

Greater Dandenong City Council

# Annual Report

## 2023-24





## Acknowledgment of Country

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

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

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

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
















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# Our Great City

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

These services include:

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





# Our Community

700 asylum seekers

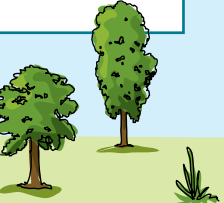
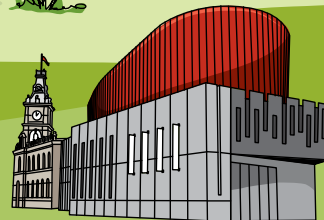
8% of people live with a severe or profound disability

114,506 people work within the City of Greater Dandenong



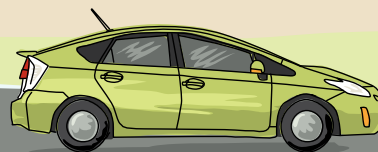
62% of people own or are purchasing their own home

615 residents are of Aboriginal and Torres Strait Islander heritage



40,000 families live in Greater Dandenong

3/4 of families have parents born overseas



Note: The statistics on this page are from the 2021 Australian Bureau of Statistics Census





167,000 residents in 2024

Over 154 birthplaces

2/3 of people are born overseas

24,000 migrants have arrived since 2016

162 playgrounds

296 parks and reserves

145ha of bushland

39km of creeks

1,129km of pedestrian paths

533 hectares of open space

61km of bike and shared user paths

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



## Council's spending in 2023–24

**\$54.75 million**

Capital Improvement Program  
project costs (including operating  
expenses not capital in nature)



**\$3.66 million**

Business development  
and investment



**\$19.43 million**

Families, children and youth



**\$23.64 million**

Community facilities, parks,  
sport and recreation



**\$29.96 million**

Buildings, roads, drains  
and traffic management



**\$4.41 million**

Risk management,  
property and insurance



**\$16.91 million**

Libraries, arts, culture and  
community development



**\$21.58 million**

Planning, building and  
community amenity



**\$27.54 million**

Waste and cleansing



**\$15.26 million**

Health, aged and  
community services



# Community Vision

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

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

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

## **Our community's vision for 2040 is:**

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

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

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

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

1. Safe and peaceful community
2. Education, training, entrepreneurship and employment opportunities
3. Sustainable environment
4. Embrace diversity and multiculturalism
5. Mind, body and spirit
6. Art and culture

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

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

# Strategic Objectives

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

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







# Year in Review

## Message from our Mayor and CEO

The past year has given Greater Dandenong City Council much to celebrate. We continue to work with our vibrant and diverse community to create a great place to live, work and play. We continued to invest in our community while addressing the growing cost of living pressures.

### **Continued infrastructure investment**

We continued our commitment to invest in community facilities and infrastructure with a \$50 million capital works program.

We completed works on the \$10 million Ross Reserve Pavilion, which now provides a modern, female and junior friendly facility that meets all current sporting code and *Disability Discrimination Act* requirements.

We celebrated the opening of the \$5.5 million WJ Crowe Pavilion at Thomas Carroll Reserve in Dandenong, which provides updated changerooms and amenities, a multipurpose space for meetings or social gatherings and a new canteen.

Parks projects were completed at many sites across the city including Frederick Wachter Reserve, Bakers Reserve, Springvale Reserve and Spring Valley Reserve.

The Alex Wilkie Nature Reserve upgrade successfully won a Better Parks and Playgrounds grant worth \$220,000.

We were also successful for a Local Roads and Community Infrastructure Grant for \$1.02 million.

### **Commitment to arts, culture and events**

Council successfully delivered 11 major festivals and events, engaging almost 80,000 attendees. This included our most popular annual event Springvale Snow Fest, and family favourites such as Noble Park Community Fun Day, Little Day Out, Christmas Carols in Harmony Square, New Year's Eve and Keysborough's Big Picnic.

We recorded 813,506 visits to our libraries in Springvale and Dandenong, an increase of 14.2 per cent on the previous year.

Springvale Community Hub also saw an increase in visitors, recording more than 450,000 – up by 54,000 from the previous year.

Our arts and cultural facilities, including Heritage Hill, Drum Theatre and Walker Street Gallery and Arts Centre welcomed more than 87,000 visitors.

### **Celebrating our bright green future**

Annually we focus on sustainability initiatives which help improve our response to climate change and educate the community regarding waste disposal.

