



# Quarterly Performance Report

- Bangholme
- Dandenong
- Dandenong North
- Dandenong South
- Keysborough
- Keysborough South
- Lyndhurst
- Noble Park
- Noble Park North
- Springvale
- Springvale South





## Acknowledgement 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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# Message from the CEO



**2024 has already brought many new and exciting changes for Greater Dandenong City Council and I am pleased to present the performance results for the period January to March.**

Firstly I would like to congratulate a number of people on their recent appointments to both Council and our organisation.

We welcome Cr Phillip Danh as the new representative for the ward of Yarraman after his success in the by-election held in March. Cr Danh fills the vacancy left by Eden Foster MP after her election to the State Government seat of Mulgrave.

We also welcome a new Junior Mayor, Emma from Keysborough Gardens Primary School. Emma is passionate about sustainability and hopes to promote the importance of recycling during her time with Council.

Our Executive Team recruitment is now complete with the appointments of Sanjay Manivasagasivam, Executive Director City Futures; Andrew Foley, Executive Director Corporate Development; and Marjan Hajjari, Executive Manager Strategic Growth and Advocacy.

I look forward to working with the new leadership team and progressing the commitments in my 100 Day Report – Reshaping Greater Dandenong.

As we move into the last quarter of the year we are making great progress against our key actions and at the end of March we have 90% of actions on track for completion or completed. Large community events continued to be held across the municipality and Council spent a considerable amount of time on the review of aged and disability services and discussing the strategic priorities of our municipality now and into the future.

Highlights this quarter include:

- Successful advocacy for the reduction of the posted speed limit on Stud Road, Dandenong North to encourage safer driving conditions.
- The 2024 Children's Advisory Group was established, with 34 Grade 5/6 students representing 17 Primary Schools.
- Council launched a new Community Engagement platform, Social Pinpoint, that allows us to create meaningful and accessible engagement opportunities for our community.
- A number of key events were held:
  - Over 1,500 people attended the 2024 Sustainability Festival
  - Keysborough Big Picnic engaged with 7,750 community members and visitors; and
  - Noble Park Community Fun Day attracted 5,500 people.

- \$31.6 million of capital works have been completed year to date across the municipality.
- 4,102 visits were made across gallery programs and arts venue hires.
- A dedicated Community Safety unit has been established and work is underway for a new community safety action plan.
- Library visits increased by 3.2% on the same quarter last year with 99,708 at Springvale and 84,811 at Dandenong.
- Council decided to continue delivering its current range of Aged Care and Disability services, subject to expected contract extensions with the Victorian and Commonwealth Governments.

We are currently preparing the Proposed Budget 2024–25 and revised Long Term Financial Plan for Council review. These documents outline our plans to deliver the most important services and facilities to our community whilst addressing our ongoing financial challenges and need for additional revenue. We will also be focussing over the next three months on engaging with our community on the strategic direction for 2025–29 and preparing for the development of a new Council Plan along with planning for the upcoming Local Government election to be held on 26 October.

I welcome any feedback and ideas for how we can improve our accountability and the information we provide to our community. If you have any suggestions, please don't hesitate to contact me at [council@cgd.vic.gov.au](mailto:council@cgd.vic.gov.au) or 8571 1000.

**CEO, Jacqui Weatherill**



Noble Park Community Fun Day

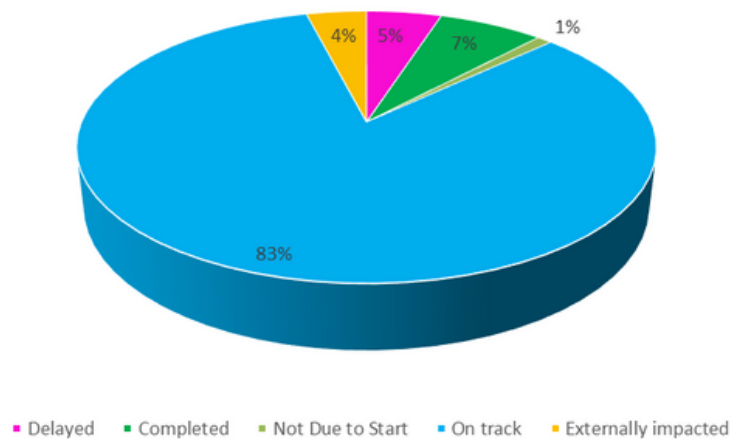


Australia Day Citizenship Ceremony

# Performance Summary

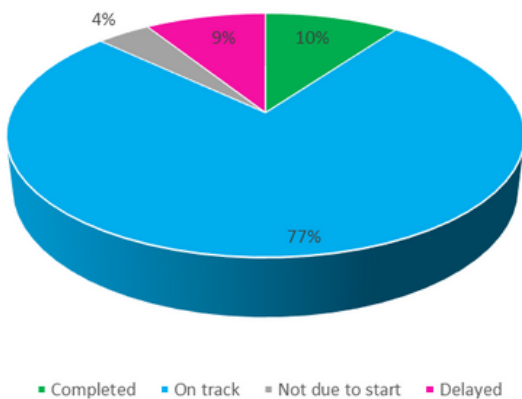
## Council Plan Progress

The Annual Plan 2023–24 outlines Council’s key activities to deliver on the Council Plan 2021–25. In Q3 83% of the actions are on track and 7% are complete. A small number of actions continue to be affected by external factors such as government reforms and planning decisions.



## Reshaping Greater Dandenong

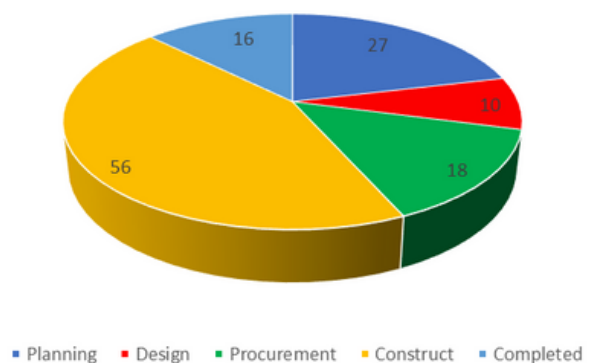
Council is progressing well against the actions outlined in the CEO’s 100 Day Report – Reshaping Greater Dandenong.



## Capital Works Program

Over 70 per cent of our capital works projects are in the procurement or construction phases or are completed as at the end of this quarter. The current process will be reviewed once a Project Management Office has been established.

Program Status as at March 2024



# Highlights



## Strategic Objective 1: A socially connected, safe and healthy city

- On Monday 25 March Council resolved to continue to provide all current in-home aged and disability support services for the foreseeable future.
- 160 people participated in the Australia Day Fun Run.
- Council's first Community Safety Unit has been formed to focus on a comprehensive action plan that will outline initiatives and timelines to achieve our safety goals.
- A formal Memorandum of Understanding has been established with Melbourne City FC and City in the Community to help overcome social disadvantage and improve the health and wellbeing of the community.
- Council has been recognised by SmartyGrants, a grants program management company used across government agencies, as leading in the evaluation of local government community funding programs for social impact.



## Strategic Objective 2: A city that respects and celebrates diversity, our history and the arts

- The Drum Theatre hosted the Wominjeka event which showcased Wominjeka welcome flags created by four Bunurong artists. The project has been nominated for the Indigenous Category at the 2024 National LGPro Awards.
- Major events were held including the Noble Park Community Fun Day which saw 5,500 people attend and the Keysborough Big Picnic which attracted 7,750.
- 350 people attended the Australia Day Awards which was held along with the Citizenship Ceremony.
- Drum Theatre had over 7,000 visits across all programs and performances including 3,705 at events and 328 artists and participants.
- 184,519 visits were made to Greater Dandenong Libraries, a 3.2% increase on Q3 last year. The Little Library at Dandenong North also saw an increase with 339 loans.

# Highlights



## Strategic Objective 3: A city of accessible, vibrant centres and neighbourhoods

- The Keysborough South Community Hub concrete slab was poured on Tuesday 13 February which marks a significant milestone for this project.
- The WJ Crowe Pavilion at Thomas Carroll Reserve opened on Friday 2 February including access to the social rooms.
- A final draft of the Springvale Revitalisation Action Plan (SVRAP) is complete which reflects the community's big ideas to help improve Springvale. The five-year implementation plan and the draft SRAP will be presented to Council for adoption in April.
- Public art work for Settlers Square has been commissioned with delivery expected by May.
- Council continues to advocate for transport safety improvements and welcomes the upcoming changes to the speed limit on Stud Road, Dandenong North.



## Strategic Objective 4: A green city committed to a sustainable future

- The Sustainability Festival was held on Sunday 25 February and was a huge success with over 1,500 people in attendance. The theme this year was Urban Heat and a number of partners such as local primary schools, Environment Victoria and Solar Victoria were involved.
- Revegetation sites have been prepared for the planting of over 18,000 Indigenous seedlings.
- The first Reuse and Recycle Drop Off Day for 2024 was held on Saturday 24 February. 589 vehicles attended with a recovery rate of 58%.
- The 2023 Canopy Coverage Audit is complete and shows a significant increase in canopy coverage across the municipality. Council is on track to meet its target of 15% coverage by 2028.
- The new Local Law 'Tree Protection on Private Land' has been implemented and aims to protect the existing tree canopies on private property.



# Highlights



## Strategic Objective 5: A city that supports entrepreneurship, quality education and employment outcomes

- 625 contacts were made across youth programs and initiatives that promote youth voice, build leadership capability and skills that enhance employment. Initiatives included the Young Leaders Program, Holiday Activities Committee, Proud to Be campaign, and numerous sessions at local schools and tertiary institutions.
- Council collaborated with the Local Jobs Program on the 2024 GameChange Career and Support Expo.
- 120 women attended the Women in Business event hosted by South East Business Networks.
- A range of masterclasses on marketing, business planning and starting a business were delivered to entrepreneurs looking to get a business idea off the ground.
- The Buy Local Business Grant program is live and offers \$1,000 to businesses who want to engage a business to help them grow.



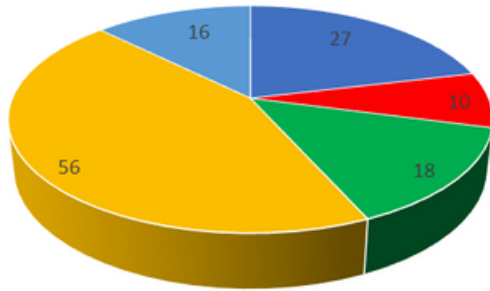
## Strategic Objective 6: A Council that demonstrates leadership and a commitment to investing in the community

- Cr Phillip Danh was elected to Council in the Yarraman by-election.
- The Australia Day Citizenship Ceremony was held at the Drum Theatre in conjunction with the 2024 Australia Day Awards.
- Council's Executive Team recruitment was finalised and new staff commenced in January and February.
- Council's Proposed Budget and revised Long Term Financial Plan have been developed.
- An online engagement tool was launched to help Council tailor engagements to our community's needs and includes content in 10 languages other than English.
- The 2024 Children's Advisory Group was established with 34 Year 5 and 6 students from 17 Primary Schools.
- Council has completed \$31.6 million of capital works with another \$26.6 million committed.

# Capital Works Summary

## Project Updates

Program Status as at March 2024



■ Planning ■ Design ■ Procurement ■ Construct ■ Completed

- Keysborough South Community Hub – earthworks and in-ground works are in progress. Council is awaiting a stage 2 building permit to be issued but this is not expected to delay the project.
- Ross Reserve Athletics Track – this project is now complete.
- Dandenong Wellbeing Centre – The design for this project is now complete. Procurement will commence once Council endorsement has been received.

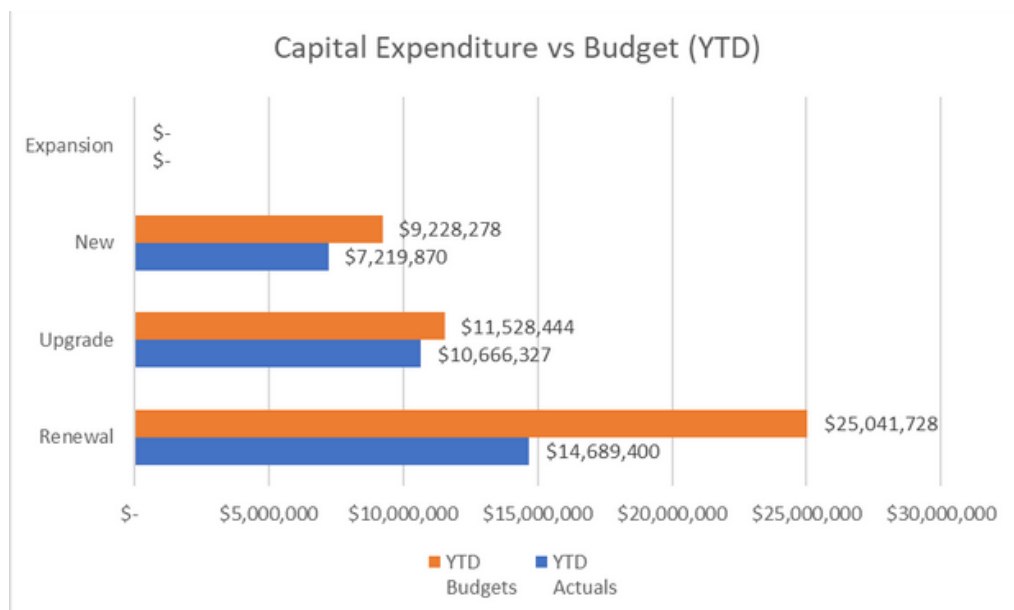


Ross Reserve Athletics Track



Keysborough Community Hub

## Expenditure

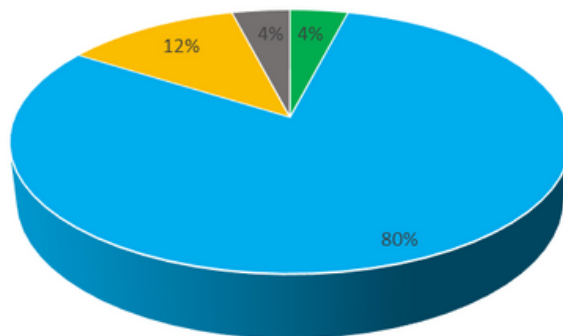


The capital program has experienced underspend due to project delays including required permits and third party approvals. Major projects are under review and are subject to change. Efforts will be made to progress projects as soon as practicable.

Part A:






# Annual Plan Progress




# Strategic Objective 1: A socially connected, safe and healthy city





■ Completed ■ On track ■ Externally Impacted ■ Not due to start

Action	Comment	Progress
<p><b>Implement the Year Four actions of the 'Make Your Move' Greater Dandenong Physical Activity Strategy 2020-30 to improve health outcomes for our diverse and multicultural community</b></p>	<p>Activities included:</p> <ul style="list-style-type: none"> <li>• Come and try sessions with Volleyball Victoria and Dandenong Basketball Association.</li> <li>• A MYM zone of activities at the Big Picnic Council event</li> <li>• A Youth Soccer Clinic at Ross Reserve in April's school holiday program with Melbourne City Football Club</li> <li>• The Get Active Get Moving in March campaign across 8 primary schools promoting active travel to and from school</li> <li>• GO Soccer Mums program at Ross Reserve with Football Victoria, Monash Health and Reclink.</li> </ul>	<p>●</p>
<p><b>Partner with Melbourne City Football Club and City in the Community to develop and deliver aligned programs that focus on community outreach, engagement, participation and business networking.</b></p>	<p>A formal MOU was established between Council, City In The Community (CITC) and Melbourne City FC in January, to facilitate a range of social, community and football outcomes to help overcome social disadvantage and improve the health and wellbeing of the community. Council officers have recently worked with Melbourne City FC to deliver a soccer clinic at Ross Reserve for the April school holidays. Melbourne City FC have also been activating the newly branded multi-use court at George Street in partnership with Crime Stoppers. This is a free weekly soccer program for young people aged 12-24 to learn new skills as well as link in with local youth employment services.</p>	<p>●</p>





Action	Comment	Progress
<b>Commence implementation of the Climate Change Community Engagement and Mobilisation Plan (CEMP)</b>	Implementation of the Climate Change Community Engagement and Mobilisation Plan will commence in mid 2024.	
<b>Increase and promote meaningful volunteering opportunities within Council and recruit, support and recognise Council volunteers</b>	<ul style="list-style-type: none"> <li>• Onboarded 16 new volunteers</li> <li>• Provided volunteers with training on In Home Fire Safety</li> <li>• Organised volunteer support to assist with Council Plan Community Consultations and Noble Park Placemaking</li> <li>• Initial planning for first Volunteer Creative Art exhibition to be held in May</li> <li>• Distributed first edition 2024 Volunteer Newsletter.</li> </ul>	
<b>Actively collaborate with the Orange Door and Southern Area Family Partnership to support vulnerable families to address/prevent family violence</b>	Youth and Family Services continues to participate in the Orange Door referral meetings, operation meetings, six weekly working group and family alliance governance meetings. 13 Allocations meetings with the Orange Door were attended.	
<b>Implement the Youth and Family Services Strategy Year Three action plan</b>	All KPIs are on track for the Youth and Family Strategy Action plan pillars: Lead and Advocate, Learn and work, engaged and valued, health and wellbeing and safe and inclusive. An LGBTIQ+ project was completed and will be published next quarter along with the completion of the racism and discrimination report for young people.	
<b>Implement Year Three of the Children's Plan</b>	The Year Three Action Plan is being implemented.	




Action	Comment	Progress
<p><b>Provide information and support to local residents with a disability and their families to successfully find the necessary supports to assist them to actively participate in community life including employment opportunities, how to access the NDIS and support for carers.</b></p>	<p>Short-term HACC PYP funding has allowed Community Care to support several HACC PYP clients to transition to the NDIS with more clients being supported to test their eligibility. Additionally, Council is participating in several local disability networks focused on increasing access to supports and employment. Council is continuing the rollout of the Sunflower Program which supports people with a hidden disability to access Council programs and services.</p>	
<p><b>Deliver preventative health activities to Aboriginal and Torres Strait Islander families through the New Directions project</b></p>	<p>Supporting Safe Space for Mums and Bubs Yarning Group &amp; Mums and Carers Yarning Group (Clow St) have supported:</p> <ul style="list-style-type: none"> <li>• 50 Mums and Carers with 19 Mums attending both groups weekly.</li> <li>• 7 Mums reported completed key ages and stages checks.</li> <li>• 3 Hearing follow up referrals were made to Hearing Australia.</li> <li>• 5 families referrals were made to speech therapy and diagnosis.</li> <li>• 3 families are seeking NDIS supports.</li> </ul>	
<p><b>Work with strategic partners and key stakeholders including the Department of Health, Monash Health and the South East Public Health Unit to address Victorian and local health priorities</b></p>	<p>Planning is underway with key partners for the development of our next Municipal Public Health and Wellbeing Plan. Council continued working on the SEPHU Population Health Catchment Plan Advisory Committee and Regional Expert Advisory Groups for priority action areas including, reducing vaping (e-cigarette) and tobacco use and related harms, and falls prevention.</p>	

Action	Comment	Progress
<p><b>Implement the agreed key recommendations from the Future Directions for Council's Community Transport Program Project</b></p>	<p>An increased number of day trips, additional shopping trips and targeted location-based community transport is now offered to Greater Dandenong residents as part of the community transport program. Further trials of a variety of loop models are underway with analysis of bookings and client feedback set to influence ongoing offerings.</p>	
<p><b>Undertake community consultation and development of an Options Paper that determines the future role of Council in the provision of home support services</b></p>	<p>A report on the Future direction of Council's role in Aged and Disability Services was presented to the 25 March 2024 Council meeting. Council resolved to:</p> <ul style="list-style-type: none"> <li>- continue Council's current contracted CHSP and HACC-PYP services that provide support services to aged residents and residents with a disability subject to continuing State and Commonwealth Government funding.</li> <li>- note that since the commencement of the Aged and Disability Review the Commonwealth has announced a further extension to CHSP funding until at least June 2027</li> <li>- endorse further detailed analysis to be undertaken for Council's potential entry into the new proposed Support at Home Program that will inform a report to come back to Council for their consideration of whether Council will apply for Support at Home provider status.</li> </ul> <p>The valuable feedback obtained through the community consultation phase will assist Council in the regular reviewing of how we can better respond to our client's needs.</p>	
<p><b>Support and encourage older residents to understand the importance of developing and maintaining social connection through support to seniors clubs and groups and increasing the range and number of social activities provided by Council.</b></p>	<p>Following feedback from older people and a review of attendance numbers a program of educational talks has commenced, hosted by the libraries. These talks include topics such as hearing, wills and estates and advance care planning. All sessions have been well attended and the programs will be expanded over the coming months. Day trips have continued to be very popular with additional day trips added to the schedule and the new dedicated phone number for bookings improving equitable access to day trips.</p>	


Action	Comment	Progress
<p><b>Implement the VicHealth Local Government Partnership health promotion modules, incorporating the Vic Kids Eat Well and Healthy Kids Advisor initiatives</b></p>	<p>VicHealth Partnership activities have focused on the second year activities associated with increasing active travel for children and young people. Eight schools have been engaged for this year's activities and awards will be given early in Quarter 4 once the data has been received and collated.</p>	
<p><b>Support the mental and physical health of children, young people and their families through preventative health initiatives and responsive interventions</b></p>	<p>Family Services have engaged 46 families and 116 children, providing a total of 3,759 contact hours of support. The Happiness project was delivered which was designed to support vulnerable young people transitioning from primary school to high school (146 contacts).</p>	
<p><b>Work with the Alliance for Gambling Reform to implement initiatives that reduce the level of gambling harm</b></p>	<p>Information about community donations by gambling venues has been compiled and submitted to the Alliance. In addition, a wider variety of data concerning gambling losses, gambling machine numbers and overall gambling losses has been assembled to help inform new staff and support their advocacy.</p>	
<p><b>Promote gender equity and support and implement initiatives to address and prevent family violence with the municipality.</b></p>	<p>A draft brochure about family violence has been prepared, including a resource card listing key sources of assistance, with consideration of printing it in English and community languages. Data concerning incidents of family violence by municipality has been assembled and distributed among our partners in local government. Similarly, notes about key issues in gender equity and the prevention of family violence have been updated and shared as a resource to guide relevant planning and community programs.</p>	



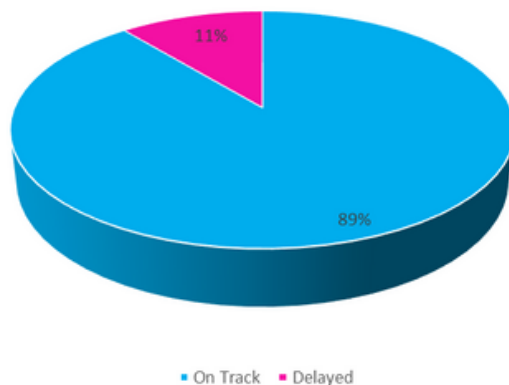
Action	Comment	Progress
<p><b>Proactively deliver and support initiatives that raise young people's awareness of harmful alcohol, vape/tobacco and other drugs use</b></p>	<p>Party Safe workshops were delivered in local tertiary education facilities that increased young people's awareness of harmful alcohol, vape/tobacco and other drugs use. Social media content was designed to educate young people about the harms of alcohol, drugs and vaping. This was shared on Facebook and Instagram. Total: 1,225 contacts.</p>	
<p><b>Coordinate tobacco control activities to meet service and funding requirements in accordance with the Municipal Association of Victoria service agreement</b></p>	<p>Test purchasing is scheduled for the second week of school holidays in April. The Public Health team has completed four education visits. Four further inspections of tobacco retailers took place and three hospital visits. Two non-compliance issues were identified and one business is now awaiting registration, the other identified as an outdoor drinking and dining establishment.</p>	
<p><b>Work with key stakeholders to deliver a 'Functional Zero' model of homelessness in Greater Dandenong</b></p>	<p>The project team continues to work with partnerships to achieve functional zero homelessness in Greater Dandenong</p>	
<p><b>Increase access and availability of social housing stock in the city by activation of Council and community assets for delivery of social housing, and advocate for increased State and Federal Government provision</b></p>	<p>Increasing the supply of emergency, crisis and transitional housing within the municipality continues to be affected by external factors such as high rental demand, low supply of available rentals and increased demand for homelessness services. An updated Building Permit has been approved for a Council owned site to construct four single level units to be managed by homelessness service provider Wayss to provide housing support for women and families affected by family violence.</p>	

