensionati Italiani Di Oakleigh e Clayton	Regular social and recreational activities for Italian and ethnic groups	\$500
Cleeland United Soccer Club Inc.	End of the 2022 season celebrations	\$1,500
Connection Arts Space Inc.	Arts and literature competition	\$1,000
Dandenong and District Orchid Club Inc.	Annual orchid show	\$1,000
Dandenong Evening View Club	View Club promotion	\$500
El Hokamaa Senior Citizens	Weekly senior social gathering	\$500
Elderly Citizens Club of Greek Orthodox Community of Dandenong and Districts	Senior meals and day trips	\$1,000
Evergreen Seniors Group	Monthly group activities	\$2,000

Applicant Name	Project Name	Amount Granted
Fiji Islamic Cultural Society of Victoria	Prophet Muhammad's birthday	\$500
Friendly Carers Group	Carers support services	\$1,000
Friendship Australian Egyptian Association Inc.	Better together/Easter "Catholic and Coptic" and Eid "end of Ramadan" Celebration	\$1,000
Greek Senior Citizens St Athanasios Parish of Springvale Inc.	Annual seniors engagement activities	\$1,000
Happy Line Dance Group	Happy Line dance sessions	\$1,000
Hazara Australian Community Association of Victoria Inc.	Ramazan Eid	\$500
Italo-Spanish Club Inc.	Mother's Day luncheon celebration 2023	\$500
Kerala Strikers Inc.	Community cricket	\$500
Keysborough Cricket Club Inc.	Replace damaged equipment	\$2,000
Keysborough Scout Group	Camp program	\$1,000
Kindness Community	Kindness Community weekly meal service	\$500
Kingston Basketball Association Inc.	Kingston basketball uniforms	\$500
Launch Housing Limited	Term 4 activities at Viv's	\$1,000
Lexington Gardens Residents' Committee	Sri Lankan cultural dinner	\$1,000
Lions Club of Dandenong Inc.	Seniors Christmas outing	\$500
Maskim (Maxim) Astafiyev	Ice hockey	\$350
Melbourne Dazzlers	Community cricket	\$1,000
Miss Kaitlyn Ea	Support to pursue my Olympic dreams for Badminton	\$500
Miss Lily Cooper	Victorian Indoor Netball Championship	\$350
Miss Raena Umezu	School Sports Australia Triathlon Championships	\$350
Moru Community of Victoria Inc.	Purchasing cooking equipment	\$500
Mr Alfred Krause	One act play festival	\$250
Mr Andrew Dinh	Swimming	\$350
Mr Keenan Trinidad	2023 U13 Boys Victorian Indoor State team (Hockey)	\$350
Mr Tyson Mao	Soccer UK development tour	\$500
Ms Siev Khim Oeng	LEAP	\$500

Applicant Name	Project Name	Amount Granted
National Institute for the Guard of Honour to the Royal Tombs of the Pantheon	Members free B.B.Q.	\$2,000
Noble Park Country Women's Association Inc.	Group activities	\$500
Noble Park Italian Elderly Citizen Club	Supporting Italian senior citizens	\$1,000
Noble Park North Multicultural Elderly Citizens Club	Annual group activities	\$1,500
Noble Park North Multicultural Senior Club Inc.	Mothers day group activities	\$1,000
North Dandenong Senior Citizens Club	Christmas lunch	\$1,000
Oasis Otters Swimming Club Inc.	Swimming competition in QLD	\$1,000
Oromo Community in Melbourne Inc. (Southeastern Oromo Community)	Cultural language classes	\$1,000
Red Gum Day Club	Co-ordinator	\$500
RVAHJ Greater Dandenong Branch	JP document signing station support	\$1,000
Servants of the Two Hearts	Christmas lunch	\$1,000
Springvale Hearts Community Soccer Club Inc.	Social soccer	\$1,000
Springvale Italian Senior Citizen Club	42nd Anniversary of the Springvale Italian Club	\$1,000
Springvale Live Steamers Inc.	Insurance relief	\$1,000
Springvale Mandarin Network Inc.	2022 Springvale Tai Chi Healthy Festival	\$1,500
Springvale Senior Citizens Multicultural Club	To celebrate Easter lunch and other activities	\$500
St. Paul's South-Eastern Suburbs Maltese Seniors Association Inc.	Excursions and meetings	\$500
The Bengali Association of Victoria Inc.	Spring Festival 2022	\$1,000
The Combined Probus Club of Noble Park Inc.	Planned activities for members	\$500
The Golden Years Senior Group Inc.	Celebrate end of the year with a luncheon party	\$500
The Keysie Market	Market	\$1,000
The Rodriguan Social Club of Victoria Inc.	Morning melody and lunch	\$1,000
The Vietnamese Community in Australia (Victoria Chapter)	Fundraising for organising the 2023 New Year Festival	\$1,000

Applicant Name	Project Name	Amount Granted
Ukrainian Seniors Club, Noble Park	Seniors Christmas get-together and lunch	\$1,000
United Melbourne Muslim Alliance	Cultural Festival	\$1,000
Vasudeva Kriya Yoga	International Day of Yoga	\$500
Victorian Chinese Seniors Inc.	Peaceful and hope lifestyle	\$1,000
Victorian Masters Athletics Springvale	All in together	\$500
Victorian Samoan Netball Association	Tausala and Siva event	\$1,000
Wellsprings for Women	High Tea fundraising event	\$1,000
Willow Lodge Social Club	Organising groups	\$1,500
Xinjiang Chinese Association of Australia Inc.	Dragon Boat Festival	\$1,000
Zazai Australian Community Inc.	Support for new arrivals	\$1,000
TOTAL		\$72,000

Venue Hire

Applicant Name	Project Name	Amount Granted
Afri-Aus Care Inc.	Black Rhinos Ubuntu Festival	\$1,100
South-East Monash Legal Service Inc.	SMLS 50th anniversary	\$1,324
TOTAL		\$2,424

Community Partnership Funding

Applicant Name	Project Name	Amount Granted
Asylum Seeker Resource Centre	Refugee Resource Hub FoodBank and community kitchen	\$80,000
Concern Australia Welfare	Hand Brake Turn – A vehicle for change	\$80,000
Connection Arts Space	Sustainable Socks – Sustainable arts in the community	\$18,735
Cornerstone Contact Centre Inc.	Community connection pathways for migrants and asylum seekers	\$20,000
Cornerstone Contact Centre Inc.	Establishing new Cornerstone Drop-In Centre	\$20,000
Forum on Australia's Islamic Relations Inc.	Good Governance Gets the Goose	\$15,000
Friends of Refugees Inc.	Investing in volunteers to build capacity – Friends of Refugees	\$19,920
Friends of Refugees Inc.	Job skills training and work experience for people seeking asylum	\$79,644
Friends of Refugees Inc.	Centre of specialised learning and support for people seeking asylum	\$60,000
Fusion Theatre Inc.	Fusion Theatre: Ensuring sustainability for inclusive theatre in Dandenong	\$20,000
Keysborough Learning Centre	Re-connecting and re-engaging senior communities post COVID	\$40,000
Noble Park Community Centre Inc. (NPCC)	Staying connected by removing barriers for people with disabilities	\$30,000
Noble Park Community Centre Inc. (NPCC)	Resource development through empowering vulnerable communities to volunteer	\$30,000
North Dandenong Neighbourhood House	Re-engaging community with North Dandenong Neighbourhood House	\$80,000
Nourish DBC Limited	The Nourish Sanctuary: A safe space for CALD communities	\$30,000
PAWS Fulfilment Pty Limited trading as Social Engine	Social Engine Logistics – Implementing process improvements to build capability	\$5,000
SisterWorks Inc.	From community connectedness to employment pathways	\$80,000
South East Community Links	“Women: Safe and Equal” project	\$80,000
South East Community Youth Links	“Y-ACE project” – Youth: Active, Connected and Engaged	\$80,000
South East Volunteers	Disability inclusive volunteering	\$59,890

Applicant Name	Project Name	Amount Granted
South Eastern Melbourne Vietnamese Associations Council	SEMVAC structure consolidation	\$5,000
South-east Monash Legal Service	Mothers legal help	\$80,000
Springvale Learning and Activities Centre Inc.	Building up youth participation in programs and governance	\$80,000
Springvale Learning and Activities Centre Inc.	Styling Up the Confidence – Providing work clothing, interview preparation	\$80,000
Springvale Neighbourhood House	Returning to community: culturally safe, accessible and supportive services	\$71,500
Springvale Neighbourhood House	Making getting connected easier for socially-isolated residents across Greater Dandenong	\$68,000
Wellsprings for Women	Strengthening Wellsprings response to women's complex needs (The project)	\$30,000
Wellsprings for Women	Pathways to recovery	\$80,000
TOTAL		\$1,422,689

Sponsorships

Applicant Name	Project Name	Amount Granted
City of Greater Dandenong Band	City of Greater Dandenong Band	\$25,000
Dandenong Agricultural and Pastoral Society Inc.	150th show and 151st show	\$40,000
Noble Park Community Centre Inc.	Noble Park Community Art Show	\$15,000
Southern Dance Festival	Southern Dance Festival	\$8,500
Southern Waters Ski Show Team	On Community Water Ski Show	\$5,000
Springvale Asian Business Association Inc.	2023 Springvale Annual Lunar New Year Festival	\$35,000
Springvale Neighbourhood House	Springvale Harmony Festival: We are one but we are many	\$15,000
Victorian Afghan Associations Network	The Nawroz Festival 2023	\$15,000
Vietnamese Community in Australia – VIC Chapter	TET 2023–2024 Lunar New Year Festival	\$30,000
TOTAL		\$188,500

Anti-Poverty Collective Impact Grants

Applicant Name	Project Title	Amount Granted
Afri Aus Care	Material aid	\$3,062
Cornerstone Contact Centre Inc.	Community engagements	\$1,000
Cornerstone Contact Centre Inc.	Material aid	\$3,062
Friends of Refugees Inc.	Material aid	\$3,062
Kindness Community	Material aid	\$3,062
Make a Difference Dingley Village	Material aid	\$3,062
Servant of the Two Hearts	Material aid	\$3,062
South-East Community Links	Material aid	\$3,062
Springvale Learning and Activities Centre Inc.	Material aid	\$3,062
TOTAL		\$25,496

Interfaith Network of the City of Greater Dandenong

Applicant Name	Project Title	Amount Granted
Interfaith Network of the City of Greater Dandenong Inc.	Contract	\$80,000
TOTAL		\$80,000

Greater Dandenong Volunteer Resource Service

Applicant Name	Project Title	Amount Granted
South East Volunteers Inc.	Greater Dandenong Volunteer Resource Service	\$91,043
TOTAL		\$91,043

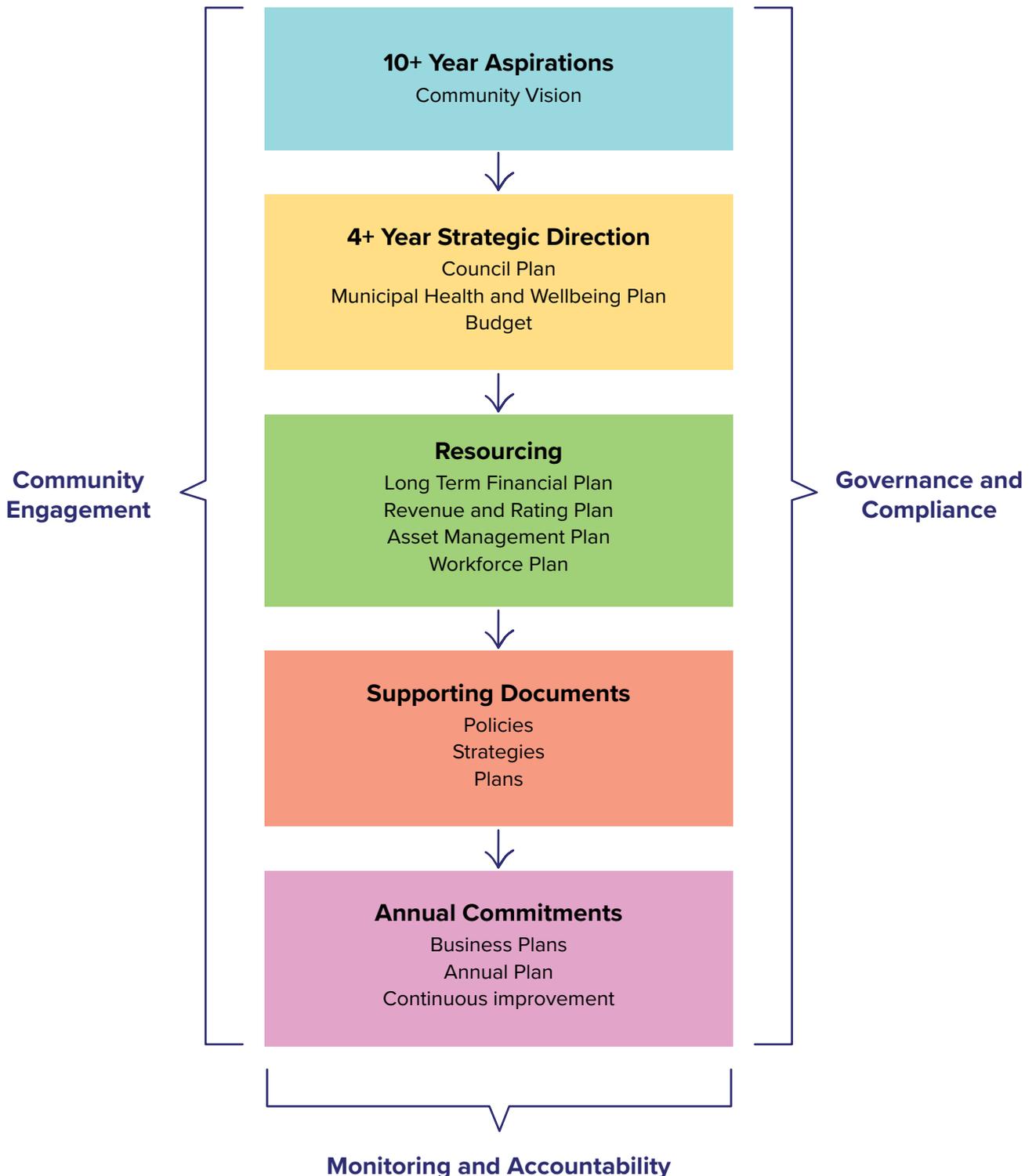


Pirate Park, Keysborough

Performance

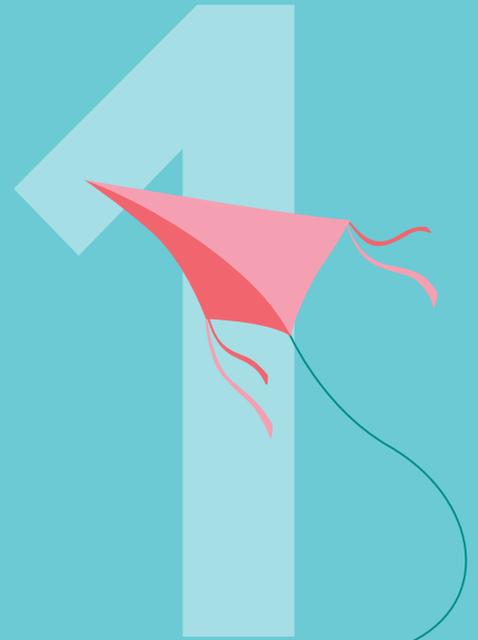
Integrated Planning and Reporting Framework

Greater Dandenong City Council's Integrated Planning and Reporting Framework guides Council's planning long term, (Community Vision and Long Term Financial Plan), medium term (Council Plan, Municipal Public Health and Wellbeing Plan, and Strategies) and short term (Annual Plan, Budget and Business Plans). It also includes reporting mechanisms to ensure accountability and community engagement processes to capture and meet the needs and aspirations of our residents and business owners. Quarterly performance reports can be found on Council's website www.greaterdandenong.vic.gov.au





Strategic Objective 1
**A socially connected,
safe and healthy city**



Cultural Heritage Exhibition – ‘Optimism, Opportunities and Achievement’



Springvale Library

Highlights

- ▶ 608,043 visits were made to Council's aquatic facilities
- ▶ Over \$2m of community funding programs were delivered
- ▶ 1,237 individual engagements were made with a range of family violence initiatives including workshops on consent and cyber abuse, network meetings and online resources
- ▶ 11,931 hours of support were provided by Family Services
- ▶ 27 training sessions were held for volunteers with 212 people participating
- ▶ 3,366 hours of Maternal and Child Health service delivery were provided
- ▶ Council voted to support a Yes vote for the Aboriginal and Torres Strait Islander Voice to Parliament
- ▶ Over 1,000 community members have accessed the Library Language and Literacy service with over 60 community members attending library run Citizenship information sessions
- ▶ The Cultural Heritage exhibition 'Optimism, Opportunities and Achievement': a reflection on the Centenary of Local Government in Dandenong in 1973 was on display during April and May at the Heritage Hill Museum and Historic Gardens
- ▶ Noble Park Aquatic Centre gym opened



Noble Park Aquatic Centre Gym opening with Premier Daniel Andrews



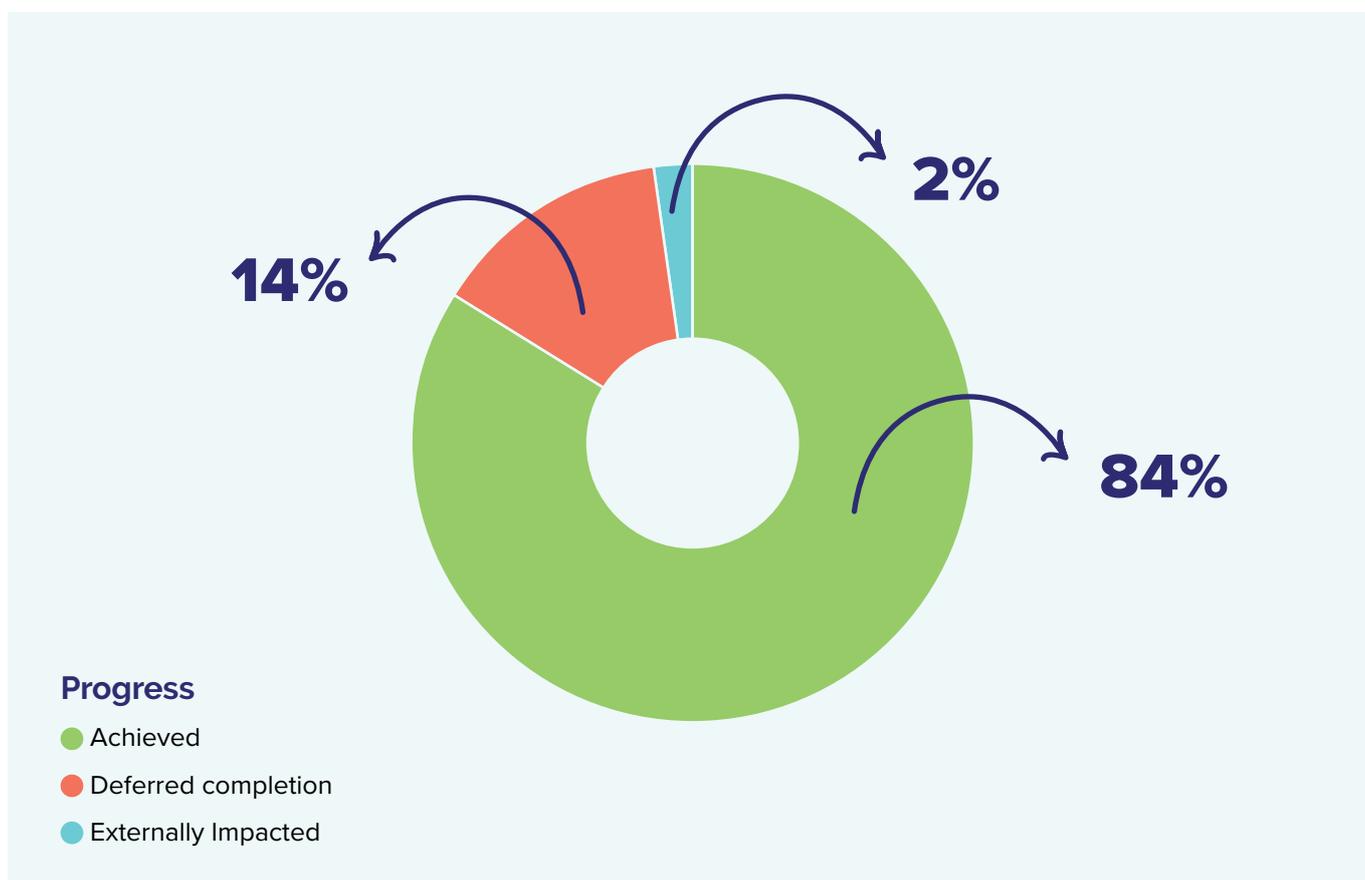
Noble Park Community Fun Day

Performance Measures

Measure	Progress
The number of actions commenced or completed in the Make Your Move Greater Dandenong Physical Activity Strategy 2020–30.	11 of 12
Number of community projects funded to support health and wellbeing	38
Implementation of the Community Safety Plan	Formal endorsement is delayed and awaiting a final report for Councillor discussion in August
Number of volunteering opportunities offered	13
Number of youth and family support contact hours provided	11,931
% of children fully vaccinated according to their age, through to 5 years old, according to the national immunisation register	12–15 months age group – 92.97% up from 92.27% 24–27 months age group – 88.59% down from 89.11% 60–63 months age group – 92.42% down from 93.15% (Latest data as at December 2022)

Our Performance

✔ Achieved
 ✘ Deferred completion
 ⊖ Externally Impacted
 *Major Budget Initiative
 ^Other Budget Initiative



Priorities	Actions	Progress
Improve participation and access to sport and recreation activities to support active living	Complete and execute outstanding and new Joint Use Agreements between the Department of Education and City of Greater Dandenong	✓
	Implement the year three actions of the 'Make Your Move' Greater Dandenong Physical Activity Strategy 2020–30 to improve health outcomes for our diverse and multicultural community*	✓
Increase meaningful engagement and facilitate collaboration and partnerships to enhance the health, wellbeing and resilience of the Greater Dandenong community	Support the establishment and transition of South East Leisure in the management of Council's major aquatic and recreation facilities*	✓
	Support engagement, transparency and share outcomes of the impact of Council's grant programs	✓
	Support the implementation of the Greater Dandenong Social Prescribing Network Pilot initiative through regular network meeting attendance and linkage with other Council service programs	✓
	Promote and support, via strategic partnerships, the delivery of community initiatives that encourage healthy and sustainable lifestyles for people to achieve positive physical and mental wellbeing	✓
	Partner with Melbourne City FC and City in the Community to deliver aligned programs that focus on community outreach, engagement, participation and business networking	✓
	Finalise and commence implementation of the Climate Change Community Engagement and Mobilisation Plan^ <i>An additional round of consultation was required for this project and has delayed its completion. This is now expected to be implemented in early 2024</i>	✗
Provide support for older residents by building healthy, respectful and inclusive communities and removing barriers to participation	Report back to Council on the key recommendations coming out of the Future Directions for Community Transport project to inform the redevelopment of Council's Community Transport Program into the future	✓
	Participate in consultations with the Commonwealth Government and the Aged Care sector regarding the design of the new Support At Home Program that is being developed in response to the Royal Commission into Aged Care Quality and Safety to ensure that the needs of Greater Dandenong older residents are considered <i>This has been impacted by the Commonwealth Government announcements on the delayed implementation of the new Support at Home model</i>	—
	Support and encourage older residents to understand the importance of maintaining social connections, assist seniors' clubs and groups to recommence club activities together and increase the range and number of social activities provided by Council	✓

Priorities	Actions	Progress
	Undertake a review into the impacts of the new Support At Home Program Model on both the community and Council's role as a service provider for Council's consideration post June 2023 <i>This has been impacted by the Commonwealth Government announcements on the delayed implementation of the new Support at Home model</i>	✗
Support children, young people and their families to build greater social and family connections including a focus on vulnerable families	Deliver programs and services that support vulnerable families, including those at risk of or experiencing family violence	✓
	Support parents and their children to access the Supported Playgroup program and community playgroups	✓
Ensure Council's services and supports are inclusive of people with a disability and their carers	Provide support and information to residents on how to access the NDIS to help maximise their understanding and knowledge	✓
	Provide and profile supports to the carers of people with a disability	✓
	Advocate and support local residents with a disability to successfully find paid employment through participating in the Australian Network on Disability (AND)'s "Stepping Into" paid internship program and any other associated disability employment initiatives that can be promoted to the local business community	✓
Support the mental and physical health of children, young people and their families through preventative health initiatives and responsive interventions	Expand the Maternal and Child Health program to include service offerings to address identified gaps in mental health and family violence <i>Staff shortages and illness have impacted the team's ability to reach the total funded hours</i>	✗
	Expand the delivery of the <i>Sleep and Settling Initiative</i> extending to all funded age groups	✓
	Deliver preventative health activities to Aboriginal and Torres Strait Islander families through the New Directions Project^	✓
	Implement the VicHealth Local Government Partnership health promotion modules, incorporating the Vic Kids Eat Well and Healthy Kids Advisor initiatives, to improve mental wellbeing, increase healthy eating and physical activity levels of children and young people^	✓
	Monitor the State Government response to the recommendations of the Royal Commission into Victoria's Mental Health System	✓
	Support the mental health of young people and families through providing flexible and responsive interventions and raising awareness of available supports	✓

Priorities	Actions	Progress
	Monitor and report on the percentage of children fully vaccinated according to their age, through to five years old, according to the Australian Immunisation Register (AIR)	✓
Support alliances and community initiatives to address gambling harm and promote sources of assistance	Support community-based initiatives to address gambling harm and inform residents about sources of assistance	✓
	Support the Alliance for Gambling Reform with its advocacy campaigns and data on gambling trends	✓
	Oppose electronic gambling machine applications to the Commission for Liquor and Gambling Regulation, where instructed by Council	✓
Support the community and work with partner agencies to address and prevent family violence	Document and inform the community about the nature and impacts of family violence and sources of assistance	✓
	Support community projects to address and prevent family violence	✓
	Deliver Council-led initiatives in the community to prevent and address family violence	✓
Deliver and support initiatives that raise community awareness of harmful alcohol, tobacco and other drugs use	Partner with health organisations such as Monash Health and Quit Victoria to increase access to smoking cessation supports and deliver initiatives to support people to quit or reduce smoking	✓
	Enhance strategic partnerships and collaboration to address negative impacts of alcohol use and sales	✓
	Deliver initiatives that raise young people's awareness of drug and alcohol related harms	✓
Enhance understanding of, and compliance with alcohol and tobacco regulations within the city	Support liquor licensees and collaborate with other authorities to implement policy and legislation to reduce alcohol harms in the community	✓
	Coordinate tobacco control activities to meet service and funding requirements in accordance with the Municipal Association of Victoria service agreement	✓
	Update Council's Local Law, when required, to ensure it is meeting the community's expectations regarding alcohol controls in the public realm	✓

Priorities	Actions	Progress
Increase and promote meaningful volunteering opportunities within Council and recruit, support and recognise Council Volunteers	Support community initiatives that promote meaningful volunteering opportunities	✓
	Utilise volunteers to help raise community awareness on the positive impact of physical activity	✓
	Support, train and recognise Council volunteers through diverse mediums	✓
	Expand Council volunteering opportunities through enhanced promotion of the program and positive community impact	✓
Increase emergency, crisis, transitional housing accommodation and support to address the needs of persons who are homeless in the public domain	In partnership with Launch Housing and other sector stakeholders implement a 'Functional Zero' model of homelessness support in Greater Dandenong	✓
Provide welcoming and active community precincts that enable residents and visitors to connect, participate and celebrate	Progress the construction of the Keysborough South Community Hub* <i>Awaiting a building permit which is expected to be issued in July</i>	✗
	Implement and renew the Springvale Community Hub Action Plan	✓
	Develop a Keysborough South Community Hub Strategy and Action Plan^ <i>Public consultation on the draft strategy has been delayed to coincide with the commencement of the Keysborough South Community Hub construction</i>	✗
	Complete the business case and concept design for the Dandenong Community Hub*	✓
Work with key partners to increase and support community access to affordable, healthy and culturally appropriate food, especially for vulnerable groups	Advocate to food charities for improved supply of affordable, healthy and culturally appropriate food supplies	✓

Priorities	Actions	Progress
Increase space activation and social inclusiveness to reduce crime and anti-social behaviour in the public realm	Commence implementation of the newly created Community Safety Plan <i>Formal endorsement is delayed and awaiting a final report for Councillor discussion in August</i>	✗
	Promote physical and social activity in local streets including the roll out of a new Street Parties Framework	✓
	Update Council's Local Law to include anti-social and criminal behaviour <i>A full review of Local Law 2 is due to commence in July</i>	✗
	Manage and maintain Council's CCTV Safe City program	✓
	Implement the Domestic Animal Management Plan and associated Cat Strategy^	✓



FReeZA volunteers

Local Government Performance Reporting Framework (LGPRF)

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

Service / Indicator / Measure	2020	2021	2022	2023	Comments
Aquatic Facilities					
Service standard					
<i>Health inspections of aquatic facilities</i>	0	1	0.5	1.5	
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
Service cost					
<i>Cost of aquatic facilities</i>	\$5.19	\$11.34	\$10.00	\$11.73	
[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]					
Animal Management					
Timeliness					
<i>Time taken to action animal management requests</i>	1.13	1.08	1.16	1.42	
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]					
Service standard					
<i>Animals reclaimed</i>	36.32%	45.02%	38.42%	25.21%	Unfortunately there has been a trend of fewer animal collections from owners as time progresses. The residents in our municipality have been greatly affected by the current cost of living and this is evident by the fact they are unable to collect their animals after impoundment
[Number of animals reclaimed / Number of animals collected] x100					

Service / Indicator / Measure	2020	2021	2022	2023	Comments
Animals rehomed					
[Number of animals rehomed / Number of animals collected] x100	10.05%	15.99%	17.89%	38.91%	There has been an increase in rehomed animals and this is largely due to the fact a lot of animals have not been reclaimed by their owners. As a result the shelters and homes have been doing strong animal rehoming programs in which people from all Councils and areas have the option to take in an animal, not just residents of CGD.
Service cost					
Cost of animal management service [Direct cost of the animal management service / Population]	\$4.89	\$4.57	\$5.55	\$7.12	The change in the cost of the animal management service in 2022–23 is due to increased costs related to the long term homing of animals which are the subject of existing court matters.
Food Safety					
Timeliness					
Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.97	2.18	3.63	3.12	Previous years were impacted due to changes to business practices during the pandemic ranging from internal staff shortages, an inability to inspect premises and interview proprietors, and the temporary closure of some premises.