A recent audit of canopy cover in Greater Dandenong revealed that coverage has increased from just 9 per cent in 2018 to 14.1 per cent, which puts us on track to reach our goal of 15 per cent by 2028. Increasing our tree coverage is one way to reduce the impacts of climate change.





On top of our tree planting program Council introduced a Tree Protection on Private Land Local Law, to further protect mature trees growing on private property.

We also successfully introduced a cat curfew, with cat owners expected to confine cats to their property from dusk until dawn. This move aims to reduce the significant risk cat over population has on our environment.

### **Working towards better outcomes for our community**

Following a persistent, sustained advocacy campaign we welcomed a commitment from the State Government to fund a traffic safety project on Stud Road.

The Back Your Neighbour campaign has continued to gain national support with 43 councils now members of the Mayoral Taskforce Supporting People Seeking Asylum, which strives to raise awareness, engage supporters and advocate for community priorities.

We conducted community engagement activities for the upcoming Council Plan 2025-29 with more than 2,500 people providing feedback.

We resolved to continue to deliver Disability and Aged Care Services to the Greater Dandenong community. Following extensive consultation with clients, community members and staff we affirmed our commitment to supporting older residents to enjoy healthy, active lives with strong social connections while living at home.

We won two local government industry awards through the LGPro Awards for Excellence, including the First Nations Partnership Initiative Category for the New Directions Project, an Aboriginal and Torres Strait Islander health program, and the Service Delivery Award for our refugee immunisation program.

Our support for business and industry growth in Greater Dandenong continued with the delivery of 33 network sessions, three workshop series and 15 program sessions to businesses in the manufacturing sector.

**Mayor, Lana Formoso**

**CEO, Jacqui Weatherill**



Mayor, Lana Formoso and Junior Mayor, Gemma



# Message from our Junior Mayor

## Hello City of Greater Dandenong, I'm Gemma your 2024 Junior Mayor.

One of the things I have enjoyed about being Junior Mayor is that I have been very lucky to meet so many nice people in our local Council and in our community. It is so nice to see what a multicultural place we live in, where so many cultures are celebrated throughout the City of Greater Dandenong.

**I hope to be a positive role model for all kids in the City of Greater Dandenong to show them that we all have a voice, and we are all equal as one.**

### What do you love about the City of Greater Dandenong?

My favourite thing about living in the City of Greater Dandenong, is how everyone is so kind and welcoming. We live in such a multicultural community, I'm so proud to be a part of it. There is a variety of cultured restaurants, such as Asian, Indian, European and more, in our community. Things like the parks, libraries and community hubs are great ways to catch up with friends and family, which is something I really like about the City of Greater Dandenong.

### How would you like to make a difference in the City of Greater Dandenong?

To me making a difference means someone who tries to make positive change. It involves empathy, thoughtfulness, creativity, taking action and leadership. As Junior Mayor, I promise to show all of these values. I believe that myself and everyone in the Student

Advisory Group shares this too. We are a group of kids that will try to make a difference in the community. By using these values, we can all help make a difference.



In my application for Junior Mayor, I talked about why we need to live in a sustainable environment. I mentioned ways on how we can fix this problem, by showing kids the importance of recycling different types of materials, and why we need to recycle and help the community. Another thing I spoke about was that we need to improve student's health and fitness, by getting kids to go outside and kick a ball or go for a walk and encouraging children to active travel to school every day. This is a great way to keep fit and active but also can help get rid of vehicles in congested areas at school times.

### What does it mean to you that Greater Dandenong is a child friendly city?

I think that with all the great festivals and events that the City of Greater Dandenong has, it helps makes it a child friendly city because it gives students and their families a chance to be a part of the community. To have a child friendly city I believe that we need to have a safe community, clean environment and places for children and their families to enjoy.

A handwritten signature in black ink that reads 'Gemma'. There is a small heart symbol above the letter 'a'.



## We Celebrate

Greater Dandenong City Council celebrates its diverse community through a range of festivals and events across the year from Reconciliation Week to Greater Dandenong Carols, Children's Festival and the Keysborough Big Picnic, and the Noble Park Community Fun Day.