Action	Comment	Progress
<p><b>Complete Keysborough South Community Hub Strategy and develop an Action Plan</b></p>	<p>Community consultation for the draft Keysborough South Community Hub Strategic Plan will commence from Sunday 24 March at the Keysborough Big Picnic. The community will have the opportunity to provide feedback on the draft Plan and tell Council what programs and activities they would like to see in the space.</p>	
<p><b>Implement the Springvale Community Hub Action Plan</b></p>	<p>Activities that have occurred this quarter include supporting the community's access to physical activity opportunities through sport "come and try" activities and regular soccer sessions. The Hub has also partnered with the Springvale Asian Business Association to display a processional dragon and hold activities to celebrate Lunar New Year.</p>	
<p><b>Improve the lives of those experiencing poverty in our community through implementation of Council's Anti-Poverty Strategy</b></p>	<p>The rising cost of living and housing affordability continues to impact the community. Council is partnering with South East Community Links hosting bring your bills days to alleviate some of the financial burden. Foodbank are delivering additional farm to family's food relief in Dandenong North and at Springvale Hub. The Anti-Poverty Consortium report increased the number of people seeking support and the shortage of emergency relief funds, with agencies extending times between support and tightening criteria. A steering committee has been formed from members of the anti-poverty consortium which will guide the advocacy campaign to attract further funding for place-based community development to the municipality acknowledging "poverty is everyone's business."</p>	

Action	Comment	Progress
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<p><b>Create safer spaces and improve actual and perceived levels of community safety within the municipality</b></p>	<p>A dedicated Community Safety Unit has been established within Council. Initial planning and considerations have begun for Council's community safety action plan, with the exploration of various approaches and information gathering to develop a comprehensive strategy for this initiative. Council has continued its collaboration efforts with partnership agencies, stakeholders and the wider community in identifying community safety themes within the municipality.</p>	
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## Strategic Objective 2: A city that respects and celebrates diversity, our history and the arts





Action	Comment	Progress
<p><b>Deliver a range of major festivals, events and program across the City which celebrate the diversity of cultures within our community.</b></p>	<p>Five major festivals, events and programs were delivered across the municipality which celebrate diversity of cultures within our community, including Australia Day Awards (350 people) and Fun Run (160 people), Open Air Movies (450 people), Noble Park Community Fun Day (5,500 people) and Keysborough's Big Picnic (7,750 people).</p>	<p>●</p>
<p><b>Support appropriate event applications from community/corporate event organisers in planning and delivering festivals and events across the municipality</b></p>	<p>Support was provided on event applications from 38 community events and 25 council events. This includes 36 completed events and 27 events that were postponed, changed or cancelled during the event permit process.</p>	<p>●</p>

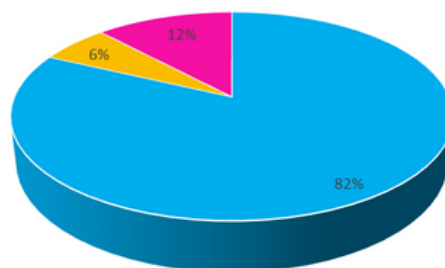
Action	Comment	Progress
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<p><b>Support and promote LGBTQIA+, anti-racism and gender equitable initiatives throughout the community.</b></p>	<p>Greater Dandenong officers and community members attended the annual Midsumma Pride March to stand in solidarity with LGBTQIA+ communities. Council also raised the Pride Flag and illuminated the Drum Theatre in pink, blue and white to mark Trans Day of Awareness on Sunday 31 March.</p> <p>The Anti-Racism Support Network (ARSN) Steering Committee facilitated the first of a series of anti-racism workshops for members of the Southeast Anti-Racism Support Network. The workshop focused on understanding what racism looks like in the southeast and its impacts, as well as navigating the different pathways to reporting racism.</p> <p>As an official supporter of the #RacismNotWelcomeCampaign, Council installed 40 fingerboard signs across the municipality's four activity centres clearly stating that racism is not welcome in the City of Greater Dandenong.</p>	
<p><b>Support and advocate for the rights of people seeking asylum and refugees as part of the 'Back Your Neighbour' campaign</b></p>	<p>The Mayoral Taskforce continues its recruitment drive for new Council members, targeting identified marginal seat Councils. Council members have approved the hosting of a morning tea and exhibition booth at the Australian Local Government Association's National General Assembly as part of the Recruitment Strategy and campaign promotion. Planning is underway for the Taskforce's annual delegation in Canberra and invitations are being delivered to Federal members of Parliament to meet with Taskforce delegates in July.</p>	

Action	Comment	Progress
<p><b>Promote reconciliation by implementing Council's Reconciliation Action Plan (RAP)</b></p>	<p>Some highlights include:</p> <ul style="list-style-type: none"> <li>- Monthly consultations with Bunurong Land Council Aboriginal Corporation.</li> <li>- Council membership in the LGPro Special Interest Group RAP meetings.</li> <li>- In consortium with Bunurong Land Council, NAIDOC grant funding submission applied for several community led events.</li> <li>- Eyes on Boorais Committee meetings held twice.</li> <li>- Council hosted the Wominjeka event at The Drum. The event showcased the creation of Wominjeka welcome flags created by four Bunurong artists; a true collaboration with the Land Council. This project has recently been nominated for the Indigenous Category for the 2024 National LGPro Awards.</li> </ul>	
<p><b>Progress the Dandenong New Art Gallery and associated PEP redevelopment</b></p>	<p>Building rectification works are currently taking place on inground services for the Dandenong New Art Gallery. Currently a market-sounding is being carried out to determine how further works can proceed.</p>	
<p><b>Implement the Arts, Culture and Heritage Strategy 2022-26</b></p>	<p>Arts in Greater Dandenong thrived with a social media reach of 57,200, two exhibitions, and a total number of visits of 4,102 across gallery programs and venue hire activities.</p> <p>A 3-year collaboration with ACMI was secured, focusing on programming, skill sharing, and audience engagement, supporting our current and future creative spaces.</p> <p>The Heritage team delivered two exhibitions with 350+ visitors, and 16 tours with 78 people. Online heritage collections reached 959 views. Drum Theatre hosted 25 events and activities, including 11 performances. Total visitation of 7,041, including 3,705 at events and 328 artists and participants.</p>	

Action	Comment	Progress
<p><b>Complete a review of the existing sites covered by the Heritage Overlay within the Planning Scheme</b></p>	<p>A review of the existing sites covered by the Heritage Overlay within the Planning Scheme has been completed and reported to a Councillor Briefing Session (CBS) in March. In accordance with the CBS outcomes a report to a Council meeting is to be prepared recommending the commencement of a Planning Scheme Amendment implementing Stage 2 of the project, the updating of Heritage Overlay sites. Prior to the Council report affected property owners are to be notified of proposed alterations to Heritage Overlay descriptions or status.</p>	
<p><b>Implement the Greater Dandenong Libraries Strategy 2022-26</b></p>	<p>Attendance at Springvale = 99,708 and Dandenong = 84,811. Total visitation was 184,519, representing a 3.2% increase on this quarter last year. A concrete slab has been laid for Keysborough South Community Hub. The Little Library at Dandenong North has had an increase with 339 loans. 444 programs with 7,179 attendees (713 Outreach visits).</p>	




# Strategic Objective 3: A city of accessible, vibrant centres and neighbourhoods











■ On track ■ Externally Impacted ■ Delayed



Action	Comment	Progress
<p><b>Conduct a comprehensive review of the Dandenong Visitor Attraction Action Plan (DVAP) and implement actions identified that will increase the number of visitors to the city in support of local businesses and the economy, raise awareness of the City as a destination, and promote the unique features and attractions to potential visitors.</b></p>	<p>Internal workshops with key stakeholders have been held to finalise the draft pillars of the DVAP document. Also a series of place activation programs including Busking, Outdoor art and Signage have been planned.</p>	<p>●</p>
<p><b>Deliver the Greater Dandenong Regional Food Strategy through the successful implementation of the 12 month action plan for 2023-24</b></p>	<p>74 businesses were assisted with various issues, 11 B2B were made, with numerous business visits undertaken. Contact was made with new businesses who have opened up in CGD- 15 businesses were contacted showcasing how EDU support businesses with any issues they might have, including 6 site visits.</p> <p>Collaboration with FIAL saw local manufacturers attending an 'Accelerate Australian Food Sector Growth Through Innovation' Workshop which was delivered in partnership with Monash Innovation Centre at Monash University.</p> <p>Discussions have taken place across LGA's and affiliated organisations on the merits of opening a commercial kitchen for businesses in the South East.</p>	<p>●</p>



Action	Comment	Progress
<p><b>Deliver the Tourism Strategy through the successful implementation of the 12 month action plan for 2023-24</b></p>	<p>Marketing collateral has been supplied across the local accommodation venues. Cross promotion on CGD's social platforms continues. Melbourne Cable Park's recent new golf addition was a main feature, further promoting to the community what is happening in their own backyard. Work still continues in the revamp of the DVAP Strategy. Connections continue to take place across the accommodation industry and CGD's Arts and Cultural teams.</p>	
<p><b>Commence construction of a new aquatic and wellbeing centre to replace Dandenong Oasis at Mills Reserve subject to Council funding approval.</b></p>	<p>At the Council meeting on 12 February 2024, Council resolved to:</p> <ul style="list-style-type: none"> <li>- Proceed with the Head Contractor tender process, noting that the tender price will come back to Council for approval before appointing the Head Contractor.</li> <li>- Acknowledge that a \$20M Federal grant contribution will be received, subject to signing a funding agreement.</li> </ul> <p>Council officers are proceeding with the project based on this direction, noting further reports back to Council.</p>	
<p><b>Continue to plan for the development of a new table tennis centre in Greater Dandenong in partnership with key stakeholders.</b></p>	<p>At the Council meeting on 12 February 2024, Council, as part of a report on the proposed Dandenong Wellbeing Centre, noted that a separate report will be forthcoming outlining future accommodation options for the Dandenong Table Tennis Club.</p> <p>Council officers met with representatives of the Dandenong Table Tennis Association in March, and further reports will be presented to Council on progress of the Dandenong Wellbeing Centre.</p>	

Action	Comment	Progress
<p><b>Advocate to the State Government to create a State and Local Government Task Force to address inconsistencies in the standards of social housing providers</b></p>	<p>Preparation of a paper reviewing the many different and confusing legislative requirements for operating and regulating rooming houses is currently being prepared. Once complete it is proposed to send to the Minister for Housing, Harriet Shing MP and to Minister for Planning Sonya Kilkenny MP to consider recommendations for changes to improve the inconsistencies of standards within the rooming house sector.</p>	
<p><b>Progress the Environmentally Sustainable Design 2.0 Planning Scheme Amendment</b></p>	<p>The Environmentally Sustainable Design 2.0 Planning Scheme Amendment was submitted to the Minister for Planning for authorisation in July 2022. In March 2024 it was confirmed with DTP that the Planning Scheme Amendment remains under active consideration by the Minister.</p>	
<p><b>Develop a Place Activation Plan to increase the attractiveness and vibrancy of Greater Dandenong's activity centres</b></p>	<p>Public art work for Settlers Square has been commissioned – delivery in April/May  Busk Stop developed – delivery May  Interactive Signage out for concept for Wildflower Meadow(s) – delivery mid June.</p>	
<p><b>Progress the Sandown Redevelopment Planning Scheme Amendment</b></p>	<p>The Minister for Planning has, under the Planning and Environment Act, "called in" the Sandown Redevelopment Planning Scheme Amendment (SRPSA) with DTP progressing the planning process on behalf of the Minister for Planning as the responsible authority. The Minister for Planning has constituted an Advisory Committee to examine and report on the SRPSA prior to considering the exercising of ministerial prerogative to authorise the public exhibition of the SRPSA. It is likely that the amendment will be publicly exhibited in May or June.</p>	

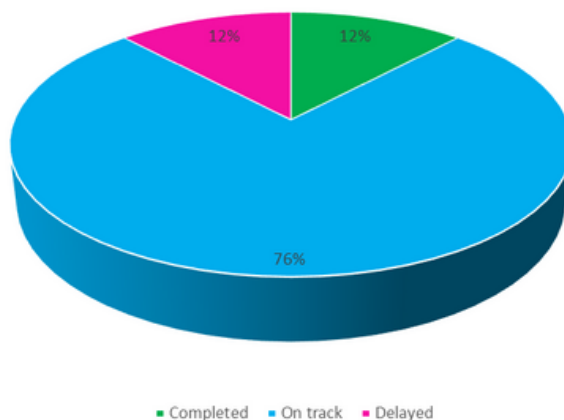
Action	Comment	Progress
<p><b>Advocate for public transport initiatives identified in Council's Greater Dandenong Public Transport Advocacy Statement</b></p>	<p>Council is continuing to advocate on priorities identified in Council's Greater Dandenong Public Transport Advocacy Statement as opportunities arise. Primarily this is via regional groups such as the Eastern Transport Coalition.</p>	
<p><b>Advocate for, plan and deliver improved active transport networks and initiatives</b></p>	<p>Planning for the delivery of the Active Transport Infrastructure program has continued with some projects having had quotes accepted and construction commencing shortly. This includes a footpath on Princes Highway (Hillside St to Smith Rd).</p> <p>The IP43 Safe System Pedestrian Infrastructure Program for detailed design of improvements for pedestrian crossings around Dandenong Market and along Cleeland St has design funding. This is anticipated for construction of scope items around Dandenong Market.</p> <p>TAC grant funding has been confirmed for Lindsey William Crossing, however MTM approval is required before construction can commence.</p>	
<p><b>Roll-out a high priority local road program within Dandenong South, including the Dandenong South Industrial Area Extension Structure Plan's Transport Network</b></p>	<p>Delays to developer procurement have pushed out expected timeframes for Taylors Road completion. Key stakeholders on Taylors Road and Glasscocks Road have been updated on progress.</p>	
<p><b>Review the Municipal Early Years Infrastructure Plan to continue the delivery of three and four-year-old kindergarten at 15 hours working to 30 hours by 2030</b></p>	<p>A meeting with the Department of Education Kindergarten Infrastructure and Services Plan team and the Kindergarten on School Sites team was held. This meeting was to discuss future population predictions for Greater Dandenong and the impact this will have on future infrastructure needs within the municipality to meet the demand of 30hrs of PrePrep.</p>	



Action	Comment	Progress
<p><b>Advocate for, and deliver, transport safety improvements and initiatives to improve road safety awareness and to mitigate road safety risks</b></p>	<p>Advocacy on key transport safety projects, including the Stud Rd / McFees Rd intersection, Heatherton Rd / Douglas St roundabout and general anti-social driving issues (i.e. Hooning) continued via various forums, including an article on how to report hooning in the Council Magazine. The Department of Transport have committed to reducing the speed limit on Stud Road, however Council advocacy remains focused on signalisation of Stud Road / McFees Road.</p>	
<p><b>Facilitate Development Victoria/Capital Alliance investment project in the Revitalising Central Dandenong Foster Street precinct</b></p>	<p>Council held workshops with Development Victoria and Capital Alliance to finalise the planning scheme amendment for Halpin Way and Little India precinct. The amendment has been signed off by DTP and awaiting Ministerial approval by end of April 2024.</p>	




Action	Comment	Progress
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<p><b>Implement the Springvale Revitalisation Action Plan to improve the physical and social environment to enhance the quality of life for residents, workers and visitors, encourage economic development and investment, and foster a sense of community and social cohesion in the Springvale activity centre</b></p>	<p>Public exhibition of SRAP to :</p> <ul style="list-style-type: none"> <li>• Present feedback received from Phase 1 Community Engagement back to stakeholders and community for consideration.</li> <li>• Inform and increase the awareness, knowledge and understanding of the SRAP and Placemaking.</li> <li>• Provide to the community the support, collaboration and prospect for their input into the Placemaking opportunities and priorities.</li> <li>• Collation of the community's input and metrics in relation to the SRAP objectives to facilitate a community led co-design of the Placemaking objectives and priorities programs and ideas.</li> </ul> <p>Minor changes were made to the SRAP. Endorsement is sought from Council at a meeting scheduled for May 2024.</p>	
<p><b>Develop and implement the Noble Park Revitalisation program to enhance the quality of life for residents, workers and visitors by improving their physical and social environment, encouraging investment and economic development, and fostering a sense of community and social cohesion within the Noble Park activity centre</b></p>	<p>New Projects:</p> <ul style="list-style-type: none"> <li>• Place Activation Grant Program to Open on 15 April</li> <li>• Muderra Way Railbridge Pillars – First Nations mural on 4 pillars – Preparation for securing permits through multiple agencies is underway. This is expected to take some time, and will be utilising a new (untried) process at MetroTrains.</li> <li>• Street Furniture Copas Park– Resubmission successful and funding secured. Project plan submitted.</li> <li>• Frank Street Open Space seating and shelter infrastructure – Project plan submitted, awaiting on OSD for confirmation of funding or not.</li> </ul>	

# Strategic Objective 4: A green city committed to a sustainable future







Action	Comment	Progress
<p><b>Finalise review and update the Waste and Litter Strategy</b></p>	<p>A revised draft strategy incorporating recent changes in the waste and recycling sector is to be finalised in Q4 with a view to formal approval and adoption early in 2024-25. There has been a minor delay in finalising this strategy due to the ongoing changes within the waste sector.</p>	
<p><b>Implement the Open Space Strategy 2020-30</b></p>	<p>Revised concept plans and implementation plans have been completed for Pitman Reserve, George Andrews Reserve, Barry Powell Reserve, Browns Reserve, Bakers Reserve, Madison Reserve, Springvale Reserve, Glendale Reserve, 218 Railway Parade and 86-88 Clow Street. The implementation of stage 1 works for 2023/24 is being implemented over Q3 and Q4. The Thomas Carroll Reserve entry plaza design for the new WJ Crowe Pavilion is under construction and a concept plan for a new fenced dog off leash area has been completed for Keneally Street Reserve, Dandenong. All of these projects include new tree planting and improving the quality and amenity of the reserves.</p>	




Action	Comment	Progress
<p><b>Undertake tree canopy coverage audit</b></p>	<p>The results from Council's consultants tree canopy coverage audit project have been finalised and presented at a Councillor Briefing Session. The information presented will be the subject of a Council report for noting at a Council meeting prior to the end of the financial year.</p>	
<p><b>Implement the Urban Forest Strategy 2021-28 and Green Wedge Management Plan</b></p>	<p>The implementation of the Green Wedge Management Plan is supported by the planning for equestrian trails and supporting DEECA's proposed Patterson River Master Plan which envisages the naturalisation of Patterson River and lower reaches of the Dandenong Creek inclusive of connective paths. The implementation of the park and playground projects in the 2023-24 capital works program include tree planting to significantly increase tree canopy coverage within each park.</p>	
<p><b>Implement the Tree Protection on Private Land Local Law and undertake a community education program</b></p>	<p>The Gazetting was completed in February and implementation of the Tree Protection on Private Land Local Law is now active and applications now being received.</p>	

Action	Comment	Progress
<b>Implement the Biodiversity Action Plan 2021-26</b>	The focus for Q3 has been preparing the revegetation sites for Q4 planting (18,000+ indigenous seedlings) and working with state government agencies on expression of interests for upcoming conservation grants.	
<b>Implement the Cat Curfew in line with the Domestic Animal Management Act</b>	<ul style="list-style-type: none"> <li>- A subsidised cat de-sexing round 2 grant was applied for in March.</li> <li>- Cat curfew education continued throughout Q3 and is on track for Q4 implementation for enforcement.</li> <li>- Trapping program re commenced after global vaccine shortage mid Feb.</li> </ul>	
<b>Develop a strategic register of sites for potential open space acquisition</b>	Officers have in place a software product that is able to identify properties becoming available to the property sales market. A fortnightly report is now being produced to highlight potential property available for purchase in areas with identified open spaces deficits.	
<b>Commence the review of the Playground Strategy 2013-23</b>	The review of the Playground Strategy has commenced.	
<b>Implement year six of the Greening Our City: Urban Tree Strategy 2018-28</b>	The development of Council's tree management software 'Forestree' progressed before shifting focus onto responding to the severe weather event which occurred on 13 February. Council's Annual Tree Inspection Program has been awarded with tree assessments scheduled to commence in Q4. Planning has also been finalised for the delivery of the annual street and park tree planting program with planting scheduled to commence next quarter.	

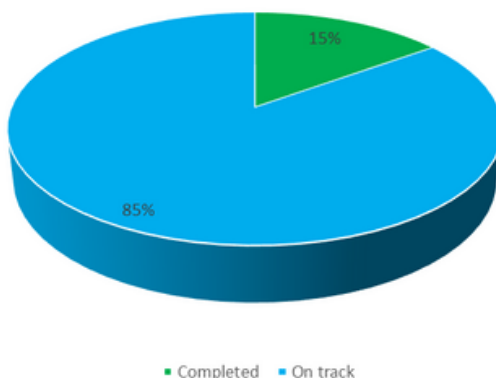



Action	Comment	Progress
<b>Implement the Electric Vehicle Transition Plan</b>	The capital renewal plan has been delayed due to workforce changes.	
<b>Work with partners and key stakeholders to support increased community awareness of climate change risks and their ability to respond</b>	The theme of the 2024 Sustainability Festival held on Sunday 25 February was 'urban heat' and focused on tangible actions the community can take to reduce their personal risk in a changing climate. A number of partners, such as local primary schools, Environment Victoria, and Solar Victoria were involved.	
<b>Support local business efforts to respond to their climate change risks by informing them of relevant State and Federal Government policies and programs</b>	News relating to environmental initiatives continue to be researched and reported in the Talking Business newsletter. In the February edition the 'Cleanup Australia Day' businesses event was featured.	
<b>Deliver the Sustainability Festival</b>	The 2024 Sustainability Festival was held on 25 February and was a great success. Despite the hot day, over 1,500 people attended and engaged with the environmental activities on offer with positive feedback received.	