Service / Indicator / Measure	2020	2021	2022	2023	Comments
Service standard					
<i>Food safety assessments</i>	100.00%	89.46%	95.95%	92.74%	
[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require and annual food safety assessment in accordance with the <i>Food Act 1984</i>] x100					
Service Cost					
<i>Cost of food safety service</i>	\$674.87	\$837.50	\$602.62	\$568.80	
[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i>]					
Maternal and Child Health					
Satisfaction					
<i>Participation in 4 week Key Age and Stage Visit</i>	99.17%	98.80%	95.94%	96.41%	
[Number of 4 week key and stage visits / Number of birth notifications received] x100					
Service Standard					
<i>Infant enrolments in the MCH Service</i>	101.39%	101.79%	101.14%	100.92%	
[Number of infants enrolled in the MCH service / Number of birth notifications received] x100					
Service cost					
<i>Cost of the MCH service</i>	\$75.20	\$74.69	\$74.20	\$76.50	
[Cost of the MCH service / Hours worked by MCH nurses]					

Services Funded

Service	Description	Net Cost	Notes
		Actual Budget Variance \$000	
Community Strengthening Executive	This function provides the oversight and leadership of the provision of Community Strengthening to the municipality. Also includes an operational budget to operate the new community precincts (Springvale Community Hub and Keysborough South Community Hub).	786 <u>729</u> (57)	
Community Wellbeing	This department focuses on developing and supporting a range of initiatives and services to enhance the health and wellbeing of families. This includes family day care, family support services, kindergarten and child care committee support, preschool field officer program, 'Best Start' and early years projects, immunisation, festivals and events, maternal and child health, parenting programs and youth services.	4,254 <u>6,257</u> 2,003	(a)
Community Development, Sport and Recreation	Focuses on community advocacy, leisure planning, sport and recreation programs and community grant funding.	10,165 <u>8,594</u> (1,571)	(b)
Community Care	Community Care provides services and programs to assist older people and people with a disability to remain living in the community including home based and centre based services, specialised community transport and support for clubs and groups within the city.	3,523 <u>3,821</u> 298	
Regulatory Services	Provides compliance, education and enforcement functions related to animal management, fire prevention, local laws, parking management, planning compliance, public safety and security, litter prevention and school crossings.	(1,052) <u>(1,745)</u> (693)	

(a) Favourable variance due to delays in recruitment and challenges in sourcing skilled staff, mostly for grant funded programs which will be carried over to 2023–24.

(b) Actual operating expenditure incurred in the Capital Improvement Program (CIP) has been allocated to these service areas in the 2022–23 Actuals, however, these items were budgeted in the 2022–23 CIP program.



Strategic Objective 2

A city that respects and celebrates diversity, our history and the arts



Peace and Harmony for Ukraine mural



Children's Forum 2022

Highlights

- ▶ Council received two grants from Creative Victoria valued at over \$950,000 which includes design work for the redevelopment of the arts precinct
- ▶ 40,000 people attended Springvale Snow Fest
- ▶ 81,507 people attended 10 major festivals and events
- ▶ Installation of the Peace and Harmony for Ukraine mural
- ▶ Dandenong and Springvale Libraries had 735,275 visitors, an increase of 107 per cent on the previous year
- ▶ 133 Community Response Grants and 149 Community Support Grants were awarded
- ▶ The seventh Children's Forum was held with 86 students from 19 primary schools attending
- ▶ Six art exhibitions were held and the arts digital content had over 56,000 views
- ▶ 69 community led festivals celebrating the diversity of cultures within our community were supported by Council
- ▶ Over 500 people participated in the SHE writing competition, community photography competition and 9 by 5 exhibition
- ▶ Over 30 people represented CGD at this year's Pride March in support of members of the LGBTQIA+ community



Australia Day 2023 Award Winners



SHE Exhibition, Walker Street Gallery

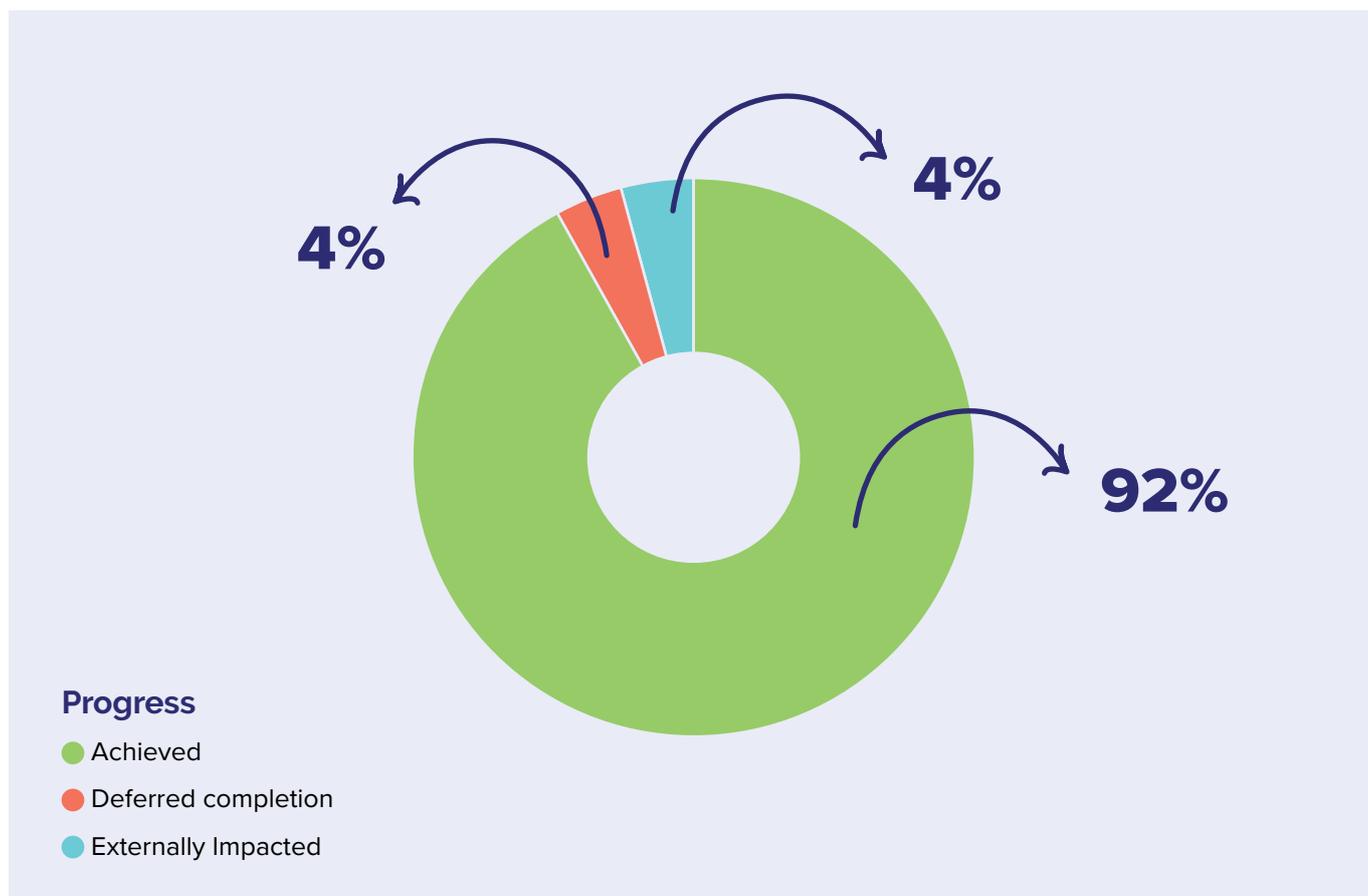
Performance Measures

Measure	Progress
Implementation of the Arts, Culture and Heritage Strategy	<p>Key highlights included:</p> <ul style="list-style-type: none"> – professional development, networking and training opportunities for 100+ creatives – artist in residence program and venue support for more than 15 individual artists and arts groups
Number of arts and heritage exhibitions delivered	26
Completion of the Dandenong New Art gallery and progression of associated PEP redevelopment for creative use	The new gallery construction is delayed due to contractual issues with the previous builder. Council has now retaken the site, appointed new contractors and works are progressing.
Delivery of the Reconciliation Action Plan	Council has supported the coordination of two Aboriginal Community Forums across the year, hosting the Koorie Statewide Netball and Football Carnival, as well as the Statewide NAIDOC Koorie Junior Basketball Carnival. Further support has been provided with the development of public arts projects, such as the award winning LGPro Waa and Bulln Bulln Ceremonial Firepit, the Dandenong Cultural and Art Creek Trail projects and the Muderra Way project.
Number of festivals, events and programs celebrating the diversity of cultures	69
Implementation of the Library Strategy	<p>Highlights included:</p> <ul style="list-style-type: none"> – Progress on the Keysborough South Community Hub. – Review, design and development of Library Lockers at Dandenong North. – Updated public PCs made available at Dandenong. – New co-designed programs focusing on access and inclusion being held with the community – Review and allocation of collection spending to meet community targets and needs.



Our Performance

✔ Achieved
 ✘ Deferred completion
 ⊖ Externally Impacted
 *Major Budget Initiative
 ^Other Budget Initiative



Priorities	Actions	Progress
Deliver a range of festivals, events and programs across the city which celebrate the diversity of cultures within our community	Deliver the following major events meeting set targets: – Springvale Snow Fest, Children’s Festival, Little Day Out, Carols, New Year’s Eve, Australia Day, Open Air Movies, Keysborough’s Big Picnic^	✔
	Deliver the annual Children’s Forum	✔
	Deliver preventative health activities during National Aborigines and Islanders Day Observance Committee (NAIDOC) Week and Reconciliation Week activities	✔
	Support community led festivals and events which celebrate the diversity of cultures within our community	✔
	Deliver arts and heritage programs and events which celebrate the diversity of cultures within our community	✔
Promote respect and equality of opportunity among people of all genders	Inform the community about gender equity issues and sources of assistance	✔
	Support community initiatives to advance gender equality^	✔



SHE Exhibit opening at Walker Street Gallery

Priorities	Actions	Progress
Promote visibility and better social outcomes for LGBTQIA+ communities through the promotion of equal rights and opportunities	Promote visibility of LGBTQIA+ communities through significant days of celebration and advocacy	✓
Empower communities and individuals to take action to prevent and reduce racism	Implement findings from the Victoria University Anti-Racism research project to support services to those wishing to report incidences of racism	✓
Promote a socially cohesive, respectful and harmonious community	Promote social cohesion and harmony through significant days of celebration and advocacy	✓
	Deliver initiatives which support young people and families to feel safe and included in the community	✓
Advocate for and assist People Seeking Asylum and Refugees living in the community	As Chair of the Local Government Mayoral Taskforce Supporting People Seeking Asylum advocate for the rights of people seeking asylum	✓
Advance the process of reconciliation and embed across policy, business and community structures	Provide support to Early Years Services to develop their own Reconciliation Action Plan (RAP)	✓
	Implement Council's RAP^	✓
Provide cultural facilities and infrastructure to meet the community's needs now and into the future	Launch the Dandenong New Art gallery* <i>Construction of the new gallery has been delayed due to building contractual issues</i>	—
	Progress the Precinct Energy Plant Creative Industries Hub development*	✓
	Undertake a feasibility study for Civic Archive capacity expansion <i>The feasibility study is currently on hold until funding can be allocated in Council's Long Term Financial Plan</i>	✗
	Deliver on the Library Service Needs and Feasibility Study to ensure local library service requirements are met into the future	✓
Provide local and meaningful opportunities for creative and cultural participation, learning, enjoyment and expression	Deliver a vibrant, inclusive and high quality performing arts offering through the Drum that is celebrated for its role in arts development and engagement with our community	✓
	Deliver an accessible, inspiring and high quality visual arts offering through the Dandenong New Art exhibition and public program	✓
	Implement year one of the Arts, Culture and Heritage Strategy 2022–25*	✓
Record, protect, and promote community understanding of local history and heritage	Record, protect, and promote local heritage through support of the historical societies and related groups	✓
	Commence a review of the Heritage Overlay within the Planning Scheme	✓

Priorities	Actions	Progress
Support community health and wellbeing through providing opportunities to connect and access programs and resources through welcoming library spaces, online and outreach services	Implement year one of the Library Services Strategy 2022–26*	

Local Government Performance Reporting Framework (LGPRF)

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

Service / Indicator / Measure	2020	2021	2022	2023	Comments
Libraries					
Utilisation					
<i>Physical Library collection usage</i> [Number of physical library collection item loans / Number of physical library collection items]	4.09	3.28	3.99	4.93	Results are returning to pre COVID-19 rates
Resource standard					
<i>Recently purchased library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	86.38%	86.60%	85.43%	62.34%	The inclusion of reportable resources has decreased the % of the collection purchased in the last 5 years compared to physical asset reporting only
Service cost					
<i>Cost of library service</i> [Direct cost of the library service / Population] Note: This measure is replacing the previous 'Cost of library service' indicator which measured based on number of visits	\$40.00	\$41.18	\$45.53	\$49.20	



Pride March 2023

Services Funded

Service	Description	Net Cost Actual Budget Variance \$000	Notes
Community Arts, Culture and Libraries	The Arts, Culture and Libraries business unit supports the management of cultural venues, the Drum Theatre, festivals and events, public art, cultural development and cultural planning. Library services provide access to a wide range of information for all ages and cultures in a range of formats and locations and are committed to lifelong learning and self-improvement opportunities. Branches include Springvale, Dandenong and online.	8,920 <u>9,018</u> 98	



Strategic Objective 3

A city of accessible, vibrant centres and neighbourhoods



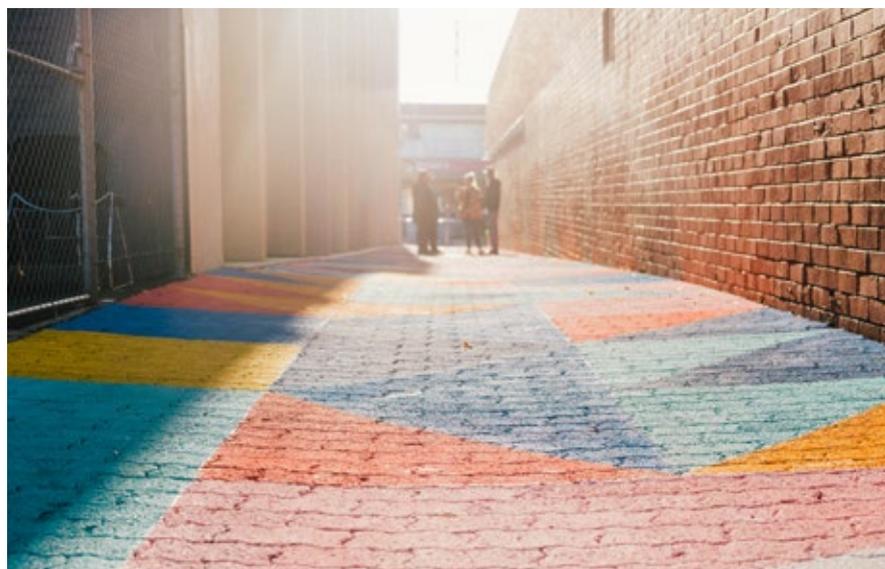
'Happy Grounds' by Happy Decay, Bjarni Wark – Leonard Avenue, Noble Park



Keysborough South Community Hub Sod Turning

Highlights

- ▶ The streetscape project for Douglas Street, Noble Park was completed
- ▶ The Dandenong North residential rezoning Planning Scheme Amendment was approved by the Minister for Planning
- ▶ Council obtained approximately \$1 million in funding for three Blackspot projects to address safety issues based on historical crashes
- ▶ 30 outdoor activations and public exhibitions were programed across the municipality
- ▶ The 1000 Play Streets campaign to encourage neighbourhood connections was launched
- ▶ 21 projects worth \$2.2 million were funded by the Office of Suburban Development for the Noble Park Revitalisation project
- ▶ Springvale Boulevard revitalisation was completed
- ▶ The Keysborough South Community Hub \$22 million contract was awarded
- ▶ 23,213 contacts were made with young people and families including activations at Noble Park Skate Park and an indoor basketball and volleyball tournament
- ▶ The Ian Street streetscape project was completed



'Colour Connection' by Happy Decay, Bjarni Wark – Douglas Street, Noble Park



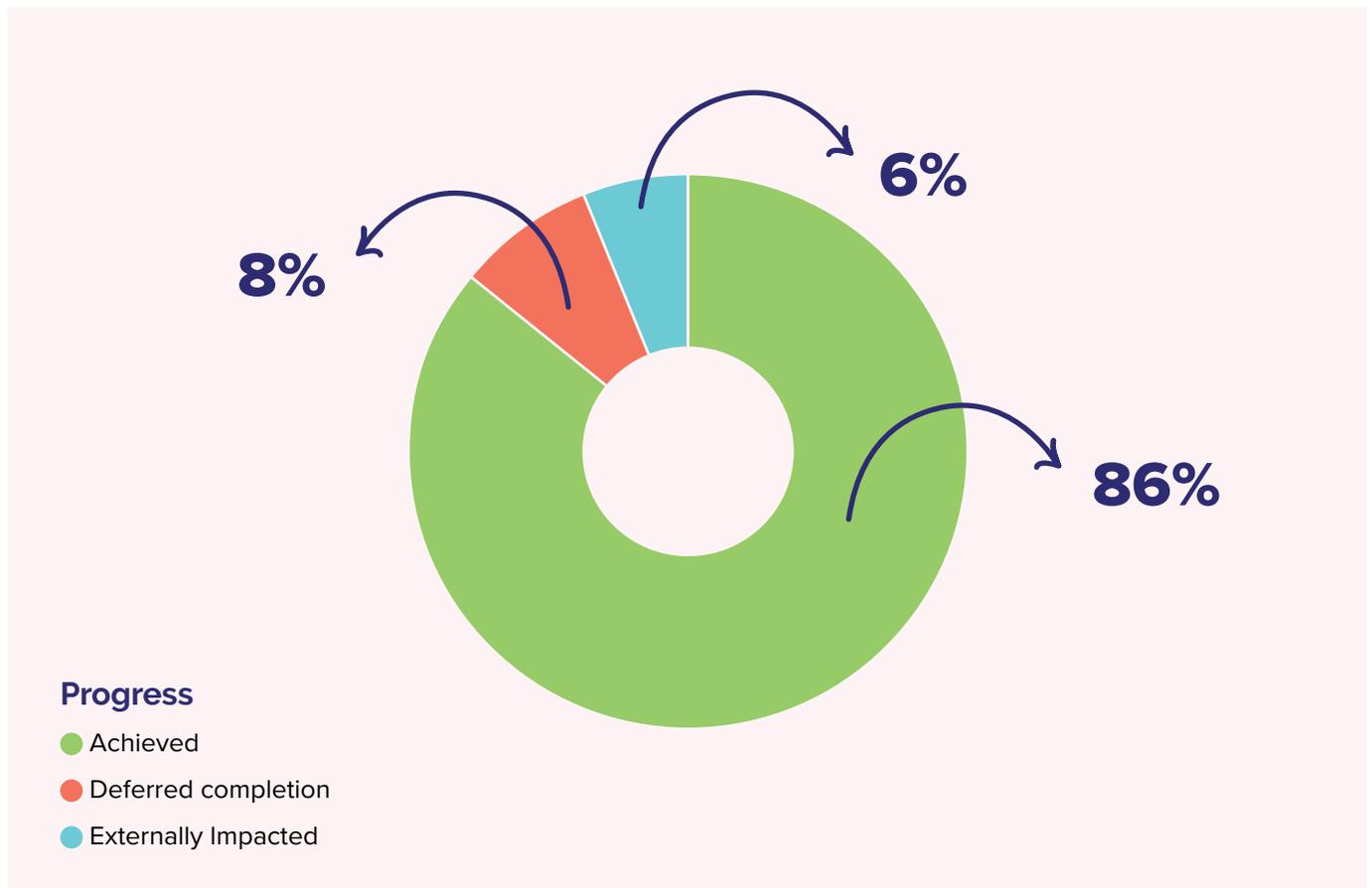
Noble Park Skate Park

Performance Measures

Measure	Progress
Increase in availability of affordable housing stock	No increase to date. Discussions have occurred with both philanthropic donors and a community housing provider re potential options for the Dandenong activity centre.
Number of rough sleepers supported into long term housing outcomes	16
Kilometres of streetscape renewed to a high urban design standard	0.4km completed as part of the Springvale Boulevard project
Completion of the Springvale Boulevard project	This project is now complete
Number of road safety projects delivered	8

Our Performance

✔ Achieved
 ✘ Deferred completion
 ⊖ Externally Impacted
 *Major Budget Initiative
 ^Other Budget Initiative



Priorities	Actions	Progress
Promote and strengthen Greater Dandenong as a tourist and food destination	Implement the Tourism Strategy and updated Action Plan 2020–24	✓
	Implement the Greater Dandenong Regional Food Strategy [^]	✓
	Implement the Dandenong Visitor Attraction Plan	✓
Improve access to quality infrastructure and spaces that enhance community participation, encourage visitors and deliver positive health outcomes for current and future generations	Deliver the Springvale Boulevard construction for stage one	✓
	Continue to progress the development of a new aquatic and wellbeing centre to replace Dandenong Oasis at Mills Reserve*	✓
	Continue to plan and advocate for the proposed Dandenong Sports and Events Centre, as south east Melbourne's home for elite sporting competitions, major events, concerts and community festivals	✓
	Continue to plan for the development of a new table tennis centre in Greater Dandenong in partnership with key stakeholders <i>A feasibility study is complete but not yet endorsed by Council</i>	✓
Advocate for affordable quality housing and legislated change in the operation of rooming houses	Advocate to the State Government to create a State and Local Government Task Force to address inconsistencies in the standards of social housing providers	✓
Ensure an appropriate mix of housing, industrial and commercial development across the city	Complete the Noble Park Activity Centre Structure Plan Planning Scheme Amendment* <i>This is still under active consideration by the Minister for Planning</i>	—
	Commence the Environmentally Sustainable Design 2.0 Planning Scheme Amendment <i>This was submitted to the Minister for Planning in July 2022 and is still under active consideration</i>	—
	Complete the Dandenong North residential rezoning Planning Scheme Amendment	✓
Increase access and availability of social housing stock in the city by activation of Council and community assets for delivery of social housing, and advocating for increased State and Federal Government provision	Advocate for greater social and affordable housing through membership with the Regional Local Government Homelessness and Social Housing Charter group of Councils	✓

Priorities	Actions	Progress
Create safe, inclusive and well-designed public spaces which encourage community participation	Create safer public places through applying Crime Prevention Through Environmental Design (CPTED) principles such as prompt removal of graffiti and litter, the use of targeted CCTV, and public lighting	✓
	Construct stage one of the Vanity Lane pedestrian link in central Dandenong* <i>This project has been delayed due to demolition complexities</i>	✗
	Activate public spaces through public art initiatives; delivering, facilitating, maintaining and promoting art in the city	✓
	Activate and promote safe and accessible public spaces and facilities for young people and families	✓
Provide an accessible transport network which caters increasingly for growth and provides a range of options	Advocate for new and enhanced public transport services	✓
	Advocate for and deliver improved active transport networks	✓
	Expand the use of streets for uses other than through-movement	✓
	Roll-out a high priority local road program within Dandenong South, including the Dandenong South Industrial Area Extension Structure Plan's Transport Network, and Abbots Road widening and associated infrastructure	✓
	Improve access to, from, and within major Activity Centres, including the extension of the Djerring Trail to the Dandenong Activity Centre	✓
	Advocate for a major upgrade to Dandenong Station	✓
	Advocate for the State's priority arterial projects including the Dandenong Bypass Extension, Cranbourne – Dandenong Shared User Path, Glasscocks Road duplication and Dandenong South East-West Link and Bangholme Road Bridge	✓
	Implement the Active Transport Infrastructure Priority program improving pedestrian and cycling infrastructure	✓
	Maintain performance in management of heavy vehicle permits and freight networks	✓
Provide quality community infrastructure to support the delivery of early years services to children and their families	Review the Municipal Early Years Infrastructure Plan to accommodate the roll-out of three-year-old kindergarten^	✓

Priorities	Actions	Progress
Reduce the occurrence of casualty accidents on roads throughout Greater Dandenong	Advocate for enforcement and deliver infrastructure and education to reduce the number of fatalities on local roads	✓
	Advocate for safety improvements on and across arterial roads	✓
	Promote road safety success stories and road safety awareness to manage perceived road safety risks	✓
	Provide ongoing funds for road safety treatments to address priority locations, where the greatest road safety risks are identified^	✓
	Launch and undertake actions with a new Road Safety Strategy <i>This strategy is under development. Community consultation on a background report is proposed for 2023–24</i>	✗
Deliver improved amenity and a range of quality streetscapes and public places that build pride, respond to and respect the unique qualities of the activity centres and meet current and future needs	Review and monitor the 10 year Infrastructure Plans for the Dandenong, Springvale, and Noble Park activity centres <i>This plan is being reviewed to align with the future budget impacts associated with major projects</i>	✗
	Improve information and communications relating to parking in accordance with Council's Activity Centre Parking Precinct Action Plan	✓
	Continue renewal of quality streetscapes such as Douglas Street, Noble Park and Railway Parade, Noble Park	✓
Encourage investment and infrastructure improvements through a collaborative approach to creating, enhancing and managing great people focused places	Work in partnership with the State Government to facilitate the Noble Park Revitalisation project	✓
	Facilitate the Development Victoria/Capital Alliance investment project in the Revitalising Central Dandenong Foster Street precinct*	✓



Local Government Performance Reporting Framework (LGPRF)

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

	2020	2021	2022	2023	Comments
Roads					
Satisfaction of use					
<i>Sealed local road requests</i>	81.23	48.83	55.05	87.08	Sealed local road requests have increased considerably this financial year due to the impacts of flooding during October–November 2022. These requests relate directly to potholes and damaged roads.
[Number of sealed local road requests / Kilometres of sealed local roads] x100					
Condition					
<i>Sealed local roads maintained to condition standards</i>	78.59%	80.94%	94.58%	99.13%	
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100					
Service cost					
<i>Cost of sealed local road reconstruction</i>	\$69.03	\$53.63	\$0.00	\$0.00	No road reconstruction was undertaken
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]					
Service Cost					
<i>Cost of sealed local road resealing</i>	\$29.00	\$29.16	\$37.91	\$47.65	The cost of local road resealing was impacted by the treatment type used for roads in poor condition, the volume of patching works involved and partial rehabilitation works.
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					

	2020	2021	2022	2023	Comments
Statutory Planning					
Timeliness					
<i>Time taken to decide planning applications</i>	87.00	95.00	105.00	129.00	The time taken to decide on a planning application has increased as a result of a larger than usual proportion of complex applications being lodged and assessed. These have required multi external referrals which have taken longer than expected timeframes to respond and as a result have impacted on the total processing days.
[The median number of days between receipt of a planning application and a decision on the application]					
Service standard					
<i>Planning applications decided within required time frames</i>	82.64%	86.78%	89.93%	93.97%	
[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100					
Service cost					
<i>Cost of statutory planning service</i>	\$3,663.49	\$3,684.98	\$3,715.37	\$4,356.91	Increased VCAT appeal costs and reduced application numbers have seen costs increase to process applications.
[Direct cost of the statutory planning service / Number of planning applications received]					

Services Funded

Service	Description	Net Cost	Notes
		Actual Budget Variance \$000	
Business, Engineering and Major Projects Executive	This function is focused on the built and natural environment and provides the oversight of the Engineering and Infrastructure functions of Council, as well as Council's major activity centres, place making, revitalisation, economic development, investment attraction and future growth.	428 <u>409</u> (19)	
Business and Revitalisation	The department leads and coordinates the revitalisation of the Dandenong, Springvale and Noble Park activity centres through the stewardship of property development, infrastructure planning, stakeholder engagement and place making. The Economic Development team facilitates business attraction, investment and employment creation, supports existing businesses and measures and monitors the local and regional economy to enhance the economic prosperity of the city.	2,251 <u>2,432</u> 181	
Roads	Responsible for the maintenance of the city's road, drainage and footpath network. Road maintenance is a key function of Council, funding the ongoing upkeep of local roads.	8,277 <u>6,294</u> (1,983)	(b)
Building Maintenance	Building Maintenance services cover everyday building issues and helps maintain other Council properties and structures, including bus shelters, fencing and building lighting. Also includes nominated building demolitions.	9,572 <u>8,802</u> (770)	
Transport and Civil Development	This unit is responsible for the long term planning and advocacy of Council's transport network, asset protection and civil development and design. The unit provides engineering input to planning and development and civil work applications.	1,255 <u>1,037</u> (218)	
City Planning, Design and Amenity Executive	This function provides the oversight of the planning, development, building and regulatory services activities. Also includes Level Crossing Removal Project.	455 <u>471</u> 16	
Planning and Design	This unit provides statutory, strategic, design and sustainability planning services to the city as well as monitoring and enforcement of planning legislation and permissions.	3,277 <u>3,441</u> 165	
City Improvement	The project delivery team performs a project management function with the primary purpose of delivering Council's Capital Works program associated with its roads, drains, facilities and open space.	4,359 <u>2,044</u> (2,315)	(b)

Service	Description	Net Cost		Notes
		Actual	Budget	
		Variance		
		\$000		
Major Projects	Responsible for coordinating the planning, advocacy / funding and development of major projects that provide social, community and economic benefits for Greater Dandenong in line with the strategic priorities of Council.	80	<u>196</u>	
			116	

(b) Actual operating expenditure incurred in the Capital Improvement Program (CIP) has been allocated to these service areas in the 2022–23 Actuals, however, these items were budgeted in the 2022–23 CIP program.