'Harmony' by Olana Janfa,  
Settler's Square Dandenong



# Corporate Governance

## The Council

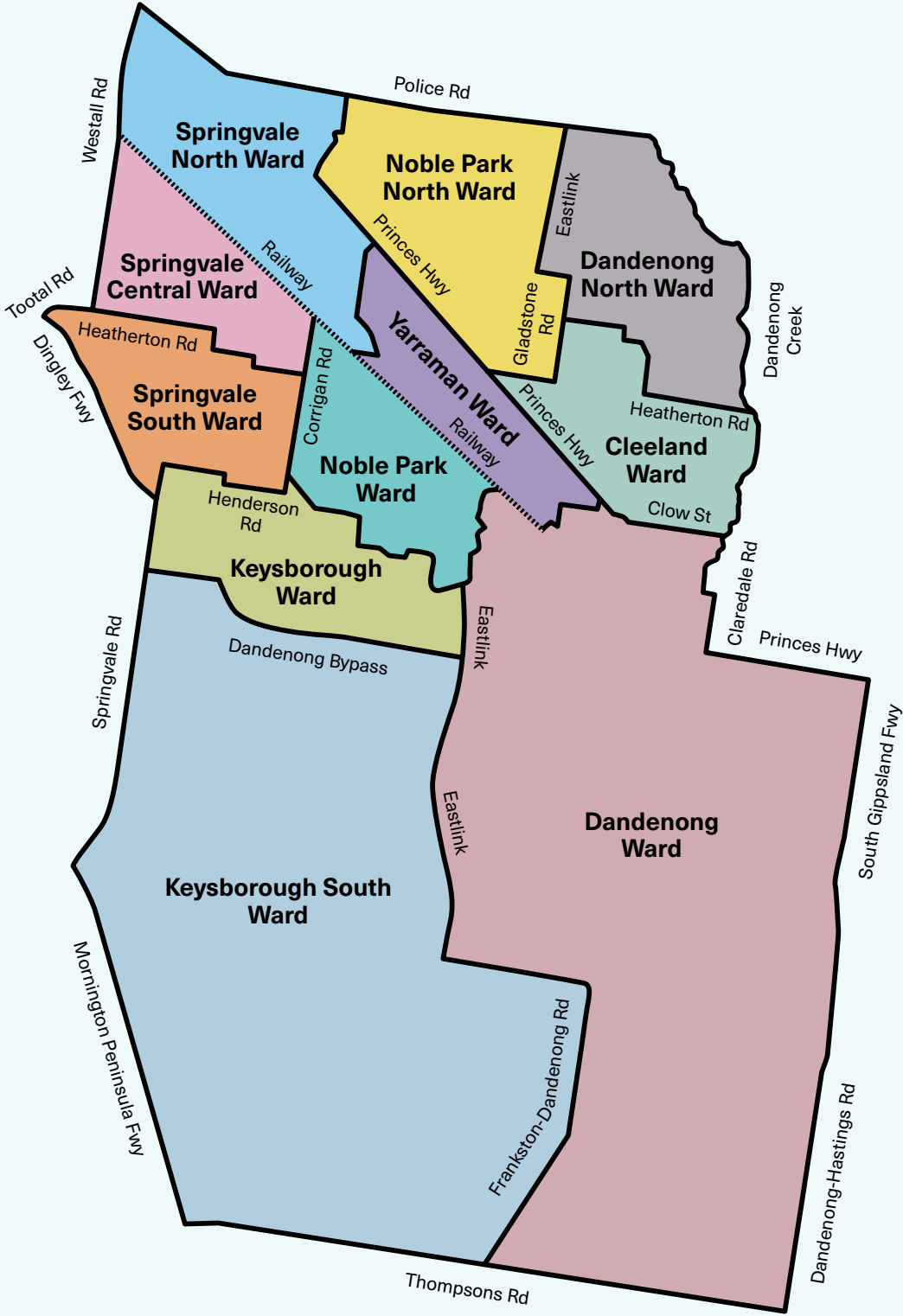
Greater Dandenong City Council's 11 Councillors (Council) are elected as representatives of all residents and ratepayers within the city and have a statutory responsibility to represent and achieve the best outcomes for all people that live, participate and invest within the City of Greater Dandenong,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

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

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

Greater Dandenong City Council was elected on 24 October 2020. The next Council elections are scheduled for 26 October 2024.