Action	Comment	Progress
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<p><b>Implement the Climate Emergency Strategy, Sustainability Strategy and climate emergency declaration</b></p>	<p>Council's commitment to implementing the Climate Emergency Strategy, Climate Emergency Declaration, and Sustainability Strategy continues. This quarter marked a significant milestone with the successful delivery of the annual Sustainability Festival on February 25. The festival provided a platform for direct engagement with the community, offering valuable education on climate change and sustainability topics, advancing our collective environmental goals.</p>	
<p><b>Working with key internal and external partners provide our older residents and residents with a disability with information on the impacts of climate change and possible ways to mitigate these impacts</b></p>	<p>On hot days over summer, Council enacted its Heatwave Procedures and undertook telephone check ins with vulnerable clients and then took appropriate action such as delivering fans to clients who had no appropriate cooling.</p>	
<p><b>Advocate to the Environment Protection Agency to undertake regular air and water quality assessments to protect the health of our community</b></p>	<p>The EPA continued to conduct scientific air quality monitoring in February 2024, and also monitored samples collected from residential properties. The results again showed that there are no air quality impacts on the residential areas of the City. The EPA will continue to monitor air quality within the City and regulate the industries known to odours to ensure they are reducing their emissions. Due to the lack of scientific evidence to support the claims of poor air quality within Greater Dandenong, the future of the formulation of a task force is now brought into question.</p>	





# Strategic Objective 5: A city that supports entrepreneurship, quality education and employment outcomes







Action	Comment	Progress
<p><b>Drive the ongoing implementation of the Local Economic and Employment Development Strategy</b></p>	<p>The Economic and Place Profile draft report will be available in late April, which will assist in informing the new strategy.</p> <p>Development of a content and channel strategy is underway which will identify ways for Council to further communicate with the business community and increase our reach.</p> <p>A comprehensive business education program has been developed, with workshops and information sessions scheduled with partner organisations, to assist in the upskilling of businesses and their employees.</p>	
<p><b>Manage, support and deliver activities that strengthen the capability and capacity and jobseekers in our community facing multiple barriers to employment.</b></p>	<p>The Greater Dandenong Regional Employment Taskforce continues to oversee and collaborate with the GameChange project. A support fair was held in March with great success and attendance of over 200 community members. SEBN continues to engage with GSEM's Jobs and Skills committee to ensure collaboration and alignment of programs and projects.</p>	

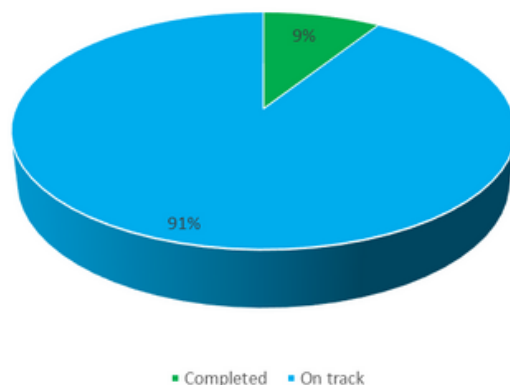
Action	Comment	Progress
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<p><b>Deliver youth programs and initiatives that promote youth voice, build leadership capability and skills that enhance employment</b></p>	<p>A range of programs have been facilitated to promote youth voice, build leadership capability and skills that enhance employment including:</p> <ul style="list-style-type: none"> <li>- FReeZA events committee</li> <li>- IMPACT program, introducing young people to local volunteer opportunities and pathways</li> <li>- The commencement of the Young Leaders Program through an information session and applicant interviews</li> <li>- Proud to Be campaign</li> <li>- Holiday Activities Committee</li> </ul> <p>Youth and Family Services delivered several information sessions at local secondary and tertiary institutions to educate young people about the programs and services provided by Council.</p> <p>Total: 625 contacts</p>	
<p><b>Maintain support, collaboration and board participation of SEMMA</b></p>	<p>Council continues to maintain its support and collaboration with SEMMA and have maintained board participation and attendance to meetings and events.</p>	
<p><b>Deliver a range of networks, common interest groups and targeted activities that have relevance and impact for local manufacturers, including exposure to global issues and international opportunities</b></p>	<p>The monthly network meetings have continued with a variety of topics and themes discussed.</p>	

Action	Comment	Progress
<p><b>Deliver key events that showcase women in business including International Women's Day and facilitate the SEBN Women in Business Network</b></p>	<p>SEBN successfully held an International Women's Day event on Wednesday 6 March at the Drum Theatre. The event was attended by over 120 attendees and was well received. The WIB steering group continue to meet regularly. Preparation has begun for the next showcasing event to be held in June.</p>	
<p><b>Review the Family Day Care Business and Marketing Plans to maintain market share and community expectation</b></p>	<p>The Business and Marketing Plan is currently under review to reflect increased revenue and staffing across the business unit. A professional development calendar has been developed for 2024, with focus on streamlining processes and training to assist educators manage their time and business more effectively. Mandatory transportation training was completed by 130 educators.</p>	
<p><b>Guide the 'collective impact' phase of CR #2: GameChange towards a community-led jobs and skills system, strengthening pathways to economic participation (SPEP)</b></p>	<p>Further to the Support Fair concept, developed by GameChange in 2023, Council collaborated with the Local Jobs Program on the '2024 GameChange Career &amp; Support Expo' (5 March). The public event was attended by 205 community members and was deemed a great success by community, employers and the employment sector. With feedback provided by over 40% of attendees, the Net Promoter Indicator was 4.71 out of 5.</p>	
<p><b>Successfully deliver an annual Ignite Program for local entrepreneurs who have recently started their business or are looking to get a business idea off the ground</b></p>	<p>Following a program review in early 2024, the program format has been revised to masterclasses. This shift in program aims to reach a wider audience and cater to more participants. In February, in collaboration with partners, Council successfully delivered a range of masterclasses including a two-day Business Planning Workshop, a Starting a business workshop and a Small Business Marketing Masterclass.</p>	





Action	Comment	Progress
<p><b>Deliver initiatives which provide opportunities for young people to gain skills and experience that enhance their employment opportunities, including Schools–Industry ‘Lunch with the Winners’ annual event with SELLEN</b></p>	<p>This event was held in 2023 and preparation for the next event to be held in September has begun.</p>	
<p><b>Facilitate and deliver the fundraising event ‘Take a Swing for Charity’ Golf Day in collaboration with industry partners</b></p>	<p>The ‘Take a Swing for Charity’ Golf Day was held successfully on Tuesday 20 February. There were 92 golfers that played the course on the day, followed by a dinner and auction to raise money for local charity Cornerstone. Over \$40,000 has been raised so far. Cornerstone, provide support for people experiencing homelessness and disadvantage in Dandenong.</p>	
<p><b>Partner with SEMMA, the Chamber of Commerce, local business and industry to facilitate and inform the business community on the transition to a net zero economy.</b></p>	<p>SEBN continues to work with industry to inform the business community of programs, information sessions and grants available to assist with the transition to a net zero economy.</p>	
<p><b>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</b></p>	<p>Council has proactively engaged with key developers/ land holders in Central Dandenong to fast-track development on strategic sites.</p>	

# Strategic Objective 6: A Council that demonstrates leadership and a commitment to investing in the community



Action	Comment	Progress
<p><b>Improve access to, from, and within major Activity Centres, including the management of parking, harnessing modern and smart technologies to build on existing capacity</b></p>	<p>A revised parking fee structure and permit options are due for presentation to Councillors in Q4. The design for consolidated and improved parking wayfinding for Springvale is underway and expected to be delivered in Q4. The roll out of access to mobile phone / pedestrian data through Planwisely occurred in Q2 and was promoted in Q3. This will inform utilisation statistics to determine needs / priority.</p>	
<p><b>Conduct a comprehensive review of the 10-year Activity Centre Capital Improvement Program including evaluation of ongoing projects, identification of any changes in community needs or priorities, and ensure the program is aligned with the strategic goals and objectives of Council.</b></p>	<p>Further refinement is underway of the 10 year pipeline of infrastructure projects for each activity centre. Consideration was given to activity drivers, public / private development and Council major projects. Outcomes will be documented for tabling with the working group in Q4 as part of the review.</p>	
<p><b>Encourage the voice of children and young people through the facilitation of the children's and youth forums and advisory groups to inform planning and policy development.</b></p>	<p>The 2024 Children's Advisory Group was established, with 34 Grade 5/6 students representing 17 Primary Schools. Two meetings were held in February and March, with the Junior Mayor elected by their peers.</p>	







Action	Comment	Progress
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<p><b>Enhance Council's customer interactions through the development of a Customer Experience (CX) Strategy</b></p>	<p>Benchmarking Council's performance against other Councils and conducting an internal Customer Centricity survey are priorities. CSBA will lead the benchmarking program, starting in April.</p>	
<p><b>Undertake a review of Council's information technology systems to identify gaps in the organisation's digital capability</b></p>	<p>Stage two of the review by Digital Frontier Partners is now complete. As part of this review, Council has uplifted its Cyber Security with the addition of a 24/7 Security Operations Center, New Endpoint, and Detection and Response software. Additional findings will form the groundwork required to be completed by a newly appointed Chief Information Officer.</p>	
<p><b>Review the Business Classification System to better meet Council's record keeping practices and responsibilities</b></p>	<p>The final draft version of the Business Classification Scheme (BCS) Protocol is nearing completion. The final draft version requires matching to relevant disposal classes from PROV Retention and Disposal Authorities (RDAs).</p>	
<p><b>Completion of Council's annual approved Capital Works Program</b></p>	<p>Council has completed \$31.6M of works with commitments in place for a further \$26.6M. This equates to \$58.2M, which is 66% of the total capital program of \$87.4M for 2023-24.</p>	





Action	Comment	Progress
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<p><b>Develop an investment attraction program to encourage investment within the Dandenong, Springvale and Noble Park activity centres</b></p>	<p>Urban Enterprise have been appointed to develop the Economic and Place Profile for the City of Greater Dandenong.</p> <p>Royce consulting have been appointed to develop a Brand Dandenong – Channel Strategy, the intent of the Channel Strategy is to assist Council to understand the best way to communicate with the diverse business community. This is a key project that will assist Council in the development of a Brand for Dandenong.</p> <p>Both projects will be key background information for the development of a new Economic and Place Strategy, a foundational guiding document for future investment attraction.</p>	
<p><b>Pilot new wearable technology to prevent musculoskeletal disorders and injuries</b></p>	<p>The Pilot program was completed during 2023. An expanded program is currently underway.</p>	
<p><b>Introduce psychosocial programs to identify hazards to manual handling and psychological health</b></p>	<p>Council is currently approaching providers of Psychosocial Risk and Education services to undertake programs in 2024.</p>	
<p><b>Drive innovation through Council's Service Improvement Program</b></p>	<p>Council is working with Swinburne Edge in the first half of 2024 on a 'future of flexible and hybrid work' project.</p>	
<p><b>Implement a Policy Development Program to ensure the currency of Council policies</b></p>	<p>The number of policies has been reduced by 30% since the Policy Register was introduced. Further work continues to reassess and streamline policy development and review in alignment with the Community Vision and Council Plan.</p>	






Action	Comment	Progress
<p><b>Maintain transparency of Councillor expenses as required under the Council Expenses, Support and Accountability Policy.</b></p>	<p>Councillor expenses are updated and made publicly available on Council's website. Some policy anomalies have been highlighted that will be addressed in the coming months.</p>	
<p><b>Comply with the auditing and reporting requirements of the Gender Equality Act 2020 including the implementation of the Gender Equality Action Plan</b></p>	<p>The compulsory Commission for Gender Equality in the Public Sector (CGEPS) reporting template is complete and has been submitted. The matter has been tabled for Councillors for noting at the Council meeting on 12 February.</p>	
<p><b>Comply with the requirements of the Child Safe Standards</b></p>	<p>A revised Code of Conduct, including the updated 11 child safe standards as recommended by auditors, was presented and approved at the March Staff Consultative Committee. Further actions to strengthen compliance with Child Safety legislation were identified by a recent audit and are currently being considered and programmed for action.</p>	
<p><b>Meet budget revenue targets for all commercial properties.</b></p>	<p>Revenue actuals are still slightly under budget targets and are likely to remain so till the end of financial year due to the nature of reporting.</p>	
<p><b>Develop a Strategy Framework to streamline Council's planning and future focus</b></p>	<p>A number of consolidation options have been identified and the implementation of the draft framework is in alignment with the development of the new Council Plan. Further work will be undertaken within the next six months to finalise the framework and implement guidelines to ensure consistency across Council's strategic documents.</p>	
<p><b>Review Council's Long Term Financial Plan</b></p>	<p>The LTFP document will be produced alongside the 2024-25 Budget. The proposed 2024-25 Budget and draft 2025-2034 LTFP will be presented to Council on 13 May, exhibited for community engagement (28 days: 15 May to 12 June) and then brought back to Council for final adoption on 24 June 2024.</p>	

Action	Comment	Progress
<p><b>With the community, strengthen engagement, build capacity and accessibility to Council's grants programs</b></p>	<ul style="list-style-type: none"> <li>- The new Medium and Large Grants Guidelines were developed and implemented and administrative forms on SmartyGrants were developed to align to the new Community Grants Policy endorsed in December 2023.</li> <li>- Council's first Medium Grants Round opened in February and closed 12 March with 60 applications received.</li> <li>- The first Large Grants Program opened 1 April.</li> <li>- Six Community Grants Information Sessions were delivered with 118 registrations across the sessions.</li> <li>- One Grants Orientation was delivered</li> <li>- 20 new Community Panelists were recruited for Grants Panels and two Panel Induction sessions were delivered.</li> <li>- 28 applications were submitted to the Community Response Grants Program (CRGP).</li> </ul>	
<p><b>Implement a Revenue Optimisation Plan to enhance existing revenue streams and identify new options</b></p>	<p>An issues and options report has been completed and was presented at a Councillor Briefing Session in January and circulated to managers. Options are still to be explored in greater detail to identify the most suitable model prior to the implementation phase commencing.</p>	






Action	Comment	Progress
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<p><b>Coordinate and conduct four Municipal Emergency Management Planning Committee (MEMPC) meetings with key stakeholders and agencies</b></p>	<p>The first meeting of the Greater Dandenong Municipal Emergency Management Planning Committee (MEMPC) for 2024 was held at Springvale Community Hub on Tuesday 20 February. A report about current fire season activities was presented, an in-depth discussion about the recent factory fire at Superior Drive was held and a thorough review of the Municipal Emergency Management Plan (and Sub Plans) was also completed. The next meeting is scheduled for Tuesday 21 May.</p>	
<p><b>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</b></p>	<p>The latest Community Emergency Risk Assessment (CERA) was completed on 22 August by members of the Municipal Emergency Management Planning Committee (MEMCP) and invited subject matter experts from local major hazard facilities and various Council departments.</p>	




# Reshaping Greater Dandenong

Action	Comment	Progress
<b>SUSTAINABILITY – We will deliver on our community vision in a financially sustainable manner</b>		
1.1 Undertake a review of Council's 2 major projects (Dandenong Wellbeing Centre – DWC and Dandenong Community Hub – DCH) with a view of postponing one and to ensure Major Projects remain within budget parameters.	A comprehensive review of DWC and DCH is underway. Outcome of the review will be discussed with Councilors in early May.	
1.2 Explore new revenue streams/optimize existing revenue streams to implement a Revenue Optimisation Plan.	An issues and options report has been completed and was presented at a Councillor Briefing Session in January and circulated to managers. Options are to be explored in greater detail by the organisation to identify the most suitable implementation model.	
1.3 Explore Private Public Sector Partnership (PPP) model for major projects e.g. Dandenong Community Hub (DCH)/Multicultural Hub.	Exploration of partnership opportunities will be advanced upon completion of a finalised concept.	
1.4 Explore Strategic Asset Sales.	Given the strategic nature of this issue asset sales will form part of Council's future planning discussions post election.	
1.5 Develop a Model of Service Review/Improvement.	A benchmark model for service improvement has been identified and reviewed. The scope of the model is to be refined and implemented in 2024.	




# Reshaping Greater Dandenong

Action	Comment	Progress
<b>CUSTOMER EXPERIENCE – Improve customer experience across all touchpoints</b>		
2.1 Undertake a Review of Customer Experience to identify current situation and assess multicultural effectiveness,	Door to door research was undertaken in October and November by Metropolis Research and a report was delivered in December. This will be reviewed and the outcomes of the research benchmarked against Council's current situation.	
2.2 Implement a Customer Experience Action Plan: <ul style="list-style-type: none"> <li>• digital technology</li> <li>• KPI's – feedback system</li> </ul>	We have enlisted Customer Service Benchmarking Australia (CSBA) to conduct a Customer Experience Benchmarking initiative. Scheduled to launch in April 2024 and extend through May 2024, this program entails CSBA delivering a detailed report showcasing our performance compared to other participating councils. Furthermore, CSBA will analyze and report on the performance of five services chosen by us, providing invaluable insights into areas for improvement and best practices	
<b>PEOPLE AND CULTURE – Ensure we have the right number of the right people and right ability in the right roles</b>		
3.1 Recruitment of Director Community Strengthening	Achieved – Peta Gillies commenced in April	
3.2 Create and roll out an updated employee value proposition	Work is well underway in updating the EVP. In the short term edits will be made to update the current EVP and later in 2024 to develop a new EVP focused on meaningful work research.	
3.3 Develop and implement a People Plan for the organisation:	Once the organisational functional review is completed work will continue on developing a new people strategy for CGD.	

# Reshaping Greater Dandenong







Action	Comment	Progress
<b>PEOPLE AND CULTURE - Ensure we have the right number of the right people and right ability in the right roles</b>		
3.4 Review organisational structure and workforce plan with focus on staff shortages and skills	Transition to the new organisational structure is virtually complete with new Executive Directors and an Executive Manager commencing employment in January and February 2024. Recruitment is now underway for the roles of Chief Information Officer and Manager Procurement with a target to having them on board prior to 30 June 2024.	
3.5 Refresh the Workplace Culture Development Strategy	Work has commenced on this action.	
3.6 Create a Workplace Diversity Strategy	Work has commenced on this action.	

# Reshaping Greater Dandenong




Action	Comment	Progress
<p><b>COMMUNICATION, ENGAGEMENT AND ADVOCACY – National leader in communication and engagement with diverse communities</b></p>		
<p>4.1 Develop a Community Engagement Resourcing Plan, incorporating benchmarking of other LGA's</p>	<p>Council purchased Social Pinpoint, a digital platform that will improve Council's ability to listen and understand the community's concerns, needs and aspirations in various formats.</p>	
<p>4.2 Investigate translation software, use of and strategies to enhance translation services</p>	<p>A trial is being considered from a new vendor re having translation better embedded in our phone IVR experience. This will be an increased cost but will deliver a better Customer Experience. A project on translated versions of new resident kits and better distribution is being considered.</p>	
<p>4.3 Explore options for the community newsletter in line with enhanced community engagement/communication</p>	<p>The magazine has been completed, printed and delivered before the start of the month, giving readers plenty of notice for events promoted in the issue. This has led to an improvement in timely communications and engagement with the community.</p>	



# Reshaping Greater Dandenong

Action	Comment	Progress
<b>SYSTEMS AND PROCESSES – Fit for purpose processes, systems and technology in place for our objectives to be enabled</b>		
5.1 Update financial delegations and thresholds to enhance speed of decision making/ effectiveness	Financial delegations were updated in October and this action is now complete.	
5.2 Assess the capturing of Councillor correspondence in Oracle to ensure tracking of 100% of all queries	This action has been delayed as the Oracle system is yet to be implemented.	
5.3 Progress our target to be a paper less organisation by 2026	Council continues to review its paper consumption and identify areas for improvement.	
5.4 Launch customer portal/dashboard	The number of Customer Portal registered users has continued to grow with an increase of 400 users in the last quarter, a total of 1,620. The Customer Portal has been promoted in recent rates notices as well as an article in the council magazine "Greater Dandenong Council News"	
5.5 Investigate new models for a Councillor intranet	This action is in the early stages of planning.	
5.6 Assess our current digital capability and invest in contemporary technology and digital systems to facilitate identified opportunities for system and process improvements.	The review of Digital and IT Capacity, including cyber security, is complete and has been presented at a Councillor Briefing Session. IT and cyber security Improvement actions linked to a high level roadmap have commenced. A proposal for the next stages of the recommended uplift work has been received and is available for consideration by the new Chief Information Officer, yet to be appointed, and Council's Executive Team.	

# Reshaping Greater Dandenong

Action	Comment	Progress
<b>STRATEGY AND FUTURE PLANNING</b>		
6.1 Review Council's performance measures	Council's performance measures will be reviewed as part of the Council Plan process for 2025-29 .	
6.2 Develop a set of organisational KPIs which track progress against the recommendations of the 100 Day Report	Performance against the 100 Day Report actions will be presented quarterly to Council and the community. Further work will be undertaken regarding specific KPIs as the actions progress.	
6.3 Create a framework for Council's strategies and plans which provides an integrated approach to their development and clearly articulates alignment with Council's strategic and operational priorities	Work has commenced on developing a strategy and policy framework and initial discussions have been held regarding possible consolidation opportunities. Decision making frameworks have been created to assist with the creation of new documents and further work will be undertaken this year.	

Part B:

# Finance Report

# Financial Report

1 July 2023 to 31 March 2024



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## Key financial highlights

Period ending 31 March 2024

	31 Mar 2024 Year-to-Date					Full Year					Full Year
	Actual \$'000	Budget \$'000	Variance \$'000	Var. %	Status Var.	Mid Year Budget \$'000	Current Forecast \$'000	Variance \$'000	Var. %	Status Var.	Original Budget \$'000
Operating Income	178,077	173,959	4,118	2%	✓	253,805	257,984	4,179	2%	✓	247,868
Operating Expenses	163,198	167,143	3,945	2%	✓	234,393	237,301	2,908	1%	✓	218,785
<b>Operating Surplus</b>	<b>14,879</b>	<b>6,816</b>	<b>8,063</b>	<b>118%</b>	✓	<b>19,412</b>	<b>20,683</b>	<b>1,271</b>	<b>7%</b>	✓	<b>29,083</b>
Capital Expenditure	(32,576)	(45,798)	13,222	29%	✓	(87,442)	(84,158)	3,284	4%	✓	(58,331)
Non-Cash Operating Items	30,464	25,653	(4,811)	(19%)	×	27,553	27,553	0	0%	—	27,553
Loan Repayments	(2,688)	(2,688)	-	0%	✓	(3,713)	(3,597)	116	3%	✓	(3,713)
Loan Proceeds	-	-	-	0%	✓	6,120	1,000	(5,120)	84%	✓	6,120
Lease Repayments	(487)	(530)	43	8%	×	(710)	(710)	0	0%	✓	(710)
Net Reserve Transfers	(3,905)	(3,322)	583	18%	✓	4,047	4,033	(14)	(0%)	✓	4,047
<b>Current Year Cash Surplus</b>	<b>5,687</b>	<b>(19,869)</b>	<b>25,556</b>	<b>129%</b>	✓	<b>(34,733)</b>	<b>(35,196)</b>	<b>(463)</b>			<b>4,049</b>
Accumulated Surplus b/f	-	-	-			34,733		34,733			-
<b>Accumulated Cash Surplus</b>	<b>5,687</b>	<b>(19,869)</b>	<b>25,556</b>			<b>0</b>		<b>34,270</b>			<b>-</b>
<b>Cash/Investment Holdings</b>	<b>201,885</b>	<i>Not applicable</i>				143,184		-	0%	✓	<b>143,184</b>

**Note** – The Accumulated Surplus brought forward (b/f) represents funds committed to finance capital and operating carry overs from 2022-23.

### Budget information

The Original Budget information contained in the report is the budget approved by Council on 26 June 2023. The year to date budget in this report reflects the Mid-Year Budget as adopted by Council on 11 December 2023. The full year 2023-24 current forecast is the subject of an extensive review undertaken with departments during the March quarter. This review is still underway at the time of preparing this report.

## Executive Summary

### Operating Result

For the nine months ended 31 March 2024, Council achieved a surplus operating result of \$14.88 million which is \$8.06 million better than the year-to-date budget. The main factors contributing to this result comprise favourable variances in:

- **Income (\$4.12 million)** due to operating grant funding (\$1.61 million), better than anticipated interest returns on investments (\$1.5 million) and interest on rates in arrears (\$533,000).
- **Expenditure (\$3.95 million)** due to lower employee costs (\$6.67 million) and materials and services (\$1.90 million), partly offset by prior year capital expenditure unable to be capitalised (\$3.9 million).

More detailed variance explanations are included in the body of this report (refer to sections B1 and B2).

### Capital Result

Year-to-date capital expenditure is \$32.58 million which is \$13.22 million favourable to the year-to-date budget and represents 37% of the annual Mid-Year Budget.

The more significant favourable variances relate to the following projects:

- Roads Reconstruction and Road Rehabilitation programs (\$2.47 million)
- Perry Road project (\$2.11 million)
- Building Renewal program (\$1.19 million)
- Active Reserves renewal (\$794,000)
- Ross Reserve Athletics Track (\$715,000)

There are also \$27 million in commitments (open purchase orders) on 31 March.

### Cash

Cash and investment balances remain strong which is contributing to better than anticipated interest returns.

The working capital ratio is also a strong result of 1.97.

### Forecast Review

The current full year forecast represents a deficit outcome of \$469,000 compared to the 2023-24 Mid-Year Budget.