Drum Theatre



Strategic Objective 4

A green city committed to a sustainable future

4



Dandenong Park



Sustainability Festival 2023

Highlights

- ▶ 57,629 tonnes of waste were collected from kerbside bins
- ▶ 2,744 trees were planted in public spaces
- ▶ The Electric Vehicle Transition Plan was implemented
- ▶ HomeCycle event – 2,293 bins were collected with more than 28,900kgs of material recovered
- ▶ The 2023 Sustainability Festival was held on 26 February with more than 3,000 people attending, the most successful event to date
- ▶ Council received its official Green Star 6 Star plaque for the Springvale Community Hub
- ▶ The Detox Your Home event had 400 registrations, the highest recorded for this event
- ▶ Clean Up Australia Day saw 14 community and business groups collect over 800kgs of waste
- ▶ 300 children’s books were given out at the Little Day Out event which focused on preparing for days of extreme heat and heat waves



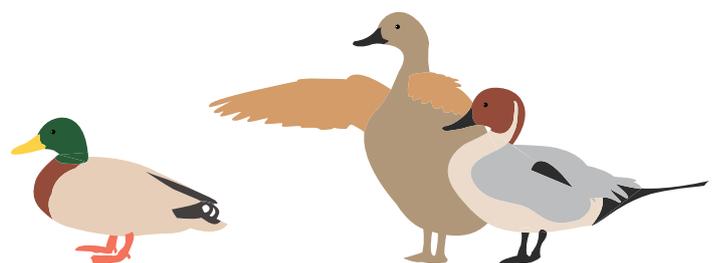
Keep It Clean campaign



Ross Reserve All Abilities Play Space

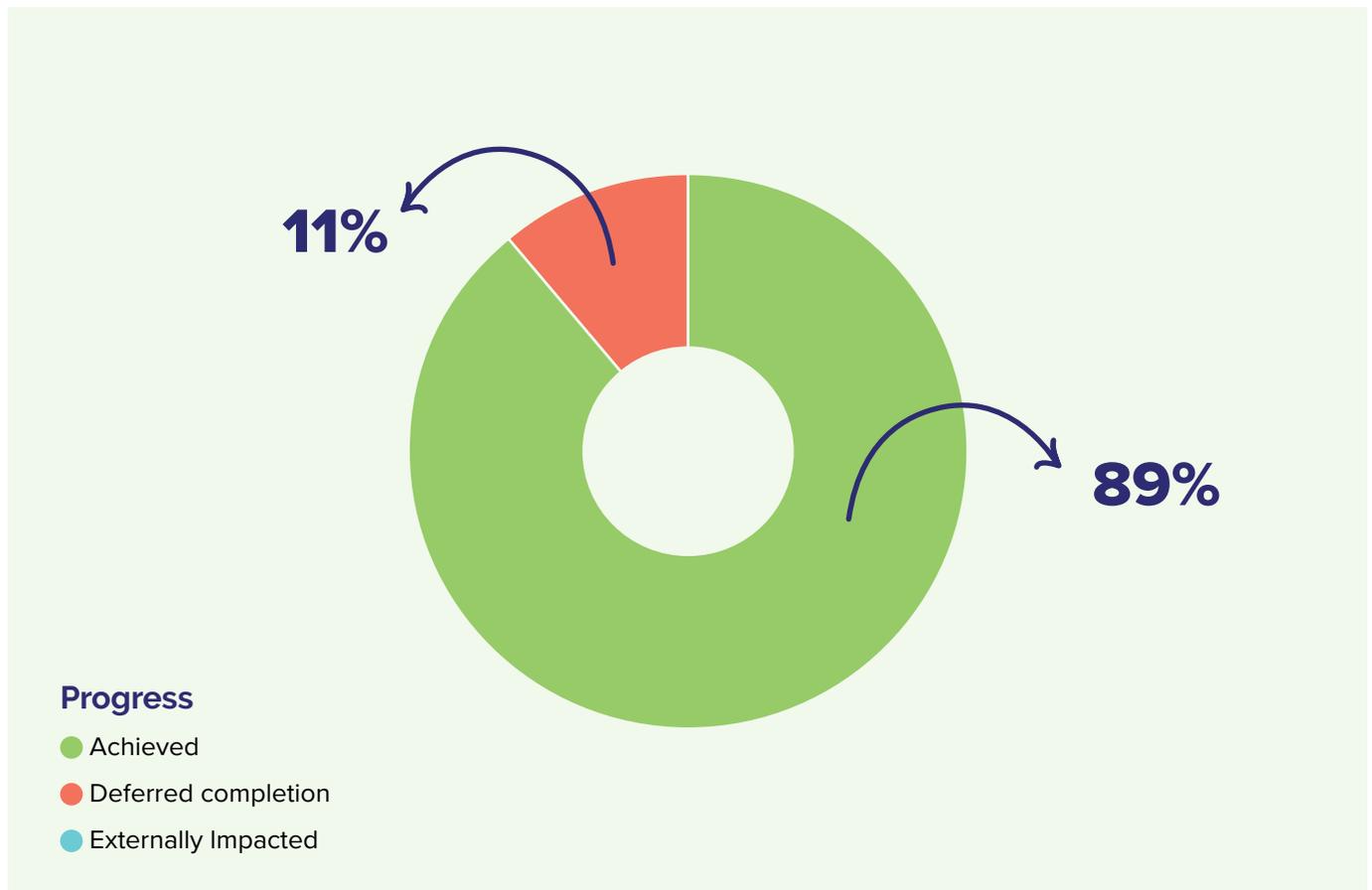
Performance Measures

Measure	Progress
% of kerbside collection waste diverted from landfill	45.25%
Number of trees planted in public spaces	2,744
Development and implementation of the Biodiversity Action Plan	Adopted by Council in April, work has have begun to deliver ongoing and immediate actions such as developing an internal biodiversity working group, onsite educational works signs, bushland management and revegetation projects.
Implementation of the Urban Forest Strategy	<p>Highlights included:</p> <ul style="list-style-type: none"> – Five schools/kindergartens participated in the adopt a park program – Grant funding for Herbert Street upgrade was delivered – Tree planting and protection guidelines for developers were developed and implemented.
Installed Council Solar Panel Capacity	697kw
Compliance with Council's Sustainable Buildings Policy	The Sustainable Buildings Policy is actively being used to inform the design and construction of new buildings. The policy will be updated during the current financial year to align with changes to the National Construction Code and Green Star ratings.
Progress of Council operations to net zero emissions (%)	100% of Council's electricity continues to be provided by renewable sources through participation in the VECO Power Purchasing Agreement. A Gas Transition Feasibility Report has been prepared to facilitate the transition of Council's existing assets away from gas, with implementation expected to commence during the 2024–25 financial year. Fleet emissions have been reduced through replacement of several traditional vehicles with electric alternatives.
% of tree canopy coverage	9.9%



Our Performance

✓ Achieved
 ✗ Deferred completion
 — Externally Impacted
 *Major Budget Initiative
 ^Other Budget Initiative



Priorities	Actions	Progress
Work in partnership with the State Government to minimise waste and maximise resource recovery	In partnership with the Metropolitan Waste Resource and Recovery Group participate in the procurement for advanced waste processing services and recycling receipt and sort services <i>The procurement process is ongoing and a tenderer will not be selected until December</i>	✗
Raise community awareness about the importance of tree canopy cover on private land	Implement the Open Space Strategy, Urban Forest Strategy, Green Wedge Management Plan, and Neighbourhood Activity Centre Strategy*	✓
Improve knowledge and participation in protecting biodiversity values within Greater Dandenong and protect and enhance the ecological value of the land	Implement year one of the Biodiversity Action Plan	✓
	Develop a Local Law Tree Protection Policy <i>The policy is complete and scheduled to be endorsed by Council in July</i>	✓
	Update Council's Local Law to include tree protection <i>A full review of Local Law 2 will begin in July</i>	✗

Priorities	Actions	Progress
Increase the quantity and quality of diverse and accessible open spaces across the city	Complete the Open Space Contributions Plan Planning Scheme Amendment	✓
	Continue development and implementation of improvements to open space reserves such as Ross Reserve, Frederick Wachter Reserve, Greaves Reserve and the program of park projects in the adopted budget*	✓
Promote a healthy, green and resilient urban forest that is well managed, protected and provides benefits to the community	Implement year five of the Greening Our City: Urban Tree Strategy 2018–28*	✓
Actively support community action to mitigate greenhouse gas emissions and build environmental resilience	Work with partners and key stakeholders to support increased community awareness of climate change risks and their ability to respond	✓
	Commence implementation of the Electric Vehicle Transition Plan^	✓
Become a resilient, net zero carbon emission city with an active community prepared for the challenges of a changing climate	Implement the Climate Emergency Strategy, Sustainability Strategy and climate emergency declaration*	✓
	Deliver the Sustainability Festival^	✓
	Implement the Sustainable Buildings Policy for new buildings	✓
Work with key partners to increase the community's awareness of and preparation for the social, environmental and health impacts of climate change	Develop and deliver an annual waste education program inclusive of litter prevention	✓
	Work with key partners to provide older residents with information on the impacts of climate change and possible ways to mitigate these impacts	✓
	Work with key partners to increase awareness of climate change impacts on our community's more vulnerable groups and possible ways to mitigate these impacts	✓
In partnership with State Government agencies continue to protect the health of our community from industrial uses impacting our air and water quality	Audit the industrial and commercial areas with a focus on hazardous materials and waste storage identification and elimination^	✓
	Advocate to the Environment Protection Agency to undertake regular air and water quality assessments to protect the health of our community	✓

Local Government Performance Reporting Framework (LGPRF)

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

Service / Indicator / Measure	2020	2021	2022	2023	Comments
Waste Collection					
Satisfaction					
<i>Kerbside bin collection requests</i>	48.19	59.13	67.82	69.53	
[Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000					
Service standard					
<i>Kerbside collection bins missed</i>	4.72	5.09	5.49	4.81	
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000					
Service cost					
<i>Cost of kerbside garbage bin collection service</i>	\$118.66	\$124.80	\$134.22	\$154.68	The cost of Council's kerbside garbage bin collection service is higher than 2021–22 due to an increase in the EPA levy.
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]					
Service cost					
<i>Cost of kerbside recyclables collection service</i>	\$68.52	\$73.51	\$62.74	\$61.02	
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					

Services Funded

Service	Description	Net Cost		Notes
		Actual	Budget	
		Variance		
		\$000		
Infrastructure Services and Planning	Responsible for waste collection services, Spring Valley landfill maintenance and rehabilitation, fleet management, asset management and strategic asset planning. <i>*Please note this Service area excludes waste income, fleet sale proceeds and cost of fleet sold.</i>	33,660	<u>33,697</u>	
		37		
Parks	The Parks Service unit maintains the City of Greater Dandenong's parks and public open spaces in order to improve the health and wellbeing of the community, provide accessible, usable open spaces for residents and improve the value of assets within the municipality.	16,320	<u>15,122</u>	(b)
		(1,198)		
Building and Compliance Services	Building and Compliance Services maintain standards of amenity, habitation and safety in buildings. The unit provides services including building inspections, enforcement of safety standards, advice and consultation on building regulations issues and issuing of building permits. This unit is also responsible for environmental health and food legislation.	2,013	<u>1,620</u>	
		(393)		

(b) Actual operating expenditure incurred in the Capital Improvement Program (CIP) has been allocated to these service areas in the 2022–23 Actuals, however, these items were budgeted in the 2022–23 CIP program.





Scar Tree



Strategic Objective 5

A city that supports entrepreneurship, quality education and employment outcomes



Take a Swing for Charity Golf Day



Library Services Staff

Highlights

- ▶ 50 business networking activities and key events were offered to the manufacturing sector
- ▶ The Ignite Program, supporting local entrepreneurs, supported 15 people in their journey to start a business
- ▶ The 'Take a Swing for Charity' Golf Day was held on 22 February with over 100 people participating. This was the second time in the history of the event that more than \$50,000 was raised for a local charity. This year's recipient was 'This is IT Schools' with the money supporting their Laptop Scholarship Program for secondary school students
- ▶ Library Services ran 1,412 programs to enhance learning, reading, literacy, digital and technology skills with 23,141 attendees
- ▶ 1,401 community members received literacy support through the Libraries and Jobs Victoria partnership to assist with seeking employment
- ▶ 1,283 individual contacts were made with young people to build their leadership capacity through the Holiday Activities Committee, Young Leaders program, Noble Park Youth Committee, Youth Soccer Committee and FReeza Events Committee



Ignite Program



International Women's Day Lunch

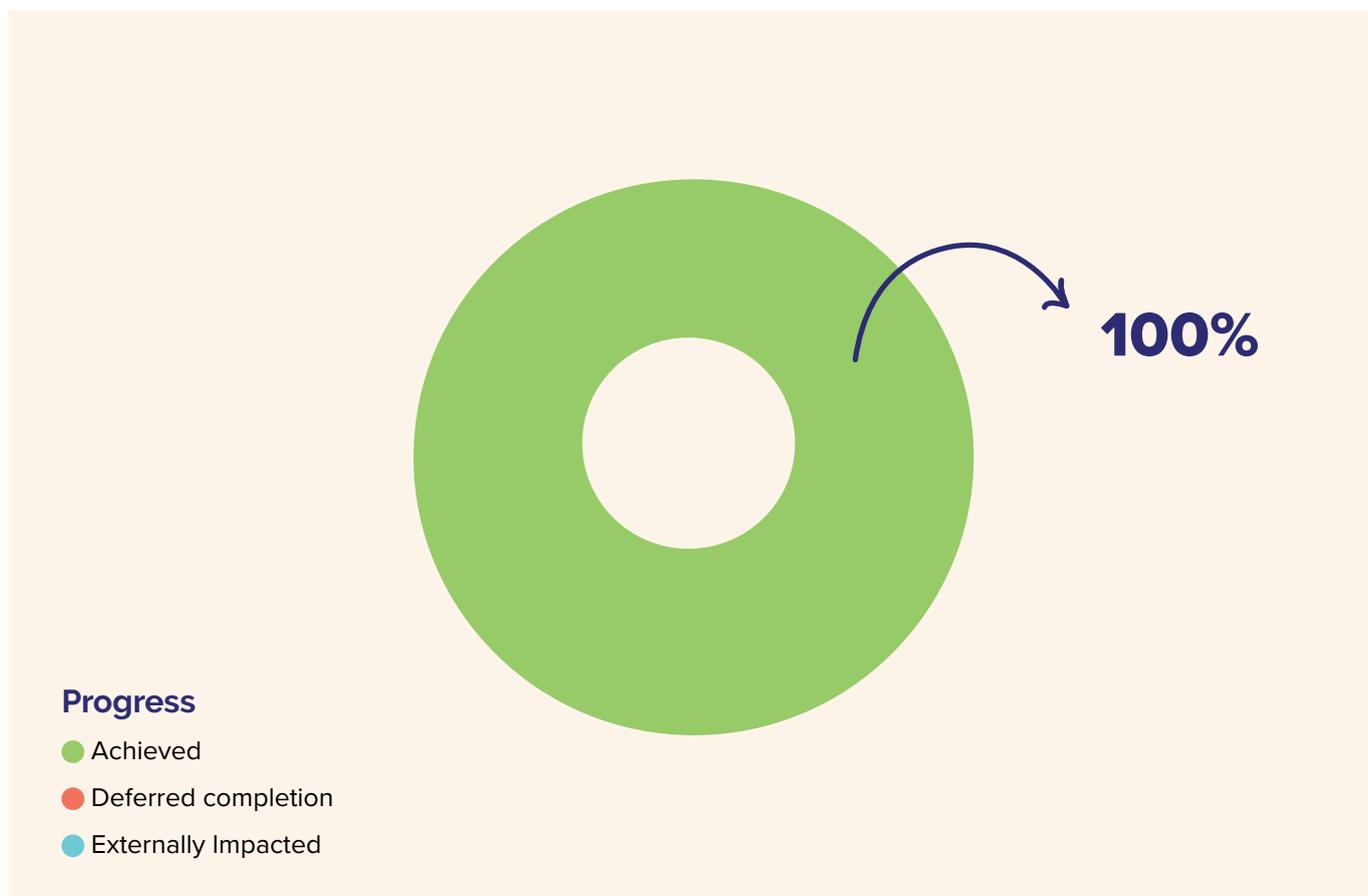
Performance Measures

Measure	Progress
Number of business networking activities and key events offered to the manufacturing sector	50
Number of leadership and personal development opportunities for young people	28
Number of Women in Business activities and key events offered	7
Number of events held which provide opportunities for business and education providers to support the community	3
Delivery of the Community Revitalisation and One Per Cent project	This initiative is now focused on GameChange which is a community-led program aimed at assisting jobseekers. Priority Action Groups have been formed and jobs have been found for many of the participants and there is evidence of local support services communicating more regularly
Number of library activities and partnerships that support the community to participate in work, entrepreneurship, education, training, social and civic life	Library Services delivered 1,412 sessions with 23,141 participants. The total program participation and visitation was 735,275 with both libraries increasing visitation by 107 per cent on the previous year
Number of engagement opportunities to enhance learning, reading and literacy, digital and technology skills at all life stages	3,576



Our Performance

✓ Achieved
 ✗ Deferred completion
 ⊖ Externally Impacted
 *Major Budget Initiative
 ^Other Budget Initiative



Priorities	Actions	Progress
Support engagement in learning, skill development and employment pathways to improve social, economic and environmental outcomes	Drive the ongoing implementation of the Local Economic and Employment Development Strategy*	✓
	Support initiatives which provide opportunities for young people to gain skills and experience that enhance their employment	✓
	Manage and chair the Greater Dandenong Regional Employment Taskforce and associated projects*	✓
	Through library services facilitate and champion activities and partnerships that support the community to participate in work, entrepreneurship, education, training, social and civic life	✓
	Deliver welcoming library services and increase engagement opportunities to enhance learning, reading and literacy, digital and technology skills at all life stages	✓
	Support local creative industry development and showcase local arts, creativity and innovation	✓

Priorities	Actions	Progress
Facilitate the active participation of young people in the community to enhance leadership and personal development opportunities	Deliver leadership and skill development programs for young people	✓
Promote and support the strong manufacturing presence within the city to secure the economy and maintain future employment opportunities	Maintain support, collaboration and board participation of South East Melbourne Manufacturers Alliance	✓
	Promote and share successes and best practice, and deliver key events to the manufacturing sector, including the Christmas Industry Breakfast	✓
Deliver networks and activities that enhance the capability and competitiveness of the manufacturing sector locally and globally	Develop activities and events that offer exposure to local and international opportunities and new thinking on global issues and trends	✓
	Deliver a range of networks, common interest groups and targeted activities that have relevance and impact for local manufacturers	✓
Deliver activities that support and strengthen the personal and professional development of women in business	Deliver key events that showcase women in business including International Women's Day^	✓
	Facilitate the SEBN Women in Business network	✓
	Review the Family Day Care Business and Marketing Plans to maintain market share and community expectation^	✓
Contribute to the development of a more resilient and capable workforce through a continued focus on collaborative partnerships, work readiness and promoting local jobs for local people	Through a collaborative co-design process, deliver an action plan to guide the next phase of the Community Revitalisation project and Strengthen Pathways to Economic Participation (SPEP)*	✓
	Facilitate Playgroup Training Vocational Pathways for local community members	✓
	Through the 'Ignite Program' support local entrepreneurs who have recently started their business or are looking to get a business idea off the ground	✓
Deliver key events which provide an opportunity for business and education providers to support vulnerable and disadvantaged members of the community	Support and facilitate the 'This is IT' Schools program in collaboration with SELLEN and industry partners^	✓
	In partnership with SELLEN, host the key education industry event 'Lunch with the Winners'	✓
	Facilitate and deliver the fundraising event 'Take a Swing for Charity' Golf Day with industry partners	✓
	Support the Market Street Child Care Centre with a sustainable business model to expand market share and community expectation	✓

Priorities	Actions	Progress
Work with partners to facilitate engaged local business and industry taking action to increase resilience and transition to a net zero carbon economy	Support local business efforts to respond to their climate change risks by informing them of relevant State and Federal Government policies and programs	✓
	Facilitate and promote the ASPIRE platform to engage business through SEBN networks and other sustainability activities	✓
	Strengthen capability and increase awareness of new technologies and opportunities around waste, energy and the Circular Economy	✓
Continue to advocate for and pursue the policy and implementation of decentralisation for government and corporate offices to attract white collar workers to Dandenong and the Greater South East Melbourne (GESM) region to provide for economic growth	Advocate for the establishment of a Revitalising Central Dandenong Taskforce/Board with representation from Government, agencies and other influential stakeholders, to identify, support and deliver targeted renewal initiatives for improved economic and social outcomes	✓

Services Funded

Service	Description	Net Cost	Notes
		Actual Budget Variance \$000	
South East Business Networks	Through its unique and collaborative network models, SEBN brings people and companies together to protect the economic viability of the region by ensuring a stronger, more resilient and globally engaged business community. SEBN promotes the role of women in business and the development and integration of our diverse community into the workplace.	433 <u>656</u> 223	



Strategic Objective 6

A Council that demonstrates leadership and a commitment to investing in the community



Dandenong Customer Service Centre



Dandenong Civic Centre

Highlights

- ▶ 100,152 calls were received by Customer Service
- ▶ 34,231 service requests were processed through Customer Service
- ▶ Social media channels grew by 15.2 per cent
- ▶ Council's 10-year Asset Plan was endorsed
- ▶ 90 new online forms have been built to improve Council's digital solutions
- ▶ 100 students provided advice to Council on issues that are important to children through the Children's Advisory Group
- ▶ 557 additional parking sensors have been implemented adding to the 1,117 previously installed in the Dandenong activity centre in previous years
- ▶ The Customer Portal is ready to go live
- ▶ The Climate Change Staff Induction module was completed
- ▶ Council's Long Term Financial Plan 2022–31 was adopted
- ▶ 28,415 receipts were processed through Customer Service to a value of \$20,062,018



Halpin Way, Dandenong



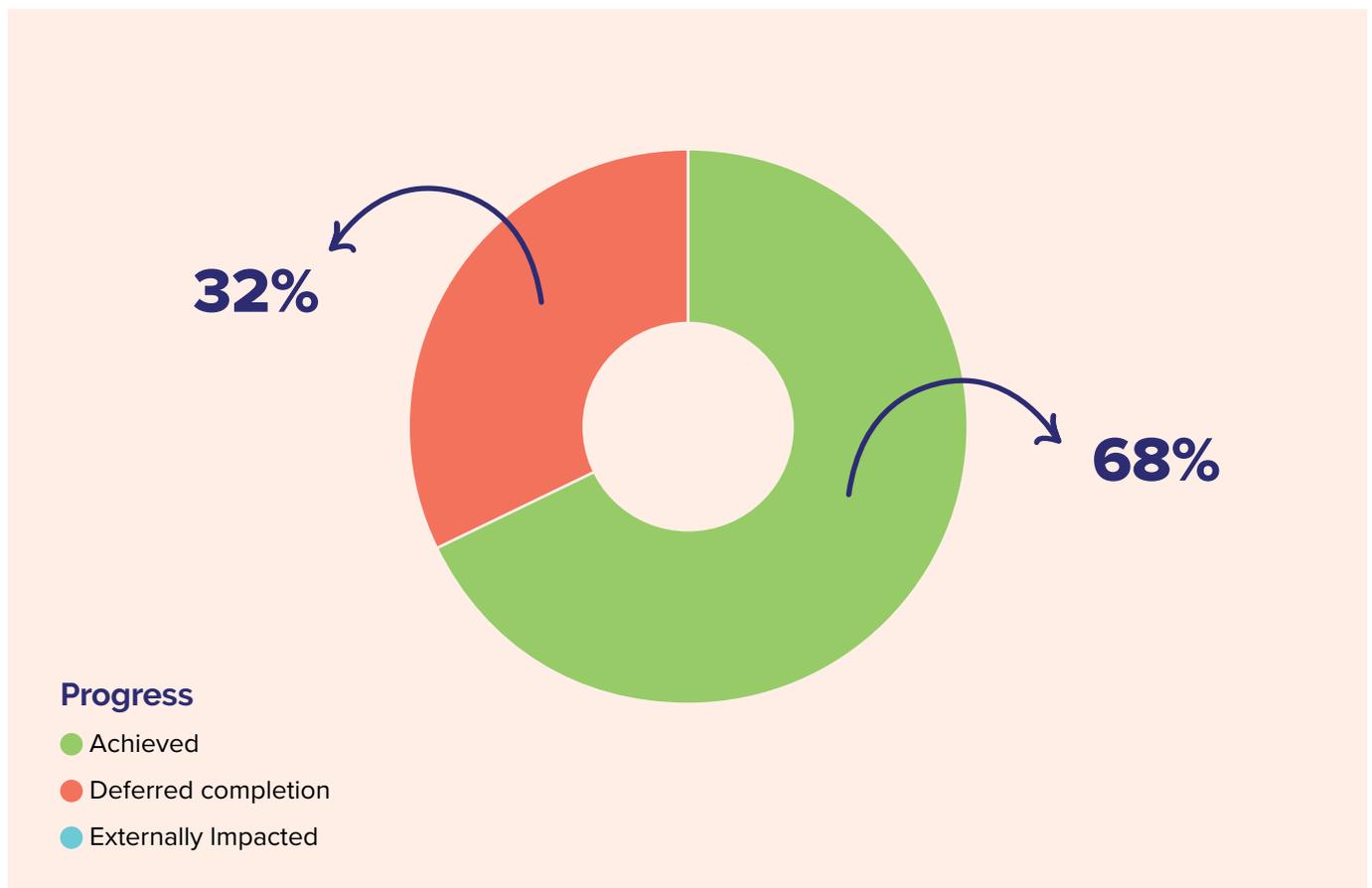
Children's Advisory Group

Performance Measures

Measure	Progress
Completion of asset plans in accordance with LGA requirements	1 – South East Leisure
Completion of Council's Capital Works Program	85%
Satisfaction with community consultation (Community Satisfaction Survey)	59
Underlying financial result remains in surplus	\$7.28 million
% of decisions made in Council meetings closed to the public	1.1%
Increase in number of registered users accessing the Council digital portal	Increase of 386 users bringing the total to 4,491

Our Performance

✔ Achieved
 ✘ Deferred completion
 ⊖ Externally Impacted
 *Major Budget Initiative
 ^Other Budget Initiative



Priorities	Actions	Progress
Increase the use of smarter technologies to improve the efficiency and effectiveness of managing Council assets and resources to ensure they meet the community's current and future needs	Increase awareness of, availability and capability around modern and smart technologies	✓
Develop long term plans to effectively manage Council's assets	Review and update the Asset Management Strategy for Council* <i>This strategy is in draft with further work required in 2023–24</i>	✗
Provide meaningful engagement opportunities which capture the voices of all ages, genders and cultures within the city	Implement the updated Community Engagement Framework	✓
	Encourage the voice of children through the facilitation of the Children's Advisory Group in planning and policy development	✓
	Develop and document the organisational Customer Service Experience (CSX) Strategy to optimise customer's interactions with Council^ <i>A comprehensive review of strategies from other Councils has been completed and a project plan prepared. Community and staff consultation will commence in 2023–24</i>	✗
Educate local businesses on their public health responsibilities including COVIDSafe practices	Seek State Government funding to assist with educating businesses and community groups on COVIDSafe practices	✓
	Upon successful receipt of funding, implement a program to provide COVIDSafe education across all businesses within Greater Dandenong	✓
Ensure Council decisions contribute towards building a smarter, more digitally enabled future for our community and organisation	Develop and deliver a communications program to enhance the digital literacy of staff, the community and stakeholders	✓
	Strengthen Council's digital governance through a continuous improvement program to ensure digital solutions meet the business needs of Council^	✓
Deliver Council's capital works program	Complete key capital works across the city* <i>85 per cent of projects are in the final stages of construction or completed</i>	✗
Advocate to the State Government for the recovery of COVID-19 relief costs	Continue to work with agencies on COVID-19 response and recovery efforts*	✓

Priorities	Actions	Progress
Attract investment and build partnerships with key stakeholders to ensure the sustainability, viability and growth of Greater Dandenong and its major activity centres to provide jobs, housing and liveability outcomes	Develop an investment attraction program to encourage investment within the Dandenong, Springvale and Noble Park activity centres	✗
	<i>A consultant brief to develop a brand for Greater Dandenong Investment Attraction is being prepared and will go out for submissions in early 2023–24</i>	
Maintain a safe and healthy workplace through a people centred, systematic approach to risk management	Implement a people-centred approach to how safety is managed across the organisation	✓
Encourage an organisational culture of innovation and leadership	Complete a Workforce Management Plan and other workforce requirements under the <i>Local Government Act 2020*</i>	✓
	Develop and implement an innovation program for Council	✗
	<i>Innovation working groups have been formed and further work will continue in 2023–24</i>	
	Enhance Council's efforts to achieve a united corporate culture responding to the climate emergency through a continuous improvement program that aims to increase awareness of responsibility for and capability around climate change impacts and risks	✓
Ensure compliance with the <i>Local Government Act 2020</i> , Councillor and Staff Codes of Conduct, Council policies and all legislation relevant to Council	Update the Legislative Compliance program across the organisation	✗
	<i>Resource challenges have delayed this action and significant work is still required</i>	
	Develop an organisation-wide Conflict of Interest framework and policy [^]	✗
	<i>Resource challenges have delayed this project however it is a priority for 2023–24</i>	
	Continue to embed consideration of climate change into Council's policies and decision making processes	✓
	Comply with the auditing and reporting requirements of the <i>Gender Equality Act 2020</i> including the implementation of the Gender Equality Action Plan*	✓
Manage Council's resources effectively and efficiently to ensure financial sustainability	Review Council's Long Term Financial Plan*	✓
	Increase Council's awareness and understanding of a changing climate's impacts on its assets and operations, and continue to integrate recognition of climate change into financial and budget processes	✓
	Strengthen governance capacity of Council grant and funding partners	✓

Priorities	Actions	Progress
Ensure all Council's Emergency Management responsibilities and obligations are implemented as described in the Municipal Emergency Management Plan (MEMP)	<p>Implement, monitor and review progress on mitigation strategies to risks identified via the Community Emergency Risk Assessment (CERA) – Heat/Health, Floods and Storms, and Pandemic</p> <p><i>The MEMP is due to be updated in 2024 and work has commenced on reviewing the existing plan. The CERA process is scheduled for August and a Heat Health exercise will be held in September</i></p>	✘
	<p>Coordinate and conduct four Municipal Emergency Management Planning Committee (MEMPC) meetings with key stakeholders and agencies</p>	✔



Harry Habitat and Lily Litter at Dandenong Market

Local Government Performance Reporting Framework (LGPRF)

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

Service / Indicator / Measure	2020	2021	2022	2023	Comments
Governance					
Transparency					
<p><i>Council decisions made at meetings closed to the public</i></p> <p>[Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100</p>	0.00%	0.31%	0.00%	1.11%	Three decisions were made in meetings closed to the public in 2022–23 which is higher than usual. Council prides itself on its transparency of Council meetings however decisions on issues such as the appointment of the new CEO and matters related to a legal matter required closed meetings in 2022–23.
Consultation and engagement					
<p><i>Satisfaction with community consultation and engagement</i></p> <p>Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement</p>	62.00	60.00	59.00	59.00	
Attendance					
<p><i>Councillor attendance at council meetings</i></p> <p>[The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100</p>	83.40%	94.81%	88.14%	87.35%	

Service / Indicator / Measure	2020	2021	2022	2023	Comments
Service cost					
Cost of elected representation [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$55,039.27	\$53,738.73	\$57,566.91	\$66,111.82	The cost of elected representation has increased this year due to the cost of training, subscriptions, asset purchases, Councillor allowances and community forums.