Ward Map





## Your Councillors



### **Cleeland Ward**

Cr Angela Long

**Suburbs:** Dandenong, Dandenong North

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

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



### **Springvale North Ward**

Cr Sean O'Reilly

**Suburbs:** Springvale, Springvale North

**Term as a Councillor:** 2012–present

**Mayoral term:** 2014–15



### **Dandenong North Ward**

Cr Bob Milkovic

**Suburbs:** Dandenong North

**Term as a Councillor:** 2020–present



### **Dandenong Ward**

Cr Jim Memeti

**Suburbs:** Dandenong, Dandenong South, Lyndhurst

**Term as a Councillor:** 2005–present

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



### **Noble Park Ward**

Cr Sophie Tan

**Suburbs:** Noble Park

**Term as a Councillor:** January 2019–present

**Term as Deputy Mayor:** 2020–21



### **Keysborough Ward**

Cr Tim Dark

**Suburbs:** Keysborough

**Term as a Councillor:** 2016–present



### **Keysborough South Ward**

Cr Rhonda Garad

**Suburbs:** Bangholme, Keysborough,  
Keysborough South

**Term as a Councillor:** 2020–present



### **Springvale South Ward**

Cr Loi Truong

**Suburbs:** Springvale, Springvale South

**Term as a Councillor:** 2008–present



### **Yarraman Ward**

Cr Phillip Danh

**Suburbs:** Dandenong, Noble Park

**Term as a Councillor:** 2024–present



### **Noble Park North Ward**

Mayor, Cr Lana Formoso

**Suburbs:** Noble Park North,  
Dandenong North, Springvale

**Term as a Councillor:** 2020–present

**Term as Deputy Mayor:** 2022–23

**Mayoral Term:** 2023–current



### **Springvale Central Ward**

Cr Richard Lim OAM

**Suburbs:** Springvale

**Term as a Councillor:** 2020–present

**Term as Deputy Mayor:** 2023–current



## Governance

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

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

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

## Code of Conduct – Councillors

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

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

## Council meetings

Council conducts its business in open and publicly advertised meetings.

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

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

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

During 2023-24, there were 23 Council meetings. This is inclusive of the Council meeting held on 16 November 2023 to elect a Mayor and Deputy Mayor.

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

Councillors from 1 July 2023 – 30 June 2024	Council Meetings
Number of meetings held	23
Cr Tim Dark	23
Cr Eden Foster (resigned on 20 November 2023)	6
Cr Phillip Danh (from 25 March 2024)	7
Cr Lana Formoso	21
Cr Rhonda Garad	20
Cr Richard Lim OAM	23
Cr Angela Long	17



Councillors from 1 July 2023 – 30 June 2024	Council Meetings
Cr Jim Memeti	17
Cr Bob Milkovic	21
Cr Sean O'Reilly	19
Cr Sophie Tan	21
Cr Loi Truong	21

## Council meetings online

As part of Council's commitment to open and accountable government, all Council meetings are webcast at [www.greaterdandenong.vic.gov.au/council-meetings](http://www.greaterdandenong.vic.gov.au/council-meetings)

During 2023-24, the average number of 'logins' to the live webcasts per ordinary Council meeting was 56 with 73 'logins' recorded as an average against each archived (non-live) webcast of each Council meeting.

These figures are higher than the previous financial year and Council will continue to webcast its Council meetings.

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

## Notices of motion

A notice of motion is a proposal for action by a Councillor submitted to a Council meeting. In the 2023-24 financial year seven notices of motion were submitted by Councillors.

## Mayor, Deputy Mayor and Councillor allowances

Under the *Local Government Act 2020* and the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*, the Victorian Independent Remuneration Tribunal (VIRT) sets allowances payable to Mayors, Deputy Mayors and Councillors. The following allowances were applicable during 2023-24:

Mayoral allowance	
1 July 2023 – 17 December 2023	\$126,958 pa (inclusive of Commonwealth Superannuation Guarantee)  Includes use of a fully maintained vehicle
18 December 2023– 30 June 2024	\$130,390 pa (inclusive of Commonwealth Superannuation Guarantee)  Includes use of a fully maintained vehicle

### Deputy Mayoral allowance

1 July 2023 – 17 December 2023	\$63,480 pa (inclusive of Commonwealth Superannuation Guarantee)
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18 December 2023 – 30 June 2024	\$65,195 pa (inclusive of Commonwealth Superannuation Guarantee)
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### Councillor's allowance

1 July 2023 – 17 December 2023	\$38,316 pa (inclusive of Commonwealth Superannuation Guarantee)
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18 December 2023 – 30 June 2024	\$39,390 pa (inclusive of Commonwealth Superannuation Guarantee)
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## Councillor Expenses, Support and Accountability policy

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





Gardens for Wildlife Greater Dandenong



## Councillor expenses

In accordance with Section 40 of the *Local Government Act 2020*, Council is required to reimburse a Councillor for expenses incurred whilst performing their duties as a Councillor. These expenses can be found on Council's website and are updated monthly. The expenses include information technology and communication, conferences and training, travel expenses, vehicle mileage and any other bona fide expenses claimed. The below table outlines the expenses incurred for the 2023-24 financial year.