The full year forecast result is the subject of an extensive review undertaken with departments during the March quarter, is still underway and may be subject to change as reviews are being finalised.

Should Council not achieve a surplus outcome in its 2023-24 forecast result, this will need to be adjusted in the 2024-25 Mid-Year Budget.

Highlighted below are some of the emerging trends (favourable/unfavourable) in the 2023-24 forecast deficit of \$469,000 (please note that fully grant funded programs/projects have been excluded from these variance explanations):

### **Favourable**

- **Interest on Investments (\$2.3 million):** Favourable variation in interest income is due to sustained higher interest rates and greater than anticipated investment funds caused by delayed capital expenditure.
- **Employee Costs (\$1.24 million):** The 2023-24 net employee cost variance is favourable by \$1.24 million as depicted in the table below. However, it should be noted that \$1 million of this variance relates to employee underspends that are wholly offset by lower income. These underspends relate to Community Care and Statutory Planning and are not a saving in the 2023-24 Forecast.

Directorate	Underspends offset by lower income (NOT savings)	Potential Underspend/ (overspend) 2023-24 \$	Total 2023-24 Forecast Employee Costs \$
CEO Services	-	121,106	121,106
City Futures	217,513	(255,469)	(37,956)
Community Strengthening	782,877	821,318	1,604,195
Corporate Development	-	(178,741)	(178,741)
Non-Directorate	-	(271,153)	(271,153)
<b>Total Council</b>	<b>1,000,390</b>	<b>237,061</b>	<b>1,237,451</b>

The remaining potential underspend of \$237,000 (excluding grant funded programs) is due to a number of underspends and overspends that mostly offset.

- **Provision for Doubtful Debts (\$567,000):** Due to the provision for doubtful debt reversal for a long-outstanding debtor in relation to Spring Valley Landfill, partly offset by an increase in the provision for doubtful parking infringement debtors.
- **Interest on Rates (\$500,000):** A conservative budget was set for this interest income in 2023-24 due to the new legislation relating to rates in arrears, debt recovery and inability to charge interest on certain outstanding accounts. Interest on rates has been higher than anticipated due to the high balance of rates in arrears and the freeze on debt recovery in prior years.

### **Unfavourable**

- **Capital Improvement Program (CIP) (\$1.78 million):** Further review work is required in relation to the 2023-24 Forecast of the CIP program. At the time of writing this report, the unfavourable variance is mainly due to two projects that are expected to exceed the 2023-24 Budget and two projects that were not budgeted\* in 2023-24.
  - Thomas Carroll Pavilion (\$550,000) – Building works complete.
  - George Andrews Reserve (\$550,000) – Multi-year project to renovate the kitchen and veranda. Kitchen extension complete, veranda works underway.



- 8 Balmoral Avenue Carpark\* (\$320,000) – The unfavourable variance in this project is due to the enhancement to the original project scope to install a user activated roller shutter. This created a secure parking area for permit holders as well as reducing anti-social behaviour and vandalism on the roof level. This work was undertaken knowing that there was savings within the broader CIP 2022-23 budget. However, due to delays with manufacturing the works were completed in 2023-24 and invoice received in August 2023. This project will have an overspend which has been reflected in the 2023-24 Forecast.
- Springvale Reserve\* (\$272,000) – Compliance works required for fire services.
- Cleaning and Security Costs - Building Maintenance (\$1.22 million): Mostly relates to cleaning costs which have increased substantially due to contract variations and greater use of community facilities. Building Maintenance will work with Civic Facilities to explore options to reduce the current costs by reviewing hiring conditions, delaying cleaning to business hours and making greater use of internal staff. Additionally, security costs consistently exceed budget which requires a review of the current service level agreements. This is of particular concern and requires further review.
- Community Care Income (\$1.07 million)– This unfavourable income variance more than offsets the favourable salary variance of \$783,000 noted above. Overall, the net deficit forecast for the Community Care department in 2023-24 is \$265,000. Staffing issues continue to be experienced which impact the hours and types of services that Council can provide. There is an ageing workforce in this department who are on limited duties or Workcover which impacts the ability to provide the more physically demanding care services. The uncertainty regarding this service area due to continued 12-month funding contract extensions also impacts the ability to attract staff. The result of the above means that grant income is lower than anticipated due to a reduction in service hours provided.
- Parks Storm Events (\$375,000): Increased cost forecast (\$750,000) for repair and clean up works required as a result of the February 2024 storm event, offset by \$375,000 (50%) assumed natural disaster recovery income.
- Statutory Planning Income (\$361,000) – This unfavourable income variance more than offsets the favourable salary variance of \$218,000 noted above. Overall, the net deficit forecast for the Statutory Planning department in 2023-24 is \$241,000 (higher legal costs and lower fee income are also contributors). The reduced income is primarily lower planning applications reflective of the current environment.
- Animal Pound Contract (\$335,000): In recent years, this contract is consistently exceeding budget. The challenge is that there is only one provider in the local area and multiple animals are being housed for an extended period. Efforts are being made by the Community Amenity department to return animals to their owners in a quicker fashion, however, several vacant positions in the department are hampering these efforts. The contract has been extended by 12 months, however, contract prices are expected to increase by more than CPI after that period.
- South East Leisure (\$290,000): Increased 2023-24 forecast operational cost due mainly to higher utility costs as the centres are heavily dependent on gas.

At this point, no forecast adjustments have been recognised in Waste Management as any savings will be transferred to reserves at the end of the financial year.

The 2023-24 Forecast review is still underway and will be reported in further detail in subsequent financial reports.

# Income Statement

For the period 1 July 2023 - 31 March 2024

## CGD - INCOME STATEMENT

		YTD	YTD	YTD	ANNUAL	FULL	MYB to	ANNUAL
		ACTUAL	BUDGET	VARIANCE	MID YEAR	YEAR FORECAST	FORECAST	ORIGINAL
	Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	BUDGET
								\$'000
<b>Income</b>	<b>B1</b>							
Rates and charges		128,811	128,308	503	170,408	171,015	607	170,138
Statutory fees and fines		8,275	8,110	165	10,817	10,433	(384)	10,865
User fees		6,851	6,726	125	9,178	8,609	(569)	9,214
Grants - operating		19,185	17,578	1,607	24,570	25,863	1,293	33,824
Grants - capital		1,712	1,714	(2)	13,828	13,828	-	5,316
Contributions - monetary		1,875	1,499	376	4,358	4,545	187	2,000
Contributions - non-monetary		-	-	-	7,500	7,500	-	7,500
Net gain (loss) on disposal of property, infrastructure, plant and equipment		535	736	(201)	746	546	(200)	746
Other income		10,833	9,288	1,545	12,400	15,644	3,244	8,265
<b>Total income</b>		<b>178,077</b>	<b>173,959</b>	<b>4,118</b>	<b>253,805</b>	<b>257,983</b>	<b>4,178</b>	<b>247,868</b>
<b>Expenses</b>	<b>B2</b>							
Employee costs		66,807	73,478	6,671	103,317	102,080	1,237	95,009
Materials and services		59,973	61,883	1,910	86,093	90,672	-	80,136
Prior year capital expenditure unable to be capitalised (non-cash)		3,904	-	(3,904)	-	-	-	-
Bad and doubtful debts		890	870	(20)	2,245	1,678	567	2,245
Depreciation		25,191	25,191	-	34,201	34,201	-	33,601
Amortisation - right of use assets		448	448	-	598	598	-	598
Borrowing costs		1,915	1,915	-	2,698	2,537	161	2,698
Finance costs - leases		-	-	-	22	52	(30)	22
Asset write offs		907	-	(907)	-	-	-	-
Other expenses		3,163	3,358	195	5,219	5,483	(264)	4,476
<b>Total expenses</b>		<b>163,198</b>	<b>167,143</b>	<b>3,945</b>	<b>234,393</b>	<b>237,301</b>	<b>(2,908)</b>	<b>218,785</b>
<b>Net surplus (deficit)</b>		<b>14,879</b>	<b>6,816</b>	<b>8,063</b>	<b>19,412</b>	<b>20,682</b>	<b>1,270</b>	<b>29,083</b>

## NOTE

For comments regarding movements in Operating Income and Expenditure items, please refer to explanatory notes located at B1 to B2.

# Balance Sheet

As at 31 March 2024

	2023-24 ACTUAL 31 Mar 2024 \$'000	2022-23 ACTUAL 30 Jun 2023 \$'000	2023-24 MID YEAR BUDGET \$'000	2023-24 ORIGINAL BUDGET \$'000
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	23,660	72,244	60,193	143,184
Financial assets	178,226	122,869	102,000	-
Trade and other receivables *	63,775	30,705	31,203	30,267
Other assets	3,587	9,310	8,104	5,852
<b>Total current assets</b>	<b>269,248</b>	<b>235,128</b>	<b>201,500</b>	<b>179,303</b>
<b>Non-current assets</b>				
Property, infrastructure, plant and equipment	2,510,225	2,507,665	2,568,152	2,526,769
Investment property	6,575	6,575	6,575	6,336
Right-of-use assets	1,105	1,554	1,656	2,044
Intangible assets	25	25	25	56
Trade and other receivables	274	273	273	281
<b>Total non-current assets</b>	<b>2,518,204</b>	<b>2,516,092</b>	<b>2,576,681</b>	<b>2,535,486</b>
<b>Total assets</b>	<b>2,787,452</b>	<b>2,751,220</b>	<b>2,778,181</b>	<b>2,714,789</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Trade and other payables	5,737	24,505	29,327	25,063
Prepaid rates *	41,906	-	-	-
Trust funds and deposits **	11,289	5,959	6,159	5,670
Unearned income	56,089	58,816	58,816	52,483
Provisions	20,477	20,954	21,127	22,909
Interest-bearing liabilities	910	3,597	4,193	4,193
Lease liabilities	181	548	545	518
<b>Total current liabilities</b>	<b>136,589</b>	<b>114,379</b>	<b>120,167</b>	<b>110,836</b>
<b>Non-current liabilities</b>				
Provisions	1,181	1,258	1,215	975
Trust funds and deposits	1,452	2,112	2,112	2,409
Interest-bearing liabilities	46,182	46,182	47,993	47,993
Lease liabilities	918	1,038	1,031	1,310
<b>Total non-current liabilities</b>	<b>49,733</b>	<b>50,590</b>	<b>52,351</b>	<b>52,687</b>
<b>Total liabilities</b>	<b>186,322</b>	<b>164,969</b>	<b>172,518</b>	<b>163,523</b>
<b>NET ASSETS</b>	<b>2,601,130</b>	<b>2,586,251</b>	<b>2,605,663</b>	<b>2,551,266</b>
<b>EQUITY</b>				
Accumulated surplus	979,093	968,119	991,578	1,008,893
Asset revaluation reserve	1,530,252	1,530,252	1,530,252	1,472,583
Reserves	91,785	87,880	83,833	69,790
<b>TOTAL EQUITY</b>	<b>2,601,130</b>	<b>2,586,251</b>	<b>2,605,663</b>	<b>2,551,266</b>

## NOTES TO THE STATEMENTS

### **Balance Sheet** (*previous page*)

\* *Prepaid Rates*: Rate revenue (excluding supplementary rates) is accrued evenly over the year, although cash is received may be received in a variety of patterns including quarterly instalments, nine direct debit payments or a lump sum, depending on how the ratepayer chooses to pay. Rate revenue in the Income Statement is a monthly accrual of the rates determined for the year in July.

\*\* *Trust funds and deposits (current)* are higher this quarter due to the timing of the quarterly Fire Services Property Levy payment to the State Revenue Office.

For comments regarding movements in other Balance Sheet items, please refer to explanatory notes located at C1 to C5.

### **Cash Flow Statement** (*next page*)

Details regarding Council's cash movements are contained in **Note D - Cash Flow Statement**.

The dissemination of Council's restricted and operating cash is provided in the graph "*Restricted and Unrestricted Cash*" in **Appendix 2 Investment Analysis** in this report.

Cash inflows and outflows are inclusive of GST where applicable.

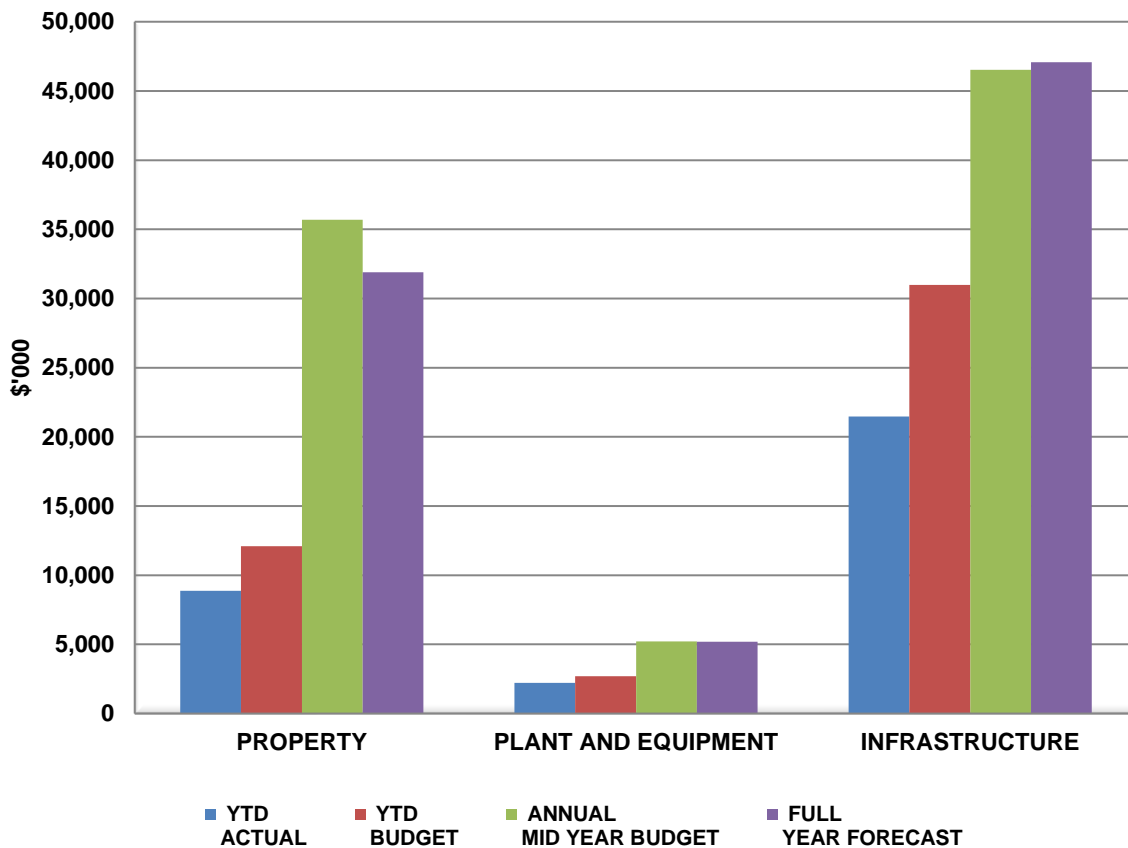
## Cash Flow Statement

	<b>2023-24 ACTUAL as at 31 Mar 2024 Inflows/ (Outflows) \$'000</b>	<b>2023-24 ANNUAL MID YEAR BUDGET Inflows/ (Outflows) \$'000</b>	<b>2023-24 ANNUAL ORIGINAL BUDGET Inflows/ (Outflows) \$'000</b>
<b>Cash flows from operating activities</b>			
Rates and charges	137,188	169,910	168,756
Statutory fees and fines	5,901	8,572	8,104
User fees	7,166	10,549	9,939
Grants - operating	19,516	25,761	35,794
Grants - capital	4,096	12,845	5,316
Contributions - monetary	980	7,154	2,000
Interest received	5,092	6,800	3,394
Trust funds and deposits taken	17,258	29,400	31,050
Other receipts	4,584	6,466	5,452
Net GST refund	8,780	13,911	10,688
Employee costs	(70,969)	(102,893)	(94,092)
Materials and services	(72,455)	(98,695)	(95,674)
Short-term, low value and variable lease payments	(514)	(641)	(641)
Trust funds and deposits repaid	(12,431)	(29,200)	(30,250)
Other payments	(2,401)	(5,394)	(4,283)
<b>Net cash provided by operating activities</b>	<b>51,791</b>	<b>54,545</b>	<b>55,553</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	(40,189)	(87,442)	(58,331)
(Payments) proceeds for investments	(55,634)	20,869	-
Proceeds from sale of property, infrastructure, plant and equipment	549	1,000	1,000
<b>Net cash provided by investing activities</b>	<b>(95,274)</b>	<b>(65,573)</b>	<b>(57,331)</b>
<b>Cash flows from financing activities</b>			
Finance costs	(1,922)	(2,698)	(2,698)
Proceeds from borrowings	-	6,120	6,120
Repayment of borrowings	(2,688)	(3,713)	(3,713)
Interest paid - lease liability	(5)	(22)	(22)
Repayment of lease liabilities	(486)	(710)	(710)
<b>Net cash used in financing activities</b>	<b>(5,101)</b>	<b>(1,023)</b>	<b>(1,023)</b>
Net increase (decrease) in cash and cash equivalents	(48,584)	(12,051)	(2,801)
Cash and cash equivalents at the beginning of the year	72,244	72,244	145,985
<b>Cash and cash equivalents at the end of the period</b>	<b>23,660</b>	<b>60,193</b>	<b>143,184</b>
<b>Represented by:</b>			
Operating cash	(143,871)	(97,031)	2,538
Restricted cash	167,531	157,224	140,646
<b>Total</b>	<b>23,660</b>	<b>60,193</b>	<b>143,184</b>

# Capital Expenditure Statement

The detailed program under each of the capital groups is contained in **Appendix 1 – Capital Expenditure**.

	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	YTD COMMIT \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	ANNUAL ORIGINAL BUDGET \$'000
PROPERTY	8,873	12,109	3,236	12,671	35,686	31,890	26,745
PLANT AND EQUIPMENT	2,229	2,699	469	1,118	5,213	5,194	4,995
INFRASTRUCTURE	21,473	30,990	9,517	13,185	46,543	47,074	26,591
<b>TOTAL EXPENDITURE</b>	<b>32,576</b>	<b>45,798</b>	<b>13,223</b>	<b>26,975</b>	<b>87,442</b>	<b>84,158</b>	<b>58,331</b>



## Management Accounting Result

For the period 1 July 2023 - 31 March 2024

Whilst the Financial Statements are prepared in accordance with Australian Accounting Standards, they contain several items which are “non-cash” in nature such as depreciation on assets and the written down (book) value of assets sold. They also exclude capital expenditure, new borrowings and loan repayments and as such, these Statements do not provide an accurate indication of the surplus/deficit cash position within a financial year.

The following table provides a management accounting summary of the financial performance for the period 1 July 2023 to 31 March 2024 which removes non-cash items and adds back cash items that are excluded from the financial statements.

Description	YEAR TO DATE			FULL YEAR		
	ACTUAL \$'000	AMENDED BUDGET \$'000	VARIANCE Fav(unfav) \$'000	MID YEAR BUDGET \$'000	FORECAST \$'000	VARIANCE Fav(unfav) \$'000
<b>Income Statement</b>						
Income	178,077	173,959	4,118	253,805	257,984	4,179
Expenditure	163,198	167,143	3,945	234,393	237,301	(2,908)
<b>Net surplus - ongoing operations</b>	<b>14,879</b>	<b>6,816</b>	<b>8,063</b>	<b>19,412</b>	<b>20,683</b>	<b>1,271</b>
<b>Management Accounting reconciliation</b>						
<i>Add back (less) non cash items</i>						
Depreciation	25,191	25,191	-	34,201	34,201	-
Amortisation - right of use assets	448	448	-	598	598	-
Contributions non-monetary assets	-	-	-	(7,500)	(7,500)	-
Assets written off	907	-	(907)	-	-	-
Prior year capital expenditure unable to be capitalised	3,904	-	(3,904)	-	-	-
Written down value of assets sold/disposed	14	14	-	254	254	-
<b>Sub total</b>	<b>30,464</b>	<b>25,653</b>	<b>(4,811)</b>	<b>27,553</b>	<b>27,553</b>	<b>-</b>
<b>Net operating surplus</b>	<b>45,343</b>	<b>32,469</b>	<b>12,874</b>	<b>46,965</b>	<b>48,236</b>	<b>1,271</b>
<i>Add/less non operating cash items</i>						
Capital expenditure	32,576	45,798	13,222	87,442	84,158	3,284
Net transfers to (from) reserves	3,905	3,322	(583)	(4,047)	(4,033)	(14)
Repayment of borrowings	2,688	2,688	-	3,713	3,597	116
Proceeds from borrowings	-	-	-	(6,120)	(1,000)	(5,120)
Repayment of lease liabilities	487	530	43	710	710	-
<b>Sub total</b>	<b>39,656</b>	<b>52,338</b>	<b>12,682</b>	<b>81,698</b>	<b>83,432</b>	<b>(1,734)</b>
<b>Cash surplus (deficit)</b>	<b>5,687</b>	<b>(19,869)</b>	<b>25,556</b>	<b>(34,733)</b>	<b>(35,196)</b>	<b>(463)</b>
Accumulated surplus brought forward	-	-	-	34,733	34,733	-
<b>Surplus (deficit) position</b>	<b>5,687</b>	<b>(19,869)</b>	<b>25,556</b>	<b>-</b>	<b>(463)</b>	<b>(463)</b>

The overall management accounting result (after removing non-cash items) at 31 March 2024 shows a favourable variance between the budget and actual of \$25.56 million. The variance is due to a favourable surplus from ongoing operations (\$8.06 million), caused by lower than anticipated operating expenditure and higher income combined with lower than anticipated capital expenditure to date (\$13.22 million).

# Notes to the Financial Statements

## A. Accounting Policy Notes

The financial report is prepared on the principles of accrual accounting. Accrual accounting recognises income when earned and expenditure when incurred, regardless of whether cash settlement has taken place. The basis of recognition of major income and expenditure in these statements are defined below.