Services Funded

Service	Description	Net Cost	Notes
		Actual Budget Variance \$000	
Office of the Chief Executive	The Office of the Chief Executive has overall responsibility for the operations of the organisation, and carriage of the Strategic Risk Register. Each member of the Executive Team reports to the Chief Executive Officer, in addition to Corporate Services management (interim structure).	813 <u>668</u> (145)	
Corporate Services	Corporate Services is responsible for the internal audit program and directorate administration support (interim structure).	148 <u>279</u> 131	
Media, Communications, Customer Service and Civic Facilities	The Media and Communications unit is responsible for all media management, marketing and communications and campaigns and activities, web management, print shop services, community engagement and corporate planning and reporting. The Customer Service unit is responsible for the corporate call centre and three face to face customer service centres. The Civic Facilities unit manages a diverse range of facilities for use or hire by Council and the community.	4,374 <u>5,194</u> 820	
Governance	Governance is responsible for the overall governance of the organisation and the management of Council's commercial property portfolio. The unit is also responsible for the management, storage and disposal of corporate records to support business transactions and for evidentiary purposes.	1,795 <u>1,867</u> 72	
Information Technology	The Information Technology unit is responsible for the provision of cost-effective information and telecommunication solutions to staff and councillors.	5,652 <u>5,777</u> 125	

Service	Description	Net Cost Actual Budget Variance \$000	Notes
People, Culture and Innovation	Responsible for supporting the human resource capital within the organisation. This function also includes occupational health and safety, purchasing and procurement systems, industrial relations, professional development, contract management, insurance and risk management and continuous improvement.	6,327 <u>5,926</u> (401)	
Financial Services	Financial Services exists to enable Council to comply with statutory requirements, provide strategic financial direction, undertake essential business processes and support the organisation with financial assistance and advice. Property Revenue includes the administration of rates and valuation services.	2,817 <u>2,860</u> 43	



Council's Immunisation Team

Infrastructure and Development Contributions

In accordance with the *Planning and Environment Act 1987*, the City of Greater Dandenong being a collecting agency for infrastructure and development contributions, must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. Council is the collecting agency for the following two Development Contribution Plans (DCP):

- Keysborough South Development Area
- Dandenong South Industrial Area Extension

For the 2022–23 year the following information about infrastructure and development contributions is disclosed:

KEYSBOROUGH SOUTH DEVELOPMENT CONTRIBUTIONS PLAN

Table 1 Total DCP levies received in 2022–23

Name of DCP (Year approved)	Levies received in 2022–23 financial year	
	Development infrastructure Levies	Community Infrastructure Levies
Keysborough South Development (2008)	\$491,836	\$5,647
Total	\$491,836	\$5,647

Table 2 DCP land, works, services or facilities accepted as works-in-kind in 2022–23 financial year

Name of DCP	Project ID	Project description	Item purpose	Project Value
Keysborough South Development (2008)	na	na	na	na
Total				\$0

Table 3 Total DCP contributions received and expended to date

Name of DCP	Type of levy \$	Total levies received (cash) \$	Total levies expended (cash) \$	Total works-in-kind accepted (non-cash) \$	Total DCP contributions received (levies and works-in-kind) \$
Keysborough South Development (2008)	Development infrastructure	\$38,590,177	\$26,408,470	\$31,528,447	\$70,118,625
Keysborough South Development (2008)	Community infrastructure	\$1,766,624	\$0	\$0	\$1,766,624
Total		\$40,356,801	\$26,408,470	\$31,528,447	\$71,885,248

Table 4 Land, works, services or facilities delivered in 2022–23 financial year from DCP levies collected

Project description	Project ID	DCP name and year approved	DCP expended \$	Works-in-kind accepted \$	Council's contribution \$	Other contributions* \$	Total project expenditure \$	Percentage of item delivered %
Nil	na	Keysborough South Development (2008)	\$0	\$0	\$0	\$0	\$0	0.00%
Total			\$0	\$0	\$0	\$0	\$0	

For the 2022–23 year the following information about infrastructure and development contributions is disclosed:

DANDENONG SOUTH INDUSTRIAL AREA EXTENSION DEVELOPMENT CONTRIBUTIONS PLAN

The Dandenong South Industrial Area Extension DCP was first approved in 2009 and revised in 2015 following an adjustment to the method of the DCP calculation and extension of the DCP lifetime from 2017 to 2030.

Table 1 Total DCP levies received in 2022–23

Name of DCP (Year approved)	Area	Levies received in 2022–23 financial year	
			Development Infrastructure Levies (cash) \$
Dandenong South Industrial Area Extension (2015)	LYNDHURST		\$382,842
Dandenong South Industrial Area Extension (2015)	KEYSBOROUGH		\$0
Total			\$382,842

Table 2 DCP land, works, services or facilities accepted as works-in-kind 2022–23

Name of DCP	Area	Project ID	Project description	Item purpose	Project Value
na	na	na	na	na	na
Total					\$0

Table 3 Total DCP contributions received and expended to date

Name of DCP	Area	Type of levy	Total levies received (cash) \$	Total levies expended (cash) \$	Total works-in-kind accepted (non cash) \$	Total DCP contributions received (levies and works-in-kind) \$
Dandenong South Industrial Area Extension (2015)	LYNDHURST	Development infrastructure levy	\$24,369,595	\$16,708,122	\$34,970,152	\$59,339,747
Dandenong South Industrial Area Extension (2015)	KEYSBOROUGH	Development infrastructure levy	\$4,870,438	\$1,091,328	\$7,752,618	\$12,623,056
Total			\$29,240,033	\$17,799,450	\$42,722,770	\$71,962,803

Table 4 Land, works, services or facilities delivered in 2022–23 from DCP contributions collected*

Project description	Project ID	DCP name and year approved	DCP expended (cash)	Works-in-kind accepted (non cash) \$	Council's contribution \$	Other contributions (external agencies) \$	Total project expenditure* \$	Percentage of item delivered \$
Land purchase for Glasscocks Rd – (Dandenong- Frankston Road to Westernport Highway)	LR03a	Dandenong South Industrial Area Extension (2015)	\$0	\$1,786,757	\$0	\$0	\$1,786,757	5.96%
Total			\$0	\$1,786,757	\$0	\$0	\$1,786,757	

Please note: *Project expenditure equates to the capital costs prescribed in the approved Development Contribution Plan which are indexed annually.

Performance Statement

Description of municipality

The City of Greater Dandenong encompasses an area of 129 kilometres in Melbourne's south-east, approximately 35 kilometres from the central business district. Greater Dandenong has a population of over 163,000 people and is the most multicultural municipality in Australia, with residents from over 150 different birthplaces. This adds a wealth of diversity to the city through a range of cultural experiences. The city has a vibrant economy in both the retail and manufacturing sectors and is renowned as the manufacturing hub of Victoria. The wholesale trade, health care, and retail trade sectors also provide a significant proportion of employment opportunities.

Sustainable Capacity Indicators For the year ended 30 June 2023					
Indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
Population					
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$1,185.36	\$1,248.17	\$1,293.37	\$1,445.16	The increase in expenses for 2023 is mainly due to capital expenditure that was not able to be capitalised to the asset register because it is not capital in nature, does not meet the capitalisation threshold or relates to non-Council owned assets (current year capital expenditure \$7.64 million and prior year capital expenditure \$8.98 million). This trend is not anticipated to occur in future year's.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$6,160.62	\$6,198.26	\$6,772.05	\$7,343.30	
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	243.62	242.95	235.17	228.47	

Sustainable Capacity Indicators (continued)
For the year ended 30 June 2023

<i>Indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
Own-source revenue					
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,001.25	\$1,021.92	\$1,095.59	\$1,221.10	The increase in own-source revenue is attributable to better interest returns on investments due to high interest rates, increased parking and registration/permit fees as a result of increased business and development activity combined with higher infringement income based on an increased number of infringements issued in 2023.
Recurrent grants					
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$181.62	\$204.26	\$235.45	\$252.02	
Disadvantage					
<i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	1.00	1.00	1.00	1.00	
Workforce turnover					
<i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x 100	10.5%	18.4%	17.1%	12.9%	The number of terminations decreased from 2022 particularly in the Communications and Customer Service, Building and Compliance Services and Regulatory Services departments.

Definitions

“adjusted underlying revenue” means total income other than:

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

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

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

“population” means the resident population estimated by council

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

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

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

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

Sustainable Capacity Indicators (<i>continued</i>) For the year ended 30 June 2023					
<i>Indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
Aquatic Facilities					
Utilisation					
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	2.98	1.52	2.27	3.82	Visits to Council's aquatic centres have continued to increase post the COVID-19 pandemic.
Animal Management					
Health and safety					
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	100.0%	100.0%	100.0%	100.0%	

Sustainable Capacity Indicators (continued)
For the year ended 30 June 2023

<i>Indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
Food Safety					
Health and safety					
<i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x 100	100.0%	100.0%	100.0%	100.0%	
Governance					
Satisfaction					
<i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	63.00	63.00	62.00	60.00	
Libraries					
Participation					
<i>Active library borrowers in municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	10.00%	16.95%	7.98%	8.15%	

Sustainable Capacity Indicators (continued)
For the year ended 30 June 2023

<i>Indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
Maternal and Child Health (MCH)					
Participation	73.15%	73.54%	72.31%	70.31%	
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100					
Participation	72.65%	78.15%	83.33%	81.30%	
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100					
Roads					
Satisfaction					
<i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	68.00	69.00	66.00	63.00	
Statutory Planning					
Decision making					
<i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x 100	29.73%	50.00%	30.77%	41.67%	Council has continued to implement all policies within its Planning Scheme and has seen greater support of these policies from the Victorian Civil and Administration Tribunal (VCAT).

Sustainable Capacity Indicators (continued)
For the year ended 30 June 2023

<i>Indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Material Variations and Comments
Waste Collection					
Waste diversion					
<i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	48.51%	47.81%	47.96%	45.25%	Targeted education for the culturally and linguistically diverse (CALD) community is being undertaken to improve the diversion rate.

Definitions

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

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

“active library borrower” means a member of a library who has borrowed a book or e-resource from the library

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

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

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

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

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

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

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

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

“population” means the resident population estimated by council

**Financial Performance Indicators
For the year ended 30 June 2023**

Dimension / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Material Variations and Comments
Efficiency									
Expenditure level									
<i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$2,991.75	\$3,122.88	\$3,108.28	\$3,354.91	\$3,196.69	\$3,263.23	\$3,326.12	\$3,365.97	
Revenue level									
<i>Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]	\$1,838.75	\$1,889.44	\$1,925.49	\$1,972.70	\$2,069.48	\$2,105.63	\$2,145.01	\$2,184.84	The forecast indicator results for 2024–2027 differ to the 2024–2033 Long Term Financial Plan to reflect the correct calculation of the indicator here.

**Financial Performance Indicators
For the year ended 30 June 2023**

<i>Dimension / indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Material Variations and Comments
Liquidity									
Working capital									
Current assets compared to current liabilities [Current assets / Current liabilities] x 100	205.46%	190.05%	200.03%	205.57%	161.77%	144.54%	139.65%	141.85%	The forecast working capital ratio for forthcoming years is projected to decrease as closing cash holdings return to normal levels and as Council's cash reserves are drawn down to fund major capital projects including Keysborough Community Hub and replacement of Dandenong Oasis.

**Financial Performance Indicators
For the year ended 30 June 2023**

<i>Dimension / indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Material Variations and Comments
Liquidity									
Unrestricted cash									
<i>Unrestricted cash compared to current liabilities</i>	103.14%	113.27%	-29.51%	15.01%	113.74%	98.16%	88.78%	86.77%	The unrestricted cash ratio had a negative result in 2022 and a low result in 2023 due to \$150.5 million and \$122.9 million respectively invested in term deposits with maturity periods in excess of 90 days at 30 June, classified as 'other financial assets' not cash. However, if these term deposits were classified as cash the indicator result would have been 107.56% for 2022 and 122.43% for 2023. Future years are not comparable as they do not project capital expenditure delays or unspent grants.
<i>[Unrestricted cash / Current liabilities] x 100</i>									

**Financial Performance Indicators
For the year ended 30 June 2023**

<i>Dimension / indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Material Variations and Comments
Obligations									
Loans and borrowings									
<i>Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x 100</i>	41.72%	37.58%	34.33%	30.74%	30.98%	49.14%	56.97%	57.21%	The ratio reduction from the prior year is due to \$3.48 million reduction in borrowings due to loan repayments, partly offset by higher rate revenue. This ratio is forecast to increase in the forthcoming years due to planned borrowings to fund major capital works projects (Keysborough South Community Hub and replacement of Dandenong Oasis) over the 2024 to 2026 financial years.

**Financial Performance Indicators
For the year ended 30 June 2023**

<i>Dimension / indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Material Variations and Comments
Obligations (continued)									
Loans and borrowings (continued)									
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100	8.16%	4.11%	3.99%	3.81%	3.81%	4.83%	6.32%	7.21%	The higher 2020 result is due to the full repayment of the \$4.9 million Local Government Funding Vehicle (LGFV) in November 2019. The upwards trend in future years relates to planned borrowings to fund major capital projects detailed above.
Indebtedness									
<i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x 100	34.74%	33.06%	30.54%	26.05%	26.45%	41.35%	47.41%	47.25%	The upwards trend in future years relates to planned borrowings to fund major capital projects detailed above.

Financial Performance Indicators
For the year ended 30 June 2023

<i>Dimension / indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Material Variations and Comments
Asset renewal and upgrade									
<i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x 100	113.10%	90.33%	110.26%	121.50%	107.43%	273.31%	168.52%	85.59%	This ratio increased from the prior year due to a \$4.05 million increase in asset renewal and upgrade expenditure as a result of the following projects: Thomas Carroll Pavilion, Ross Reserve Athletics Track, Road Reconstruction and Resurfacing programs and the Drainage Renewal program. The forecast ratio results in 2025 and 2026 are due to increased renewal works associated with the replacement of Dandenong Oasis.

**Financial Performance Indicators
For the year ended 30 June 2023**

<i>Dimension / indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Material Variations and Comments
Operating position									
Adjusted underlying result									
Adjusted underlying surplus (or deficit)	0.61%	1.43%	6.39%	3.04%	6.45%	4.29%	3.71%	3.88%	The dip in the 2023 ratio result is primarily due to higher expenditure for capital costs unable to be capitalised to the asset register (expensed) resulting in a lower underlying surplus. The future years forecast a return to pre-COVID operating levels. The forecast indicator result for 2025 differs to the 2024–2023 Long Term Financial Plan to reflect the correct calculation of the indicator here.
Stability									
Rates concentration									
Rates compared to adjusted underlying revenue	71.56%	70.70%	68.79%	68.32%	72.02%	73.22%	73.62%	73.92%	
[Rate revenue / Adjusted underlying revenue] x 100									

**Financial Performance Indicators
For the year ended 30 June 2023**

<i>Dimension / indicator / measure</i>	Results 2020	Results 2021	Results 2022	Results 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Material Variations and Comments
Rates effort									
<i>Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x 100</i>	0.29%	0.30%	0.31%	0.27%	0.26%	0.26%	0.26%	0.27%	The decrease in the 2023 ratio result is due to a 19% increase in the capital improved value of rateable properties in the municipality from 2022 to 2023.

Definitions

“adjusted underlying revenue” means total income other than:

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

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

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

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

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

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

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

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

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

“population” means the resident population estimated by council

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

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

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

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

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

Other Information

1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

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

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the Council’s 2023–24 Budget and 2023–24 to 2032–33 Long Term Financial Plan. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by Council in its 2023–24 Budget and 2023–24 to 2032–33 Long Term Financial Plan on 26 June 2023 and which forms part of the council plan. The financial plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The Budget and Financial Plan can be obtained by contacting Council.

Please note that the financial indicator information included in the Performance Statement relates to 2022–23 Council results (not Consolidated).

Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



Michelle Hansen CPA
Principal Accounting Officer

Date: 25 September 2023
Dandenong

In our opinion, the accompanying performance statement of the Greater Dandenong City Council for the year ended 30 June 2023 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

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

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.



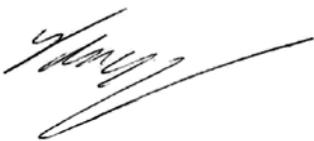
Eden Foster
Mayor

Date: 25 September 2023
Dandenong



Rhonda Garad
Councillor

Date: 25 September 2023
Dandenong



Jacqui Weatherill
Chief Executive Officer

Date: 25 September 2023
Dandenong

Independent Auditor's Report

To the Councillors of Greater Dandenong City Council

Opinion	<p>I have audited the accompanying performance statement of Greater Dandenong City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2023 • sustainable capacity indicators for the year ended 30 June 2023 • service performance indicators for the year ended 30 June 2023 • financial performance indicators for the year ended 30 June 2023 • other information and • certification of the performance statement. <p>In my opinion, the performance statement of Greater Dandenong City Council in respect of the year ended 30 June 2023 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

Auditor's responsibilities for the audit of the performance statement

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

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

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

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

MELBOURNE
3 October 2023



Travis Derricott
as delegate for the Auditor-General of Victoria

Understanding the Financial Report

Financial Overview

Understanding Council's financial performance from financial statements prepared in accordance with Australian Accounting Standards can frequently be problematic and the purpose of this overview is to provide readers with greater clarity about the financial outcomes for the 2022–23 financial year.

The financial statements comprise consolidated financial statements of Council and those entities over which Council has the power to govern the financial and operating policies to obtain the benefits from their activities. For 2022–23 this represents the consolidated performance of the Council, Dandenong Market Pty Ltd and South East Leisure Pty Ltd. Council's financial statements have been prepared in accordance with the Local Government Model Financial Report as required by the *Local Government (Planning and Reporting) Regulations 2020* and the *Local Government Act 2020*. The 2022–23 financial year represents the first full year of operations for South East Leisure.

Council's 2022–23 Comprehensive Income Statement highlights that Council achieved a surplus for the financial year of \$33.38 million (\$33.94 million in 2021–22). This result is, however, impacted upon by a combination of items – some of which are operational in nature and occur every year and others which are highly dynamic and change significantly each year.

While the impacts of the pandemic are predominantly behind us, the economic environment with rising inflation and interest rates have impacted (both favourably and unfavourably) on Council's operating result and capital program. Service levels and demand were difficult to predict as we navigated a changing economic environment with rising construction costs, supply chain issues and widespread staff resourcing challenges combined with changed activity levels in the post-COVID environment. Higher interest rates resulted in very favourable interest returns on investments in 2022–23, but on the flip side, may result in higher finance costs in the future as Council intends to draw down on borrowings to part fund major capital projects in the next five years.

Council's commitment for the 2023–24 year is to continue to invest in services and infrastructure in a financially responsible way by balancing the needs of our community while achieving long term financial sustainability.

It should be kept in mind that the surplus for the year is not a cash based result but remains an accounting surplus which includes capital grants and contributions but excludes net asset revaluation increments.

A review of Council's asset valuations led to a revaluation increment of \$57.67 million mainly in the value of Council's building assets leading to a Comprehensive Income Statement surplus of \$91.05 million. The building asset revaluation was an indexed revaluation, resulting from rising construction costs and the index was provided by Council's contract valuer. A number of infrastructure asset classes were also revalued in 2022–23 based on updated internal unit rates. Refer to note 6.2 of the Financial Report for further information.

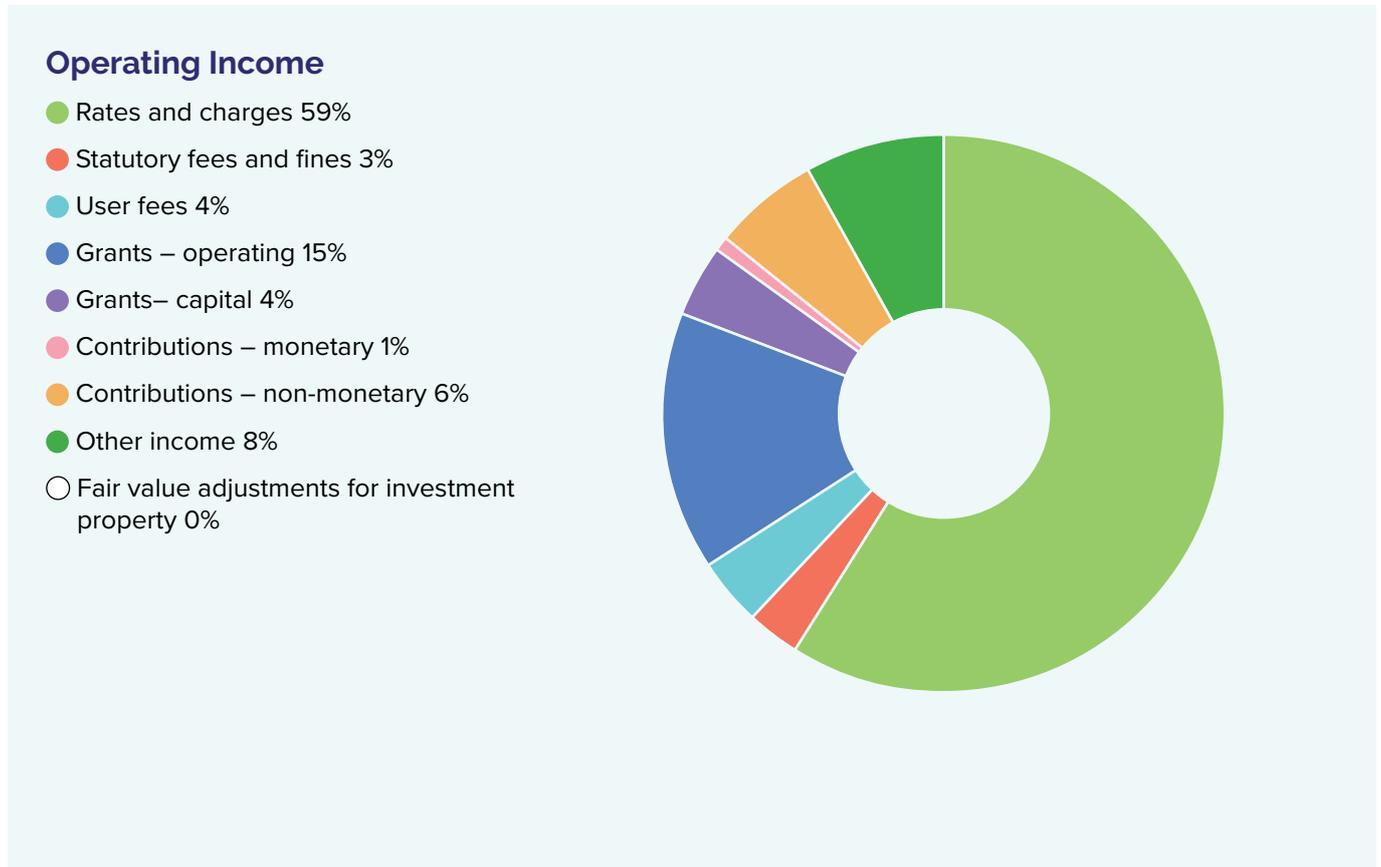
Comprehensive Income Statement

This Statement shows:

- The sources of Council's revenue under various income headings.
- The expenses incurred in running the Council during the year. These expenses relate only to the operations' and do not include the cost associated with capital purchases or the building of assets. While capital purchase costs are not included in the expenses there is an item for 'Depreciation'. This is the value of the assets 'used up' during the year.

Income

Council's operating income for 2022–23 was \$276.39 million (\$249.48 million in 2021–22) including rates and charges income (\$163.53 million), fees, charges and fines (\$20.69 million), operating grants (\$41.91 million), capital grants (\$9.76 million), monetary contributions (\$2.39 million), contributions of non-monetary assets, mainly from subdivision activity (\$14.80 million), net gain on disposal of property, infrastructure, plant and equipment (\$719,000) and other income (\$22.36 million). The breakdown of operating income by major categories is depicted in the graph below:



Rates and charges income (including waste collection charges) – general rate income is based on the Capital Improved Value of properties and a ‘rate in the dollar’ is applied against each category of property. Waste collection charges are based on full cost recovery, the number of bins and frequency of collections. Refer note 3.1 of Financial Report for further details on rate income.

Fees, charges and fines – Income from these sources were \$20.69 million for the year (\$14.45 million in 2021–22). The major sources of income are:

Fees, charges and fines			
	2022–23 \$ million	2021–22 \$ million	Movement %
Statutory fees and fines	8.92	7.63	16.9%
Registrations and other permits	2.02	1.62	24.7%
Parking fees	2.53	1.63	55.2%
Aged care services	0.94	1.09	(13.8%)

As can be seen from the above table, statutory fees and fines, registration and other permits and parking fees increased compared to prior year due to improved business activity.

Grants

Where grants have specific performance obligations that have not yet been satisfied at 30 June, the income has been recognised as unearned income in the Balance Sheet (refer note 5.3(c) of the Financial Report).

Grants operating – operational grant income comprises:

- Financial Assistance Grants received via the Victoria Local Government Grants Commission of \$16.26 million. Note – 100% of Council’s 2023–24 allocation (\$12.94 million) was received early in May 2023.
- Tied grants of \$25.65 million across multiple ongoing and one off programs, mainly in Community Strengthening.

Grants capital – capital grants recognised of \$9.76 million. These grants are mainly non-recurrent in nature essentially for the purposes of funding specific capital projects and are expended on these services in addition to the funds allocated by Council from other sources of revenue. Capital grant income is recognised in the Income Statement as the performance obligations are satisfied (generally as capital expenditure is incurred). Whilst most of the capital grant funding was received in the prior year, Council was able to recognise the income based on capital expenditure incurred and performance obligations satisfied for a number of projects including:

- Local Roads Community Infrastructure program (\$2.66 million).
- Ross Reserve Synthetic Soccer Pitch (\$1 million).
- Noble Park Aquatic Centre redevelopment (\$939,000)

Refer to note 5.3(c) of the Financial Report for further details.

Contributions

Contributions monetary – contributions monetary (cash) of \$2.39 million received were mainly open space contributions (\$2.17 million, which are transferred to reserves).

Contributions non-monetary – Capital non-monetary contributions of \$14.80 million were mainly from “gifted” land assets from developer activity.

Other income (\$22.36 million) – This comprises a number of income sources including Dandenong Market revenue from operations, recoveries, property rental, interest received on investments and other sundry income.

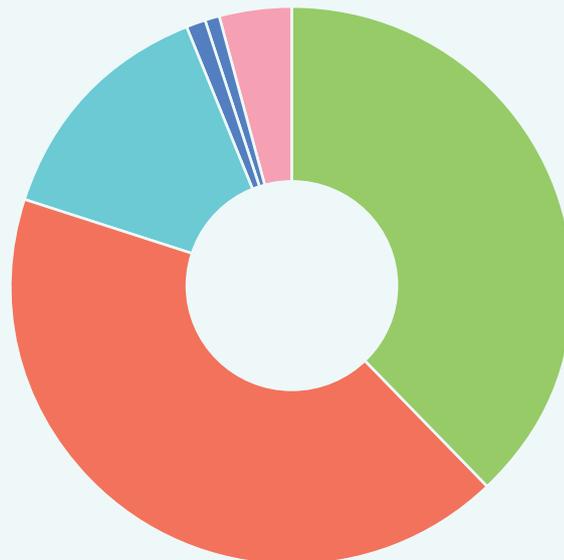
Expenditure

Total operating expenditure for 2022–23 including depreciation was \$243.02 million (\$215.55 million in 2021–22).

The major items of operating expenditure are depicted in the graph below:

Operating Expenditure

- Employee costs 38%
- Materials and services 42%
- Depreciation 14%
- Amortisation – intangible assets 0%
- Amortisation – right-of-use assets 0%
- Bad and doubtful debts 1%
- Borrowing costs 1%
- Finance costs – leases 0%
- Fair value adjustments 0%
- Other 4%



Employee costs (\$93.47 million) – Comprises employee and labour costs including salary on-costs such as WorkCover premium, provision for employee entitlements and Council's superannuation contributions on behalf of employees.