2023-24 YTD	Cr Tim Dark	Cr Lana Formoso	Cr Eden Foster*	Cr Rhonda Garad	Cr Richard Lim OAM	Cr Angela Long
Information and Communication Technology <sup>#</sup>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Training and Conferences	\$0.00	\$2,449.50	\$0.00	\$544.50	\$995.00	\$0.00
Airfares (Travel Expenses)	\$0.00	\$1,255.17	\$0.00	\$0.00	\$523.26	\$0.00
Taxi/Train Fares (Travel Expenses)	\$0.00	\$577.74	\$0.00	\$0.00	\$352.57	\$0.00
Accommodation and Meals (Travel Expenses)	\$0.00	\$1,088.66	\$0.00	\$0.00	\$734.78	\$0.00
Child/Family Care	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle/Mileage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,372.66
Functions Attended	\$0.00	\$2,268.11	\$450.00	\$594.00	\$1,311.00	\$239.00
Other <sup>^</sup>	\$0.00	\$955.07	\$0.00	\$0.00	\$26.07	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$8,594.25</b>	<b>\$450.00</b>	<b>\$1,138.50</b>	<b>\$3,942.68</b>	<b>\$1,611.66</b>

2023-24 YTD	Cr Jim Memeti	Cr Bob Milkovic	Cr Sean O'Reilly	Cr Sophie Tan	Cr Loi Truong	Cr Phillip Danh~
Information and Communication Technology <sup>#</sup>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Training and Conferences	\$895.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Airfares (Travel Expenses)	\$526.71	\$728.34	\$0.00	\$0.00	\$0.00	\$0.00
Taxi/Train Fares (Travel Expenses)	\$544.56	\$373.90	\$185.01	\$0.00	\$0.00	\$0.00
Accommodation and Meals (Travel Expenses)	\$619.15	\$341.10	\$0.00	\$0.00	\$0.00	\$0.00
Child/Family Care	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle/Mileage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functions Attended	\$774.00	\$199.00	\$0.00	\$430.00	\$0.00	\$0.00
Other <sup>^</sup>	\$26.07	\$26.30	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$3,385.49</b>	<b>\$1,668.64</b>	<b>\$185.01</b>	<b>\$430.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

#### Notes:

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

<sup>^</sup>These amounts include, but are not limited to, city link tolls, travel insurance and annual membership fees.

\*Eden Foster resigned from Council 20.11.23

~Phillip Danh sworn-in as Councillor for Yarraman Ward 25.3.24

## Delegated Committees

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

- Councillors
- Council staff
- other persons, or
- any combination of the above.

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



## Councillor representation on committees, community organisations and associations, peak industry bodies and regional organisations

In conducting the business of Council and representing Council's interests in the wider community, Greater Dandenong City Council has formal representation and liaison with a wide number of committees, peak industry bodies and regional and community associations. While the Mayor of the day is typically Council's key representative, the number of associations where Council seeks an involvement is such that representation needs to be shared among all Councillors to ensure a manageable workload. The following indicates Councillor representation across 2023-24.

### Community organisations

Organisation	Past Councillor Liaison(s) 2022-23 10 Nov 2022 – November 2023	New Councillor Liaison(s) 2023-24
Dandenong and District Historical Society	Cr Angela Long	Cr Angela Long
Dandenong Show Committee	Cr Bob Milkovic Alternate – Cr Jim Memeti	Cr Bob Milkovic Alternate – Cr Jim Memeti
Greater Dandenong Interfaith Network	Cr Eden Foster Cr Sophie Tan	Cr Sophie Tan
South East Community Links	Cr Eden Foster Cr Loi Truong	Cr Richard Lim OAM Cr Loi Truong
Springvale and District Historical Society	Cr Richard Lim OAM Cr Loi Truong	Cr Sean O'Reilly Cr Loi Truong
Springvale Benevolent Society	Cr Richard Lim OAM Cr Sean O'Reilly Cr Loi Truong	Cr Richard Lim OAM Cr Sean O'Reilly Cr Loi Truong