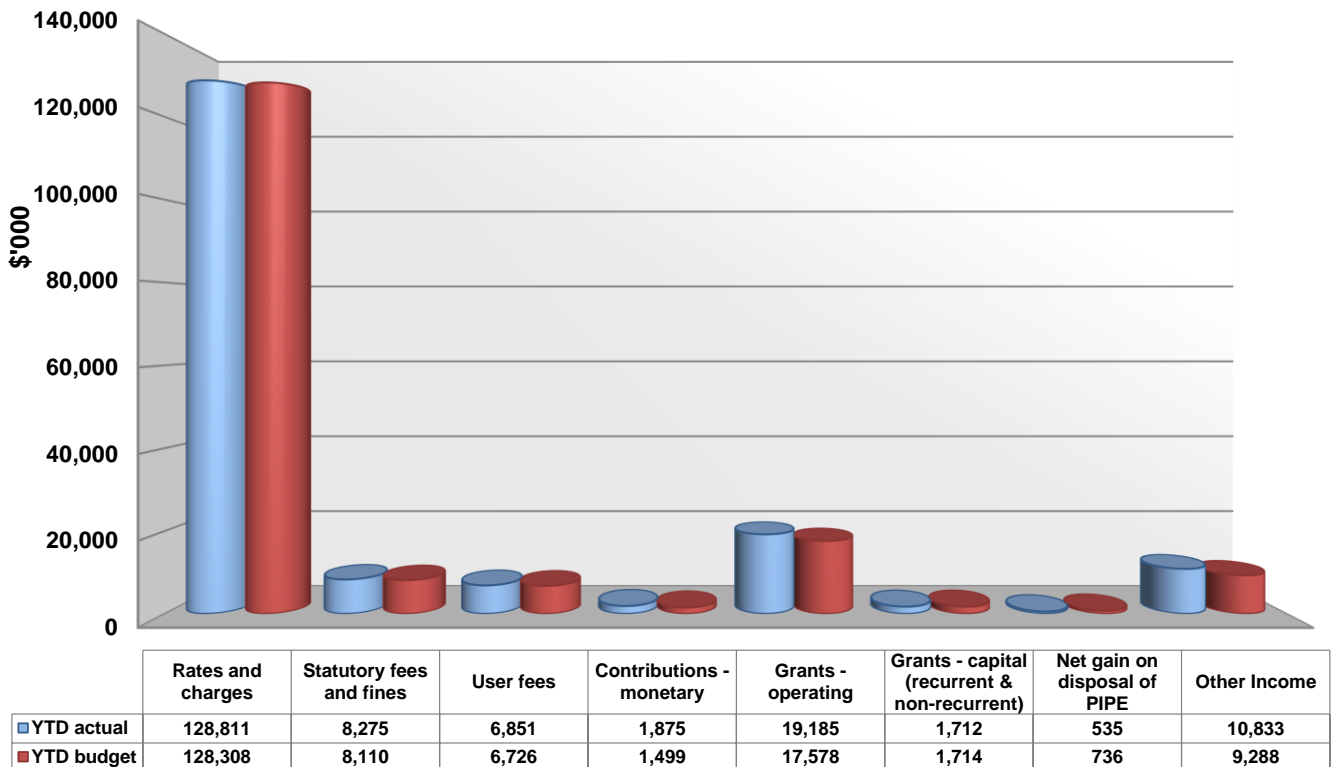
- 1. Rate revenue:** Rate revenue (excluding supplementary rates) is accrued evenly over the year, although cash is received in quarterly instalments or a lump sum, depending on how the ratepayer chooses to pay. Rate revenue in the Income Statement is a monthly accrual of the rates determined for the year in July.
- 2. Grants revenue:** Council receives two types of grants, namely a General Purpose Grant (Financial Assistance Grant funding from the Victoria Local Government Grants Commission) which is not tied to any programs and Special Purpose Grants for various programs. In accordance with new Accounting Standards, AASB 15 'Revenue from Contracts with Customers' and AASB 1058 'Income of Not-For-Profit Entities', grant income is now generally recognised in the Income Statement to the extent of satisfied performance obligations. Alternatively, grant funding which does not have sufficiently specific performance obligations are recognised as income when the cash is received. Any grant income relating to unsatisfied performance obligations are recognised as unearned income in the Balance Sheet at balance date. Grants comprise of operating and capital (recurrent and non-recurrent in nature).
- 3. Fees and charges:** Most fees and charges are recognised when cash is received. Generally, where Council raises a debtor's invoice, income is recognised at the point of the invoice and not when cash is received. Car parking permit income relating to a future period at balance date are recognised as unearned income in the Balance Sheet.
- 4. Contributions - cash:** Cash contributions are essentially from developers towards open space works. These monies are treated as income when received. Council is obligated to spend these monies for the purpose for which they are given by the developers. Council also receives external contributions for other capital projects. Cash contributions received are held in reserves and treated as "restricted cash" until they are spent (see **note 9** below).
- 5. Employee costs:** Salaries expenditure is based on fortnightly salaries paid and accruals for salary on-costs such as leave entitlements, superannuation and Workcover.
- 6. Capital expenditure:** The two broad areas of capital are the capital improvement program (CIP) (which includes infrastructure and major projects) and 'other' which includes fleet, computers, plant and furniture. Expenditure is recognised as capital if it is significant in value and results in assets which have a useful life in excess of at least one year.
- 7. Budget information:** The Original Budget information contained in the report is the budget approved by Council on 26 June 2023. The year to date budget in this report reflects the Mid-Year Budget as adopted by Council on 11 December 2023. No variations have been made to the declared rates and charges or loan borrowings other than what has been approved in the 2023-24 Adopted Budget.
- 8. Cash Flow Statement:** Reflects the actual cash movements during the year.
- 9. Restricted cash:** These are monies set aside for specific purposes and are not readily available for day to day operations or general capital works. They include funds set aside towards meeting long service leave commitments (required by government regulations), statutory reserves (e.g. open space contributions) and other funds that are committed towards specific purposes.



## B1. Operating Income

The chart below shows the categories of operating income against their respective budgets (excludes non-cash accounting entries such as non-monetary contributions or gifted assets).

### Income from operating activities for 1 July 2023 - 31 March 2024



Operating income for the period ended 31 March 2024 is \$4.12 million favourable against budget. This is primarily due to the following:

- Grants – operating (\$1.6 million favourable)** – Higher than anticipated operating grant funding due mainly to an expanded Family Day Care (FDC) program (\$990,000) combined with additional funding in other programs including Maternal and Child Health (\$339,000), Child First (\$102,000), Market Street Occasional Care Centre Operational (\$101,000), Festivals and Events (\$48,000), HACC Co-ordination (\$47,000), Y-Space (\$25,000), Emergency Management (\$24,000), Children’s Support Services (\$21,000) and Playgroups Initiatives (\$21,000).

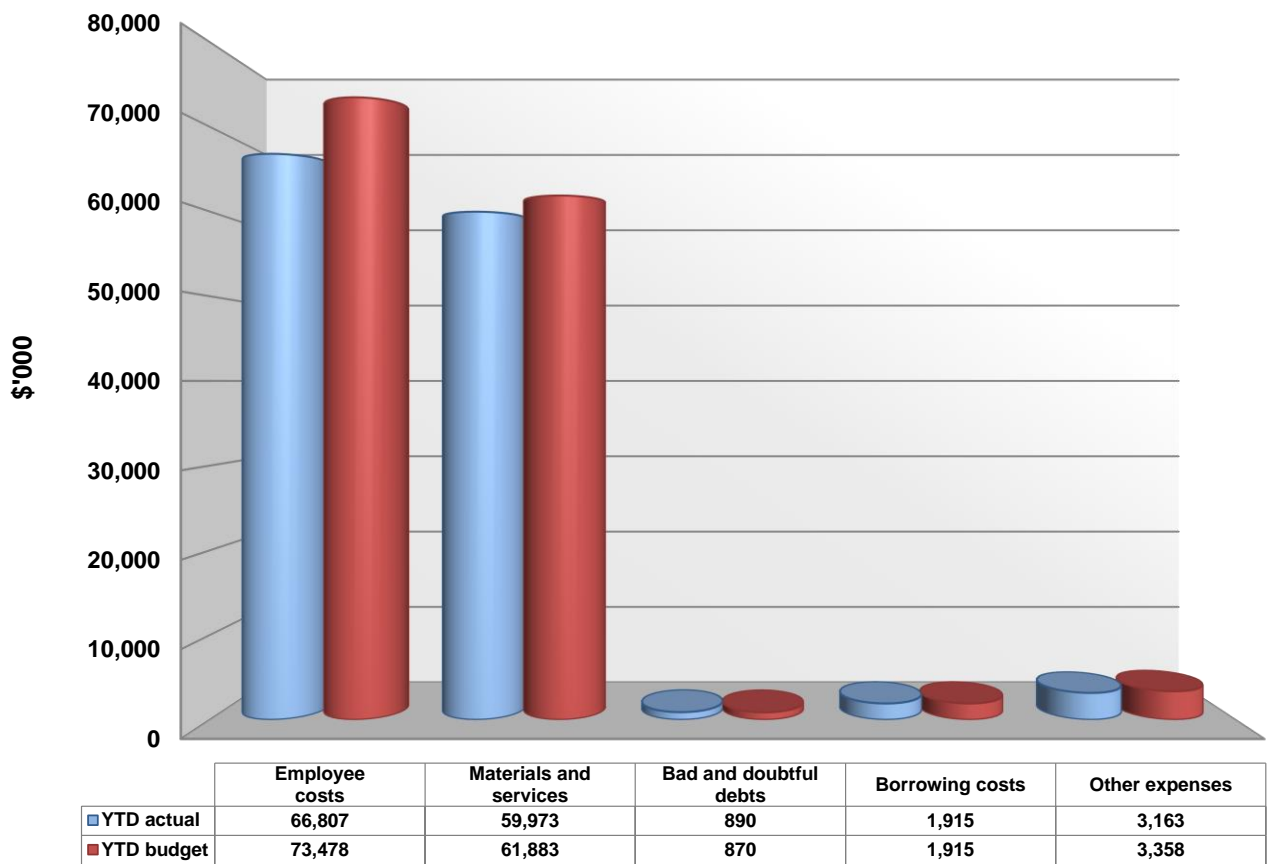
These favourable variances are partly offset by lower than anticipated grant funding recognised to date based on satisfied performance obligations for HACC – Assessments and Team Leaders (\$106,000), Sleep and Settling Initiative (\$85,000), Home and Community Care (\$58,000) Food Services (\$22,000) and HACC-Home Maintenance (\$22,000).

- Other income (\$1.5 million favourable)** – Mainly due to better than anticipated interest returns on investments with greater cash and investment funds caused by capital expenditure delays.
- Rates and charges (\$503,000 favourable)** - Better than anticipated interest on rates in arrears which was expected to reduce under recent legislative changes and supplementary rates.

## B2. Operating Expenditure

The chart below shows the categories of operating expenditure against their respective budget (excludes non-cash accounting entries including depreciation, amortisation, asset write offs and prior year capital expenditure unable to be capitalised).

**Expenditure from operating activities  
for 1 July 2023 to 31 March 2024**



Operating expenditure for the quarter ended 31 March 2024 is favourable by \$3.95 million against budget. The major favourable variances are in Employee Costs (\$6.67 million) and Materials and Services (\$1.9 million), partly offset by non-cash accounting entries (prior year capital expenditure unable to be capitalised and asset write offs - \$4.81 million).

- Employee costs (\$6.67 million)** - as depicted in the following table, nearly half (\$3.14 million) of the favourable variance relates to grant funded programs which represent a future obligation and require an acquittal, caused mainly by a delay in recruitment (mostly in Community Strengthening).

A further \$1.09 million in Community Care represents a favourable salaries variance that is mostly offset by lower grant funding due to lower than anticipated achievement of targets.

**Employee costs (continued)**

Directorate	YTD Variance Fav/(unfav) \$	Grant Funded Programs \$	Offset by Lower Grant Funding \$	Potential Underspend/ (overspend) 2023-24 \$
CEO Services	218,394	-	-	218,394
City Futures	106,515	65,957	-	40,557
Community Strengthening	6,060,317	3,077,125	1,087,154	1,896,038
Corporate Development	392,366	-	-	392,366
Non-Directorate	(106,741)	-	-	(106,741)
<b>Total Council</b>	<b>6,670,850</b>	<b>3,143,082</b>	<b>1,087,154</b>	<b>2,440,614</b>

The remaining \$2.44 million represents a potential underspend in salary costs year to date in the following areas:

- Community Strengthening (\$1.90 million), mainly in Maternal and Child Health (\$418,000), Library Services (\$318,000), Children's Support Services (\$365,000) and Family Day Care (\$245,000) due to a delay in recruitment of vacant positions combined with challenges in sourcing permanent skilled staff. These favourable variances are partly offset by higher than anticipated salaries in the Drum Theatre (\$189,000).
- Corporate Development (\$392,000) due to delay in recruitment and lower temporary agency staff costs in Call and Service Centres \$117,000, Community Property \$100,000, Financial Services \$99,000 and Occupational Health and Safety \$81,000. This favourable variance is partly offset by Corporate Development Executive \$139,000.
- CEO Services (\$218,000) due to a delay in filling vacant positions mainly in Digital Technology \$225,000 and Asset Management \$18,000.

Overall, a permanent favourable variance of \$1.24 million has been reflected for all Employee Costs in the 2023-24 Forecast which is detailed in the earlier Forecast Review section.

- **Materials and services (\$1.9 million favourable)** due to a variety of factors including:
  - Delay in receipt of invoices most notably tipping fees and lower than anticipated recycling and waste collection contract costs (Waste Management \$1.45 million) and graffiti removal contract (Cleansing \$259,000).
  - A delay in timing of works (Spring Valley Landfill \$283,000).
  - Lower than anticipated software maintenance and IT costs (Digital Technology \$330,000).

These favourable variances are partly offset by higher than expected Family Day Care educator costs due to an expanded service matched by higher income (\$990,000).

The above favourable variances are offset by unfavourable fixed asset entries (Prior year capital expenditure unable to be capitalised (non-cash) \$3.9 million and Asset write offs \$907,000). These items are not budgeted as they are difficult to predict and represent non-cash accounting entries.

## C. Balance Sheet

Council's net assets are valued at \$2.60 billion at 31 March 2024.

### C1. Current assets

*Cash and other assets that can be readily converted to cash.*

**Cash and cash equivalents (\$23.66 million)** – Represent the net amount held by Council in cash or term deposits with a term of less than 90 days.

\$167.53 million of cash and investment funds are 'restricted' for various purposes. The reduction in operating funds at 31 March 2024 is due to the classification of \$178.23 million of term deposits greater than 90 days as 'financial assets'. These are detailed in the notes to the cash flows that follow in **section D** and a graphical presentation in **Appendix 2**. However, if these term deposits were classified as cash, the operating cash balance would be \$201.89 million.

Funds are invested in accordance with Council's Investment Policy. The policy requires Council to invest with prudence, consideration of acceptable risks and relevant legislation.

The details of Council's investments are contained in **Appendix 2**. In selecting investment products, Council has paid due consideration to risk by ensuring the investment portfolio does not exceed the limits set in the Policy based on the Standard and Poor's Long-Term rating of Authorised Deposit Taking Institutions (ADI) combined with the term of the investment.

**Financial assets (\$178.23 million)** – Increase in financial assets from 30 June 2023 is due to the make-up of Council's cash and investments holdings at 31 March 2024 with more investments placed with a term of over 90 days and less investments with a term of under 90 days.

**Trade and other receivables (\$63.77 million)** – This balance includes:

- Rate debtors \$46.08 million
- Infringement debtors of \$10.33 million (net of provision for doubtful debts).
- General debtors \$7.36 million (net of provision for doubtful debts).

Rate revenue (excluding supplementary rates) is accrued evenly over the year, although cash is received in quarterly instalments, nine direct debit payments or a lump sum, depending on how the ratepayer chooses to pay. Rate revenue in the Income Statement is a monthly accrual of the rates determined for the year in July.

**Other assets (\$3.59 million)** – This balance includes:

- Accrued income \$3.01 million – income earned but cash not yet received as at 31 March 2024.
- Prepayments \$9,000 - expenses prepaid at 31 March 2024.
- Other deposits \$567,300 – represents \$8,700 works warranty bond for Soccer Pitch and Community Centre - 9 Memorial Drive, Noble Park, \$75,000 deposit for Metropolitan Resource Recovery organic waste processing contract, \$250,000 deposit paid for Metropolitan Resource Recovery Landfill Services Gate Fee and \$233,600 deposit paid to South East Water for 5 Mason Street, Dandenong works.

## C2. Non-current assets

**Property, infrastructure, plant and equipment (\$2.51 billion)** – Includes Council roads, drains, buildings, plant and other fixed assets. These values are reflected after recognising the depreciation allowed against each asset.

**Investment property (\$6.58 million)** is separately classified from 'Property, infrastructure, plant and equipment' in accordance with Australian Accounting Standards. Any adjustment to the fair value of these assets on an annual basis is recorded in the Comprehensive Income Statement and these assets are not depreciated.

**Right-of-use assets (\$1.10 million)** – Represents leased (right-of-use) assets and includes property, fleet, IT and office equipment that has been leased under ordinary lease arrangements.

**Intangible assets (\$25,000)** – Represents computer software assets. These values are reflected after recognising the associated amortisation expense.

**Trade and other receivables (\$274,000)** – \$200,480 for Council's share of funds held in trust by Whitehorse City Council relating to the former Narre Warren landfill site and a \$73,320 refundable bond with Western Health (originally related to Community Chef) which is expected to be returned upon completion of the contract.

## C3. Current liabilities

*Debts due to be repaid within 12 months.*

**Trade and other payables (\$5.74 million)** – This balance includes trade creditors arising from operations and capital works.

**Prepaid rates (\$41.91 million)** – Rate revenue (excluding supplementary rates) is accrued evenly over the year, although cash is received in a variety of patterns including quarterly instalments, nine direct debit payments or a lump sum, depending on how the ratepayer chooses to pay. Rate revenue in the Income Statement is a monthly accrual of the rates determined for the year in July. Prepaid rates represent the monthly rate income not yet recognised in the Income Statement for the remaining months of this financial year.

**Trust funds and deposits (\$11.29 million)** – Includes:

- Fire services property levy funds collected by Council on behalf of the State Government, but not yet paid on to the State Revenue Office (\$5.89 million). These monies are remitted to the State Revenue Office in accordance with legislative timeframes (28 days after each quarterly rate instalment date).
- Other deposits (\$3.60 million).
- Landscape deposits (\$1.06 million).
- Road deposits (\$458,000).
- Open space contributions (\$289,000).

**Unearned income (\$56.09 million)** – Represents income not yet earned based on specific performance obligations that were not complete at 31 March 2024 in respect of:

- Developer Contribution Plan (DCP) liabilities – (\$42.36 million).
  - Operating grants (\$10.36 million).
  - Capital grants (\$2.99 million).
  - Other – including facility hire for future events (\$376,000).
-

**Provisions (\$20.48 million)** – This balance represents the provision for employee entitlements and landfill restoration works.

- Employee entitlements:
  - Long service leave entitlements - \$11.94 million.
  - Annual leave entitlements - \$7.71 million.
  - Rostered days off (RDO) - \$533,000.
- Landfill provision - \$294,000 - provision for the restoration and aftercare management of the former Spring Valley landfill site (closed). The former closed landfill is owned by the Council and is used as recreational open space. Council's share is 19.88% of the total future estimated costs.

**Interest-bearing liabilities (\$910,000)** – Represents the repayment of long-term borrowings expected during 2023-24.

**Lease liabilities (\$181,000)** - Represents the lease repayments in respect of right-of-use assets that are payable during 2023-24.

#### **C4. Non-current liabilities**

*Debts due to be repaid in future years.*

**Provisions (\$1.18 million)** – Represents the provisions estimated to be paid beyond the 2023-24 financial year and comprises of long service leave entitlements for employees (\$461,000) and landfill provision for restoration of Spring Valley landfill site (\$720,000) (Council's share is 19.88% of the total future estimated costs).

**Trust funds and deposits (\$1.45 million)** – Represents deposits that are payable beyond the 2023-24 financial year and comprises asset protection bonds of \$850,000, landscape deposits of \$537,000 and contractor deposits of \$65,000.

**Interest-bearing liabilities (\$46.18 million)** – Comprises outstanding borrowings to be repaid beyond the next 12 months.

**Lease liabilities (\$918,000)** – Represents lease payments in respect of right-of-use assets to be repaid beyond the next 12 months.

#### **C5. Net assets and equity**

**Net assets** - Represents the difference between total assets and total liabilities. It is the Council's net worth to the City's ratepayers.

**Reserves** – Includes both statutory reserves (S) and discretionary reserves (D). 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). The reserves listed below are explained in the notes to the cash flows that follow.

The discretionary reserves are:

- Major projects reserve
- Insurance fund reserve
- Council funded – Development Contribution Plans reserve
- Spring Valley landfill rehabilitation reserve
- Springvale Activity Precinct – Parking and Development reserve
- Dandenong Activity Precinct – Parking and Development reserve
- Native re-vegetation reserves
- Keysborough South Maintenance Levy reserve
- General reserve (Aged Care)
- Grants in advance reserve
- Future maintenance reserve

The statutory reserves are:

- Open space – planning, development, and improvements
- Open space – land acquisitions

## D. Cash Flow Statement

Cash and investment holdings total \$23.66 million as at 31 March 2024, an decrease of \$48.58 million since 30 June 2023. Total cash and investment holdings are made up of operating cash (significantly reduced to \$143.87 million due to the classification of term deposits over 90 days as financial assets) and restricted cash of \$167.53 million. Please refer below for a detailed listing of Restricted Cash items, which are set aside for specific purposes.

**Cash flows from operating activities** – net inflow of \$51.79 million.

The major inflows are rates (\$137.18 million), grants - operating (\$19.52 million), trust funds and deposits taken (\$17.26 million), user fees (\$7.17 million) and statutory fees and fines (\$5.90 million).

The major outflows are materials and services (\$72.45 million), employee costs (\$70.97 million) and trust funds and deposits repaid (\$12.43 million),

Trust funds and deposits taken and repaid mainly relate to fire services property levies (FSPL). The remittance of the FSPL and FSPL levy interest amounts are made to the State Revenue Office (SRO) in four payments in accordance with Section 41(1) of the FSPL Act. An instalment is due and payable to the Commissioner of State Revenue 28 days after the due date of rates instalments. Council collects FSPL on behalf of the State Government.

**Cash flows from investing activities** – net outflow of \$95.27 million, including:

- \$55.63 million relates to cash outflow for term deposits with a maturity of greater than three months.
- \$40.19 million for capital works expenditure. The detailed capital works schedule is included in this report as Appendix 1. Please note the difference between the two capital expenditure amounts is due to the movement in capital trade creditors at the start and end of the reporting period. Appendix 1 is on an accrual basis.
- \$549,000 proceeds on asset sales mainly relating to the fleet replacement program.

**Cash flows from financing activities** – outflow of \$5.10 million.

Council incurred \$1.92 million in finance costs on its borrowings and repaid \$2.69 million of existing borrowings. In addition, Council repaid \$486,000 of its lease liabilities as at 31 March 2024.



**Restricted cash** - Represents funds set aside for specific purposes, as detailed in the following tables.

Type	31-Mar-24	Notes
<b>Reserve funds</b>	<b>\$'000</b>	
Council funded Development Contribution Plans (DCP) reserve	17,677	Reserved for specific expenditure in accordance with the published DCP.
Open space – planning, development and improvements	3,859	Reserved for enhancing the City's open space by planning, development and improvements.
Open space – acquisitions	6,000	To fund acquisitions of new open space land.
Major projects reserve	47,127	Funds realised from sale of Council's property assets or surplus Council funds to invest in other properties or funding future major projects.
Keysborough South Maintenance Levy	3,453	Reserved for specific maintenance expenditure relating to this area.
Spring Valley landfill rehabilitation	3,119	Rehabilitation of the Spring Valley landfill site.
Re-vegetation reserves	209	To meet native re-vegetation requirements on Council's reserves.
Insurance fund reserve	469	To meet large and unexpected policy excesses on multiple insurance claims.
Springvale Activity Precinct Parking and Development reserve	235	To fund development in the Springvale Activity Centre.
Dandenong Activity Precinct Parking and Development reserve	3,073	To fund development in the Dandenong Activity Centre.
Grants received in advance	0	Represents grants received in advance.
General reserve (Aged Care)	2,418	Funds set aside for the aged care reforms.
Future maintenance reserve	4,146	Contribution funds for future works to address level crossing removal authority defects.
<b>Total reserve funds</b>	<b>91,785</b>	
<b>Employee provisions</b>	<b>\$'000</b>	
Long service leave	12,406	Funds to meet long service leave commitments.
Annual leave and other	8,238	Funds set aside to meet annual leave and rostered days off (RDO) commitments.
<b>Employee provisions</b>	<b>20,644</b>	
<b>Trust funds and deposits</b>	<b>\$'000</b>	
Fire services property levy (FSPL) collected and due	5,885	Payable to State Revenue Office – legislative requirement.
Open space contributions	289	Pending completion of works.
Landscape deposits	1,593	Pending completion of works.
Road deposits	458	Pending completion of works.
Other trust funds and deposits	4,516	Refundable upon finalisation of programs.
<b>Total trust funds and deposits</b>	<b>12,741</b>	
<b>Other restricted funds</b>	<b>\$'000</b>	
DCP unearned income	42,361	Pending completion of works by developers.
<b>Other restricted funds</b>	<b>42,361</b>	
<b>Total restricted cash</b>	<b>167,531</b>	

## E. Statement of Capital Works

Total capital expenditure at 31 March 2024 was \$32.58 million. A further \$26.97 million was committed as at the end of March. The following **CIP Expenditure Report** contains the expenditure status of each of the approved capital projects.