Materials and services (\$100.79 million) – Included in this category are the following major costs relating to:

	2022–23 \$ million
Waste management	20.04
Other contract payments	10.26
Park maintenance	8.64
Office administration	6.99
General maintenance	6.67
Cleaning services	6.74
Educator services	6.56
Consultants and professional services	6.27
Information technology	4.80
Utilities	4.97
Building maintenance	3.64
Insurance	2.34
Security services	1.91

Depreciation (\$32.89 million) – The depreciation expense reflects the diminution in the value of assets due to wear and tear and obsolescence. It has no impact on the cash position of Council. Cash flow is impacted only at the time of purchase and sale of assets.

Amortisation – intangible assets (\$111,000) – This expense item reflects the amortisation of computer software assets.

Amortisation – right-of-use assets (\$726,000) – This expense items reflects the amortisation of leased (right of use) assets. Refer note 5.8 of Financial Report for further breakdown of amortisation on right-of-use assets.

Bad and doubtful debts (\$2.82 million) – Mainly relates to provisions recognised for bad and doubtful debts during the year for parking fine debtors (\$1.54 million) and other debtors (\$1.26 million). The provision for doubtful debts is recognised on an expected credit loss model. This model considers both historic and forward-looking information in determining the level of impairment.

Borrowing costs (\$2.69 million) – Represents interest on Council's long-term borrowings.

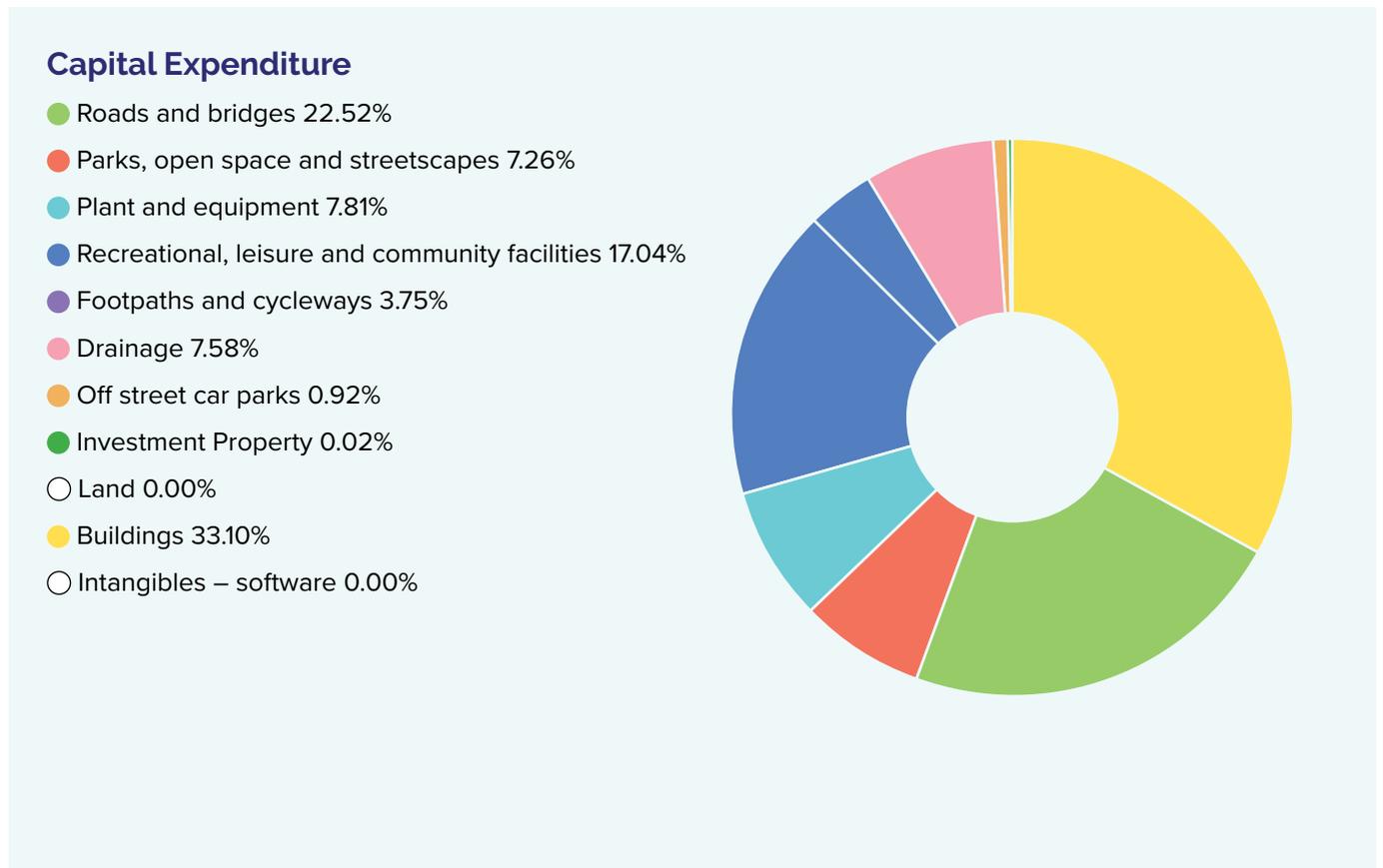
Finance costs – leases (\$52,000) – Relates to the interest on lease liabilities.

Fair value adjustment for investment property (\$228,000) – This is a non-cash item and relates to several land and building assets classified as 'Investment property' as they are held primarily to earn rental income. Australian Accounting Standards require any revaluation of these assets to fair value to be recognised in the Comprehensive Income Statement, rather than in the Asset Revaluation Reserve like other fixed assets held at fair value by Council.

Capital Expenditure (as per the Capital Works Statement)

Council spent \$48.88 million on capital expenditure during the year. This comprises upgrade (\$19.56 million), renewal and expansion (\$22.65 million) and new assets (\$6.67 million).

The major items of expenditure are depicted in the chart below:



Balance Sheet

The Balance Sheet discloses Council's net worth and clearly defines what the Council owns as assets and what it owes as liabilities. Assets and liabilities are further separated into current and non-current categories. Current assets or current liabilities are those which will fall due in the next 12 months or cannot be deferred for greater than 12 months.

Net assets or total equity represents Council's accumulated net worth and includes many infrastructure and community assets such as land, buildings, parks, roads and drains.

The components of the Balance Sheet include:

Current and non-current assets

- Cash and cash equivalents include cash and investments, i.e., cash held in the bank and in petty cash and the market value of Council's investments (where the maturity term is less than 90 days).
- Trade and other receivables are monies owed to Council by ratepayers and others.
- Other financial assets relate to term deposits held by Council with original maturity greater than 90 days.
- Other assets are prepayments of next year's expenses and monies owed to Council, other than from trading, that is not yet received, combined with any inventory or stock on hand at balance date.
- 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.
- Investment property represents land and building assets that are held for the primary purpose of earning rental income.
- Right-of-use assets represents leased assets. Includes property, fleet, IT and office equipment that have been leased under ordinary lease arrangements.
- Intangible assets represent computer software assets.

Current and non-current liabilities

- Trade and other payables is the value to which Council owes money as at 30 June.
- Trust funds and deposits represent monies held in trust by Council.
- Unearned income relates to revenue transactions where Council provides services or goods under contractual arrangements with specific performance obligations which have not been satisfied at balance date. This comprises mainly Development Contribution Plan contributions and grant agreements.

- Provisions include leave entitlements and landfill restoration works.
- Lease liabilities represents the lease repayment obligations for leased (right of use) assets and are classified as current and non-current based on when the obligation is expected to occur. Includes repayments for property, fleet, IT and office equipment that have been leased under ordinary lease arrangements.

Net assets

This term is used to describe the difference between the value of total assets and the value of total liabilities. It represents the net worth of Council as at 30 June.

Total equity

This always equals net assets. It is made up of the following components:

- Accumulated surplus: this is the value of the Council, other than the asset revaluation reserve and other reserves that has been accumulated over time.
- Reserves: this includes asset revaluation reserve and other reserves. Asset revaluation reserve is the value by which the purchase cost of assets has changed over the years and arises as assets valued at fair value are revalued to their replacement cost from time to time. Other reserves include both statutory reserves and discretionary reserves. The statutory reserves apply where funds are gained from the application of legislative requirements to contribute – and where expenditure of the funds is not entirely discretionary (i.e., the funds need to be used for certain expenditure only). These funds are held for future expenditure.

Council's financial position increased by \$91.05 million during the year, made up of a surplus of \$33.38 million, asset revaluation increments of \$57.67 million. The difference between the assets and liabilities amounting to \$2.59 billion is the net worth of the Council to its ratepayers and community (\$2.50 billion in 2021–22).

Council's borrowings at 30 June 2023 was \$49.78 million, which is 30% of rates and charges revenue (Government prudential limit is 80%). Loan repayments of \$28.52 million are forecast over the next five years under Council's borrowing strategy, as Council intends to draw down on \$74.97 million in new borrowings over the next three years to fund major capital projects (Keysborough South Community Hub and Dandenong Wellbeing Centre). Council will retire existing debts through cash flows generated from operations and a reduction in the capital program will fund the debt servicing costs of the new borrowings.

Council's assets (what Council owns) comprise:

Assets	30-Jun-23	
	\$ million	%
Land	1,339,926	48.6
Roads and bridges	335,078	12.2
Drainage	305,860	11.1
Buildings (including leasehold improvements)	334,985	12.2
Cash and other assets	238,538	8.7
Footpaths and cycleways	65,290	2.4
Works in progress	48,527	1.8
Parks, open space and streetscapes	26,963	1.0
Recreational, leisure and community facilities	26,453	1.0
Off street car parks	12,923	0.5
Plant and equipment	12,338	0.5
Investment property	6,575	0.2
Right-of-use assets	1,554	0.1
Other non current assets	273	0.0
Intangible assets	84	0.0
	2,755,367	100.0

Council's liabilities (what Council owes) comprise:

Liabilities	30-Jun-23	
	\$ million	%
Borrowings	49,779	29.7
Trust funds	8,585	5.1
Unearned income	58,880	35.1
Provisions	22,598	13.5
Creditors	25,988	15.5
Lease Liabilities	1,586	0.9
Other interest-bearing liabilities	465	0.3
	167,881	100.0

Statement of Changes in Equity

During the course of the year the value of total equity, as set out in the Balance Sheet, changes. This Statement shows the values of such changes and how these changes arose. The main reasons for a change in equity stem from:

- Net asset revaluation movement reflects the change in the replacement value of assets.
- The surplus for the year is the value that income exceeded operating costs as described in the Comprehensive Income Statement,
- Transfer of monies to or from Council's reserves shows the money withdrawn from reserves and used during the year or placed into reserves for future use.

Cash Flow Statement

The Cash Flow Statement summarises Council's cash payments and cash receipts for the year. This Statement is presented according to a very specific Australian Accounting Standard and needs some care in analysis. It excludes non-cash expenses such as depreciation but includes payments in relation to capital works projects, proceeds from assets sales and movements in cash that Council may hold as a result of holding trust deposits. The values may differ from those shown in the Comprehensive Income Statement as it is prepared on an accrual accounting basis and the Cash Flow Statement is based on the timing of cash receipts and payments.

Council's cash arises from, and is used in, three main areas:

Cash flows from operating activities

All cash received into Council's bank account from ratepayers and others who owed money to Council.

- Receipts include the interest earnings from Council's cash investments and movement in trust deposits taken. It does not include the costs associated with the sale of assets.
- Payments include all cash paid by Council from its bank account to staff, creditors and other persons. Also includes the movement in trust monies repaid. It does not include the costs associated with the creation of assets.

Cash flows from investing activities

Cash flow from investing activities shows the cash invested in the creation or purchase of property, infrastructure, plant and equipment assets, the cash received from the sale of these assets or property held for resale and proceeds from investments.

Cash flows from financing activities

Cash flows from financing activities includes proceeds from borrowing, the repayment of loans and lease liabilities.

During the 2022–23 financial year Council repaid \$3.48 million of its long-term debt.

The bottom line of the Statement of Cash Flows represents cash at the end of the financial year. This cash, combined with the cash invested and classified as 'other financial assets', shows the capacity of Council to meet its cash debts and other liabilities.

Note: – *The above financial report summary does not form part of statutory reporting and hence is not subject to audit certification. It has been written to assist the Greater Dandenong community in better understanding the financial operations and financial position of their Council. Commentary must be read in conjunction with the Financial Report.*



Annual Financial Report for the Year Ended 30 June 2023

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Certification of the Consolidated Financial Statements

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Michelle Hansen CPA
Principal Accounting Officer

Date: 25 September 2023
Dandenong

In our opinion the accompanying financial statements present fairly the consolidated financial transactions of the Greater Dandenong City Council for the year ended 30 June 2023 and the consolidated financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



Eden Foster
Mayor

Date: 25 September 2023
Dandenong



Rhonda Garad
Councillor

Date: 25 September 2023
Dandenong



Jacqui Weatherill
Chief Executive Officer

Date: 25 September 2023
Dandenong

Independent Auditor's Report

To the Councillors of Greater Dandenong City Council

Opinion	<p>I have audited the consolidated financial report of Greater Dandenong City Council (the council) and its controlled entities (together the consolidated entity), which comprises the:</p> <ul style="list-style-type: none"> • consolidated balance sheet as at 30 June 2023 • consolidated comprehensive income statement for the year then ended • consolidated statement of changes in equity for the year then ended • consolidated statement of cash flows for the year then ended • consolidated statement of capital works for the year then ended • notes to the financial statements, including significant accounting policies • certification of the consolidated financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the consolidated entity as at 30 June 2023 and the consolidated entity's financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council and the consolidated entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's and the consolidation entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

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

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

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

**Auditor's
responsibilities
for the audit of
the financial
report
(continued)**

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



MELBOURNE
3 October 2023

Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement For the year ended 30 June 2023

	Note	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Income / Revenue			
Rates and charges	3.1	163,528	156,711
Statutory fees and fines	3.2	8,917	7,633
User fees	3.3	11,771	6,812
Grants – operating	3.4	41,913	40,225
Grants – capital	3.4	9,763	13,919
Contributions – monetary	3.5	2,393	8,069
Contributions – non-monetary	3.5	14,804	3,685
Net gain on disposal of property, infrastructure, plant and equipment	3.6	719	482
Fair value adjustments for investment property	6.4	228	–
Other income	3.7	22,358	11,947
Total income / revenue		276,394	249,483
Expenses			
Employee costs	4.1	(93,472)	(86,252)
Materials and services	4.2	(100,788)	(85,892)
Depreciation	4.3	(32,849)	(32,416)
Amortisation – intangible assets	4.4	(111)	(103)
Amortisation – right-of-use assets	4.5	(726)	(664)
Bad and doubtful debts – allowance for impairment losses	4.6	(2,818)	(1,487)
Borrowing costs	4.7	(2,687)	(2,803)
Finance costs – leases	4.8	(52)	(30)
Fair value adjustments for investment property	6.4	–	(99)
Other expenses	4.9	(9,515)	(5,802)
Total expenses		(243,018)	(215,548)
Surplus for the year		33,376	33,935
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment (decrement)	9.1(a)	57,669	(39,021)
Total other comprehensive income		57,669	(39,021)
Total comprehensive result		91,045	(5,086)

The above Comprehensive Income Statement should be read in conjunction with the accompanying notes.

Balance Sheet

As at 30 June 2023

	Note	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1(a)	75,993	33,343
Trade and other receivables	5.1(c)	31,161	30,180
Other financial assets	5.1(b)	122,869	150,504
Inventories	5.2(a)	62	19
Prepayments	5.2(b)	3,098	2,003
Other assets	5.2(b)	5,355	5,904
Total current assets		238,538	221,953
Non-current assets			
Trade and other receivables	5.1(c)	273	281
Property, infrastructure, plant and equipment	6.2	2,508,343	2,431,765
Investment property	6.4	6,575	6,336
Right-of-use assets	5.8	1,554	1,846
Intangible assets	5.2(c)	84	195
Total non-current assets		2,516,829	2,440,423
Total assets		2,755,367	2,662,376
Liabilities			
Current liabilities			
Trade and other payables	5.3(a)	25,988	24,629
Trust funds and deposits	5.3(b)	6,473	4,980
Unearned income / revenue	5.3(c)	58,880	55,822
Provisions	5.5(c)	21,277	21,864
Other interest-bearing liabilities	5.4(b)	92	–
Interest-bearing liabilities	5.4(a)	3,597	3,484
Lease liabilities	5.8	548	524
Total current liabilities		116,855	111,303
Non-current liabilities			
Trust funds and deposits	5.3(b)	2,112	2,409
Provisions	5.5(c)	1,321	1,120
Other interest-bearing liabilities	5.4(b)	373	–
Interest-bearing liabilities	5.4(a)	46,182	49,779
Lease liabilities	5.8	1,038	1,324
Total non-current liabilities		51,026	54,632
Total liabilities		167,881	165,935
Net assets		2,587,486	2,496,441
Equity			
Accumulated surplus		969,354	955,457
Reserves	9.1(c)	1,618,132	1,540,984
Total equity		2,587,486	2,496,441

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

Statement of Changes in Equity For the year ended 30 June 2023

2023	Note	Consolidated			
		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,496,441	955,457	1,472,583	68,401
Surplus for the year		33,376	33,376	–	–
Net asset revaluation increment	9.1(a)	57,669	–	57,669	–
Transfers to other reserves	9.1(b)	–	(26,874)	–	26,874
Transfers from other reserves	9.1(b)	–	7,395	–	(7,395)
Balance at end of the financial year		2,587,486	969,354	1,530,252	87,880

2022	Note	Consolidated			
		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,501,527	924,709	1,511,604	65,214
Surplus for the year		33,935	33,935	–	–
Net asset revaluation increment	9.1(a)	(39,021)	–	(39,021)	–
Revaluation reversal – disposed assets	9.1(a)	–	–	–	–
Impairment (loss) reversal of previous revaluation	9.1(a)	–	–	–	–
Transfers to other reserves	9.1(b)	–	(22,197)	–	22,197
Transfers from other reserves	9.1(b)	–	19,010	–	(19,010)
Balance at end of the financial year		2,496,441	955,457	1,472,583	68,401

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

For the year ended 30 June 2023

	Note	Consolidated 2023 Inflows/ (Outflows) \$'000	Consolidated 2022 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		162,903	154,253
Statutory fees and fines		7,007	5,795
User fees		11,268	6,600
Grants – operating		44,697	43,187
Grants – capital		6,499	4,483
Contributions – monetary		5,189	9,065
Interest received		5,520	358
Trust funds and deposits taken		29,580	31,586
Other receipts		20,063	13,389
Net GST refund		11,534	10,462
Employee costs		(93,612)	(86,710)
Materials and services		(104,901)	(98,870)
Short-term, low value and variable lease payment		(756)	(730)
Trust funds and deposits repaid		(28,560)	(30,651)
Other payments		(6,289)	(4,849)
Net cash provided by operating activities	9.2	70,142	57,368
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(49,214)	(46,205)
Proceeds from sale of property, infrastructure, plant and equipment		794	551
Proceeds (payments) for investments		27,912	(150,504)
Net cash used in investing activities		(20,508)	(196,158)
Cash flows from financing activities			
Finance costs		(2,706)	(2,815)
Proceeds from borrowings		–	–
Repayment of borrowings		(3,484)	(3,373)
Repayment of other interest-bearing liabilities		(45)	–
Interest paid – lease liability		(53)	(26)
Repayment of lease liabilities		(696)	(674)
Net cash used in financing activities		(6,984)	(6,888)
Net increase (decrease) in cash and cash equivalents		42,650	(145,678)
Cash and cash equivalents at the beginning of the financial year		33,343	179,021
Cash and cash equivalents at the end of the financial year	5.1(a)	75,993	33,343
Financing arrangements	5.6		

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Statement of Capital Works

For the year ended 30 June 2023

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Property		
Land	–	6,155
Total land	–	6,155
Buildings	15,784	14,573
Leasehold improvements	393	528
Total buildings	16,177	15,101
Total property	16,177	21,256
Plant and equipment		
Plant, machinery and equipment	2,235	1,313
Fixtures, fittings and furniture	124	186
Computers and telecommunications	642	80
Library books	817	761
Total plant and equipment	3,818	2,340
Infrastructure		
Roads	10,923	10,983
Bridges	84	60
Footpaths and cycleways	1,833	1,586
Drainage	3,704	1,574
Recreational, leisure and community facilities	8,329	3,300
Parks, open space and streetscapes	3,548	10,741
Off street car parks	449	122
Total infrastructure	28,870	28,366
Sub-total capital works expenditure (Property, infrastructure, plant and equipment)	48,865	51,962
Investment property	11	5
Intangibles – software	–	80
Total capital works expenditure (This includes Property, infrastructure, plant and equipment, Investment property and Intangibles)	48,876	52,047
Represented by:		
New asset expenditure	6,666	12,176
Asset renewal expenditure	20,207	16,509
Asset upgrade expenditure	19,564	19,209
Asset expansion expenditure	2,439	4,153
Total capital works expenditure	48,876	52,047

The above Statement of Capital Works should be read in conjunction with the accompanying notes.

Notes to the Financial Report

Note 1 Overview

The Greater Dandenong City Council was established in December 1994 with the amalgamation of the former City of Springvale and former City of Dandenong, and is a body corporate. The Council's main office is located at 225 Lonsdale Street, Dandenong, 3175.

Statement of compliance

These consolidated financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

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

Significant accounting policies

1.1 Basis of accounting

These consolidated financial statements for the year ended 30 June 2023 comprise the results of operations for both Council and its wholly owned subsidiaries, namely the Dandenong Market Pty Ltd and South East Leisure Pty Ltd. South East Leisure Pty Ltd was established on 7 July 2021 and commenced operations on 1 July 2022. The 2022–23 financial year is the first full year of operations for South East Leisure (for further details refer to Note 6.3).

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

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

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings and infrastructure (refer to note 6.2 and 8.4).
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 6.2).
- the determination of employee provisions (refer to note 5.5(a)).
- the determination of landfill provisions (refer to note 5.5(b)).
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to note 3).
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to note 5.8).
- other areas requiring judgements.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation. Disclosure has been made of any material changes to comparatives (refer to note 10). It is noted that there have been no material changes to comparatives.

Goods and Services Tax (GST)

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

1.2 COVID-19

During 2022–23 the COVID-19 pandemic has not had any significant impacts on Council's financial operations and service obligations.

NOTE 2 Analysis of our results

2.1 Performance against budget

The budget comparison notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of greater than 10 per cent and greater than \$1 million or where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 27 June 2022. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income / Revenue and expenditure

	Consolidated Actual 2023 \$'000	Council Actual 2023 \$'000 (note 6.3)	Council Budget 2023 \$'000	Council Variance \$'000 Fav (Unfav)	Council Variance % Fav (Unfav)	Note 2.1.1 Ref
Income / Revenue						
Rates and charges	163,528	163,630	162,081	1,549	1.0%	
Statutory fees and fines	8,917	8,918	9,696	(778)	(8.0%)	
User fees	11,771	8,270	9,389	(1,119)	(11.9%)	(a)
Grants – operating	41,913	41,894	33,940	7,954	23.4%	(b)
Grants – capital	9,763	9,763	3,518	6,245	177.5%	(c)
Contributions – monetary	2,393	2,393	3,447	(1,054)	(30.6%)	(d)
Contributions – non-monetary	14,804	14,804	10,000	4,804	48.0%	(e)
Net gain on disposal of property, infrastructure, plant and equipment	719	719	445	274	61.6%	
Fair value adjustments for investment property	228	228	–	228	100.0%	
Other income	22,358	12,415	4,849	7,566	156.0%	(f)
Total income / revenue	276,394	263,034	237,365	25,669	10.8%	
Expenses						
Employee costs	(93,472)	(85,195)	(91,636)	6,441	7.0%	
Materials and services	(100,788)	(96,364)	(75,427)	(20,937)	(27.8%)	(g)
Depreciation	(32,849)	(32,732)	(33,943)	1,211	3.6%	
Amortisation – intangible assets	(111)	(91)	(60)	(31)	(51.7%)	
Amortisation – right of use assets	(726)	(726)	(604)	(122)	(20.2%)	
Bad and doubtful debts – allowance for impairment losses	(2,818)	(2,802)	(1,953)	(849)	(43.5%)	
Borrowing costs	(2,687)	(2,665)	(2,667)	2	0.1%	
Finance costs – leases	(52)	(52)	(22)	(30)	(136.4%)	
Other expenses	(9,515)	(9,184)	(4,489)	(4,695)	(104.6%)	(h)
Total expenses	(243,018)	(229,811)	(210,801)	(19,010)	(9.0%)	
Surplus for the year	33,376	33,223	26,564	6,659	25.1%	

2.1.1 Income / Revenue and expenditure (continued)

Explanation of material variations

Ref	Item	Explanation
(a)	User fees	<p>User fee income was \$1.12 million lower than the Original Budget due to:</p> <ul style="list-style-type: none"> – lower car park ticket machine and parking meter income (\$871,000) due to reduced activity in the central business districts. – lower than anticipated income from Building permits / inspections and Planning permits (\$420,000) mostly due to economic impacts contributing to lower construction activity levels.
(b)	Grants – operating	<p>Operating grant income was \$7.95 million higher than the Original Budget due to:</p> <ul style="list-style-type: none"> – the early distribution of 100% of Council's 2023–24 Financial Assistance grant allocation via the Victorian Local Government Grants Commission (VLGGC) (\$4.14 million). – higher than anticipated Family Day Care grant income due to increased service delivery during COVID (\$2.19 million). – unbudgeted grant income for various projects which were either advised after the adoption of Council's Original Budget or relate to grant-funded projects carried over from 2021–22 including Refugee Immunisation PRIME (\$513,000), Waste Management (\$369,000), Child First (\$398,000) and Market Street Occasional Child Care Centre (\$218,000). <p>These favourable variances were partly offset by \$1.64 million lower than anticipated Home and Community Care grant funding recognised based on target achievement, restricted due to staff shortages.</p>
(c)	Grants – capital	<p>Capital grant income was \$6.25 million favourable to the Original Budget due to several grant funded projects carried over from the previous financial year (Local Roads Community Infrastructure – \$2.66 million, Ross Reserve Soccer Pitch – \$1.01 million, Noble Park Aquatic Centre gym redevelopment – \$940,000 and Burden Park Reserve – \$484,000) and funding advised after the adoption of Council's budget (Noble Park Revitalisation projects \$1.25 million and Black Spot Works Program \$828,000).</p> <p>These favourable variances were partly offset by a delay in the Keysborough South Community Hub project to 2023–24 which means that the grant funding received is not able to be recognised in the Income Statement yet (\$2.39 million).</p>
(d)	Contributions – monetary	<p>Monetary contributions were \$1.45 million unfavourable to the Original Budget mainly due to a delay in the Perry Road project to 2023–24 which means that the Development Contribution Plan (DCP) income related to this DCP project is not yet able to be recognised in the Income Statement (recognised on completion).</p>
(e)	Contributions – non-monetary	<p>These contributions represent assets that are transferred to Council's ownership from developers upon completion of subdivisions. Refer to Note 6.2(a) for further details about contributed assets. In 2022–23, they relate mainly to land titles transferred to Council. The number of subdivisions that are completed vary from year to year and the timing of these asset transfers is outside of Council's control and difficult to predict. This item does not impact the cash result.</p>
(f)	Other income	<p>Other income is \$7.57 million favourable to the Original Budget due to:</p> <ul style="list-style-type: none"> – \$5.26 million higher interest return on investments as a result of economic conditions (transferred to reserves). – \$1.94 million in higher than anticipated recovery income relating to legal costs (\$565,000), partner council contributions to works at the Spring Valley Landfill (\$244,000), a contract dispute (\$296,000) and reimbursement of the debt recovery actions taken in relation to outstanding rate debtors (\$221,000).

2.1.1 Income / Revenue and expenditure (continued)

Explanation of material variations (continued)

Ref	Item	Explanation
(g)	Materials and services	<p>The unfavourable variance of \$20.94 million is attributable to:</p> <ul style="list-style-type: none"> – \$15.14 in capital expenditure that was not able to be capitalised to the asset register because it was not capital in nature, it did not meet the capitalisation threshold or it related to non-Council owned assets (\$6.16 million relating to current year capital expenditure and \$8.98 million relating to prior year capital expenditure in work in progress). – higher than anticipated Family Day Care contract services expenditure as a result of an expanded program (\$2.17 million). – higher park maintenance contract costs particularly for playgrounds, trees and roadside mowing (\$870,000). – higher than anticipated legal costs (\$864,000), mainly in Health (\$509,000) and Property Revenue for debt recovery of outstanding rates which are recovered (\$218,000). – increased insurance claims (\$682,000) relating to seven claims where the cost exceeded Council's excess and were referred to Council's insurer. – a delay in completion of the Noble Park Aquatic Centre gym redevelopment project resulting in a lower operational result for leisure centres (\$380,000).
(h)	Other expenses	<p>The unfavourable variance of \$4.70 million to the Original Budget is due to:</p> <ul style="list-style-type: none"> – \$3.43 million in asset write offs which are not budgeted for as they are difficult to predict and do not impact the cash result. The asset write offs mainly relate to the renewal and replacement of off street car parks, recreational, leisure and community facilities, footpaths and cycleways and buildings. – \$834,000 in capital improvement program costs relating to non-Council-owned assets (mainly contributions to Rosewood Downs Primary School Maternal and Child Health). These costs are not able to be capitalised to Council's asset register.