#### \*Councillor Liaison

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

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

## Council groups and committees

Organisation	Past Councillor Representative(s) 2022-23 10 Nov 2022 – November 2023	New Councillor Representative(s) 2023-24
Arts Advisory Board	Cr Rhonda Garad	Cr Rhonda Garad
Audit and Risk Committee (ARC)	Mayor of the Day Cr Rhonda Garad	Mayor of the Day Cr Rhonda Garad
Australia Day Community Assessment Panel	Mayor of the Day Cr Richard Lim OAM Cr Sophie Tan	Mayor of the Day Cr Lana Formoso Cr Richard Lim OAM Cr Sophie Tan
CEO Employment and Remuneration Committee (changed from CEO Performance Review Committee by policy)	Mayor of the Day Cr Lana Formoso Cr Eden Foster Cr Richard Lim OAM Cr Angela Long Cr Bob Milkovic Cr Jim Memeti Cr Sean O'Reilly Cr Sophie Tan	Mayor of the Day Cr Lana Formoso Cr Rhonda Garad Cr Richard Lim OAM Cr Angela Long Cr Jim Memeti Cr Sean O'Reilly Cr Sophie Tan
Children and Family Partnership	Cr Loi Truong	Cr Lana Formoso
Community Safety Advisory Committee	Mayor of the Day Cr Angela Long Cr Richard Lim OAM Cr Sophie Tan	Mayor of the Day Cr Angela Long Cr Sophie Tan
Cultural Heritage Advisory Committee	Cr Angela Long	Cr Angela Long
Dandenong Market Pty Ltd	Cr Angela Long Alternate – Cr Tim Dark	Cr Angela Long Alternate – Cr Tim Dark
Disability Advisory Committee	Cr Angela Long Cr Loi Truong	Cr Angela Long
LG Mayoral Taskforce Supporting People Seeking Asylum	Mayor of the Day	Mayor of the Day

<b>Organisation</b>	<b>Past Councillor Representative(s) 2022-23 10 Nov 2022 – November 2023</b>	<b>New Councillor Representative(s) 2023-24</b>
Mills Reserve Precinct Advisory Group (MPAG)	Cr Lana Formoso Cr Eden Foster Cr Angela Long Cr Jim Memeti Cr Sophie Tan	Cr Lana Formoso Cr Angela Long Cr Jim Memeti Cr Sean O'Reilly Cr Sophie Tan
Multicultural and People Seeking Asylum Advisory Committee	Cr Eden Foster	Mayor of the Day
Noble Park Revitalisation Board	Mayor of the Day	Mayor of the Day
Positive Ageing Advisory Committee	Cr Loi Truong	Cr Richard Lim OAM Cr Loi Truong
South East Leisure Pty Ltd	Cr Lana Formoso	Cr Lana Formoso Alternate – Cr Angela Long
Springvale Community Hub Committee	Cr Richard Lim OAM Cr Loi Truong	Cr Richard Lim OAM Cr Loi Truong
Sustainability Advisory Committee	Cr Rhonda Garad	Cr Rhonda Garad
Taylors Road Landfill Community Reference Group <sup>#</sup>	Cr Angela Long Alternate – Cr Sean O'Reilly	Cr Angela Long Alternate – Cr Sean O'Reilly
Young Leaders	Mayor of the Day Ambassador – Cr Lana Formoso Ambassador – Cr Eden Foster Ambassador – Cr Richard Lim OAM Ambassador – Cr Jim Memeti Ambassador – Cr Sean O'Reilly Ambassador – Cr Sophie Tan	Mayor of the Day Ambassador – Cr Lana Formoso Ambassador – Cr Richard Lim OAM Ambassador – Cr Jim Memeti Ambassador – Cr Sean O'Reilly Ambassador – Cr Sophie Tan

\*Councillor Representative



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

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

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

## Peak industry bodies

Organisation	Past Councillor Representative(s) 2022-23 10 Nov 2022 – November 2023	New Councillor Representative(s) 2023-24
Australian Local Government Women's Association (ALGWA)	Cr Sophie Tan Alternate – Cr Lana Formoso	Cr Angela Long Alternate – Cr Sophie Tan
Municipal Association of Victoria (MAV) <sup>#</sup>	Cr Lana Formoso Alternate – Cr Eden Foster	Cr Rhonda Garad Alternate – Cr Lana Formoso
Victorian Local Governance Association (VLGA) <sup>#</sup>	Cr Eden Foster Alternate – Cr Sophie Tan	Cr Lana Formoso Alternate – Cr Sophie Tan