The timing of cash outflows and project completion can differ for capital projects. Commentary on the status of each project with major year to date variances are reported if the variance is greater than \$300,000. Please note that the variances detailed below are the total of all asset classes by project whereas the Capital Expenditure report details the variances separately by asset class and project.

### Property

- **3876 Building Renewal Bathroom (\$867,000 favourable)** - Designs and request for quotes are underway for several child projects.
- **3219 Thomas Carroll Pavilion (412,000 unfavourable)** – Minor Disability Discrimination Act (DDA) rectification works are underway. This variance is permanent and an unfavourable adjustment of \$550,000 has been reflected in the 2023-24 Forecast.
- **1631 Art Gallery PEP Bldg (399,000 favourable)** - Concept design and detailed design on hold by the Project Contral Group until further notice.
- **4069 PEP redevelopment (\$373,000 favourable)** – Seeking quotations.
- **3902 Ross Reserve Pavilion (\$341,000 favourable)** – Minor outstanding works required for the certificate of occupancy including rainwater tank connection and access ramps.
- **4185 Dandenong Market – Fire Services (\$336,000)** – Project underway. Initial inspection completed report provide. Minor rectification works and housekeeping items complete with DMPL. Seeking quotes for large items with DMPL. Second detailed site inspection complete, with report expected in April 2024. Additional rectification items are expected.
- **3547 George Andrews Reserve (\$329,000 unfavourable)** – Kitchen extension works complete. Verandah works to be completed in April. A permanent unfavourable variance of \$550,000 has been reflected in the 2023-24 Forecast.
- **4004 8 Balmoral Avenue (\$320,000 unfavourable)** – The unfavourable variance in this project is due to the enhancement to the original project scope to install a user activated roller shutter. This created a secure parking area for permit holders as well as reducing anti-social behaviour and vandalism on the roof level. This work was undertaken knowing that there was savings within the broader CIP 2022-23 budget. However, due to delays with manufacturing the works were completed in 2023-24. A permanent unfavourable variance of \$320,000 has been reflected in the 2023-24 Forecast.
- **3946 Building Renewal Aquatic / Leisure (\$318,000 favourable)** – Seeking quotes for child projects.

## **Infrastructure**

- **3992 Perry Road DCP-KR01a (\$2.21 million favourable)** - Contract has been awarded and works are progressing well. Trees have been removed. Footpath construction is in progress. Melbourne Water connections have been done. Storm water drainage works are progressing and well and at 90% completion. Swale drain is being done.
- **3209 Active Reserves Renewal (\$794,000 favourable)** – Comprises 11 child projects. Project status commentary outstanding at the time of writing this report.
- **4120 Ross Reserve Athletics Track (\$715,000 favourable)** – Project complete. A permanent favourable variance of \$150,000 has been reflected in the 2023-24 Forecast.
- **4158 Springvale Reserve Netball (\$408,000 favourable)** – Construction works are well underway with expected completion end of May.

## **Roads**

- **3231 Road Reconstruction Program (\$2.47 million favourable)** – Procurement works in progress for Ordish road full reconstruction phase 2. Tender report for Council approval in April.
- **3754 Road Rehabilitation Program (\$732,000 unfavourable)** – Twelve road sections are nominated this financial year. Nine road segments were resurfaced and completed. The remaining works are planned to start in April 2024. The overspend on this program has been reflected in the 2023-24 Forecast and will be offset by an underspend in the above Road Reconstruction Program (3231).

# APPENDIX 1 - Capital Expenditure Report

	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMIT	ANNUAL MID YEAR BUDGET	FULL YEAR FORECAST	ANNUAL ORIGINAL BUDGET
	\$	\$	\$	\$	\$	\$	\$
<b>PROPERTY</b>							
<b>Buildings</b>							
1631. 2434-22/23 Art Gallery PEP Bldg	1,950	400,500	398,550	11,141	573,668	573,668	-
1818. 1622-19/20 Walker St Carpark	10,845	-	(10,845)	4,435	-	10,845	-
1869. 2587-23/24 D'nong Community Hub	188,693	222,000	33,307	1,470,304	2,000,810	2,000,810	1,756,000
1943. Air Fryer Crowe Pavilion	-	15,000	15,000	-	15,000	15,000	-
3219. 1943-20/21 Thomas Carroll Pavilion	886,912	475,310	(411,602)	49,674	475,310	1,025,310	-
3547. 1504-19/20 George Andrews Reserve	431,896	103,210	(328,686)	225,340	103,210	653,210	-
3548. 2588-23/24 Keysb Sth Community Hub	3,233,308	3,415,000	181,692	8,742,140	13,830,089	8,710,089	11,000,000
3793. 1583-19/20 Dandenong Market Square	2,463	68,834	66,371	24,045	68,834	68,834	-
3817. 2356-22/23 Civic Archive Building	4,405	-	(4,405)	-	-	4,405	-
3820. 2367-22/23 N'Park Aquatic Ctr NPAC	-	-	-	13,372	-	-	-
3874. 2272-22/23 Bldg Renewal.- HVAC	-	288,500	288,500	-	465,000	465,000	465,000
3876. 2456-23/24 Bldg Renewal Bathroom	44,634	911,400	866,766	330,005	1,470,000	1,470,000	1,470,000
3879. 2457-23/24 Bldg Renewal Minor Wrks	183,980	147,000	(36,980)	73,054	147,000	197,000	147,000
3880. 2458-23/24 Bldg Renewal Roof	1,800	279,150	277,350	-	377,950	327,950	260,000
3883. 2321-22/23 Bldg Renewal Kitchen/Eq	218,561	-	(218,561)	161,892	-	250,000	-
3902. 1928-20/21 Ross Reserve Pavilion	6,800	347,465	340,665	1,946	347,465	347,465	-
3904. 2459-23/24 Bldg Renewal Theatre	60,909	237,500	176,591	120,514	383,000	383,000	383,000
3906. 2583-23/24 Dandenong Gallery of Art	971,225	1,008,400	37,175	357,855	4,681,181	4,681,181	3,000,000
3946. 2452-23/24 Bldg Renewal Aquat/Leis	326,539	644,800	318,261	225,462	1,039,500	789,500	1,039,500
3949. 1785-20/21 NPAC Redevelopment	8,502	-	(8,502)	12,257	-	8,403	-
3974. 2586-23/24 D'nong Wellbeing Centre	1,411,109	1,300,000	(111,109)	129,477	5,152,186	5,152,186	5,500,000
4003. 2054-21/22 Springvale Reserve	271,557	-	(271,557)	106,612	-	271,557	-
4004. 1764-19/20 8 Balmoral Avenue	320,228	-	(320,228)	2,142	-	320,228	-
4042. NPR N'Park Comm Ctr Bldg Upgrade	56,553	41,752	(14,801)	-	41,752	48,752	-
4067. 2570-23/24 Lyndale Sec Coll Kitchen	31,697	130,000	98,303	5,985	544,800	494,800	400,000
4069. 2585-23/24 Pep Redevelopment	136,172	508,900	372,728	467,423	1,526,995	1,526,995	800,000
4105. 2311-22/23 Police Padck Water Main	-	144,100	144,100	68,182	144,100	144,100	-
4106. 2330-22/23 D'nong Civic Hot Water	-	93,280	93,280	-	93,280	93,280	-
4109. 2167-22/23 Bains Pavilion	-	208,800	208,800	-	348,875	-	-
4132. 1009-18/19 Heritage Hill (Laurel)	-	27,000	27,000	-	60,000	60,000	60,000
4133. 1028-18/19 Jan Wilson Community Ctr	-	20,500	20,500	-	45,000	45,000	45,000
4142. 1944-20/21 Dandy Mkt Carpk Bollards	-	7,000	7,000	-	15,000	15,000	15,000
4143. 2336-22/23 Cooinda Ctr - DDA Comply	14,715	124,000	109,285	-	200,000	200,000	200,000
4144. 1925-20/21 Dandy CvcCtrLib Ccpt Des	-	11,500	11,500	20,800	25,000	25,000	25,000
4145. 1362-19/20 Paddy O'Donoghue Centre	-	16,000	16,000	-	35,000	35,000	35,000
4146. 1487-19/20 39a Clow Street-Lighting	-	17,100	17,100	-	38,000	38,000	38,000
4147. 2340-22/23 Dandenong West Prim Sch	7,852	3,400	(4,452)	-	7,000	7,852	7,000
4148. 1688-19/20 Noble Park - Mbl Lib Srv	15,973	22,500	6,527	15,897	50,000	50,000	50,000
4149. 2602-23/24 Dandy North Snr Citizens	-	18,000	18,000	-	40,000	40,000	40,000
4150. 1893-20/21 The Castle - Lighting	-	4,500	4,500	-	10,000	10,000	10,000
4184. Dandenong Market - Lift	-	105,000	105,000	-	175,000	175,000	-
4185. Dandenong Market - Fire Services	23,857	360,000	336,143	31,500	600,000	600,000	-
<b>Leasehold Improvements</b>							
3941. 1767-19/20 Police Padck Grandstand	-	260,000	260,000	-	433,660	433,660	-
4111. 2247-22/23 Rosewd Downs PS MCH	-	122,070	122,070	-	122,070	122,070	-
<b>Total property</b>	<b>8,873,135</b>	<b>12,109,471</b>	<b>3,236,336</b>	<b>12,671,456</b>	<b>35,685,735</b>	<b>31,890,150</b>	<b>26,745,500</b>

	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMIT	ANNUAL MID YEAR BUDGET	FULL YEAR FORECAST	ANNUAL ORIGINAL BUDGET
	\$	\$	\$	\$	\$	\$	\$
<b>PLANT AND EQUIPMENT</b>							
<b>Plant, machinery and equipment</b>							
1188. HACC Minor works	-	-	-	-	50,000	50,000	-
1445. 1702-19/20 Fleet Purchases	1,449,835	1,426,300	(23,535)	507,979	3,140,900	3,112,900	3,140,900
1447. 2252-22/23 Fleet New Program	130,571	57,770	(72,801)	-	57,770	127,833	-
4044. NPR Pedestrian Counters S/City	-	12,492	12,492	-	12,492	12,492	-
<b>Library books</b>							
3104. 2593-23/24 Library Strategy	511,041	664,000	152,959	230,924	878,000	828,000	878,000
<b>Computers and telecommunications</b>							
3957. 2294-22/23 Audio Visual Renewal	24,730	250,400	225,670	327,413	556,500	556,500	556,500
4007. 1713-19/20 Merit CRM Replacement	-	88,050	88,050	-	88,050	88,050	-
4052. LRCI3 Optical Fibre Various	-	10,194	10,194	-	10,194	10,194	-
4104. 1932-20/21 Security Program	-	18,000	18,000	-	40,000	29,155	40,000
4112. 2455-23/24 Keysborough Food Svcs	110,745	74,700	(36,045)	49,700	165,500	165,500	165,500
4152. 1347-19/20 Various Locations Wi-Fi	-	16,200	16,200	-	36,000	36,000	36,000
4153. 1346-19/20 Hemmings Pk-Radio/Wi-Fi	-	11,500	11,500	-	25,000	25,000	25,000
4154. 2358-22/23 Var Locations Pple Count	-	16,900	16,900	-	37,000	37,000	37,000
<b>Fixtures, fittings and furniture</b>							
3314. 2460-23/24 Furniture Renewal Prg	-	29,700	29,700	-	65,780	65,780	65,780
4151. 2463-23/24 Public Art Renewal Prog	2,501	22,500	19,999	2,215	50,000	50,000	50,000
<b>Total plant and equipment</b>	<b>2,229,423</b>	<b>2,698,706</b>	<b>469,283</b>	<b>1,118,231</b>	<b>5,213,186</b>	<b>5,194,404</b>	<b>4,994,680</b>
<b>INFRASTRUCTURE</b>							
<b>Parks, open space and streetscapes</b>							
1629. 2231-22/23 Vanity Lane 275 Lonsdale	875	250,000	249,125	4,976	1,985,276	1,985,276	-
3442. 2574-23/24 NPR Noble Park Revital'n	-	187,500	187,500	-	335,000	268,000	150,000
3849. 2201-22/23 Fred Wachter Playground	-	92,392	92,392	-	92,392	80,000	-
3900. 1542-19/20 Ross Reserve Landscape	93,510	134,279	40,769	-	134,279	134,279	-
3931. 2440-23/24 Guardrail Program	1,750	45,000	43,250	69,155	100,000	100,000	100,000
3932. 2462-23/24 Passive O/Space Renewal	593,196	727,800	134,604	412,839	1,335,000	1,035,000	1,335,000
3977. 1996-20/21 LXRA Rectification Works	16,787	24,380	7,593	31	40,644	40,644	-
4012. 1800-20/21 Alex Wilkie Wetlands	-	50,000	50,000	-	50,000	50,000	-
4014. 2575-23/24 NPR Frank Street	157,226	120,000	(37,226)	34,445	120,000	180,000	120,000
4020. 2225-22/23 LRCI3 Railway Parade SC	198,050	213,742	15,692	-	213,742	213,742	-
4027. 1920-20/21 NPR Ian St Street Scape	116,556	305,221	188,665	37,125	305,221	305,221	-
4032. 1138-18/19 Hemmings St Precinct	11,277	141,320	130,043	-	141,320	141,320	-
4043. NPR Leonard/Buckley Streetscape	-	31,400	31,400	-	31,400	31,400	-
4058. 2225-22/23 Railway Pde St Scape (2)	15,246	-	(15,246)	-	-	-	-
4062. 2561-22/23 NPR Muderra Artwork	10,800	179,664	168,864	87,561	179,664	179,664	-
4065. 2564-22/23 NPR Leonard Av St-Scape	354,003	398,079	44,076	28,509	398,079	398,079	-
4128. 1313-18/19 Tyers Lane Reserve	69,753	54,000	(15,753)	-	120,000	100,000	120,000
4134. 2465-23/24 Lighting Renewal Prg	391,153	547,100	155,947	795,988	1,390,000	1,340,000	1,802,500
4141. 2560-22/23 Keshava Mural Thunder FC	30,000	30,000	-	1,173	30,000	30,000	-
4162. 2303-22/23 Safe City CCTV RenewProg	-	61,400	61,400	-	136,550	136,550	136,550
4163. 2469-23/24 Ligh Renew Prog-Op Space	1,950	250,000	248,050	4,950	412,500	412,500	-
4164. 2318-22/23 Dandy CBD-LED Upgrade	-	192,600	192,600	-	409,640	409,640	409,640
4165. 2359-22/23 Hemmings Pk - Lighting	-	42,300	42,300	90,411	93,500	93,500	93,500
4166. 2223-22/23 86-88 Clow St Landscape	6,149	112,500	106,351	155,256	250,000	250,000	250,000
4167. 1869-20/21 Ian Tatt Lsr Prk LEDStg1	1,820	90,000	88,180	15,000	200,000	200,000	200,000
4168. 2113-21/22 Warner Rsv - Stg 2 of 2	54,176	90,000	35,824	36,580	200,000	200,000	200,000
4169. 2141-21/22 Madison Reserve	115,165	112,500	(2,665)	99,387	250,000	230,000	250,000
4170. 2144-21/22 Bakers Reserve	58,203	112,500	54,297	212,180	250,000	270,000	250,000
4171. 2202-22/23 Fred. Wachtr. RsvLndscpe	21,759	45,000	23,241	59,893	100,000	100,000	100,000
4172. 2207-22/23 Rowley Allan Rsv LapBldg	29,070	43,000	13,930	36,220	95,000	95,000	95,000
4173. 2398-22/23 Thoms. Carroll Rsv Entry	232,986	225,000	(7,986)	146,390	500,000	500,000	500,000
4174. 2414-22/23 Springvalley Park	25,900	90,000	64,100	38,850	200,000	150,000	200,000
4175. 2576-23/24 Springvale Revit ActPLAN	-	112,500	112,500	-	250,000	250,000	250,000
4177. 1832-20/21 George Andrews Rsv Upgrd	500	67,500	67,000	159,830	150,000	150,000	150,000
4178. 2614-23/24 Burden Park-Shade Sails	9,892	54,000	44,108	75,903	120,000	110,000	120,000
4179. 2609-23/24 Glendale Reserve	24,827	45,000	20,173	37,738	100,000	100,000	100,000
4180. 2214-22/23 218 Railway Pde Pckt Prk	500	36,000	35,500	86,868	80,000	80,000	80,000
4181. 2147-21/22 Thornton Reserve	-	56,500	56,500	33,020	125,000	125,000	125,000
4191. Railway Parade Shopping Centre	-	-	-	-	200,000	200,000	-

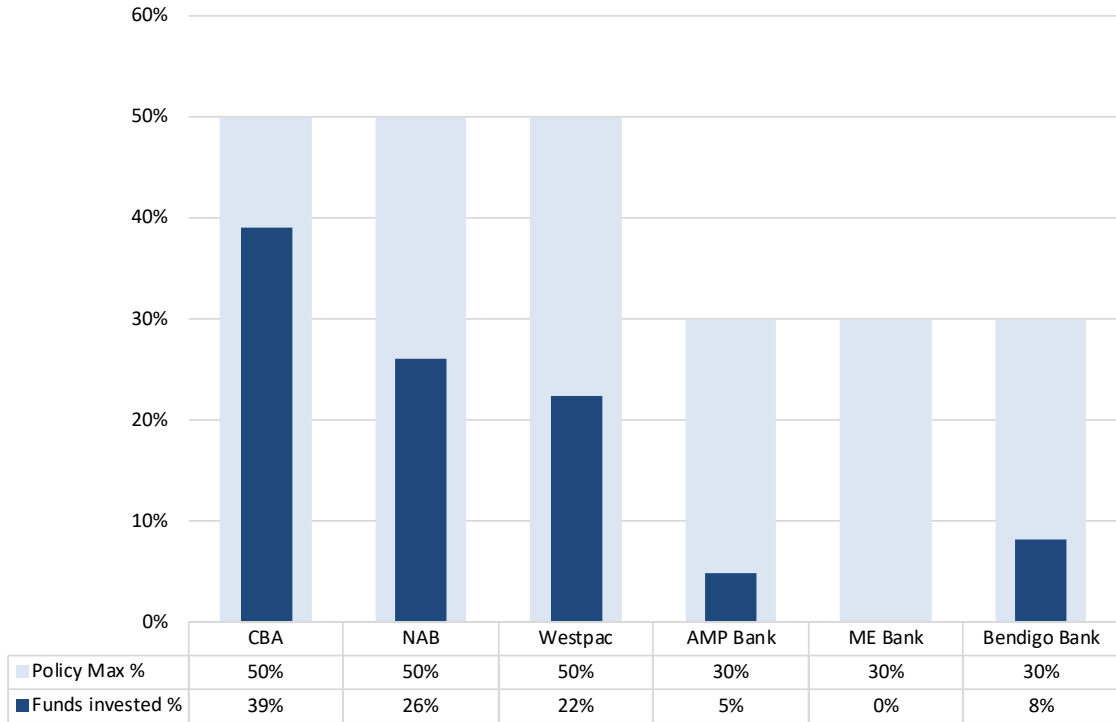
	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMIT	ANNUAL MID YEAR BUDGET	FULL YEAR FORECAST	ANNUAL ORIGINAL BUDGET
	\$	\$	\$	\$	\$	\$	\$
<b>Recreational, leisure and community facilities</b>							
1747. 2170-22/23 Barry Powell Reserve	408	-	(408)	408	-	408	-
3209. 2464-23/24 Active Reserves Renewal	671,959	1,466,400	794,441	1,299,356	1,995,000	1,995,000	5,995,000
3454. 2584-23/24 ash program	12,262	74,000	61,738	21,236	100,000	100,000	100,000
3518. 1987-20/21 Harmony Square	1,200	-	(1,200)	3,182	-	1,200	-
3849. 2201-22/23 Fred Wachter Playground	446,529	523,554	77,025	48,075	523,554	500,000	-
3853. 2186-22/23 Parkfield Rsrve Cricket	29,290	53,418	24,128	-	53,418	53,418	-
4031. 1499-19/20 Ross Reserve SoccerPitch	298,777	338,081	39,304	42,604	338,081	338,081	-
4066. 2592-23/24 George Andrews Rsv Light	199,087	-	(199,087)	217,257	704,130	704,130	230,800
4120. 2475-23/24 Ross Reserve Ath Track	4,451,244	5,166,121	714,877	261,746	5,166,121	5,016,121	-
4121. 2339-22/23 Children Services Prg	18,546	-	(18,546)	-	-	18,546	-
4122. 2176-22/23 Fred Wachter North Lght	-	-	-	841	-	-	-
4157. 2209-22/23 Springvale Rsv - Playgrd	617	222,000	221,383	233,501	300,000	245,000	300,000
4158. 2416-22/23 Springvale Rsv - Netball	139,867	547,600	407,733	662,952	740,000	795,000	740,000
4159. 2197-22/23 Warner Rsv-Tennis-1 of 3	17,746	13,500	(4,246)	8,763	30,000	30,000	30,000
4160. 2601-23/24 Booth Rsv-Afghan RockCrt	68,715	34,000	(34,715)	830	75,000	75,000	75,000
4161. 2203-22/23 Fred. Wachtr. Rsv-RecDes	-	36,000	36,000	-	80,000	80,000	80,000
4195. 2213-22/23 Barry Powell Playgnd (N)	-	-	-	10,305	-	628,875	-
4198. 1982-20/21 Lyndale SC Sportsground	-	-	-	8,185	-	50,000	-
<b>Roads</b>							
3080. 2232-22/23 LRCI2 DCP-L102 AbbottsRd	277,795	150,000	(127,795)	-	350,000	350,000	-
3231. 2256-22/23 Road Reconstruction Prg	184,160	2,658,451	2,474,292	159,093	3,618,451	2,818,451	3,000,000
3373. 2441-23/24 Kerb & Channel Renewal	305,778	410,000	104,222	25,359	500,000	500,000	500,000
3404. Black Spot - Brady Rd, Dandenong	-	-	-	-	1,191,072	1,191,072	-
3418. 2582-23/24 LATM New Program	542,869	393,719	(149,150)	165,294	723,719	723,719	500,000
3752. 2445-23/24 Roads to Recovery Prg	1,517,206	1,681,100	163,894	921,699	2,496,388	2,496,388	2,407,702
3753. 2253-22/23 Road Resurfacing Prg	360	-	(360)	-	-	-	-
3754. 2446-23/24 Road Rehabilitation Prg	5,732,146	5,000,000	(732,146)	750,723	5,000,000	5,800,000	2,500,000
3828. 1685-19/20 Mason Street	28,407	-	(28,407)	2,727	-	28,407	-
3942. 1784-20/21 Black Spot Works Program	968,808	870,788	(98,020)	167,779	870,788	1,014,788	-
3962. 1478-19/20 Bakers Road Service Road	10,217	23,305	13,088	-	23,305	23,305	-
3992. 1399-19/20 Perry Road DCP-KR01a	330,548	2,539,200	2,208,652	3,934,230	4,232,883	4,232,883	-
4059. 2557-22/23 OUTLOOK DVE BLACKSPOT PG	7,255	74,000	66,745	126,566	148,336	148,336	-
4060. 2558-22/23 RAILWAY PDE BLACKSPOT PG	20,114	282,000	261,886	321,121	471,480	471,480	-
4061. 2559-22/23 Browns Rd Blackspot PG	23,240	256,000	232,760	315,524	427,083	427,083	-
4064. 2563-22/23 NPR Laneway Activation P	93,885	50,000	(43,885)	6,380	100,000	100,000	-
4138. 2448-23/24 LATM Renewal Program	166,302	127,500	(38,802)	11,904	150,000	166,302	150,000
4187. Black Spot Prog.- Hammond Rd Lodgis	-	-	-	-	106,704	106,704	-
4188. Black Spot Prog.-Athol Rd/Springval	-	-	-	-	311,904	311,904	-
4189. Black Spot Prog.-View Rd, S/Vale	-	-	-	-	257,184	257,184	-
4190. Black Spot - Woodlee St, Dandenong	-	-	-	-	186,048	186,048	-
<b>Bridges</b>							
4034. 2243-22/23 LRCI3 Hammond Rd Bridge	379,649	312,000	(67,649)	74,888	519,581	519,581	-
4046. 2244-22/23 LRCI3 Abbotts Rd Bridge	-	60,000	60,000	-	100,000	100,000	-
<b>Footpath and cycleways</b>							
3174. 2581-23/24 Active Transport ATIPP	150,818	175,000	24,182	13,352	500,000	500,000	500,000
3355. 2443-23/24 Footpath Renewal Prg	588,266	504,000	(84,266)	322,656	700,000	900,000	700,000
4155. 1995-20/21 Mordialloc Crk Eq Trail	-	9,000	9,000	-	20,000	20,000	20,000
<b>Off street car parks</b>							
4033. 1914-20/21 LRCI3 The Crescent	-	19,616	19,616	-	19,616	19,616	-
4049. 2288-22/23 LRCI3 Robert Booth-Bess	-	14,243	14,243	-	14,243	14,243	-
4182. 2205-22/23 Rowley Allan Rsv - Fence	65,972	27,000	(38,972)	-	60,000	65,972	60,000
4183. 1428-19/20 The Castle - Carpark Des	4,456	7,000	2,544	-	15,000	4,456	15,000
4186. D'ngong Market - CarPark Rectificat	-	135,000	135,000	-	225,000	225,000	-