2.1.2 Capital works

	Consolidated Actual 2023 \$'000	Council Actual 2023 \$'000	Council Budget 2023 \$'000	Council Variance \$'000 <i>Fav (Unfav)</i>	Council Variance % <i>Fav (Unfav)</i>	Note 2.1.2 Ref
Property						
Buildings	15,784	15,784	16,590	806	4.86%	
Leasehold improvements	393	393	871	478	54.88%	
Total buildings	16,177	16,177	17,461	1,284	7.35%	
Total property	16,177	16,177	17,461	1,284	7.35%	
Plant and equipment						
Plant, machinery and equipment	2,235	2,211	0	(2,211)	100.00%	(a)
Fixtures, fittings and furniture	124	116	45	(71)	(157.78%)	
Computers and telecommunications	642	642	124	(518)	(417.74%)	
Library books	817	817	878	61	6.95%	
Total plant and equipment	3,818	3,786	1,047	(2,739)	(261.60%)	
Infrastructure						
Roads	10,923	10,923	21,935	11,012	50.20%	(b)
Bridges	84	84	270	186	68.89%	
Footpaths and cycleways	1,833	1,833	2,000	167	8.35%	
Drainage	3,704	3,704	4,137	433	10.47%	
Recreational, leisure and community facilities	8,329	8,329	6,350	(1,979)	(31.17%)	(c)
Parks, open space and streetscapes	3,548	3,548	2,390	(1,158)	(48.45%)	(d)
Off street car parks	449	449	–	(449)	(100.00%)	
Total infrastructure	28,870	28,870	37,082	8,212	22.15%	
Sub-total	48,865	48,833	55,590	6,757	12.16%	
<i>(Property, infrastructure, plant and equipment)</i>						
Investment property	11	11	–	(11)	(100.00%)	
Total capital works expenditure	48,876	48,844	55,590	6,746	12.14%	
<i>(Property, infrastructure, plant & equip, Investment property & Intangibles)</i>						
Represented by:						
New asset expenditure	6,666	6,634	13,780	7,146	51.86%	(e)
Asset renewal expenditure	20,207	20,207	26,374	6,167	23.38%	(f)
Asset upgrade expenditure	19,564	19,564	15,436	(4,128)	(26.74%)	(g)
Asset expansion expenditure	2,439	2,439	–	(2,439)	(100.00%)	(h)
Total capital works expenditure	48,876	48,844	55,590	6,746	12.14%	

2.1.2 Capital works (continued)

Explanation of material variations

Ref	Item	Explanation
(a)	Plant, machinery and equipment	The unfavourable variance of \$2.21 million to the Budget is due to \$2 million in the fleet renewal program budget carried over from 2021–22. This carry over was caused by the COVID-19 impact on the manufacturing and supply of automotive plant and equipment in the prior year. There were a number of fleet items on order at 30 June 2022 that were delayed to 2022–23. Carry overs are not included in the Budget.
(b)	Roads	The favourable variance of \$11.01 million to the Budget is mainly due to: <ul style="list-style-type: none"> – projects not complete at 30 June 2023 which will be carried over to the 2023–24 financial year, including Ordish Road reconstruction caused by a lengthy process of geotechnical investigation and pavement design (\$3.12 million) and Perry Road (\$4.23 million) caused by requirement for service authorities' approval and materials availability (supply of concrete pipes). – an underspend in the Road Resurfacing / Reconstruction / Rehabilitation programs as a result of limited availability of contractors to complete works within the required timeframe (\$4.12 million).
(c)	Recreational, leisure and community facilities	The unfavourable variance of \$1.98 million to the Budget is due mainly to the Ross Reserve Athletic Soccer Pitch (\$1.21 million) and Burden Park Reserve (\$650,000) projects that were carried over from the 2021–22 year. Carry overs are not included in the Budget.
(d)	Parks, open space and streetscapes	Capital expenditure on parks, open space and streetscapes was \$1.16 million higher than the Budget due to a combination of factors including: <ul style="list-style-type: none"> – Noble Park Revitalisation grant funded projects included in the Mid-Year Budget such as Frank Street, Ian Street and Leonard Avenue Streetscape projects (\$697,000) – \$409,000 of capital works transferred from operating expenditure because it satisfied asset recognition criteria but was budgeted in operating expenditure in the Original Budget, mainly open space furniture such as tree grates, guards and pits. – three projects carried over from the 2021–22 financial year including Ross Reserve Landscaping project (\$223,000), Local Roads Community Infrastructure Phase 3 project for Railway Parade Shopping Centre (\$320,000) and Tatterson Park Oval 1 project (\$164,000). Carry overs are not included in the Budget. <p>These unfavourable variances are partly offset by a delay in the Vanity Lane project (\$795,000) awaiting demolition of a fire damaged building combined with detailed design refinements informed by additional feature survey work and engineering advice on site conditions. This project will be carried over to the 2023–24 financial year.</p>
(e)	New asset expenditure	New asset expenditure was \$7.15 million lower than anticipated in the Budget due to the deferral of \$10.38 million in capital expenditure budget for the Keysborough South Community Hub major project to 2023–24 (adjusted in the Mid-Year Budget), partly offset by three projects carried over from the 2021–22 financial year including Ross Reserve Soccer Pitch (\$1.21 million), 8 Balmoral Avenue Car Park (\$1.08 million) and Local Roads and Community Infrastructure Optical Fibre various locations (\$488,000). Carry overs are not included in the Budget.
(f)	Asset renewal expenditure	Asset renewal expenditure was \$6.17 million lower than anticipated in the Budget due to the favourable variance in the Road Resurfacing / Rehabilitation / Reconstruction programs detailed in 2.1.2 (b) above, partly offset by the unfavourable variance in the fleet renewal program (detailed in 2.1.2 (a) above) and \$1.61 million of capital works transferred from operating expenditure because it satisfied asset recognition criteria but was budgeted in operating expenditure in the Budget.

2.1.2 Capital works (continued)

Explanation of material variations (continued)

Ref	Item	Explanation
(g)	Asset upgrade expenditure	<p>Asset upgrade expenditure was \$4.13 million higher than anticipated in the Budget due to unfavourable variances caused by carry overs from 2021–22 for the Thomas Carroll pavilion (\$3.57 million), Ross Reserve pavilion (\$2.85 million) and Local Roads Community Infrastructure Callander Road (\$1.23 million) projects. Carry overs are not included in the Budget.</p> <p>These unfavourable variances are partly offset by favourable variances caused by delays in the Perry Road (\$4.2 million), Drainage Catchment 38A (\$1.2 million) and Ross Reserve Athletics Track (\$1.03 million) projects. Perry Road and Ross Reserve Athletics Track will be carried over to 2023–24, while Drainage Catchment 38A will be partly carried over (\$425,000) with the remaining balance representing savings as the project needs to be re-scoped.</p>
(h)	Asset expansion expenditure	<p>Asset expansion expenditure was \$2.44 million higher than anticipated in the Budget due to the Noble Park Aquatic Centre gym redevelopment project (\$2.44 million) which was carried over from the 2021–22 financial year. Carry overs are not included in the Budget.</p>

Note 2.2 Analysis of Council results by program

2.2.1 Council delivers its functions and activities through the following programs.

Chief Executive Office (CEO)

The Office of the Chief Executive has overall responsibility for the operations of the organisation, and carriage of the Strategic Risk Register. Each member of the executive management team reports to the CEO.

Corporate Services

The Corporate Services directorate is responsible for a broad range of organisational functions including financial planning, marketing and communications, governance, information and telecommunications, organisational development and corporate planning. The departments which make up this directorate include Financial Services, Information Technology, Governance, Customer Service and Civic Facilities, Media and Communications and People Culture and Innovation Services.

Business, Engineering and Major Projects

Greater Dandenong Business

Greater Dandenong Business is responsible for Council's major activity centres, economic development, investment attraction and future growth. Attracting investment and showcasing business are key roles in establishing Greater Dandenong as a regional capital. The departments which make up Greater Dandenong Business include Economic Development, Business and Revitalisation, Major Projects and South East Business Networks (SEBN).

Engineering Services

Engineering Services is primarily focused on roads and footpaths, transport, parks and gardens, waste services, recreational and sporting facilities and Council's capital works program. It includes the departments of City Improvement, Infrastructure Services and Planning and Transport and Civil Development.

City Planning Design and Amenity

The City Planning, Design and Amenity directorate is focused on the development of our built and natural environments and ensuring that Council's activities match the community's future needs for facilities, housing, and sustainability. It oversees the functions of Building and Compliance Services, Statutory Planning, Strategic and Environmental Planning and Regulatory Services.

Community Strengthening

Community Strengthening provides direct services to the community across a wide range of programs such as sport and recreation, libraries, youth and families, children's services, festivals and events, support for older people and community advocacy. This directorate manages Community Care, Community Arts, Culture and Libraries, Community Wellbeing and Community Development, Sport and Recreation. This Directorate was previously named Community Services in 2021–22.

Non-attributable

The items that cannot be reliably attributable to a directorate. For example furniture, fixtures and fittings that cannot be identified by a location or work in progress that cannot be easily allocated across directorate.

2.2 Analysis of Council results by program (continued)

2.2.2 Summary of income / revenue, expenses, assets and capital expenses by program

	Income / Revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income / revenue \$'000	Total assets \$'000
2023					
CEO Services	–	(813)	(813)	–	5
Corporate Services	166,602	(30,231)	136,371	16,434	332,132
Business, Engineering & Major Projects	54,433	(106,661)	(52,228)	11,184	1,660,960
City Planning, Design & Amenity	14,792	(20,241)	(5,449)	670	117,237
Community Strengthening	27,207	(62,884)	(35,677)	23,369	738,077
Non-attributable*	–	(8,981)	(8,981)	–	134
Council Total	263,034	(229,811)	33,223	51,657	2,848,545
Dandenong Market Pty Ltd	6,146	(6,017)	129	–	2,138
South East Leisure Pty Ltd	11,464	(11,440)	24	19	3,344
Consolidated elimination	(4,250)	4,250	–	–	(1,335)
Consolidated Total	276,394	(243,018)	33,376	51,676	2,852,692

	Income / Revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income / revenue \$'000	Total assets \$'000
2022					
CEO Services	–	(668)	(668)	–	–
Corporate Services	156,834	(28,708)	128,126	15,800	307,128
Business, Engineering & Major Projects**	46,791	(97,666)	(50,875)	15,033	1,539,605
City Planning, Design & Amenity	14,723	(19,320)	(4,597)	801	113,537
Community Strengthening**	26,422	(62,205)	(35,783)	22,510	699,374
Non-attributable*	–	(2,597)	(2,597)	–	139
Total for Council	244,770	(211,164)	33,606	54,144	2,659,783
Dandenong Market Pty Ltd	4,846	(4,870)	(24)	–	1,897
South East Leisure Pty Ltd	1,680	(1,327)	353	–	1,915
Consolidation elimination	(1,813)	1,813	–	–	(1,219)
Consolidated Total	249,483	(215,548)	33,935	54,144	2,662,376

*Non-attributable represents income and expense items that are not specifically attributable to one of the directorates.

**Prior year comparatives have been amended to more accurately classify operating income and expenditure for the Capital Improvement Program from Community Strengthening to Business, Engineering and Major Projects.

NOTE 3 Funding for the delivery of our services

3.1 Rates and charges

Council uses the Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the value of the land and all improvements on it, and is determined by independent valuers and certified by the Valuer General Victoria. The valuation base used to calculate general rates for 2022–23 was \$59.36 billion (\$50.10 billion in 2021–22).

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Residential	58,243	58,613
Commercial	12,242	12,424
Industrial	62,298	57,848
Farm	458	478
Cultural and recreational	558	437
Waste management charge – residential	24,829	23,187
Supplementary rates and rates adjustment	1,963	1,472
Maintenance levy	1,697	1,647
Interest on rates and charges	1,240	605
Total rates and charges	163,528	156,711

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2022 and the valuation is first applied to the rating period commencing 1 July 2022.

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

3.2 Statutory fees and fines

Infringements and costs	4,933	3,571
Court recoveries	1,661	1,260
Building and town planning fees	1,818	2,122
Subdivision	146	233
Land information certificates	112	136
Election fines	10	83
Permits	237	228
Total statutory fees and fines	8,917	7,633

Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

3.3 User fees

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Aged and health services	941	1,090
Leisure centre and recreation	3,504	–
Child care/children's programs	1,749	1,565
Parking	2,530	1,632
Registration and other permits	2,018	1,624
Asset protection fees	472	444
Other fees and charges	557	457
Total user fees	11,771	6,812
User fees by timing of revenue recognition		
User fees recognised over time	281	313
User fees recognised at point in time	11,490	6,499
Total user fees	11,771	6,812

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

3.4 Funding from other levels of government

Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	34,361	33,602
State funded grants	17,296	20,511
Other grant sources	19	31
Total grants received	51,676	54,144
a) Operating grants		
Recurrent – Commonwealth Government		
Financial Assistance Grants (via Victoria Local Government Grants Commission)*	16,258	15,107
Family Day Care	6,534	5,976
General Home Care	6,247	5,807
Family, Youth and Children Services	352	343
Libraries	261	170
Immunisation	18	10
Volunteer Services	13	18
	29,683	27,431

*Payments for Financial Assistance Grants received via the Victorian Local Government Grants Commission can vary year on year. Due to early distributions, 2022–23 reflects 125% of funding received (100% of 2023–24 and 25% of 2022–23) and the 2021–22 financial year reflects 125% of funding received (75% of 2022–23 and 50% of 2021–22).

3.4 Funding from other levels of government (continued)

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
a) Operating grants (continued)		
Recurrent – State Government		
Aged Care	1,018	1,650
Maternal and Child Health	2,374	2,456
Family, Youth and Children Services	2,658	2,012
Libraries	1,178	1,126
General Home Care	492	–
Community Health	232	238
Immunisation	138	135
COVID Safety and Support	192	620
School Crossing Supervisors	524	441
Emergency Management	87	138
Education and Employment	350	350
Open Space and Environment	213	324
Volunteer Services	8	8
	9,464	9,498
Total recurrent operating grants	39,147	36,929
Non-recurrent – Commonwealth Government		
Family, Youth and Children Services	110	70
Libraries	–	72
Immunisation	126	–
COVID Safety and Support	–	20
	236	162
Non-recurrent – State Government		
Community Development	488	55
Immunisation	513	–
Aged Care	92	107
Waste Management	369	167
Emergency Management	–	46
COVID Safety and Support	90	1,085
Family, Youth and Children Services	284	371
Maternal and Child Health	41	234
Community Health	–	207
Community Safety	200	280
Libraries	–	60
Transport and Access	–	27
Sports and Recreation	–	90
Open Space and Environment	398	80
Education and Employment	–	133
Arts and Culture	3	161
South East Leisure	19	–
Other	14	–
	2,511	3,103

3.4 Funding from other levels of government (continued)

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
a) Operating grants (continued)		
Non-recurrent – Other		
Community Development	–	31
Transport and Access	19	–
	–	31
Total non-recurrent operating grants	2,766	3,296
Total operating grants	41,913	40,225
b) Capital grants		
Recurrent – Commonwealth Government		
Roads to Recovery	929	1,512
Non-recurrent – Commonwealth Government		
Local Roads Community Infrastructure Program	2,657	3,376
Black Spot Program	828	1,109
Sports and Recreation	28	12
	3,513	4,497
Non-recurrent - State Government		
Sports and recreation	2,903	5,688
Parks, Open Space and Streetscapes	1,681	1,737
Community Safety	-	186
Noble Park Revitalisation Program	400	183
Footpaths and Cycleways	-	49
Community Facilities	337	67
	5,321	7,910
Total non-recurrent capital grants	8,834	12,407
Total capital grants	9,763	13,919

3.4 Funding from other levels of government (continued)

(c) Recognition of grant income

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

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

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies *AASB 1058 Income of Not-for-Profit Entities*.

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

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
<i>Income recognised under AASB 1058 Income of Not-for-Profit Entities</i>		
General purpose	16,258	15,107
Specific purpose grants to acquire non-financial assets	9,763	13,919
Other specific purpose grants	15,505	15,823
<i>Revenue recognised under AASB 15 Revenue from Contracts with Customers</i>		
Specific purpose grants	10,150	9,295
	51,676	54,144

d) Unspent grants received on condition that they be spent in a specific manner

The unspent grant income disclosed below relate to contracts that do not have sufficiently specific performance obligations. The income for these contracts are recognised when Council obtains control of the contribution, which is normally upon receipt. For details of grant funding relating to unsatisfied performance obligations and transfers to construct a recognisable non-financial to be controlled by Council, please refer to Note 5.3(c) for further details.

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
<i>Operating</i>		
Balance at start of the year	16,449	12,684
Received during the financial year and remained unspent at balance date	18,672	14,725
Received in prior years and spent during the financial year	(14,255)	(10,960)
Balance at year end*	20,866	16,449

Unspent grants are determined and disclosed on a cash basis.

*The large balance of unspent operating grants in the 2023 and 2022 years relates to the early distribution by the Victoria Local Government Grants Commission of 100% and 75% respectively of the Financial Assistance Grants funding for the following financial year (2023: \$12.94 million and 2022: \$9.15 million).

3.5 Contributions

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Monetary		
Community contributions (for capital works)	197	47
Level Crossing Removal Maintenance	–	4,685
Other contributions	25	277
Total non-developer contributions	222	5,009
Open space contributions (for future capital works) (note 3.5(a))	2,171	3,060
Total developer contributions	2,171	3,060
Total monetary contributions	2,393	8,069
Non-monetary	14,804	3,685
Total contributions	17,197	11,754
<i>Contributions of non-monetary assets were received in relation to the following asset classes:</i>		
Land	14,000	192
Infrastructure	804	3,493
Total non-monetary contributions	14,804	3,685

Monetary and non-monetary contributions are recognised as revenue at their fair value, when Council obtains control over the contributed asset.

Additional note:

(a) Public open space contributions received during the financial year are transferred to the Open Space Planning, Development and Improvements Reserve. Refer note 9.1(b).

3.6 Net gain on disposal of property, infrastructure, plant and equipment

Proceeds of sale	794	551
Less carrying amount of assets sold	(75)	(69)
	719	482
Total net gain on disposal of property, infrastructure, plant and equipment	719	482

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

3.7 Other income

Interest on investments	5,760	615
Dandenong Market revenue from operations	5,967	4,813
Investment property rental	1,553	1,513
Other rent	3,598	648
Recoveries	3,431	4,066
Other	2,049	292
Total other income	22,358	11,947

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

Note 4 The cost of delivering services

4.1 a) Employee costs

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Wages and salaries	74,770	68,510
WorkCover	1,435	2,582
Casual staff	1,062	962
Superannuation	7,871	6,838
Long service leave oncost	1,707	981
Fringe benefits tax	528	281
Other	6,099	6,098
Total employee costs	93,472	86,252
b) Superannuation		
Council made contributions to the following funds:		
<u>Defined benefit fund</u>		
Employer contribution to Local Authorities Superannuation Fund (Vision Super)	321	342
	321	342
Employer contributions payable at reporting date	–	–
<u>Accumulation funds</u>		
Employer contribution to Local Authorities Superannuation Fund (Vision Super)	3,610	3,512
Employer contribution – other funds	3,908	2,963
	7,518	6,475
Employer contributions payable at reporting date	284	–

Contributions made exclude amounts accrued at balance date. Refer note 9.3 for further information relating to Council's superannuation obligation.

4.2 Materials and services

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Waste management	20,040	17,343
Other contract payments	10,264	9,028
Works in progress (unable to be capitalised)	8,978	2,593
Park maintenance	8,637	7,476
Office administration	6,993	6,671
General maintenance	6,670	3,862
Cleaning services	6,740	4,515
Educator services	6,559	6,001
Consultants and professional services	6,271	6,645
Information technology	4,797	3,378
Utilities	4,970	3,850
Building maintenance	3,640	3,405
Insurance	2,343	1,523
Security services	1,911	1,584
Springvalley landfill rehabilitation and monitoring costs	724	3,045
Library resources	542	550
Meals for delivery	348	424
Cash collection services	201	178
Property valuation services	108	128
Leisure centre contract*	52	3,693
Total materials and services	100,788	85,892

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

*South East Leisure (Council's wholly owned entity) now manages Council's leisure and aquatic facilities with the 2022–23 being the first full year of operations.

4.3 Depreciation

Property	6,845	7,065
Plant and equipment	3,903	3,855
Infrastructure	22,101	21,496
Total depreciation	32,849	32,416

Refer to 6.2 for a more detailed breakdown of depreciation charges.

4.4 Amortisation – intangible assets

Software	111	103
Total amortisation – intangible assets	111	103

4.5 Amortisation – right-of-use assets

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Property	416	387
Vehicles	71	54
IT and office equipment	239	223
Total Amortisation – right-of-use assets	726	664

Refer to 5.8 for a more detailed breakdown of amortisation charges on right of use assets.

4.6 Bad and doubtful debts – allowance for impairment losses

Parking fine debtors	1,544	1,180
Other debtors	1,258	307
Dandenong Market Pty Ltd	(6)	–
South East Leisure Pty Ltd	22	–
Total bad and doubtful debts – allowance for impairment losses	2,818	1,487

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	1,376	1,734
New provisions recognised during the year	2,818	1,485
Amounts already provided for and written off as uncollectible	(1,934)	(1,843)
Amounts provided for but recovered during the year	–	–
Balance at end of year	2,260	1,376

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.7 Borrowing costs

Interest – borrowings	2,665	2,800
Interest – other interest-bearing liabilities	22	–
Interest – other	–	3
Total borrowing costs	2,687	2,803

Borrowing costs are recognised as an expense in the period in which they are incurred. Borrowing costs include interest on bank overdrafts and interest on borrowings.

4.8 Finance costs – leases

Interest – lease liabilities	52	30
Finance costs – leases	52	30

4.9 Other expenses

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals	124	85
Auditors' remuneration – Internal Audit	32	75
Auditors' remuneration – Other	4	9
Councillors' allowances	516	487
Council election	2	20
Operating lease / rentals	742	574
Assets written-off	3,427	991
Landfill provision	144	(184)
Other expenses	1,566	1,142
Community grants and contributions	2,958	2,603
Total other expenses	9,515	5,802

Note 5 Our financial position

5.1 Financial assets

(a) Cash and cash equivalents		
Cash on hand*	5,053	5,772
Cash at bank*	20,884	14,056
Term deposits	50,056	13,515
Total cash and cash equivalents	75,993	33,343
(b) Other financial assets		
Current		
Term deposits – current	122,869	150,504
Total current other financial assets	122,869	150,504
Total other financial assets	122,869	150,504
Total financial assets	198,862	183,847

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, being market value, at balance date. Term deposits are measured at amortised cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

*The prior year comparatives for cash on hand and cash at bank have been restated to reflect the correct classification.

5.1 Financial assets (continued)

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	15,325	13,432
Infringement debtors	10,342	10,350
Provision for doubtful debts – infringements	(1,035)	(1,035)
Other statutory debtors	539	707
Provision for doubtful debts – other statutory debtors	(69)	(37)
Net GST receivable	2,012	2,322
<i>Non statutory receivables</i>		
Other debtors	5,203	4,745
Provision for doubtful debts – other debtors	(1,156)	(304)
Total current trade and other receivables	31,161	30,180
Non-current		
<i>Non statutory receivables</i>		
Narre Warren landfill – financial contribution	200	208
Other debtors – refundable deposit	73	73
Total non-current trade and other receivables	273	281
Total trade and other receivables	31,434	30,461
Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised on an expected credit loss model per <i>AASB 9 Financial Instruments</i> . This model considers both historic and forward looking information in determining the level of impairment. Long term receivables are carried at amortised cost using the effective interest rate method.		
i) Ageing of receivables		
The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	1,610	1,287
Past due by up to 30 days	307	185
Past due between 31 and 180 days	526	854
Past due between 181 and 365 days	792	616
Past due by more than 1 year	1,085	1,780
Total trade and other receivables (excluding statutory receivables)	4,320	4,722

5.1 Financial assets (continued)

(c) Trade and other receivables (continued)

ii) Ageing of individually impaired receivables

At balance date, trade and other receivables (excluding statutory receivables) representing financial assets with a nominal value of \$1.02 million (2022 \$213,500) were impaired. The amount of the provision raised against these debtors was \$1.02 million (2022 \$213,500). They have been individually impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Ageing of all impaired trade and other receivables (excluding statutory receivables)		
Current (not yet due)	63	19
Past due by up to 30 days	4	4
Past due between 31 and 180 days	37	19
Past due between 181 and 365 days	372	7
Past due by more than 1 year	680	254
Total trade and other receivables (excluding statutory receivables)	1,156	303

5.2 Non-financial assets

a) Inventories		
Inventories held for distribution	62	19
Total inventories	62	19
Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.		
b) Other assets		
Prepayments	3,098	2,003
Accrued income	4,796	5,345
Other	559	559
Total other assets	8,453	7,907

5.2 Non-financial assets (continued)

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
(c) Intangible assets		
Software	84	195
Total intangible assets	84	195
<i>Software</i>		
Gross carrying amount		
Balance at 1 July	3,050	2,954
Transfer from work in progress	–	12
Other additions	–	84
Balance at 30 June	3,050	3,050
Accumulated amortisation and impairment		
Balance at 1 July	(2,855)	(2,752)
Amortisation expense	(111)	(103)
Balance at 30 June	(2,966)	(2,855)
Net book value at start of year	195	202
Net book value at end of year	84	195

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life (3 years for Computer Software). Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

5.3 Payables, trust funds and deposits and unearned income / revenue

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
(a) Trade and other payables		
Current		
<i>Non-statutory payables</i>		
Trade payables	16,756	17,736
Accrued expenses	9,051	6,766
<i>Statutory payables</i>		
Net GST payable	181	127
Total current trade and other payables	25,988	24,629
(b) Trust funds and deposits		
Current		
Fire services property levy	932	816
Road deposits	576	394
Landscape deposits	1,167	1,124
Open space contributions	446	270
Other refundable deposits	3,352	2,376
Total current trust funds and deposits	6,473	4,980
Non-current		
Other refundable deposits	2,112	2,409
Total non-current trust funds and deposits	2,112	2,409
Total trust funds and deposits	8,585	7,389

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in Council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

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

Road and landscape deposits – are taken by Council as a form of surety during the maintenance period of a development or held due to outstanding works identified after the maintenance period which have not been addressed by the contracted builder or developer.

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

5.3 Payables, trust funds and deposits and unearned income / revenue (continued)

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
(c) Unearned income / revenue		
Current		
Grants received in advance – operating grants*	10,012	8,253
Grants received in advance – capital grants*	3,568	5,550
Unearned income / revenue – Development Contribution Plans (DCP)*	43,256	40,460
Other	2,044	1,559
Total current unearned income / revenue	58,880	55,822

*Movement reconciliations for 2023 provided on the following pages.

Unearned income / revenue represents contract liabilities and reflect consideration received in advance from customers, mostly in respect of operating and capital grants. Also, relates to relevant parking permits and hall hire income received in advance of service provision. Unearned income / revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer.

Revenue from contracts (AASB 15)	Consolidated			
	2022	2023	2023	2023
	Opening balance	Income received during current year	Income recognised due to satisfied obligations	Closing balance of unsatisfied obligations
	\$'000	\$'000	\$'000	\$'000
Operating grants				
Home and Community Care*	7,513	9,026	(7,349)	9,190
Families and Children	624	2,866	(2,694)	796
Parks and Open Space	107	8	(107)	8
Other	9	9	–	18
	8,253	11,909	(10,150)	10,012

Performance obligations under the above operating grants are based on the contract agreement and generally relate to the number of service hours or meals provided.

*The most significant item above relates to grants received by Council's Community Care department from the Commonwealth Government for the Commonwealth Home Support Program (CHSP) and the Victorian Government for the HACC Program for Younger People (PYP). The \$9.19 million relates to unsatisfied performance obligations from 2019–20, 2020–21, 2021–22 and 2022–23. These funds were received under an agreement that was initially to end in 2019 but due to delays in implementing the new Aged Care Reform Agenda Council has been receiving one year contract extensions for the 2019–20, 2020–21, 2021–22 and 2022–23 years. The current contract extension now finishes 30 June 2024. The Commonwealth Government recently announced that they are delaying the implementation of the new In Home Support Program until 1 July 2024.

The closing balance of transfers received to construct a recognisable non-financial asset to be controlled by Council represents a liability (unearned income) arising from the transfer at balance date.

5.3 Payables, trust funds and deposits and unearned income / revenue (continued)

(c) Unearned income / revenue (continued)

Transfers to construct a recognisable non-financial asset to be controlled by Council (AASB 1058)	Consolidated			2023 Closing balance of unsatisfied obligations \$'000
	2022 Opening balance \$'000	2023 Income received or accrued \$'000	2023 Income recognised due to satisfied obligations \$'000	
Capital grants				
Black Spot Works Program	45	852	(828)	69
Burden Park Tennis Redevelopment	384	100	(484)	–
Frank Street Open Space Redevelopment	389	–	(389)	–
Frederick Wachter Reserve Playground	–	300	(300)	–
George Andrews Reserve – Pitch 1 Lighting	–	180	(27)	153
Hemmings Street Precinct	128	–	(109)	19
Herbert Street Pocket Park	19	136	(155)	–
Home and Community Care Minor Equipment	–	50	–	50
Ian Street Streetscape	606	68	(457)	217
Keysborough South Community Hub	1,132	–	(106)	1,026
Keysborough Tennis Facility Lighting	165	19	(184)	–
Local Roads Community Infrastructure (LRCl)	297	2,850	(2,657)	490
Noble Park Aquatic Centre redevelopment (gym)	890	50	(940)	–
Noble Park Revitalisation	308	649	(400)	557
Parkfield Reserve Cricket Net	15	13	(28)	–
Police Paddocks – Grandstand (Frank Holohan Soccer Complex) and Infrastructure	153	–	(1)	152
Redevelopment of former Precinct Energy Plant (PEP)	–	800	(73)	727
Roads to Recovery	2	1,035	(929)	108
Ross Reserve Oval 2 LED Lighting	–	230	(230)	–
Ross Reserve Playground, Plaza, Path and Oval	79	80	(159)	–
Ross Reserve Synthetic Soccer Pitch	834	175	(1,009)	–
Safety, Security and Space Activation	–	158	(158)	–
Thomas Carroll Reserve Pavilion and Lighting	104	36	(140)	–
	5,550	7,781	(9,763)	3,568

Council's obligations under the above transfers are to construct a Property, Infrastructure, Plant and Equipment asset and this obligation is considered to be satisfied as the capital project expenditure to construct the asset is progressively incurred.