## Regional organisations and committees

Organisation	Past Councillor Representative(s) 2022-23 10 Nov 2022 – November 2023	New Councillor Representative(s) 2023-24
2020 Local Government Mayoral Advisory Panel	Appointment by Minister only	Appointment by Minister only
Alliance for Gambling Reform	Cr Sean O'Reilly	Cr Sophie Tan
Eastern Transport Coalition <sup>#</sup>	Cr Rhonda Garad	Cr Rhonda Garad
Greater South East Melbourne (GSEM)	Mayor of the Day	Mayor of the Day
Recycling Victoria Local Government Advisory Committee	Appointment by Minister only	Appointment by Minister only
RoadSafe South East Inc.	Cr Lana Formoso (resigned 17/11/2022) Cr Angela Long	Cr Angela Long
South East Councils Climate Change Alliance (SECCCA) Councillor Advisory Group	Cr Rhonda Garad	Cr Rhonda Garad

<sup>#</sup>denotes alternate Councillor required when nominated Councillor cannot attend a meeting.

# Advocacy

Council recently endorsed a Strategic Advocacy Framework which can be found on Council's website [www.greaterdandenong.vic.gov.au/strategic-advocacy-framework](http://www.greaterdandenong.vic.gov.au/strategic-advocacy-framework).

This framework helps Council take a coordinated and strategic approach to representing the varied voices and concerns of our community.

This framework directs our advocacy efforts towards other levels of government and organisations, providing Council with the tools to achieve positive change, secure funding and investment opportunities, and influence policy reforms for the benefit of our whole community.

Following the successful federal pre-election commitment of \$20 million towards the city's new Dandenong Wellbeing Centre, we continue to advocate for the Victorian Government to match this.

General advocacy efforts aimed to increase overall funding and levels of service for the city, raise awareness of critical issues facing the Greater Dandenong community, as well as build and foster key relationships with a number of external sources. Council was very successful in securing extensive grant funding as a result of these efforts. This included a NAIDOC grant of over \$22,000 for the Keep the fire burning, BLAK, Loud and Proud NAIDOC 2024 Celebrations which supported three community designed activities developed by local community, Bunurong Land Council, community partners and Dandenong Market.

Greater Dandenong Council remains reliant on grant funding – particularly with escalating costs, when we have a number of major projects that will deliver measurable outcomes for the entire south east region.

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

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

## Projects

Key advocacy projects for 2023-24 included the following:

- **Dandenong Wellbeing Centre:** funding to support the development of a new world class aquatic and wellbeing centre to replace the ageing Dandenong Oasis with a focus on allied health, passive activity, education and wellness.
- **Status Resolution Support Services (SRSS):** continuation of this campaign towards the rights of people seeking asylum, aimed at a fairer and swifter Refugee Status Determination System.
- **Social and affordable housing:** With housing prices continuing to rise and a significant increase in the number of people sleeping rough, Council is seeking additional funding for initiatives that will support our vulnerable community and reduce the incidence of homelessness. Council's National Housing and Homelessness Plan Issues Paper was a joint submission as part of the Regional Local Government Charter Homelessness and Social Housing Group (Charter Councils) of which Greater Dandenong City Council is one of 13 members.





2024 Australia Day Award Winners

- **‘Back Your Neighbour’ campaign:** Council is Chair of the Local Government Mayoral Taskforce Supporting People Seeking Asylum which is currently made up of more than 40 Local Governments nationwide, who are speaking up for the thousands of people living without support while their claims for refugee status are being processed. Some people have been waiting almost a decade for a final decision.
- **Anti-Poverty Strategy:** Council’s first Anti-Poverty Strategy has been developed collaboratively with a consortium of local service providers and offers a framework for connections and support, which requires funding for implementation.
- **Sustainability:** after declaring a ‘Climate and Ecological Emergency’ in January 2020 Council has since committed to emergency action on climate change. This includes activities to reduce greenhouse gas emissions and it is aiming to become a net zero carbon Council. Funding assistance is sought to reach these goals.
- **Road safety infrastructure:** successful advocacy for traffic signals on Stud Road at McFees Road, Dandenong North following another tragic fatality on the road (funding allocated in the Victorian Government budget), as well as advocacy for road safety improvements on Heatherton Road in Noble Park and Jacksons Road in Noble Park North.
- **Active transport infrastructure:** seeking funding for the construction of the missing link on the Djerring Trail linking Caulfield to Dandenong along the rail corridor and a bridge to provide continuity for the Eastlink Trail over the Dandenong rail line. Both projects were previously committed to by the Victorian Government (to be delivered alongside level crossing removal projects and Eastlink) but were not delivered.