	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMIT	ANNUAL MID YEAR BUDGET	FULL YEAR FORECAST	ANNUAL ORIGINAL BUDGET
	\$	\$	\$	\$	\$	\$	\$
<b>Drainage</b>							
3019. 2439-22/23 Drainage Renewal Prg	388,306	400,000	11,694	7,721	400,000	400,000	400,000
3558. 2449-23/24 Pit Renewal Program	10,235	49,000	38,765	18,640	100,000	100,000	100,000
3939. 2438-22/23 Drainage Reactive Prg	195,265	245,000	49,735	238,865	500,000	500,000	500,000
3977. 1996-20/21 LXRA Rectification Works	6,662	-	(6,662)	-	-	-	-
4010. 2230-22/23 LRCI2 Callander Rd	-	135,000	135,000	1,350	300,000	300,000	300,000
4116. 1998-20/21 Drainage Catchment 38A	475,000	425,000	(50,000)	-	425,000	475,000	-
4156. 1798-20/21 Victoria Avenue New GPT	-	112,500	112,500	19,800	250,000	250,000	250,000
<b>Total infrastructure</b>	<b>21,473,039</b>	<b>30,990,273</b>	<b>9,517,234</b>	<b>13,185,189</b>	<b>46,543,296</b>	<b>47,073,516</b>	<b>26,590,692</b>
<b>GRAND TOTAL</b>	<b>32,575,597</b>	<b>45,798,450</b>	<b>13,222,853</b>	<b>26,974,876</b>	<b>87,442,217</b>	<b>84,158,070</b>	<b>58,330,872</b>

## APPENDIX 2 – Investment Analysis

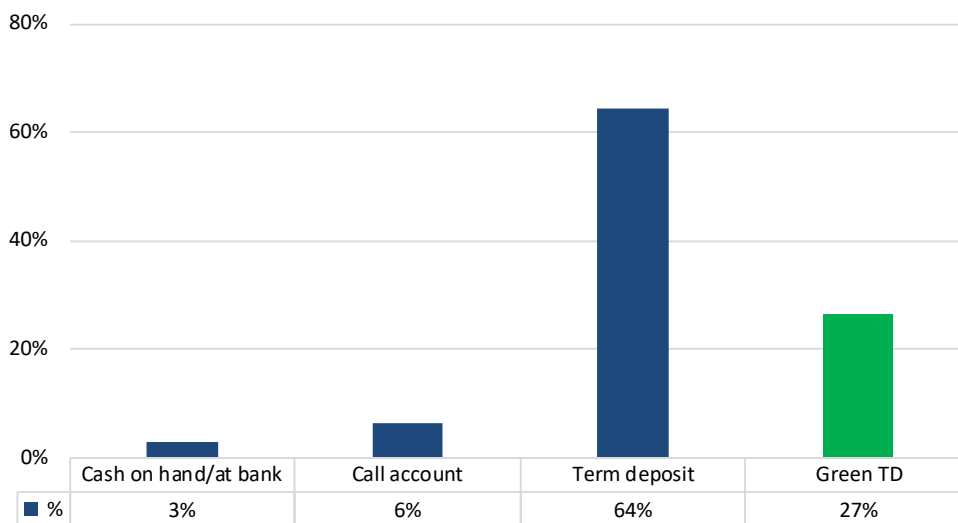
An update of Council’s Investment Policy was approved in July 2023. The graphs in this appendix have been revised in accordance with the new policy parameters governing controls and thresholds of investment funds.

### Individual Institution (ADI) limits



**Policy limit** – Council’s Investment Policy limits funds invested in AAA category Authorised Deposit Institutions (ADI) to a maximum of 60%, 50% with AA category or major bank, 40% with A category ADIs, 30% with BBB category ADIs and 0% in unrated ADIs.

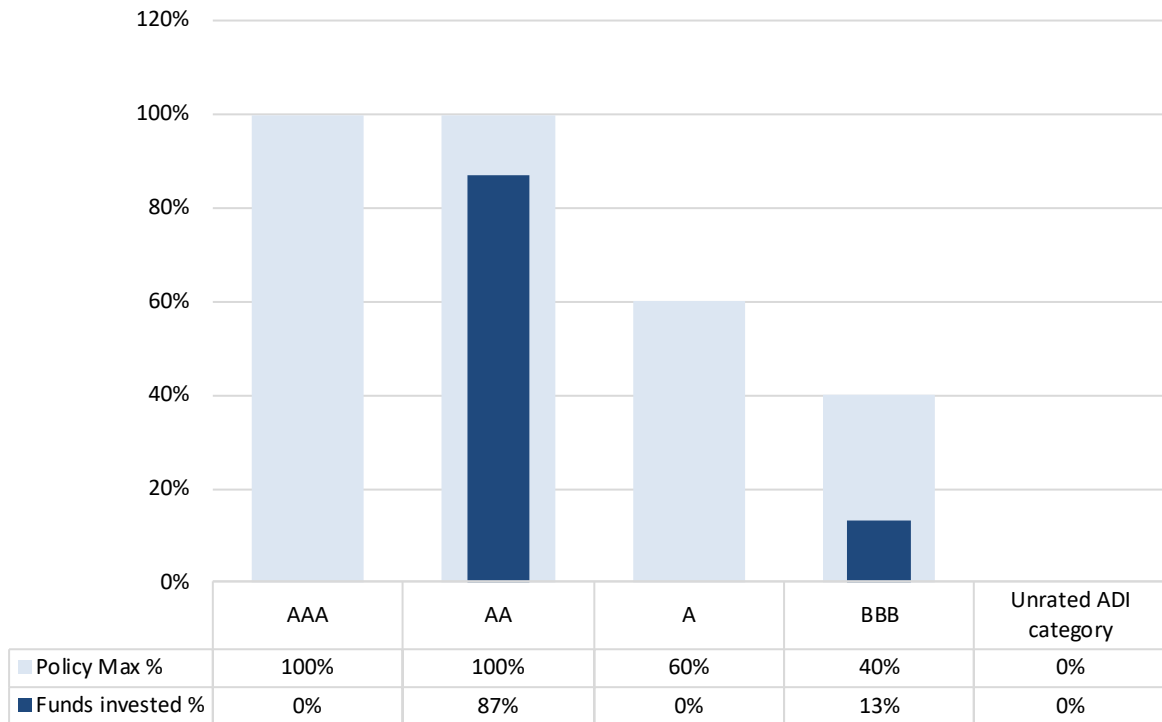
### Portfolio Products



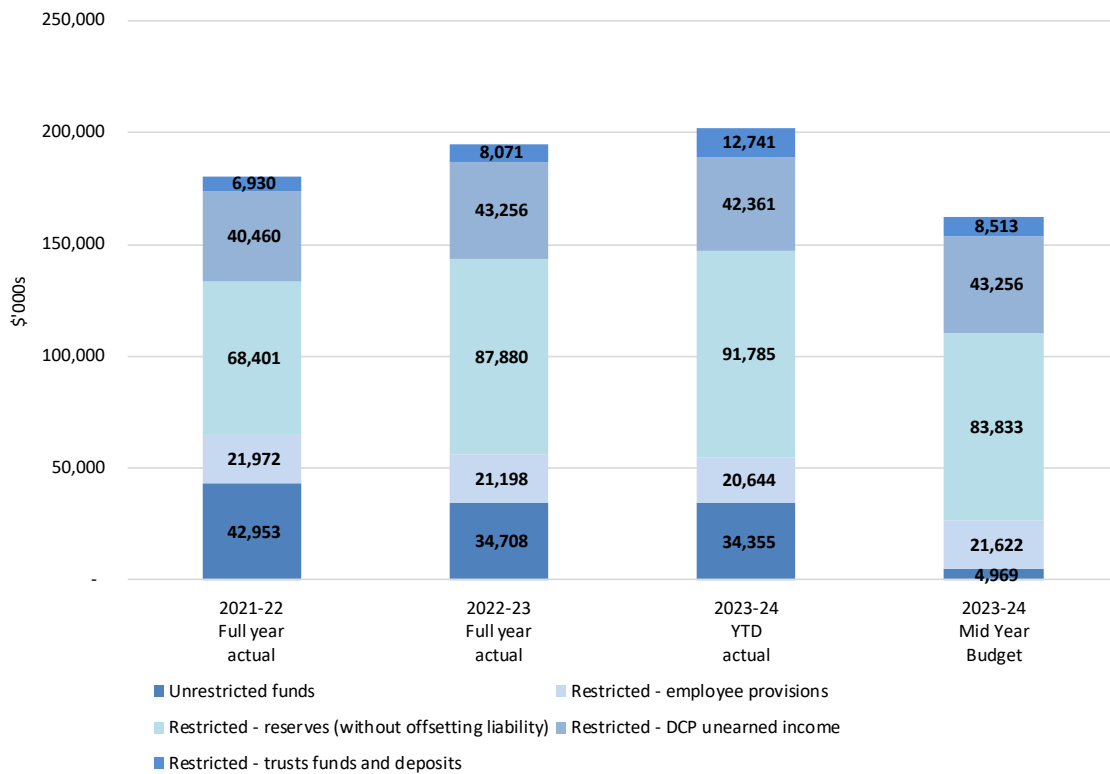
**Note: Green deposits:** 27% (or \$53.5 million) was invested at 31 March 2024. These investments are certified against Climate Bonds Initiative – Climate Bonds Standard, the same certification as green bonds. Investments held with Bendigo Bank fall under this category as this institution does not invest in fossil fuels.



### Investment portfolio by credit rating

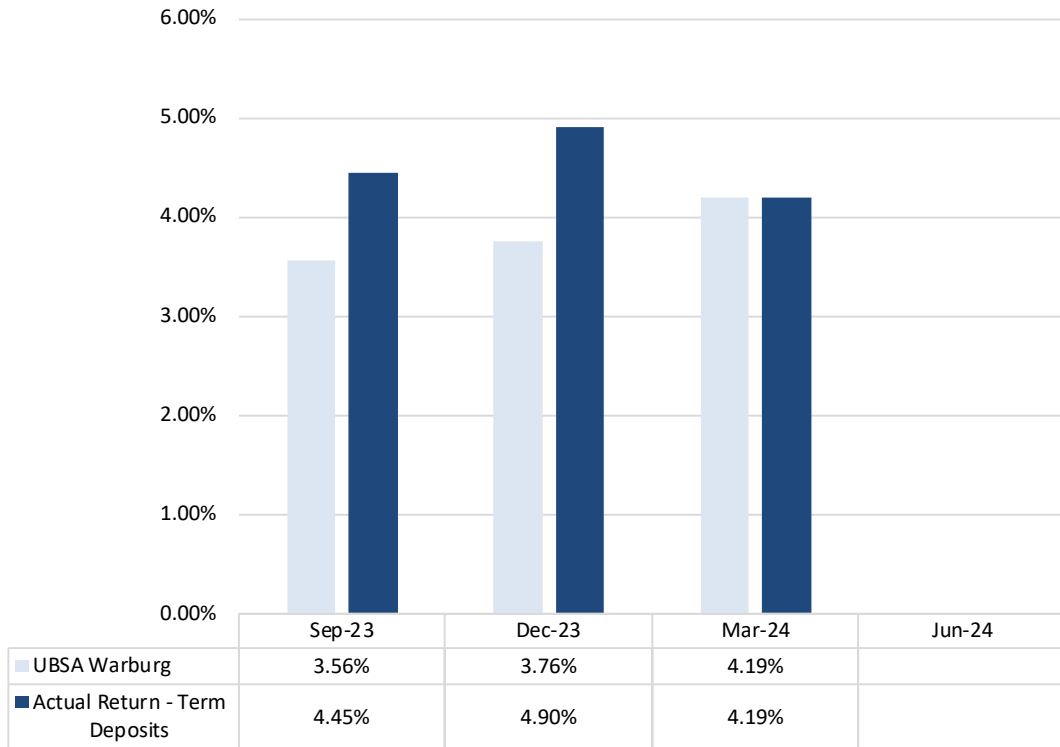


### Restricted and unrestricted cash balances

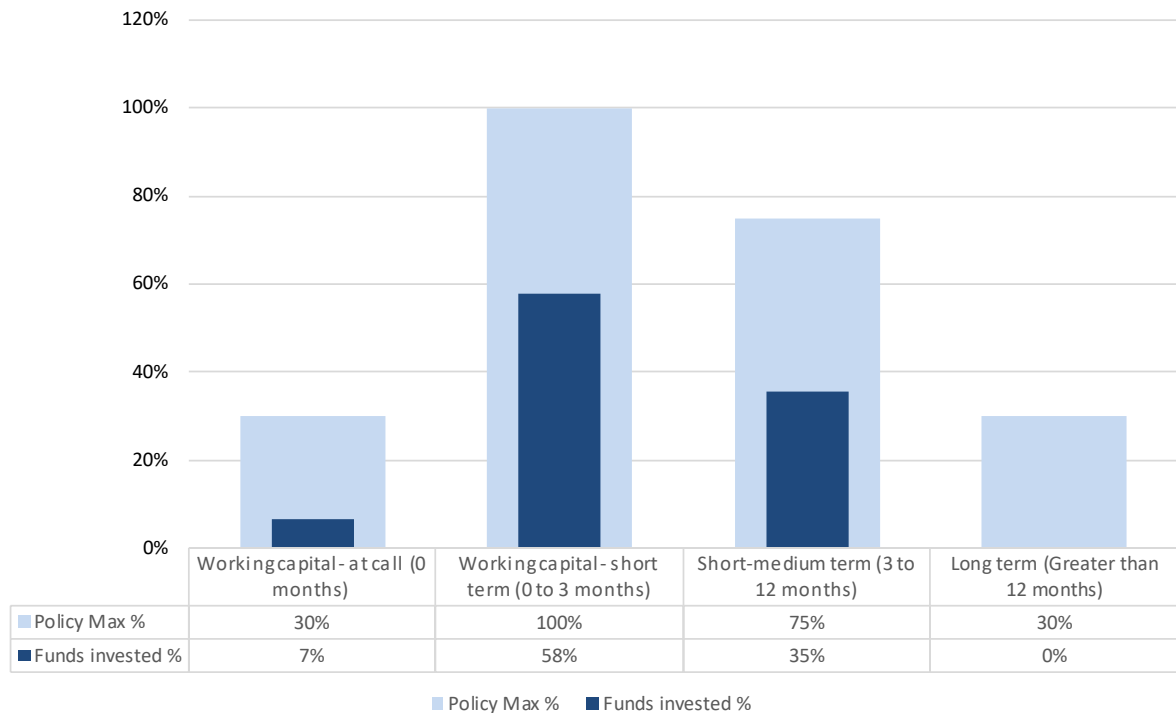


**Note** – the unrestricted cash balance at 31 March 2024 does not reconcile to the Statement of Cash Flows for the purposes of the above graph as the term deposits over 90 days classified as ‘financial assets’ has been included as cash here.

### Benchmark Indicator - Term/Green Deposits



### Maturity Targets



The above graph includes both cash and investments.

## APPENDIX 3 – Directorate Analysis

### Total Operating Results

#### CGD BY DIRECTORATE

	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>							
Chief Executive Office	8	-	8	-	8	8	-
Corporate Development	1,392	1,419	(27)	1,951	1,911	(40)	1,951
City Futures	26,881	27,095	(214)	37,052	37,367	315	36,252
Community Strengthening	30,956	28,772	2,184	39,800	40,649	849	37,554
Non-Directorate <sup>(a)</sup>	117,087	114,973	2,114	159,072	162,062	2,990	167,050
Capital Works Program	1,766	1,714	52	16,186	16,241	55	5,316
<b>Total income</b>	<b>178,090</b>	<b>173,973</b>	<b>4,117</b>	<b>254,061</b>	<b>258,238</b>	<b>4,177</b>	<b>248,123</b>
<b>Expenses</b>							
Chief Executive Office	8,443	8,842	399	11,553	11,502	51	11,098
Corporate Development	13,163	13,540	377	18,207	18,459	(252)	17,687
City Futures	58,164	60,522	2,358	86,967	88,326	(1,359)	84,773
Community Strengthening	50,107	55,841	5,734	77,518	78,657	(1,139)	65,971
Non-Directorate <sup>(a)</sup>	33,334	28,412	(4,922)	40,404	40,612	(208)	39,511
Capital Works Program	-	-	-	-	-	-	-
<b>Total expenses</b>	<b>163,211</b>	<b>167,157</b>	<b>3,946</b>	<b>234,649</b>	<b>237,556</b>	<b>(2,907)</b>	<b>219,040</b>
<b>Net surplus (deficit)</b>	<b>14,879</b>	<b>6,816</b>	<b>8,063</b>	<b>19,412</b>	<b>20,682</b>	<b>1,270</b>	<b>29,083</b>

<sup>(a)</sup> Non Directorate includes non-attributable items such as rates income, developer's contributions, interest income, non-monetary assets, finance costs and depreciation.

**Note.** Total income and total expenditure may differ to the operating result presented earlier in this report due to the treatment of proceeds from asset sales and associated written down value.

## CEO DIRECTORATE

### OPERATING RESULT

	Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>								
Other income		8	-	8	-	8	8	-
<b>Total income</b>		<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>-</b>
<b>Expenses</b>								
Employee costs	1	3,052	3,264	212	4,464	4,343	121	4,464
Materials and services	2	4,953	5,153	200	6,523	6,573	(50)	6,068
Other expenses		438	425	(13)	566	585	(19)	566
<b>Total expenses</b>		<b>8,443</b>	<b>8,842</b>	<b>399</b>	<b>11,553</b>	<b>11,501</b>	<b>52</b>	<b>11,098</b>
<b>Net surplus (deficit)</b>		<b>(8,435)</b>	<b>(8,842)</b>	<b>407</b>	<b>(11,553)</b>	<b>(11,493)</b>	<b>60</b>	<b>(11,098)</b>

### BUSINESS UNITS

		YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>								
Digital Technology		8	-	8	-	8	8	-
<b>Total income</b>		<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>-</b>
<b>Expenses</b>								
CEO		581	542	(39)	709	731	(22)	709
Digital Technology		5,254	5,583	329	6,922	6,689	233	6,522
Strategic Growth & Advocacy		2,608	2,717	109	3,922	4,081	(159)	3,867
<b>Total expenses</b>		<b>8,443</b>	<b>8,842</b>	<b>399</b>	<b>11,553</b>	<b>11,501</b>	<b>52</b>	<b>11,098</b>
<b>Net surplus (deficit)</b>		<b>(8,435)</b>	<b>(8,842)</b>	<b>407</b>	<b>(11,553)</b>	<b>(11,493)</b>	<b>60</b>	<b>(11,098)</b>

### Expenditure

**Note 1 Employee costs (\$212,000 favourable)** – Favourable variance mainly due to delay in recruitment of vacant positions (Digital Technology \$225,000 and Asset Management \$18,000, partially offset by Strategic Growth and Advocacy Executive \$37,000). This variance is expected to mostly balance out by 30 June, with a favourable adjustment of \$121,000 being reflected in the 2023-24 Forecast.

**Note 2 Materials and services (\$200,000 favourable)** - Mainly due to lower than anticipated software maintenance (Technical Services \$330,000) and street lighting (Asset Management \$132,000) to date.

Favourable variance in Technical Services is partly offset by higher professional services for review relating to Dandenong Wellbeing Centre (Digital Technology Executive \$177,000, CEO \$34,000) and earlier than anticipated software maintenance costs (Business Systems \$43,000). This favourable variance year-to-date is not expected to be permanent.

## CORPORATE DEVELOPMENT DIRECTORATE

### OPERATING RESULT

	Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>								
Statutory fees and fines		95	78	17	104	104	-	104
User fees		19	17	2	23	23	-	23
Other income		1,278	1,324	(46)	1,824	1,784	(40)	1,824
<b>Total income</b>		<b>1,392</b>	<b>1,419</b>	<b>(27)</b>	<b>1,951</b>	<b>1,911</b>	<b>(40)</b>	<b>1,951</b>
<b>Expenses</b>								
Employee costs	3	8,257	8,649	392	11,951	12,130	(179)	11,747
Materials and services	4	4,306	4,233	(73)	5,407	5,482	(75)	5,102
Other expenses	5	600	658	58	849	847	2	838
<b>Total expenses</b>		<b>13,163</b>	<b>13,540</b>	<b>377</b>	<b>18,207</b>	<b>18,459</b>	<b>(252)</b>	<b>17,687</b>
<b>Net surplus (deficit)</b>		<b>(11,771)</b>	<b>(12,121)</b>	<b>350</b>	<b>(16,256)</b>	<b>(16,548)</b>	<b>(292)</b>	<b>(15,736)</b>

### BUSINESS UNITS

		YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>								
Governance, Legal & Risk		1,239	1,276	(37)	1,680	1,682	2	1,680
Financial Services		150	143	7	271	226	(45)	271
People and Change		3	-	3	-	3	3	-
<b>Total income</b>		<b>1,392</b>	<b>1,419</b>	<b>(27)</b>	<b>1,951</b>	<b>1,911</b>	<b>(40)</b>	<b>1,951</b>
<b>Expenses</b>								
Corporate Development Executive		361	218	(143)	299	602	(303)	299
Communications & Customer Experience		3,204	3,190	(14)	4,383	4,648	(265)	4,283
Governance, Legal & Risk		4,133	4,441	308	5,619	5,453	166	5,560
Financial Services		2,927	3,091	164	4,234	4,195	39	4,064
People and Change		2,538	2,600	62	3,672	3,561	111	3,481
<b>Total expenses</b>		<b>13,163</b>	<b>13,540</b>	<b>377</b>	<b>18,207</b>	<b>18,459</b>	<b>(252)</b>	<b>17,687</b>
<b>Net surplus (deficit)</b>		<b>(11,771)</b>	<b>(12,121)</b>	<b>350</b>	<b>(16,256)</b>	<b>(16,548)</b>	<b>(292)</b>	<b>(15,736)</b>

## Corporate Development Directorate

**Note 3 Employee costs (\$392,000 favourable)** – Due to delays in recruitment and lower than anticipated casual salaries and overtime costs (Call and Service Centres \$117,000, Community Property \$100,000, Financial Services \$99,000, Occupational Health and Safety \$81,000 and People and Change \$35,000).

Favourable variance partly offset by higher than anticipated salaries due to an appointment under the new organisation structure (Corporate Development Executive \$139,000).

Overall, this favourable variance is not expected to be permanent.