5.3 Payables, trust funds and deposits and unearned income / revenue (*continued*)

(c) Unearned income / revenue (*continued*)

Transfers to construct a recognisable non-financial asset to be controlled by Council (AASB 1058)	2022	Consolidated		2023
	Opening balance	2023 Income deferred during current year	2023 Developer reimbursements	Closing balance of unsatisfied obligations
	\$'000	\$'000	\$'000	\$'000
Development Contribution Plans (DCP)				
Keysborough Residential DCP	26,522	2,303	–	28,825
Dandenong Industrial DCP (Keysborough & Lyndhurst)	13,938	493	–	14,431
	40,460	2,796	–	43,256

The satisfaction of DCP obligations depends on development activity and the construction of assets by developers. Income / revenue is recognised on practical completion of the asset.

5.4 Interest-bearing liabilities

	Consolidated 2023	Consolidated 2022
	\$'000	\$'000
(a) Interest-bearing loans and borrowings		
<i>Current</i>		
Other borrowings – secured	3,597	3,484
	3,597	3,484
<i>Non-current</i>		
Other borrowings – secured	46,182	49,779
	46,182	49,779
Total interest-bearing liabilities	49,779	53,263
Borrowings are secured over the general rates of Council.		
(b) Other Interest-bearing loans and borrowings		
<i>Current</i>		
Other borrowings – secured	92	–
	92	–
<i>Non-current</i>		
Borrowings – secured	373	–
	373	–
Total other interest-bearing loans and borrowings	465	–

Other interest-bearing loans and borrowings relates to a finance lease entered into by South East Leisure to lease and subsequently purchase gym equipment. Council is guarantor to this finance lease.

5.4 Interest-bearing liabilities (continued)

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
(c) Maturity profile		
The maturity profile for Council's borrowings is:		
Not later than one year	3,689	3,484
Later than one year and not later than five years	16,139	15,196
Later than five years	30,416	34,583
	50,244	53,263

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

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

5.5 Provisions

	Employee \$'000	Consolidated Landfill restoration \$'000	Total \$'000
2023			
Balance at beginning of the financial year	22,114	870	22,984
Additional provisions	8,083	324	8,407
Amounts used	(8,290)	(158)	(8,448)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(323)	(22)	(345)
Balance at the end of the financial year	21,584	1,014	22,598
<i>Provisions – current</i>	20,983	294	21,277
<i>Provisions – non-current</i>	601	720	1,321
	21,584	1,014	22,598
2022			
Balance at beginning of the financial year	22,908	1,054	23,962
Additional provisions	7,599	85	7,684
Amounts used	(7,418)	(250)	(7,668)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(975)	(19)	(994)
Balance at the end of the financial year	22,114	870	22,984
<i>Provisions – current</i>	21,680	184	21,864
<i>Provisions – non-current</i>	434	686	1,120
	22,114	870	22,984

5.5 Provisions (continued)

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
(a) Employee provisions		
<i>Current provisions expected to be wholly settled within 12 months</i>		
Annual leave	7,924	8,029
Long service leave	1,124	905
Other	533	545
	9,581	9,479
<i>Current provisions expected to be wholly settled after 12 months</i>		
Annual leave	538	624
Long service leave	10,864	11,577
	11,402	12,201
Total current employee provisions	20,983	21,680
<i>Non-current</i>		
Long service leave	601	434
Total non-current employee provisions	601	434
<i>Aggregate carrying amount of employee provisions:</i>		
Current	20,983	21,680
Non-current	601	434
Total aggregate carrying amount of employee provisions	21,584	22,114

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

Annual leave

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

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

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

5.5 Provisions (continued)

(a) Employee provisions (continued)

	Consolidated 2023	Consolidated 2022
Key assumptions:		
– discount rate	4.05%	2.48%
– index rate	3.50%	3.50%
– settlement rate long service leave (years)		
long service leave (years)	7	7
annual leave (days)	260	260
(b) Landfill restoration	\$'000	\$'000
Current	294	184
Non-current	720	686
Total provision for landfill restoration	1,014	870

The former Springvalley landfill has been closed to the receipt of refuse since December 1998. The former landfill is located between Clarke Road and Springvale Road and the premises was used as a landfill for disposal of waste from 1993 to 1999 under a licence issued by the Environmental Protection Authority (EPA). The landfill is owned by the Greater Dandenong City Council and is used as recreational open space. Under the terms of a licence agreement with the Environment Protection Authority (EPA) and Pollution Abatement notices, Council is required to monitor, progressively rehabilitate and conduct rectification works.

Council is obligated to restore the former Springvalley landfill site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill rehabilitation has been calculated based on the present value of the expected cost of works to be undertaken including site aftercare and monitoring costs. The expected cost of works has been estimated based on current understanding of work required to progressively rehabilitate the sites to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

The Greater Dandenong City Council shares the commitment for rehabilitation and aftercare management of the landfill with other stakeholder Council's. Council's interest or share of the costs is 19.88%. In the financial report for 30 June 2023, Council has an amount of \$1 million (30 June 2022 \$871,000) as a provision for the restoration of the Springvalley Road landfill site which includes aftercare costs to meet EPA obligations.

	Consolidated 2023	Consolidated 2022
Key assumptions:		
– discount rate	4.05%	3.50%
– index rate	3.50%	3.50%
– settlement rate	15 years	15 years

5.6 Financing arrangements

Bank overdraft	2,500	2,500
Credit card facilities	200	200
Interest-bearing liabilities – secured	49,779	53,263
Other interest-bearing liabilities – secured	465	–
Total facilities	52,944	55,963
Used facilities	51,188	53,269
Unused facilities	1,756	2,694

5.7 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value by way of note and presented inclusive of the GST payable.

(a) Commitments for expenditure

	Consolidated				Total \$'000
	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	
2023					
Operating					
Animal pound services	290	–	–	–	290
Building maintenance services	5,234	3,972	–	–	9,206
Cleaning services	2,949	801	107	–	3,857
Dandenong Market Pty Ltd commitments	2,486	2,569	4,257	–	9,312
Garbage collection (incl. garden waste)	6,936	7,144	18,421	3,839	36,340
Hard waste and dumped rubbish	925	–	–	–	925
Meals for delivery	440	–	–	–	440
Open space management	1,117	–	–	–	1,117
Other contracts	859	95	–	–	954
Parking management	70	30	–	–	100
Recycling	2,384	1,900	4,477	–	8,761
Renewable electricity	610	610	1,830	120	3,170
South East Leisure commitments	1,054	1,078	1,096	72	3,300
Works (roads and drains) services	617	601	222	–	1,440
Total Operating Commitments	25,971	18,800	30,410	4,031	79,212
Capital					
Buildings	891	120	190	–	1,201
Drainage	92	–	–	–	92
Parks, open space and streetscapes	2,797	4,475	–	–	7,272
Roads	5,224	621	–	–	5,845
Total Capital Commitments	9,004	5,216	190	–	14,410
Total Commitments 2023	34,975	24,016	30,600	4,031	93,622

5.7 Commitments (continued)

(a) Commitments for expenditure (continued)

	Consolidated				Total \$'000
	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	
2022					
Operating					
Animal pound services	300	–	–	–	300
Building maintenance services	3,192	3,116	–	–	6,308
Cleaning services	2,725	2,337	–	–	5,062
Dandenong Market Pty Ltd commitments	2,409	2,465	6,803	–	11,677
Garbage collection (incl. garden waste)	6,293	2,065	6,836	2,510	17,704
Hard waste collection	2,368	–	–	–	2,368
Meals for delivery	560	–	–	–	560
Open space management	2,841	522	–	–	3,363
Other contracts	939	199	92	–	1,230
Parking management	175	75	75	–	325
Recycling	3,807	588	–	–	4,395
Renewable electricity	610	610	1,830	610	3,660
Works (roads and drains) services	143	–	–	–	143
Total Operating Commitments	26,362	11,977	15,636	3,120	57,095
Capital					
Buildings	14,631	170	190	–	14,991
Drainage	2,267	–	–	–	2,267
Parks, open space and streetscapes	5,774	–	–	–	5,774
Roads	4,102	–	–	–	4,102
Total Capital Commitments	26,774	170	190	–	27,134
Total Commitments 2022	53,136	12,147	15,826	3,120	84,229

(b) Operating lease receivables

The Council has entered into commercial property leases on selected properties. These properties are held under operating leases and have remaining non-cancellable lease terms of between 1 and 50 years. All leases include a CPI based revision of the rental charge annually.

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

	Consolidated	
	2023 \$'000	2022 \$'000
Not later than one year	1,306	1,408
Later than one year and not later than five years	1,555	2,150
Later than five years	51	140
	2,912	3,698

5.8 Leases

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

- The contract involves the use of an identified asset;
- Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- Council has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

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

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

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

Under *AASB 16 Leases*, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

5.8 Leases (continued)

<i>Right-of-use Assets</i>	Consolidated			Total \$'000
	Property \$'000	Vehicles \$'000	IT and Office Equip. \$'000	
Balance at 1 July 2022	1,185	60	601	1,846
Additions/lease modifications	190	79	165	434
Amortisation charge	(416)	(71)	(239)	(726)
Balance at 30 June 2023	959	68	527	1,554
Balance at 1 July 2021	294	20	249	563
Additions/lease modifications	1,278	94	575	1,947
Amortisation charge	(387)	(54)	(223)	(664)
Balance at 30 June 2022	1,185	60	601	1,846
			Consolidated 2023 \$'000	Consolidated 2022 \$'000
Lease Liabilities				
Maturity analysis – contractual undiscounted cash flows:				
Less than one year			586	570
One to five years			1,079	1,392
More than five years			–	–
Total undiscounted lease liabilities as at 30 June			1,665	1,962
Lease liabilities included in the Balance Sheet at 30 June:				
Current			548	524
Non-current			1,038	1,324
Total lease liabilities			1,586	1,848

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of \$10,000). This includes IT and office related equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

5.8 Leases (continued)

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Expenses relating to:		
Leases of low value assets	742	574
Total	742	574
Variable lease payments (not included in measurement of lease liabilities)		
Variable lease payments	–	–
Total	–	–
Variable lease payments are those that depend on an index or a rate, for example payments linked to the consumer price index, a benchmark interest rate or changes in market rental rates.		
Non-cancellable lease commitments – short-term and low-value leases		
Commitments for minimum lease payments for short-term and low-value leases are payable as follows:		
Within one year	657	680
Later than one year but not later than five years	864	595
Total lease commitments	1,521	1,275

Note 6 Assets we manage

Note content:

- 6.1 Non-current assets classified as held for sale
- 6.2 Property, infrastructure, plant and equipment
 - (a) Summary of Property, Infrastructure, Plant and Equipment
 - (b) Summary of Work in Progress (WIP)
 - (c) Property
 - (d) Plant and Equipment
 - (e) Infrastructure
 - (f) Recognition
 - (g) Depreciation
 - (h) Valuation
 - (i) Reconciliation of Specialised Land

8.4* Fair value measurement

**This note includes additional details about the fair value hierarchy and impairment of assets.*

6.1 Non-current assets classified as held for sale

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

There are no non-current assets classified as held for sale at 30 June 2023.

Note 6.2 Property, infrastructure, plant and equipment

Consolidated

(a) SUMMARY OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (net carrying amount)

	Carrying amount 1 July 2022	Acquisitions	Contributions	Revaluation	Depreciation	Impairment (loss) / reversal*	Disposals	Write Offs	Transfers	Carrying amount 30 June 2023
(Related FS note)	Stmnt Cap Works	(Note 3.5)	(Note 9.1(a))	(Note 4.3)	(Note 4.9 and 9.1(a))	(Note 3.6)	(Note 4.2 & 4.9)			
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	1,325,926	–	14,000	–	–	–	–	–	–	1,339,926
Buildings	287,010	7,147	–	34,839	(6,845)	–	(386)	13,220		334,985
Plant and equipment	11,817	4,284	–	–	(3,903)	–	(75)	–	215	12,338
Infrastructure	751,148	7,156	804	22,830	(22,101)	–	(3,041)	15,771		772,567
Work in progress (WIP)	55,864	30,847	–	–	–	–	(8,978)	(29,206)		48,527
Total carrying amount	2,431,765	49,434	14,804	57,669	(32,849)	–	(75)	(12,405)	–	2,508,343

(b) SUMMARY OF WORK IN PROGRESS

	Opening WIP	Additions	Transfers	Write Offs	Closing WIP
	\$'000	\$'000	\$'000	\$'000	\$'000
Property	23,197	8,395	(13,654)	(1,361)	16,577
Plant and equipment	175	316	(132)	(43)	316
Infrastructure	32,492	22,136	(15,420)	(7,574)	31,634
Total	55,864	30,847	(29,206)	(8,978)	48,527

Note 6.2 Property, infrastructure, plant and equipment
(c) PROPERTY

Consolidated

	*Land – specialised	*Land – specialised – Land under roads	Land – non-specialised	Total land	Buildings – specialised	Leasehold improvements	Total buildings	Work in progress	TOTAL PROPERTY
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance at 1 July 2022									
At cost	–	47,019	–	47,019	–	3,709	3,709	23,197	73,925
At fair value	1,094,492	–	184,415	1,278,907	492,202	–	492,202	–	1,771,109
Accumulated depreciation	–	–	–	–	(207,116)	(1,785)	(208,901)	–	(208,901)
	1,094,492	47,019	184,415	1,325,926	285,086	1,924	287,010	23,197	1,636,133
Movements in fair value/cost									
Additions at cost	–	1,100	–	1,100	–	31	31	8,395	8,426
Additions at fair value	–	–	–	–	7,116	–	7,116	–	7,116
Contributed assets at cost	–	–	–	–	–	–	–	–	1,100
Contributed assets at fair value	8,630	–	4,270	12,900	–	–	–	–	12,900
Revaluation increments (decrements)	–	–	–	–	59,695	–	59,695	–	59,695
Fair value/cost of assets written off	–	–	–	–	(2,602)	–	(2,602)	(1,361)	(3,963)
Transfers in (out)	–	–	–	–	13,220	–	13,220	(13,654)	(434)
	8,630	1,100	4,270	14,000	77,429	31	77,460	(6,620)	84,840
Movements in accumulated depreciation									
Depreciation	–	–	–	–	(6,722)	(123)	(6,845)	–	(6,845)
Accumulated depreciation of write offs	–	–	–	–	2,216	–	2,216	–	2,216
Revaluation (increments) decrements	–	–	–	–	(24,856)	–	(24,856)	–	(24,856)
	–	–	–	–	(29,362)	(123)	(29,485)	–	(29,485)
Closing balance at 30 June 2023									
At cost	–	48,119	–	48,119	–	3,740	3,740	16,577	68,436
At fair value	1,103,122	–	188,685	1,291,807	569,631	–	569,631	–	1,861,438
Accumulated depreciation	–	–	–	–	(236,478)	(1,908)	(238,386)	–	(238,386)
Carrying amount	1,103,122	48,119	188,685	1,339,926	333,153	1,832	334,985	16,577	1,691,488

*Refer to note 6.2(i) for a reconciliation of specialised land at fair value.

Note 6.2 Property, infrastructure, plant and equipment
(d) PLANT AND EQUIPMENT

Consolidated

	Plant, machinery and equipment	Fixtures, fittings and furniture	Computers and telecomm's	Library books	Work in progress	TOTAL PLANT AND EQUIPMENT
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance at 1 July 2022						
At cost	15,561	8,977	7,398	10,152	175	42,263
Accumulated depreciation	(9,563)	(7,479)	(5,390)	(7,839)	–	(30,271)
	5,998	1,498	2,008	2,313	175	11,992
Movements in cost						
Acquisition of assets at cost	2,880	187	407	810	316	4,600
Cost of assets disposed	(1,562)	(6)	–	–	–	(1,568)
Cost of assets written off	–	–	–	–	(43)	(43)
Transfers in (out)	–	179	28	8	(132)	83
	1,318	360	435	818	141	3,072
Movements in accumulated depreciation						
Depreciation	(1,969)	(423)	(700)	(811)	–	(3,903)
Accumulated depreciation of disposals	1,487	6	–	–	–	1,493
	(482)	(417)	(700)	(811)	–	(2,410)
Closing balance at 30 June 2023						
At cost	16,879	9,337	7,833	10,970	316	45,335
Accumulated depreciation	(10,045)	(7,896)	(6,090)	(8,650)	–	(32,681)
Carrying amount	6,834	1,441	1,743	2,320	316	12,654

Note 6.2 Property, infrastructure, plant and equipment

Consolidated

(e) INFRASTRUCTURE

	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and community facilities	Parks, open space and streetscapes	Off street car parks	Work in progress	TOTAL INFRA-STRUCTURE	GRAND TOTAL PROPERTY, PLANT & EQUIP, INFRAST.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance at 1 July 2022										
At cost	-	-	-	-	46,528	55,887	-	32,492	134,917	251,105
At fair value	514,456	75,336	97,561	475,794	-	-	20,572	-	1,183,709	2,954,818
Accumulated depreciation	(245,326)	(24,276)	(35,845)	(167,446)	(24,240)	(31,663)	(6,190)	-	(534,986)	(774,158)
	269,130	51,060	61,716	308,348	22,288	24,224	14,382	32,492	783,640	2,431,765
Movements in fair value/cost										
Acquisition of assets at cost	-	-	-	-	2,861	1,204	-	22,136	26,201	39,227
Acquisition of assets at fair value	1,334	278	808	487	-	-	184	-	3,091	10,207
Contributed assets at cost	-	-	-	-	-	-	-	-	-	1,100
Contributed assets at fair value	420	-	58	343	-	-	-	-	821	13,721
Revaluation increments (decrements)	41,505	-	7,172	-	-	-	247	-	48,924	108,619
Fair value/cost of assets disposed	-	-	-	-	-	-	-	-	-	(1,568)
Fair value/cost of assets written off	(1,880)	(305)	(962)	(321)	(1,737)	(6,997)	(1,300)	(7,574)	(21,076)	(25,082)
Transfers in (out)	3,931	333	1,906	1,661	4,124	3,737	79	(15,420)	351	-
	45,310	306	8,982	2,170	5,248	(2,056)	(790)	(858)	58,312	146,224
Movements in accumulated depreciation										
Depreciation	(9,528)	(961)	(2,161)	(4,801)	(2,318)	(1,999)	(333)	-	(22,101)	(32,849)
Accumulated depreciation of contributed assets	(12)	-	(1)	(4)	-	-	-	-	(17)	(17)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-	-	1,493
Accumulated depreciation of write offs	1,492	198	209	147	1,235	6,794	386	-	10,461	12,677
Revaluation (increments) decrements	(21,917)	-	(3,455)	-	-	-	(722)	-	(26,094)	(50,950)
	(29,965)	(763)	(5,408)	(4,658)	(1,083)	4,795	(669)	-	(37,751)	(69,646)
Closing balance at 30 June 2023										
At cost	-	-	-	-	51,776	53,831	-	31,634	137,251	251,022
At fair value	559,766	75,642	106,543	477,964	-	-	19,782	-	1,239,687	3,101,125
Accumulated depreciation	(275,291)	(25,039)	(41,253)	(172,104)	(25,323)	(26,868)	(6,859)	-	(572,737)	(843,804)
Carrying amount	284,475	50,603	65,290	305,860	26,453	26,963	12,923	31,634	804,201	2,508,343

6.2 Property, infrastructure, plant and equipment (continued)

(f) Recognition

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits detailed in note 6.2(g) have been applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Land under roads

In accordance with options available under Australian Accounting Standards, Council has opted to recognise all land under roads acquired after 30 June 2008 using the cost basis. Council does not recognise land under roads that it controlled prior to that period in its financial report.

Repairs and maintenance

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold, the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Leasehold improvements

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, leasehold improvements are amortised over a 5 to 21 year period.

(g) Depreciation

All asset classes except land, land under roads and art works, having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are depreciated on the basis that they are assessed as having a limited useful life.

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

6.2 Property, infrastructure, plant and equipment (*continued*)

(g) Depreciation (*continued*)

Asset recognition thresholds and depreciation periods

Depreciation periods used are listed below and are consistent with the prior year.

Council has also set a threshold limit for all classes of assets, which means that all assets with a value equal or greater than this threshold are recognised in these financial statements.

	Depreciation period (years)	Threshold limit \$'000
<i>Property</i>		
Land		
Land	N/A	–
Land under roads	N/A	–
Buildings	50-100	5
Leasehold improvements	Lease term	5
<i>Plant and equipment</i>		
Plant and equipment		
Heavy plant and equipment	7	3
Buses, quads and trailers	10	3
Light plant and equipment, passenger and light commercial vehicles	5	3
Fixtures, fittings and furniture		
Fixtures, fittings, furniture and equipment	6	3
Musical instruments	20	3
Art works	N/A	3
<i>Computers and telecommunications</i>		
Computers and telecommunications		
Hand held devices / mobile phones	5	3
Hardware and equipment	5	3
Library resources	5	–
<i>Infrastructure</i>		
Roads		
Seal	12-20	20
Substructure	100	20
Kerb and channel	15-80	5
Local Area Traffic Management (LATM) devices	5-30	2
On-street car parks	20-100	5
Bridges	20-100	5
Footpaths and cycleways	10-50	5
Drainage		
Pipes	100	5
Pits	100	2
Gross pollutant traps	50	5

6.2 Property, infrastructure, plant and equipment (continued)

(g) Depreciation (continued)

Asset recognition thresholds and depreciation periods

	Depreciation period (years)	Threshold limit \$'000
<i>Infrastructure (continued)</i>		
Recreational, leisure and community facilities		
Recreational equipment and facilities, minor outdoor electronic screens, signs and scoreboards. Sportsgrounds, grass (turf), courts, hardstand, other ground surfaces. Minor structures (sporting, shade structures and retaining walls), irrigation, sportsfield drainage, controllers, sensors, water tanks/pumps.	10-20	3
Major outdoor LED screens	5	3
Playgrounds	15	3
Outdoor pools	50	3
Parks, open space and streetscapes		
Open space furniture, fencing, bollards and gates.	10-50	3
Flood prevention – retarding/detention basins	20	3
Surface drainage – unformed open drains, water quality devices – wetlands, rain gardens and bioretention swales.	10	3
Surface drainage – formed open drains. Public art.	50	3
Signs, parking meters, ticket machines and equipment.	10-20	3
Lighting, landscaping, passive grass/surface and gardens.	10-20	3
Off street car parks	20-100	5

(h) Valuation

Subsequent to the initial recognition of assets, non-current physical assets, other than land under roads, leasehold improvements, recreational, leisure and community facilities, parks, open space and streetscapes and plant and equipment are measured at their fair value, being the amount for which the assets could be exchanged between knowledgeable willing parties in an arm's length transaction. Subsequent to the initial recognition of assets, non-current physical assets (other than the asset classes detailed directly above) are measured at their fair value, being the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. At reporting date each year, Council reviews the carrying value of the individual classes of assets to ensure that each asset class materially approximates its fair value. Where the carrying value materially differs from the fair value, the class of assets is revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in

changes to the permissible or practical highest and best use of the asset. Further details of the fair value hierarchy are included in Note 8.4 and are explained below for each asset class.

In addition, Council undertakes a formal revaluation of land, buildings and infrastructure assets on a regular basis ranging from two to five years. The valuation is performed either by appropriately experienced Council officers or independent experts.

Where assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense, in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

6.2 Property, infrastructure, plant and equipment (continued)

(h) Valuation (continued)

Valuation of land and buildings

The last formal valuation of land and buildings at 1 January 2022 was undertaken by qualified independent valuers, Patel Dore Valuers Pty Ltd. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the Comprehensive Income Statement.

Given the economic environment of high inflation and rising construction costs, the buildings asset class was subject to an indexed revaluation at 31 May 2023 which recognised an increment of \$34.84 million (11.78%) based on indexation provided by ProVal Pty Ltd valuers.

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

Any significant movements in the unobservable inputs for land will have a significant impact on the fair value of these assets.

The date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year for buildings. This valuation was based on an assessment by Patel Dore Valuers of information contained in Rawlinsons Australian Construction Handbook 2023, construction costs of local and state government projects and their property industry experience. A full revaluation of building assets will be conducted in 2023–24.

Details of the written down value of Council's land and buildings and information about the fair value hierarchy** as at 30 June 2023 are as follows:

	Level 1	Non-specialised Level 2	Specialised Level 3	Date of last valuation	Type of valuation
	\$'000s	\$'000s	\$'000s		
Land*	–	188,685	1,103,122	1-Jan-22	Full
Buildings*	–	–	333,153	31-May-23	Index
Total written down value	–	188,685	1,436,275		

*Land at fair value excludes land under roads which are valued at cost and buildings at fair value excludes leasehold improvements which are valued at cost.

**Additional details about the fair value hierarchy can be found in Note 8.4.

Land under roads

Land under roads is valued at cost based on Council valuation for acquisitions after 30 June 2008. Deemed cost valuations have been undertaken using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the Comprehensive Income Statement. The acquisitions for the year include new assets from subdivision activity.

Valuation of Infrastructure

Valuation of infrastructure assets at fair value (except 'Parks, open space and streetscapes' and 'Recreational, leisure and community facilities' which are valued at cost, and bridges which are independently valued) has been determined in accordance with a Council valuation.

The fair value of infrastructure is valued using the current replacement cost method. This cost represents the replacement cost of the asset after applying depreciation rates on a useful life basis. Where condition data was available for assets, remaining useful life was revised based on condition. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 year to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

6.2 Property, infrastructure, plant and equipment (continued)

(h) Valuation (continued)

Valuation of Infrastructure (continued)

The date and type of the current valuation is detailed in the following table.

Details of the written down value of Council's infrastructure and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1	Non-specialised Level 2	Specialised Level 3	Date of last valuation	Type of valuation
	\$'000s	\$'000s	\$'000s		
Roads	–	–	284,475	May-23	Full
Bridges	–	–	50,603	Jan-22	Full
Footpaths and cycleways	–	–	65,290	May-23	Full
Drainage	–	–	305,860	May-22	Full
Off street car parks	–	–	12,923	May-23	Full
Total written down value	–	–	719,151		

Infrastructure assets valued at fair value are subject to an annual review of replacement rates. This review uses several inputs which are mainly sourced from the February 2023 update of the Rawlinsons Australian Construction Handbook. At balance date, adjustments have not been made to the fair value valuation of bridges and drainage assets as the fair value valuation has not moved materially, by 10% or more, since the last revaluation. The Roads, Footpaths and Cycleways and Off-Street Car Park asset classes were subject to a Council valuation and revalued at 31 May 2023 based on the unit rate review indicating a material movement since the last revaluation. The revaluation movements comprised: Roads (increment of \$19.59 million or 7.3%), Footpaths and Cycleways (increment of \$3.72 million or 6%) and Off-Street Car Parks (decrement of \$475,000 or -3.3%). These assets are specialised assets classified at level three under AASB 13. This means that the fair value valuations are based on techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Description of significant unobservable inputs into level 3 valuations

Specialised land is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restrictions of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 93%. Where there is an assessed advantage, land values have been increased by 5% to 45%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently, land values range between \$197 and \$1,739 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and range from \$320 to \$58,500 per square metre. The remaining useful lives of specialised buildings are determined on the basis of the current condition of buildings and vary from 1 year to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 year to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Note – Infrastructure assets at fair value excludes 'Recreational, leisure and community facilities', 'Parks, open space and streetscapes' and 'Work in progress' which are valued at cost.

6.2 Property, infrastructure, plant and equipment (continued)

(i) Reconciliation of specialised land at fair value*

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Parks and reserves	711,740	711,740
Floodway	7,000	7,000
Public use	23,550	23,550
Industrial	52,080	46,665
Other	308,752	305,537
Total specialised land	1,103,122	1,094,492

*Excludes land under roads which represents specialised land valued at cost.

6.3 Investments in associates, joint arrangements and subsidiaries

a) Principles of consolidation

Subsidiaries are all entities over which Council has control. Council controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Council. They are deconsolidated from the date that control ceases.

Where dissimilar accounting policies are adopted by entities and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements.

In the process of preparing consolidated financial statements all material transactions and balances between consolidated entities are eliminated.

Entities consolidated into Council include Dandenong Market Pty Ltd and South East Leisure Pty Ltd.

Reconciliation of Council, its subsidiaries and consolidated accounts

Dandenong Market Pty Ltd

Dandenong Market Pty Ltd (DMPL) is a wholly owned subsidiary company of the Greater Dandenong City Council, established in 2012. DMPL is managed in accordance with the terms set out in a Management Service Agreement which was updated and approved by Council on the 25 August 2021. This Agreement supersedes and replaces the November 2012 agreement and took effect from 1 July 2021 and continues until 30 June 2026. The Management Service Agreement runs concurrently with the Lease Agreement (50 years) and provides for annual agreement extensions at Council's discretion.

In recognition of the substantial resources to rebuild DMPL following disrupted trading during the pandemic, Council continued to waive the requirement for DMPL to pay a return to Council in 2022–23. The economic impacts of the pandemic including higher interest rates and cost of living pressures have driven confidence

down, particularly for Market traders. Revenues continue to be under pressure and costs continue to inflate.

Council provided DMPL with a letter of support ensuring the long-term viability of the Market given the concerns that the economic environment may continue to curb revenue growth and costs increases. A return is budgeted for in 2023–24, however is not at previous return levels.

South East Leisure Pty Ltd

South East Leisure Pty Ltd (SEL) is another wholly owned subsidiary company of the Greater Dandenong City Council, established in 2021 and commenced operations from 1 July 2022. SEL manages and operates four leisure centres on the terms set out in a Management Services Agreement dated September 2021 from 1 July 2022 through to 30 June 2032:

- Dandenong Oasis
- Noble Park Aquatic Centre (NPAC)
- Springers Leisure Centre
- Dandenong Stadium.

Council also granted a lease to SEL in respect of each of the four major leisure facilities which runs concurrently with the Management Services Agreement for the next 10 years.

During the 2022–23 financial year, Council provided funding of \$831,000 (GST exclusive) representing Quarter 1 of the 2023–24 Management Services Fee in advance of 30 June 2023 to assist SEL with working capital.