**Note 4 Materials and services (\$73,000 unfavourable)** – Mainly due to higher than anticipated professional services costs (Communications & Customer Experience Executive \$164,000, People & Change Executive \$37,000), software maintenance costs (Procurement \$67,000, People and Change \$42,000) communications and council publications related costs (Communications & Customer Experience Executive \$48,000).

Unfavourable variance partially offset by lower than budgeted valuation contract expenditure to date (Property Revenue \$40,000), public claims liability (Risk Management \$20,000), events and catering (Members of Council \$27,000), postage, courier and commercial records storage (Records Management \$35,000) costs.

**Note 5 Other expenses (\$58,000 favourable)** – Mainly due to timing of allowances (Members of Council \$55,000).

## CITY FUTURES DIRECTORATE

### OPERATING RESULT

	Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>								
Rates and charges		19,731	19,762	(31)	26,316	26,315	(1)	26,317
Statutory fees and fines	6	1,797	2,212	(415)	2,951	2,452	(499)	2,999
User fees	7	2,095	1,805	290	2,174	2,459	285	2,174
Grants - operating	8	553	365	188	642	745	103	529
Contributions - monetary	9	1,696	1,499	197	2,000	2,000	-	2,000
Asset sales	10	549	750	(201)	1,000	800	(200)	1,000
Other income	11	460	702	(242)	1,969	2,596	627	1,233
<b>Total income</b>		<b>26,881</b>	<b>27,095</b>	<b>(214)</b>	<b>37,052</b>	<b>37,367</b>	<b>315</b>	<b>36,252</b>
<b>Expenses</b>								
Employee costs	12	22,826	22,939	113	31,337	31,375	(38)	31,268
Materials and services	13	35,106	37,356	2,250	55,026	57,154	(2,128)	52,937
Bad and doubtful debts		11	-	(11)	15	(794)	809	15
Carrying amount of assets sold		14	14	-	254	254	-	254
Other expenses		207	213	6	335	337	(2)	298
<b>Total expenses</b>		<b>58,164</b>	<b>60,522</b>	<b>2,358</b>	<b>86,967</b>	<b>88,326</b>	<b>(1,359)</b>	<b>84,773</b>
<b>Net surplus (deficit)</b>		<b>(31,283)</b>	<b>(33,427)</b>	<b>2,144</b>	<b>(49,915)</b>	<b>(50,959)</b>	<b>(1,044)</b>	<b>(48,521)</b>

### BUSINESS UNITS

		YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>								
Business Development & Investment		192	191	1	392	364	(28)	386
Chief Engineering & Major Projects		25	15	10	20	26	6	20
Infrastructure Services		20,732	20,733	(1)	28,637	28,943	306	28,046
Building & Compliance Services		1,934	2,225	(291)	2,759	2,887	128	2,508
Statutory Planning		2,899	3,031	(132)	4,043	3,625	(418)	4,043
Strategic & Environmental Planning		61	19	42	25	72	47	25
Transport & Civil Development		1,038	881	157	1,176	1,450	274	1,224
<b>Total income</b>		<b>26,881</b>	<b>27,095</b>	<b>(214)</b>	<b>37,052</b>	<b>37,367</b>	<b>315</b>	<b>36,252</b>
<b>Expenses</b>								
City Futures Exec.		751	355	(396)	486	905	(419)	486
Business Development & Investment		2,379	2,750	371	3,973	3,767	206	3,515
Chief Engineering & Major Projects		9,689	9,049	(640)	12,566	13,849	(1,283)	12,474
Infrastructure Services		35,770	38,406	2,636	56,416	56,354	62	55,265
Building & Compliance Services		4,015	3,792	(223)	5,159	5,437	(278)	4,665
Statutory Planning		2,170	2,386	216	3,249	3,072	177	3,249
Strategic & Environmental Planning		1,602	1,893	291	2,620	2,385	235	2,620
Transport & Civil Development		1,788	1,891	103	2,498	2,557	(59)	2,498
<b>Total expenses</b>		<b>58,164</b>	<b>60,522</b>	<b>2,358</b>	<b>86,967</b>	<b>88,326</b>	<b>(1,359)</b>	<b>84,773</b>
<b>Net surplus (deficit)</b>		<b>(31,283)</b>	<b>(33,427)</b>	<b>2,144</b>	<b>(49,915)</b>	<b>(50,959)</b>	<b>(1,044)</b>	<b>(48,521)</b>

## City Futures Directorate

### Income

**Note 6 Statutory fees and fines (\$415,000 unfavourable)** – Due to lower than anticipated fees as a result of a drop in development activity (Statutory Planning \$289,000 and Building \$56,000) and fines issued to date (Health \$20,000 and Planning Compliance \$17,000).

A permanent unfavourable variance of \$499,000 has been reflected in the 2023-24 Forecast.

**Note 7 User fees (\$290,000 favourable)** – Higher than anticipated income from ticket machine income budgeted in Community Amenity but now managed by Transport and Civil Development (Carpark Management \$315,000), health permits and building permit applications (Health \$27,000 and Building \$16,000). Overall, a permanent favourable variance of \$285,000 has been reflected in the 2023-24 Forecast.

**Note 8 Grants – operating (\$188,000 favourable)** – Mainly due to unbudgeted grant funding (Parks Services \$104,000 and Waste Management \$68,000). These grants will be offset by associated expenditure and have been reflected in the 2023-24 Forecast.

**Note 9 Contributions – monetary (\$197,000 favourable)** – Better than anticipated income from public open space contributions. The nature of these receipts makes timing difficult to predict. These funds are transferred to reserves (Statutory Planning).

**Note 10 Asset sales (\$201,000 unfavourable)** – Due to lower than anticipated sale of vehicles to date (Fleet Management \$201,000).

**Note 11 Other income (\$242,000 unfavourable)** – Mainly due to lower than anticipated recovery income (Health \$250,000, Asset Protection \$76,000 and Transport \$30,000) combined with lower other income to date (Parks and Services \$27,000).

This unfavourable variance is partially offset by higher than anticipated recoveries (Spring Valley Landfill \$57,000 and Roads and Drains \$19,000) and other income (Strategic Design and Sustainability Planning \$54,000).

This unfavourable variance is not expected to be permanent.

### Expenditure

**Note 12 Employee costs (\$113,000 favourable)** – Due to the delay in recruitment of vacant positions (Statutory Planning \$273,000, Strategic Design and Sustainability Planning \$233,000, Roads and Drains \$144,000, Transport \$102,000, Infrastructure Services Executive \$93,000, Waste Management \$62,000, City Improvement Executive \$70,000, Business Networks \$37,000 and Economic Development \$35,000). An additional \$55,000 relates to the Community Revitalisation grant funded project which requires an acquittal.

This favourable variance is offset by higher than anticipated salaries and temporary agency costs (City Futures Executive \$400,000, Chief Engineering and Major Projects Executive \$225,000, Parks Services \$84,000, Health \$72,000, Building \$40,000, Strategic Transport Planning \$46,000, Building Maintenance \$30,000, Civil Development and Design \$29,000, CIP Implementation \$25,000 and LG Capacity Building Grant \$24,000).

This favourable variance is not expected to be permanent.



**Note 13 Materials and services (\$2.25 million favourable) - Favourable variance due to:**

- Delay in receipt of invoices most notably for tipping fees and lower than anticipated recycling and waste contract costs to date (Waste Management \$1.45 million), graffiti removal (Cleansing \$259,000) combined with a delay in timing of works (Spring Valley Landfill \$283,000).
- Lower than anticipated materials and services project costs to date for grant funded projects (LG Capacity Building Grant \$85,000 and Strengthening Pathways to Economic and Revitalisation (SPEP) \$84,000).
- Lower than anticipated program works to date (Fleet Management \$82,000, Economic Development Unit \$80,000, Strategic Design & Sustainability Planning \$60,000, Place Making and Revitalisation \$57,000, Business Networks \$32,000, Transport \$32,000, Strategic Asset Planning \$27,000, Planning Compliance \$23,000 and Asset Protection \$22,000).
- Lower than budgeted external contractor expenses (Roads and Drains \$176,000 and Parks and Services \$161,000).

These favourable variances are partly offset by:

- Higher than anticipated cleaning and security services (Building Maintenance \$245,000), and building rectification works (City Improvement Executive \$180,000).
- Higher legal costs to date (Health \$166,000, Statutory Planning \$59,000). The Health legal costs are partly offset by an insurance claim recovery.

Overall, this favourable variance is not expected to be permanent. The 2023-24 Forecast review is currently being finalised, but projects an unfavourable variance in this directorate/expenditure type of \$2.13 million.

## COMMUNITY STRENGTHENING DIRECTORATE

### OPERATING RESULT

	Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>								
Statutory fees and fines	14	6,330	5,820	510	7,763	7,825	62	7,763
User fees	15	4,737	4,903	(166)	6,981	6,127	(854)	7,017
Grants - operating	16	18,206	16,787	1,419	23,361	24,550	1,189	21,079
Contributions - monetary	17	130	-	130	-	139	139	-
Other income	18	1,553	1,262	291	1,695	2,008	313	1,695
<b>Total income</b>		<b>30,956</b>	<b>28,772</b>	<b>2,184</b>	<b>39,800</b>	<b>40,649</b>	<b>849</b>	<b>37,554</b>
<b>Expenses</b>								
Employee costs	19	32,460	38,521	6,061	53,979	52,375	1,604	46,238
Materials and services	20	15,067	14,646	(421)	18,141	20,571	(2,430)	15,030
Bad and doubtful debts		879	870	(9)	2,230	2,471	(241)	2,230
Other expenses	21	1,701	1,804	103	3,168	3,240	(72)	2,473
<b>Total expenses</b>		<b>50,107</b>	<b>55,841</b>	<b>5,734</b>	<b>77,518</b>	<b>78,657</b>	<b>(1,139)</b>	<b>65,971</b>
<b>Net surplus (deficit)</b>		<b>(19,151)</b>	<b>(27,069)</b>	<b>7,918</b>	<b>(37,718)</b>	<b>(38,008)</b>	<b>(290)</b>	<b>(28,417)</b>

### BUSINESS UNITS

	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>							
Community Wellbeing	12,460	10,666	1,794	14,840	16,820	1,980	11,617
Community Care	5,858	6,271	(413)	9,306	8,231	(1,075)	10,278
Community Arts, Culture and Libraries Safe, Active & Connected Communities	2,491	2,326	165	2,730	2,809	79	2,730
Communities	797	567	230	690	976	286	737
Community Amenity	9,349	8,942	407	12,234	11,812	(422)	12,192
Special Projects	1	-	1	-	1	1	-
<b>Total income</b>	<b>30,956</b>	<b>28,772</b>	<b>2,184</b>	<b>39,800</b>	<b>40,649</b>	<b>849</b>	<b>37,554</b>
<b>Expenses</b>							
Community Strengthening Executive	607	631	24	870	854	16	480
Community Wellbeing	15,485	18,995	3,510	27,181	28,527	(1,346)	18,202
Community Care	9,754	10,842	1,088	15,261	14,451	810	14,666
Community Arts, Culture and Libraries Safe, Active & Connected Communities	9,603	10,146	543	13,568	13,560	8	13,292
Communities	8,049	8,247	198	10,283	10,413	(130)	9,316
Community Amenity	6,471	6,786	315	10,077	10,615	(538)	9,812
Special Projects	138	194	56	278	237	41	203
<b>Total expenses</b>	<b>50,107</b>	<b>55,841</b>	<b>5,734</b>	<b>77,518</b>	<b>78,657</b>	<b>(1,139)</b>	<b>65,971</b>
<b>Net surplus (deficit)</b>	<b>(19,151)</b>	<b>(27,069)</b>	<b>7,918</b>	<b>(37,718)</b>	<b>(38,008)</b>	<b>(290)</b>	<b>(28,417)</b>

## Community Strengthening Directorate

### Income

**Note 14 Statutory fees and fines (\$510,000 favourable)** - Due to better than anticipated income, from parking infringements and statutory recovery income to date (Parking Management \$542,000).

A permanent favourable variance of \$63,000 has been reflected in the 2023-24 Forecast.

**Note 15 User fees (\$166,000 unfavourable)** – Due to car park ticket machine income that is budgeted here but has moved to Transport and Civil Development as part of the new organisation structure (Car Parks \$261,000) combined with lower than anticipated fee income (Home & Community Care \$142,000, Food Services \$49,000, The Drum Theatre \$46,000, and HACC – Home Maintenance \$23,000).

The unfavourable variance is partially offset by higher than anticipated fee income (Family Day Care \$145,000) and earlier than anticipated animal registration fee income (Animal Management \$175,000).

**Note 16 Grants – operating (\$1.42 million favourable)** - comprising:

*Additional/unbudgeted or earlier than anticipated:*

- Family Day Care \$990,000
- Maternal and Child Health \$339,000
- Child First \$102,000
- Market Street Occasional Care Centre Operational \$101,000
- Festivals and Events \$48,000
- HACC Co-ordination \$47,000
- Y-Space \$25,000
- Emergency Management \$24,000
- Children's Support Services \$21,000
- Playgroups Initiatives \$21,000
- Market Street Occasional Childcare Centre \$20,000
- PYP Linkages \$18,000
- New Directions – Mothers and Babies \$11,000
- Enhanced Maternal Child and Health Program \$10,000

These favourable variances are partly offset by:

*Lower than anticipated grant funding recognised to date based on satisfied performance obligations for:*

- HACC – Assessments and Team Leaders \$106,000
- Sleep and Settling Initiative \$85,000
- Home and Community Care \$58,000
- Food Services \$22,000
- HACC – Home Maintenance \$22,000

*Delay in receipt of anticipated grant funding:*

- Immunisation \$40,000

**Note 17 Contributions-monetary (\$130,000 favourable)** – Due to unbudgeted income received for the Status Resolution Support Services program and Healthy Children and Young People grant program (Community Development \$58,000 and Healthy Children and Young People \$72,000). This income will be offset by associated expenditure and will be reflected in the 2023-24 Forecast.

**Note 18 Other income (\$291,000 favourable)** - Higher than anticipated rental and recovery income to date (Emergency Management \$135,000, Civic Facilities \$72,000, Drum Theatre \$59,000, Senior Citizen Facilities \$35,000, Jan Wilson Community Centre \$23,000, Childrens Support Services \$21,000, Family Day Care \$16,000 Immunisation \$15,000 and General Law Enforcement \$11,000).

This favourable variance is partly offset by delay in invoicing Carroll Lane car park lease and sports clubs for utility expenses (Car Parks \$62,000 and Sports Planning \$61,000).

Overall, a permanent favourable variance of \$313,000 has been reflected in the 2023-24 Forecast.

### Expenses

**Note 19 Employee costs (\$6.06 million favourable)**

Community Strengthening	YTD Variance Fav/(unfav) \$	Grant Funded Programs \$	Offset by Lower Grant Funding \$	Potential Underspend/ (overspend) 2023-24 \$
Community Amenity	164,381	0	0	164,381
Community Arts, Culture & Libraries	305,023	0	0	305,023
Community Care	1,087,154	1,227	1,087,154	(1,227)
Community Strengthening Executive	(2,459)	0	0	(2,459)
Community Wellbeing	4,225,843	3,001,943	0	1,223,900
Safe, Active & Connected Communities	223,753	73,955	0	149,799
Special Projects	56,620	0	0	56,620
<b>Total</b>	<b>6,060,317</b>	<b>3,077,125</b>	<b>1,087,154</b>	<b>1,896,038</b>

As depicted in the above table, half (\$3.08 million) of the favourable employee cost variance relates to grant funded programs which represent a future obligation and require an acquittal, caused mainly by a delay in recruitment. The more significant variances relate to the grant funded projects listed below:

- Enhanced Maternal and Child Health (\$1.27 million)
- Sleep and Settling Initiative (\$621,000)
- Child First (\$301,000)
- Pre-School Field Officer (\$300,000)
- Playgroups Initiatives (\$267,000)
- Drug Strategy (\$142,000)

A further \$1.09 million in Community Care represents a favourable salaries variance that is mostly offset by lower grant funding due to lower than anticipated achievement of targets. This is mainly due to resourcing challenges including the inability to recruit staff due to uncertainty caused by the Aged Care Reforms combined with an ageing workforce on limited duties or Workcover. It is noted that this favourable variance in Community Care is predominantly offset by a \$1.08 million unfavourable income variance due to insufficient resources to achieve targets which means grant income is not able to be recognised.

The remaining \$1.90 million favourable employee cost variance represents a potential underspend in salary costs in the following areas mainly due to a delay in recruitment of vacant positions:

- Maternal and Child Health (\$418,000)
- Children's Support Services (\$365,000) – also includes a number of grant funded projects.
- Library Services (\$318,000)
- Family Day Care (\$245,000)

These favourable variances are partly offset by higher than anticipated salaries in the Drum Theatre (\$189,000).

A permanent favourable variance of \$1.60 million has been reflected in the 2023-24 Forecast review.

**Note 20 Materials and services (\$421,000 unfavourable)** – Due to higher payments to educators (Family Day Care \$990,000) relating to an expanded service matched by higher grant income, partly offset by lower than anticipated parking equipment maintenance, cash collection and animal pound contract costs (Community Amenity \$161,000), special and grant funded project costs (Cultural Development \$279,000).

Overall a permanent unfavourable variance of \$2.43 million is currently reflected in the 2023-24 Forecast.

**Note 21 Other expenses (\$103,000 favourable)** – Favourable variance due to lower than anticipated grants distributed (Community Funding \$47,000) and grant funded project/program expenditure (Empowering Communities \$40,000 and Marketing Street Occasional Child Care \$26,000).

This favourable variance is not expected to be permanent.

## NON-DIRECTORATE

### OPERATING RESULT

	Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>								
Rates and charges	22	109,080	108,547	533	144,093	144,700	607	143,824
Statutory fees and fines	23	53	-	53	-	53	53	-
Grants - operating		426	426	-	568	568	-	12,215
Contributions - non-monetary		-	-	-	7,500	7,500	-	7,500
Other income	24	7,528	6,000	1,528	6,911	9,241	2,330	3,511
<b>Total income</b>		<b>117,087</b>	<b>114,973</b>	<b>2,114</b>	<b>159,072</b>	<b>162,062</b>	<b>2,990</b>	<b>167,050</b>
<b>Expenses</b>								
Employee costs	25	213	106	(107)	1,586	1,857	(271)	1,293
Materials and services		539	494	(45)	998	892	106	998
Prior year capital expenditure unable to be capitalised (non-cash)	26	3,904	-	(3,904)	-	-	-	-
Depreciation		25,191	25,191	-	34,201	34,202	(1)	33,601
Amortisation - right of use assets		448	448	-	598	598	-	598
Borrowing costs		1,915	1,915	-	2,698	2,537	161	2,698
Finance costs - leases		-	-	-	22	52	(30)	22
Asset write offs	27	907	-	(907)	-	-	-	-
Other expenses		217	258	41	301	474	(173)	301
<b>Total expenses</b>		<b>33,334</b>	<b>28,412</b>	<b>(4,922)</b>	<b>40,404</b>	<b>40,612</b>	<b>(208)</b>	<b>39,511</b>
<b>Net surplus (deficit)</b>		<b>83,753</b>	<b>86,561</b>	<b>(2,808)</b>	<b>118,668</b>	<b>121,450</b>	<b>2,782</b>	<b>127,539</b>

### BUSINESS UNITS

	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>							
Corporate Accounting	117,087	114,973	2,114	159,072	162,062	2,990	167,050
<b>Total income</b>	<b>117,087</b>	<b>114,973</b>	<b>2,114</b>	<b>159,072</b>	<b>162,062</b>	<b>2,990</b>	<b>167,050</b>
<b>Expenses</b>							
Corporate Accounting	33,334	28,412	(4,922)	40,404	40,612	(208)	39,511
<b>Total expenses</b>	<b>33,334</b>	<b>28,412</b>	<b>(4,922)</b>	<b>40,404</b>	<b>40,612</b>	<b>(208)</b>	<b>39,511</b>
<b>Net surplus (deficit)</b>	<b>83,753</b>	<b>86,561</b>	<b>(2,808)</b>	<b>118,668</b>	<b>121,450</b>	<b>2,782</b>	<b>127,539</b>

*Non-Directorate includes non-attributable items such as rates income, fire services levy payable on Council properties, developer's contributions, interest income, gifted assets, carrying amount of assets disposed/written off and finance costs.*

## Non Directorate

**Note 22 Rates and Charges (\$533,000 favourable)** – Mainly due to better than anticipated interest on rates in arrears (which was expected to decrease under recent legislative changes) and supplementary rates (Corporate Accounting \$534,000). These favourable variances have been reflected in the 2023-24 Forecast.

**Note 23 Statutory fees and fines (\$53,000 favourable)** – Due to unbudgeted election fines received for the 2020 Council election (Corporate Accounting \$53,000) which has been reflected in the 2023-24 Forecast.

**Note 24 Other income (\$1,528,000 favourable)** – Mainly due to better than anticipated interest returns on investments due to sustained high interest rates combined with greater cash and investment funds as a result of capital expenditure delays (Corporate Accounting). A favourable permanent variance of \$2.3 million has been reflected in the 2023-24 Forecast.

## Expenses

**Note 21 Employee costs (\$107,000 unfavourable)** – Mainly due to unbudgeted temporary agency staff costs for strategic projects (Corporate Accounting \$153,000) combined with an unbudgeted Work Care contribution (Corporate Accounting \$32,000), partially offset by lower than anticipated FBT expenditure (Corporate Accounting \$78,000).

A permanent unfavourable variance of \$271,000 has been reflected in the 2023-24 Forecast.

**Note 22 Prior year capital expenditure unable to be capitalised (non-cash) (\$3.90 million unfavourable)** – Due to prior year capital expenditure included in works-in-progress being non-capital in nature, not meeting capitalisation thresholds or relating to Council owned assets (Corporate accounting \$3.904 million). Some of the key items contributing to this expense includes:

- \$1.6 million of asset spend under the capitalisation threshold for the respective asset class.
- \$800,000 project costs spent since 2019-20 on Shepley Oval written off due to funding withdrawn and project cancelled.
- \$508,000 repairs and maintenance expense which is not capital in nature, mainly in Roads to Recovery Program and Burden Park Reserve projects.

**Note 23 Asset write offs (\$907,000 unfavourable)** – Arising mainly from asset renewal and replacement works as part of capital work projects (particularly Road and Building renewal programs). This item is not budgeted as it is difficult to predict and is a non-cash accounting entry.

## CAPITAL WORKS PROGRAM

### OPERATING RESULT

Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	FULL YEAR FORECAST \$'000	MYB to FORECAST VARIANCE \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>							
Grants - capital	1,712	1,714	(2)	13,828	13,829	1	5,316
Contributions - monetary	48	-	48	2,358	2,406	48	-
Other income	6	-	6	-	6	6	-
<b>Total income</b>	<b>1,766</b>	<b>1,714</b>	<b>52</b>	<b>16,186</b>	<b>16,241</b>	<b>55</b>	<b>5,316</b>
<b>Expenses</b>							
Employee costs	-	-	-	-	-	-	-
Materials and services	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-
<b>Total expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus (deficit)</b>	<b>1,766</b>	<b>1,714</b>	<b>52</b>	<b>16,186</b>	<b>16,241</b>	<b>55</b>	<b>5,316</b>

No comments are required.



## APPENDIX 4 - Operating Initiatives

Operating initiative project	2023-24 YTD Actuals \$	2023-24 YTD Budget \$	YTD Variance (Unfav)Fav \$	2023-24 Original Budget \$	2023-24 Mid Year Budget \$	Project update 31 March 2024
<b>City futures</b>						
Concept Plan for Lois Twohig Reserve, Dandenong North	-	-	-	40,000	40,000	Tenders to undertake the water and drainage work for the concept plan have been received and assessed by the tender panel. It is anticipated that the preferred consultant will be appointed and commence work in April 2024.
<b>Total Operating Initiatives</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	

### Notes re Operating Initiative reporting:

The reporting on operating initiatives excludes the following:

- salary related initiatives
- operating initiatives that add to an existing budget
- ongoing initiatives