Council provided SEL with a letter of support ensuring the long-term viability of the leisure centre operations.

The following Comprehensive Income Statement, Balance Sheet and Statement of Cash Flows has been provided to show the individual financial positions of the Council, The Dandenong Market Pty Ltd, South East Leisure Pty Ltd and consolidated accounts for the 2022–23 financial year. These financial statements should be read in conjunction with the accompanying notes in the financial report.

6.3 Investments in associates, joint arrangements and subsidiaries (continued)

Comprehensive Income Statement For the year ended 30 June 2023 Consolidated

	Council 2023 \$'000	DMPL 2023 \$'000	SEL 2023 \$'000	Consolidation Adjustment 2023 \$'000	Consolidated Accounts 2023 \$'000
Income / revenue					
Rates and charges	163,630	–	–	(102)	163,528
Statutory fees and fines	8,918	–	–	(1)	8,917
User fees	8,270	–	3,514	(13)	11,771
Grants – operating	41,894	–	19	–	41,913
Grants – capital	9,763	–	–	–	9,763
Contributions – monetary	2,393	–	–	–	2,393
Contributions – non-monetary	14,804	–	–	–	14,804
Net gain on disposal of property, infrastructure, plant and equipment	719	–	–	–	719
Fair value adjustments for investment property	228	–	–	–	228
Other income	12,415	6,146	7,931	(4,134)	22,358
Total income / revenue	263,034	6,146	11,464	(4,250)	276,394
Expenses					
Employee costs	(85,195)	(1,533)	(6,744)	–	(93,472)
Materials and services	(96,364)	(4,140)	(4,384)	4,100	(100,788)
Depreciation	(32,732)	(29)	(88)	–	(32,849)
Amortisation – intangible assets	(91)	–	(20)	–	(111)
Amortisation – right of use assets	(726)	–	–	–	(726)
Bad and doubtful debts – allowance for impairment losses	(2,802)	6	(22)	–	(2,818)
Borrowing costs	(2,665)	–	(22)	–	(2,687)
Finance costs – leases	(52)	–	–	–	(52)
Net loss on disposal of property, infrastructure, plant and equipment	–	–	–	–	–
Fair value adjustments for investment property	–	–	–	–	–
Other expenses	(9,184)	(321)	(160)	150	(9,515)
Total expenses	(229,811)	(6,017)	(11,440)	4,250	(243,018)
Surplus for the year	33,223	129	24	–	33,376
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods					
Net asset revaluation increment	155,171	–	–	–	155,171
Total comprehensive result	188,394	129	24	–	188,547

6.3 Investments in associates, joint arrangements and subsidiaries (continued)

Balance Sheet

As at 30 June 2023

Consolidated

	Council 2023 \$'000	DMPL 2023 \$'000	SEL 2023 \$'000	Consolidation Adjustment 2023 \$'000	Consolidated Accounts 2023 \$'000
Assets					
Current assets					
Cash and cash equivalents	72,244	1,928	1,821	–	75,993
Trade and other receivables	30,705	136	741	(421)	31,161
Other financial assets	122,869	–	–	–	122,869
Inventories	–	–	62	–	62
Prepayments	3,965	11	36	(914)	3,098
Other assets	5,345	10	–	–	5,355
Total current assets	235,128	2,085	2,660	(1,335)	238,538
Non-current assets					
Trade and other receivables	273	–	–	–	273
Property, infrastructure, plant and equipment	2,507,665	53	625	–	2,508,343
Investment property	6,575	–	–	–	6,575
Right-of-use assets	1,554	–	–	–	1,554
Intangible assets	25	–	59	–	84
Total non-current assets	2,516,092	53	684	–	2,516,829
Total assets	2,751,220	2,138	3,344	(1,335)	2,755,367
Liabilities					
Current liabilities					
Trade and other payables	24,505	596	1,307	(420)	25,988
Trust funds and deposits	5,959	514	–	–	6,473
Unearned income / revenue	58,816	44	934	(914)	58,880
Provisions	20,954	110	213	–	21,277
Other interest-bearing liabilities	–	–	92	–	92
Interest-bearing liabilities	3,597	–	–	–	3,597
Lease liabilities	548	–	–	–	548
Total current liabilities	114,379	1,264	2,546	(1,334)	116,855
Non-current liabilities					
Trust funds and deposits	2,112	–	–	–	2,112
Provisions	1,258	16	47	–	1,321
Other interest-bearing liabilities	–	–	373	–	373
Interest-bearing liabilities	46,182	–	–	–	46,182
Lease liabilities	1,038	–	–	–	1,038
Total non-current liabilities	50,590	16	420	–	51,026
Total liabilities	164,969	1,280	2,966	(1,334)	167,881
Net assets	2,586,251	858	378	(1)	2,587,486
Equity					
Accumulated surplus	968,119	858	378	(1)	969,354
Reserves	1,618,132	–	–	–	1,618,132
Total equity	2,586,251	858	378	(1)	2,587,486

6.3 Investments in associates, joint arrangements and subsidiaries (continued)

Statement of Cash Flows For the year ended 30 June 2023 Consolidated

	Council 2023 \$'000	DMPL 2023 \$'000	SEL 2023 \$'000	Consolidation Adjustment 2023 \$'000	Consolidated Accounts 2023 \$'000
Cash flows from operating activities					
Rates and charges	163,005	–	–	(102)	162,903
Statutory fees and fines	7,008	–	–	(1)	7,007
User fees	7,767	–	3,514	(13)	11,268
Grants – operating	44,678	–	12	7	44,697
Grants – capital	6,499	–	–	–	6,499
Contributions – monetary	5,189	–	–	–	5,189
Interest received	5,504	16	–	–	5,520
Trust funds and deposits taken	29,464	116	–	–	29,580
Other receipts	8,557	7,008	6,984	(2,486)	20,063
Net GST refund / (payment)	12,363	(206)	(623)	–	11,534
Employee costs	(85,580)	(1,515)	(4,176)	(2,341)	(93,612)
Materials and services	(99,875)	(4,847)	(5,480)	5,301	(104,901)
Short-term, low value and variable lease payments	(731)	(25)	–	–	(756)
Trust funds and deposits repaid	(28,499)	(61)	–	–	(28,560)
Other payments	(5,924)	–	–	(365)	(6,289)
Net cash provided by operating activities	69,425	486	231	–	70,142
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(49,182)	(16)	(16)	–	(49,214)
Proceeds from sale of property, infrastructure, plant and equipment	794	–	–	–	794
Payments for investments	27,912	–	–	–	27,912
Net cash used in investing activities	(20,476)	(16)	(16)	–	(20,508)
Cash flows from financing activities					
Finance costs	(2,684)	–	(22)	–	(2,706)
Repayment of other interest-bearing liabilities	–	–	(45)	–	(45)
Repayment of borrowings	(3,484)	–	–	–	(3,484)
Interest paid – lease liability	(53)	–	–	–	(53)
Repayment of lease liabilities	(696)	–	–	–	(696)
Net cash used in financing activities	(6,917)	–	(67)	–	(6,984)
Net increase in cash and cash equivalents	42,032	470	148	–	42,650
Cash and cash equivalents at the beginning of the financial year	30,212	1,458	1,673	–	33,343
Cash and cash equivalents at the end of the financial year	72,244	1,928	1,821	–	75,993

6.3 Investments in associates, joint arrangements and subsidiaries (continued)

(b) Community Asset Committee

All entities controlled by Council that have material revenues, expenses, assets or liabilities, such as committees of management, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

At balance date there were no committees of management controlled by the Council.

6.4 Investment property

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Balance at beginning of financial year	6,336	10,860
Additions	11	15
Transfers to property, infrastructure, plant and equipment	–	(4,440)
Fair value adjustments	228	(99)
Balance at end of financial year	6,575	6,336

Valuation of investment property

Investment property, comprising retail complexes, are held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the Comprehensive Income Statement in the period that they arise. Investment property are not subject to depreciation. Rental income from the leasing of investment properties is recognised in the Comprehensive Income Statement on a straight line basis over the lease term.

Valuation of investment property has been determined in accordance with an independent valuation by Patel Dore Valuers who have recent experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property.

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related parties

Parent entity

City of Greater Dandenong

Subsidiaries

Dandenong Market Pty Ltd – detailed in note 6.3

South East Leisure Pty Ltd – detailed in note 6.3

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of City of Greater Dandenong. The Councillors, Chief Executive Officer, Directors and Executive Managers are deemed KMP.

Details of KMP at any time during the year are:

Councillors	Consolidated 2023 \$'000	Consolidated 2022 \$'000
From 1 July 2022 to Current		
Councillor Eden Foster Mayor, 10 November 2022 – Current and Deputy Mayor 20 November 2021 – 10 November 2022		
Councillor Lana Formoso Deputy Mayor 10 November 2022 – current		
Councillor Jim Memeti Mayor, 11 November 2021 – 10 November 2022)		
Councillor Sophie Tan		
Councillor Angela Long		
Councillor Sean O'Reilly		
Councillor Loi Truong		
Councillor Tim Dark		
Councillor Bob Milkovic		
Councillor Rhonda Garad		
Councillor Richard Lim		
Total number of Councillors	11	11
Other key management personnel		
Jody Bosman – Director City Planning, Design and Amenity		
Paul Kearsley – Director Business, Engineering and Major Projects		
Michelle Hansen – Executive Manager Finance and Information Technology		
Kylie Sprague – Executive Manager Media and Communications		
Marcus Foster – Acting Director Community Strengthening (part year)		
Jim Davine – Acting Director Community Strengthening (part year)		
Martin Fidler – Director Community Strengthening		
Peta Gillies – Director Community Strengthening (17 April 2023 – Current)		
Total number of other Key Management Personnel	8	6
Chief Executive Officer		
Jacqui Weatherill (19 December 2022 – current)	1	–
John Bennie PSM (1 July 2022 – 30 November 2022)	1	1
Total key management personnel	21	18

7.1 Council and key management remuneration (continued)

(b) Key Management Personnel (continued)

Councillors	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Dandenong Market Board Members		
Board Members	5	5
Executives	4	3
Total number of Dandenong Market Board Members	9	8
South East Leisure Board Members		
Board Members	5	5
General Managers	4	3
Chief Executive Officer	1	1
Total number of South East Leisure Board Members	10	9

(c) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Other long-term employee benefits include long service leave, other long service benefits or deferred compensation.

Post-employment benefits include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Termination benefits include termination of employment payments, such as severance packages.

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	4,028	3,218
Long-term benefits	64	45
Post employment benefit	334	276
Termination benefits	–	–
	4,426	3,539

7.1 Council and key management remuneration (continued)

(c) Remuneration of Key Management Personnel (continued)

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

	Consolidated 2023 No.	Consolidated 2022 No.
\$10,000 – \$19,999	–	1
\$20,000 – \$29,999	8	8
\$30,000 – \$39,999	8	10
\$40,000 – \$49,999	2	1
\$50,000 – \$59,999	1	1
\$60,000 – \$69,999	3	1
\$70,000 – \$79,999	1	3
\$80,000 – \$89,999	1	–
\$100,000 – \$109,999	–	1
\$110,000 – \$119,999	2	–
\$120,000 – \$129,999	1	1
\$150,000 – \$159,999	2	–
\$170,000 – \$179,999	1	1
\$180,000 – \$189,999	3	–
\$220,000 – \$229,999	1	–
\$230,000 – \$239,999	1	–
\$240,000 – \$249,999	1	2
\$270,000 – \$279,999	–	2
\$280,000 – \$289,999	1	–
\$300,000 – \$309,999	–	1
\$310,000 – \$319,999	1	–
\$330,000 – \$339,999	1	1
\$400,000 – \$409,999	1	–
\$440,000 – \$449,999	–	1
Total	40	35

7.1 Council and key management remuneration (continued)

(d) Senior Officers remuneration

Other senior staff are officers of Council, other than Key Management Personnel:*

- a) whose total annual remuneration exceeds \$160,000 and
- b) who report directly to a member of the KMP.

The number of Senior Officers are shown below in their relevant income bands:

	Consolidated 2023 No.	Consolidated 2022 No.
Income range:		
\$160,000 – \$169,999	1	1
\$170,000 – \$179,999	1	2
\$180,000 – \$189,999	4	3
\$190,000 – \$199,999	4	1
\$200,000 – \$209,999	4	2
\$210,000 – \$219,999	–	2
\$220,000 – \$229,999	2	2
\$230,000 – \$239,999	1	2
	17	15
	\$'000	\$'000
Total remuneration for the reporting year for Senior Officers included above, amounted to:	3,347	3,029

*Due to a definitional change the comparative figures in this note may not align with the previous year's annual report, which included disclosure of senior officers as defined in the *Local Government Act 1989*.

7.2 Related party disclosure

(a) Transactions with related parties

(i) During 2022–23 Council entered into the following transactions with related parties Dandenong Market Pty Ltd (DMPL) and South East Leisure Pty Ltd (SEL).

	Consolidated 2023 Excl GST \$'000	Consolidated 2022 Excl GST \$'000
Dandenong Market Pty Ltd		
Received from DMPL		
Other charges	103	102
Total received	103	102
Paid to DMPL		
Contributions for festival/events	130	–
Payment for gift vouchers	24	17
Payment for other items	22	9
Total paid	176	26

Councillor Memeti has a financial interest in a stall at Dandenong Market. The financial arrangements are at arms length based on commercial terms. A number of related parties have minority shareholdings in public companies, which have dealings with the Council from time to time.

7.2 Related party disclosure (continued)

(a) Transactions with related parties (continued)

	Consolidated 2023 Excl GST \$'000	Consolidated 2022 Excl GST \$'000
South East Leisure Pty Ltd		
Received from SEL		
Other reimbursements	8	3
Total received	8	3
Paid to SEL		
Establishment funding	–	1,680
Management fee*	3,161	1,207
Payment for other items	45	2
Total paid	3,206	2,889

*The Management Fee includes advanced payments relating to the following financial year to assist SEL with working capital requirements (\$830,000 in 2022–23 and \$1.2 million 2021–22).

(ii) During the financial year ended 30 June 2023, John Bennie CEO (until 30 November 2022) was a non-executive board member of the following organisations to which Council has paid the following amounts;

- MAV Insurance (which operates under the umbrella of Municipal Association of Victoria, noting that the MAV Workcare Insurance Scheme ceased operation on 30 June 2021). A value of \$1.2 million (2021–22 \$871,000) was paid for the provision of Local Government Liability insurance and claim excesses paid. A further value of \$33,500 was paid as contribution to the ceased MAV Insurance Scheme fund (2021–22 \$1.3 million was paid as a wind down payment of the MAV Insurance Scheme).
- Chisholm Institute \$34,000 (2021–22 \$69,000) for the provision of external training courses.

(b) Outstanding balances with related parties

The following transaction was outstanding at 30 June		
Refund of gift vouchers not redeemed by the Council	–	–
Other reimbursements	2	3
	2	3

(c) Loans to/from related parties

On the 26 September 2022, Council resolved to serve as a guarantor for the finance lease facility in favour of South East Leisure Pty Ltd. The amount outstanding at 30 June 2023 is \$630,494.

7.2 Related party disclosure (continued)

(d) Commitments to/from related parties

Dandenong Market Pty Ltd

Under the Management Services Agreement with Dandenong Market Pty Ltd (DMPL) an extension has been exercised up to 30 June 2026.

	Consolidated 2023 Excl GST \$'000	Consolidated 2022 Excl GST \$'000
A commitment for rent of the Market premises is as follows*	238	–
	238	–

Whilst the pandemic restrictions eased during the previous financial year, macro issues continued to impact the economy during 2022–23. These issues, including but not limited to higher interest rates and cost of living pressures, drove down business confidence, particularly for Dandenong Market Traders. In response Council waived the requirement for DMPL to pay a return to Council in 2022–23 (2021–22 \$nil) to allow the Market to re-establish its business in the current environment. Council is expecting a return from the Dandenong Market in 2022–23.

South East Leisure Pty Ltd

Under the Management Services Agreement Council appoints South East Leisure Pty Ltd to provide management services to Council, Council is required to pay a Management Fee under the terms and conditions of the Management Services Agreement which ends 30 June 2032.

A commitment to pay a Management Fee to South East Leisure Pty Ltd	2,492	2,662
	2,492	2,662

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent assets

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

The following are potential contingent asset to be considered by Council.

Developer contributions

Greater Dandenong acquires infrastructure assets, such as local roads, footpaths, kerb and channel and drains etc, from developers, as subdivisional contributions. The amount and value of assets acquired depends on the size of the development and the level of growth within the municipality. Developers construct infrastructure assets which are vested with Council when Council issues a Statement of Compliance. These assets are brought to account as revenue (Contributions – Non Monetary Assets) and capitalised. At reporting date, developers had commenced construction of assets that will eventually be transferred to the Council subject to Council issuing a Statement of Compliance. Council cannot reliably measure the value of the assets involved prior to completion and the timing of recognition.

(b) Contingent liabilities

Contingent liabilities are:

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

The following are potential contingencies to be considered by Council.

Superannuation

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

Development Contribution Plans (DCP)

Council has three sites that are subject to formal development contribution plans, two are in Keysborough and one in Lyndhurst. All three sites are covered by a DCP.

A DCP provides the framework for the provision and funding of infrastructure to facilitate the set development area and the purpose of a DCP is to provide a “fair distribution of costs for works and services, including roads, traffic management and community facilities to all the proper servicing in the area”.

New development in each of the areas is required to meet its share of the total cost of delivering the required infrastructure works – as measured by its projected share of usage – through development contributions collected under the DCP’s. The balance of works not covered by development contributions has been agreed to be funded by Council. The total value of these works is estimated to be around \$16.2 million.

Landfills

The Greater Dandenong City Council may be liable for the consequences of disposing refuse at a number of legacy landfill sites. A legacy site refers to a landfill that has been decommissioned and is no longer receiving waste. At balance date Council is unable to assess whether there are any financial implications.

Legal actions

Council is presently involved in a number of confidential legal matters, which are being conducted through Council’s solicitors. The estimated potential financial effect of these matters may be up to \$1.5 million (\$1.4 million as at 30 June 2022).

8.1 Contingent assets and liabilities (continued)

(b) Contingent liabilities (continued)

MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required. Since 30 June 2021, Council has paid \$1.33 million in adjustment payments (2022–23: \$33,500, 2021–22: \$1.30 million). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members.

(c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

Financial guarantee contracts are not recognised as a liability in the Balance Sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that right will be exercised. Details of guarantees that Council has provided, that are not recognised in the Balance Sheet are disclosed below.

As at 30 June 2023, Council's maximum potential exposure is as follows:

Entities	Amount outstanding 30 June 2023 \$'000	Amount outstanding 30 June 2022 \$'000	Date commenced
Keysborough Bowls Club Inc.	48	64	18 May 2015
Total Guarantees for loans to other entities	48	64	

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2023 reporting period. Council assesses the impact of these new standards. As at 30 June 2023 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2023 that are expected to impact Council.

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposures to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk. We do not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

8.3 Financial instruments (continued)

(b) Interest rate risk (continued)

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. We manage interest rate risk by adopting an investment policy that ensures:

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

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

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

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on some financial assets included in the Balance Sheet. Particularly significant area of credit risk exists in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

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

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal. Rates debtors are secured by a charge over the rateable property. Council has assessed that 10% of parking infringement debts owing to Council are unlikely to be collected and has raised a provision for doubtful debts over those debts based on an assessment of collectability. The collection of long overdue parking infringement debts is managed by Fines Victoria.

Refer note 5.1 for financial assets which are determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the Balance Sheet, such as when Council provides a guarantee for another party. Details of Council's contingent liabilities are disclosed in note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the Balance Sheet and notes to the financial statements. Council does not hold any collateral (in respect to non-rate debtors).

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements we will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

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

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

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at note 5.4.

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of +1% and - 1% in market interest rates (AUD) from year-end rates of 4.10%.

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

8.4 Fair value measurement

Fair value hierarchy

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

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

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

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

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

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

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

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

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

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, works in progress, land under roads, leasehold improvements, parks, open space and streetscapes and recreational, leisure and community facilities are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. For assets valued at cost, the carrying amount is considered to approximate fair value given short useful lives. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 2 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Land	1 to 2 years
Buildings	1 to 2 years
Roads	4 to 5 years
Bridges	4 to 5 years
Footpaths and cycleways	4 to 5 years
Drainage	4 to 5 years
Off street car parks	4 to 5 years

8.4 Fair value measurement (*continued*)

Revaluation (continued)

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Impairment of assets

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

There are no required impairment adjustments at 30 June 2023.

8.5 Events occurring after balance date

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

8.6 Adjustments directly to equity

There were no adjustments to opening equity balances in the 2022–23 financial year.

Note 9 Other matters

9.1 Reserves

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Reversal of previous revaluations for assets disposed \$'000	Impairment loss (credited against previous increments)/ reversal \$'000	Balance at end of reporting period \$'000
(a) Asset revaluation reserves					
2023					
Property					
Land	963,143	–	–	–	963,143
Buildings	39,838	34,839	–	–	74,677
	1,002,981	34,839	–	–	1,037,820
Infrastructure					
Roads	196,658	19,588	–	–	216,246
Bridges	26,141	–	–	–	26,141
Footpaths and cycleways	19,035	3,717	–	–	22,752
Drainage	223,964	–	–	–	223,964
Off street car parks	3,804	(475)	–	–	3,329
	469,602	22,830	–	–	492,432
Total asset revaluation reserves	1,472,583	57,669	–	–	1,530,252
2022					
Property					
Land	1,046,048	(82,905)	–	–	963,143
Buildings	42,289	(2,451)	–	–	39,838
	1,088,337	(85,356)	–	–	1,002,981
Infrastructure					
Roads	196,658	–	–	–	196,658
Bridges	20,324	5,817	–	–	26,141
Footpaths and cycleways	19,035	–	–	–	19,035
Drainage	183,446	40,518	–	–	223,964
Off street car parks	3,804	–	–	–	3,804
	423,267	46,335	–	–	469,602
Total asset revaluation reserves	1,511,604	(39,021)	–	–	1,472,583

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets, as described in accounting policy note 6.2(h).

9.1 Reserves (continued)

	Balance at beginning of reporting period \$'000	Transfer to accumulated surplus \$'000	Transfer from accumulated surplus \$'000	Balance at end of reporting period \$'000
(b) Other reserves				
2023				
Insurance reserve	325	–	144	469
Re-vegetation reserves	280	(51)	–	229
Open space – planning, development and improvements	2,942	(2,804)	2,171	2,309
Open space – acquisitions	6,000	(1,989)	1,989	6,000
Keysborough South maintenance levy	2,330	(1,446)	1,697	2,581
Major projects reserve	26,218	–	16,348	42,566
General reserve	1,102	(6)	1,566	2,662
Council funded development contributions reserve	19,505	(363)	404	19,546
Spring Valley landfill rehabilitation	2,985	(168)	331	3,148
Springvale Activity Precinct – parking and development	235	–	–	235
Dandenong Activity Precinct – parking and development	1,866	(296)	1,504	3,074
Future maintenance reserve	4,613	(272)	–	4,341
Grants in Advance	–	–	720	720
Total other reserves	68,401	(7,395)	26,874	87,880
2022				
Insurance reserve	906	(1,327)	746	325
Re-vegetation reserves	343	(63)	–	280
Open space – planning, development and improvements	4,386	(4,504)	3,060	2,942
Open space – acquisitions	6,000	(3,939)	3,939	6,000
Keysborough South maintenance levy	1,947	(1,264)	1,647	2,330
Major projects reserve	27,358	(6,072)	4,932	26,218
General reserve	1,102	–	–	1,102
Council funded development contributions reserve	19,646	(644)	503	19,505
Spring Valley landfill rehabilitation	1,558	(608)	2,035	2,985
Springvale Activity Precinct – parking and development	235	–	–	235
Dandenong Activity Precinct – parking and development	1,527	(311)	650	1,866
Future maintenance reserve	206	(278)	4,685	4,613
Total other reserves	65,214	(19,010)	22,197	68,401

9.1 Reserves (continued)

(b) Other reserves (continued)

Nature and purpose of other reserves:

Insurance reserve

The insurance reserve has been created to meet large and unexpected policy excesses on multiple insurance claims.

Re-vegetation reserves

The purpose of this reserve fund is to meet native re-vegetation requirements on Council's reserves.

Open space – planning, development and improvements

Funds set aside in this reserve will be utilised exclusively for allocation towards enhancing the City's open space via planning, development and improvements.

Open space – acquisitions

Funds set aside in this reserve will be utilised exclusively for open space land acquisitions.

Keysborough South maintenance levy

This reserve has been established to ensure full accountability of the levies received for the Keysborough and Somerfield Estates reflecting costs of maintaining an additional 15% open space beyond that of traditional estates.

Major projects reserve

The major projects reserve holds proceeds from the sale of Council's property assets or surplus Council funds and will be utilised for investing in other properties or funding future major projects.

General reserve

This reserve relates to financial impacts of future aged care sector reforms.

Council funded development contributions reserve

The reserve for Council funded development contribution plans holds funds in respect of Council's contribution to the two major developments in Dandenong South (C87) and Keysborough (C36).

Spring Valley landfill rehabilitation reserve

The purpose of this reserve is to rehabilitate the Spring Valley landfill site at Clarke Road, Springvale South.

Springvale Activity Precinct – parking and development reserve

The purpose of the reserve is to fund development in the Springvale Activity Centre.

Dandenong Activity Precinct – parking and development reserve

The purpose of the reserve is to fund development in the Dandenong Activity Centre.

Future maintenance reserve

This reserve holds contribution funds for future works to address level crossing removal authority defects.

Keysborough South Community Infrastructure Levies

These reserve funds relate to Community Infrastructure Levies received in relation to the Keysborough South Development Contributions Plan.

	Note	Consolidated 2023 \$'000	Consolidated 2022 \$'000
(c) Total reserves summary			
Asset revaluation reserve	9.1(a)	1,530,252	1,472,583
Other reserves	9.1(b)	87,880	68,401
Total reserves		1,618,132	1,540,984

9.2 Reconciliation of cash flows from operating activities to surplus

	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Surplus for the year	33,376	33,935
Depreciation	32,849	32,416
Amortisation intangible assets	111	103
Amortisation right of use assets	726	664
Gain on disposal of property, infrastructure, plant and equipment	(719)	(482)
Fair value adjustments for investment property	(228)	99
Contributions of non-monetary assets	(14,804)	(3,685)
Works in progress (unable to be capitalised)	8,978	2,593
Assets written-off	3,427	991
Borrowing costs	2,687	2,803
Finance cost – leases	52	30
Other interest bearing liabilities net present value adjustment	(59)	–
Change in assets and liabilities		
Increase in trade and other receivables	(973)	(3,499)
Increase in prepayments/other assets	(866)	(2,988)
Increase in trust funds and deposits	1,196	507
Increase/(decrease) in trade and other payables	1,717	(555)
Increase/(decrease) in unearned income/revenue	3,058	(4,586)
Decrease in provisions	(386)	(978)
Net cash provided by operating activities	70,142	57,368

9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently.

Obligations for contributions to the Fund are recognised as an expense in Comprehensive Income Statement when they are made or due.

Accumulation

The Fund's accumulation category, Vision MySuper/ Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2023, this was 10.5% as required under Superannuation Guarantee (SG) legislation (2022:10.0%)).

Defined Benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of the Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119 – *Employee Benefits*.

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023. Council was notified of the 30 June 2023 VBI during August 2023 (2022: August 2022). The financial assumptions used to calculate the 30 June 2023 VBI were:

– Net investment returns	5.70% pa
– Salary information	3.50% pa
– Price inflation (CPI)	2.80% pa

As at 30 June 2022, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 102.2%. The financial assumptions used to calculate the VBI were:

– Net investment returns	5.5% pa
– Salary information	2.5% pa to 30 June 2023, and 3.5% pa thereafter
– Price inflation (CPI)	3.0% pa

Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Vision Super has advised that the estimated VBI at June 2023 was 104.1%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2022 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2022 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2023, this rate was 10.5% of members' salaries (10.0% in 2021–22). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2022 interim valuation.

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

(b) Funding calls

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

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

9.3 Superannuation (continued)

(b) Funding calls (continued)

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2022 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2022 and the last full investigation was conducted as at 30 June 2020.

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

	2022 (Interim) \$ million	2021 (Interim) \$ million
– A VBI surplus	44.6	214.7
– A total service liability surplus	105.8	270.3
– A discounted accrued benefits surplus	111.9	285.2

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2022.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2022.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2022.

The 2023 triennial actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2023. It is anticipated that this actuarial investigation will be completed by 31 December 2023. The financial assumptions for the purposes of this investigation are:

	2023 Triennial investigation	2020 Triennial investigation
– Net investment return	5.7% pa	5.6% pa
– Salary inflation	3.5% pa	2.5% pa for the first two years and 2.75% pa thereafter
– Price inflation	2.8% pa	2.0% pa

9.3 Superannuation (continued)

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2023 are detailed below:

Scheme	Type of scheme	Rate	Consolidated 2023 \$'000	Consolidated 2022 \$'000
Vision Super	Defined benefits	10.5% (2022: 10.0%)	321	342
Vision Super	Accumulation	10.5% (2022: 10.0%)	3,610	3,512
Other funds	Accumulation	10.5% (2022: 10.0%)	3,908	2,963

Council did not make any unfunded liability payments to Vision Super during 2022–23 (2021–22 – \$nil).

There were \$284,477 contributions outstanding and no loans issued from or to the above schemes as at 30 June 2023.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$347,434.

Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2022–23 year.

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



Customer Service Centre locations

Dandenong Civic Centre

Level 2, 225 Lonsdale Street, Dandenong
8.30am–5pm Monday to Friday

Springvale

5 Hillcrest Grove, Springvale
8.30am–5pm Monday to Friday

Parkmore

Shop A7, Parkmore Shopping Centre
Cheltenham Road, Keysborough
9am–5pm Monday to Friday, 9am–1pm Saturday

 (03) 8571 1000

 council@cgd.vic.gov.au

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