#### **Other ongoing advocacy efforts include:**

- **Lyndhurst landfill:** a commitment for the earliest possible closure of the Lyndhurst landfill site and a process of planning and policy development to address the matter of future land use and location of landfill sites.
- **Regional table tennis facility:** The current facility is over forty years old and has several limitations that restrict the future growth and development of the sport in the region. State, national and international table tennis bodies support the development of a regional table tennis centre in Greater Dandenong. Funding is being sought to provide a facility that meets modern standards and provides an inclusive environment and maximises access and participation for all.
- **Transport infrastructure:** funding for major roads projects to support ongoing growth and recognition of Dandenong as an employment hub, including the Dandenong Bypass extension, Westall Road extension and Glasscocks Road construction.
- **Public transport:** rebuild of Dandenong Station to provide urgently needed capacity, safety and accessibility upgrades. Upgrades to other stations and facilities that no longer comply with disability access standards, such as Yarraman and Sandown Station. Council also raised awareness of the community driven ‘Fix the 800’ bus campaign, which successfully saw funding in the Victorian Budget.



## Audit and Risk Committee

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

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

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

The members and advisors of the Audit and Risk Committee for 2023-24 were:

### Members

Geoff Harry 1 July 2023–30 June 2024	Chair
Jen Johansen 1 July 2023–30 June 2024	External Member
Peter Smith 1 July 2023–30 June 2024	External Member
Cr Eden Foster 1 July 2023– 15 November 2023	Mayoral Representative
Cr Lana Formoso 16 November 2023– 30 June 2024	Mayoral Representative
Cr Rhonda Garad 1 July 2023–30 June 2024	Councillor Representative

### Advisors

Chief Executive Officer	Non-voting
Executive Director Corporate Development	Non-voting
Manager Governance, Legal and Risk	Non-voting

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

The Audit and Risk Committee met on four occasions during 2023-24. Matters considered included:

- financial and performance statements
- the Auditor General's Audit Strategy
- Council's Strategic Internal Audit Plan
- Council's Long-Term Financial Plan, and
- Council's Risk Management Strategy.



Sitting fees for external members of the Audit and Risk Committee for 2023-24 were set by Council (on 24 July 2023) as follows:

Chair – \$2,500 per meeting  
(exclusive of GST)

Member – \$2,000 per meeting  
(exclusive of GST)

## *Public Interest Disclosures Act 2021*

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

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

Public Interest Disclosure Coordinator:  
Anthony Camillo – Manager People  
and Change.

Public Interest Disclosure Officer:  
Matthew LeCouteur – Risk Management  
Consultant.

The below table outlines the number of disclosures made for 2023-24:

Number of disclosures made to Council as a public body	2
Number of disclosures referred to the Independent Broad-Based Anti-Corruption Commission (IBAC) for determination as to whether they were protected disclosures	0
Number and types of disclosed matters referred from IBAC to the Victorian Ombudsman for investigation	0
Number of disclosed matters referred by the public body to IBAC for investigation	0
Number of protected disclosures that were substantiated (in part) upon investigation, and the action still pending	1

As part of the high-level functional review the responsibility for managing Public Interest Disclosures has been moved to the Governance area of Council. This centralises the integrity functions of Council leading to improved processes in this important role.

## Freedom of Information

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

During the financial year, 44 FOI requests were received, all of which were considered valid and reportable. The table below outlines the results of those requests:

Total number of requests	44
Access granted in full	16
Access granted in part	4
Other*	14
Access denied in full	1
Requests still under consideration	9
Number of reviews sought with the Office of the Victorian Information Commissioner (OVIC)	1
Number of appeals lodged with VCAT	0
Number of requests transferred/ withdrawn	3
Total fees and charges collected	<b>\$1,790.30</b>

\*Other includes requests not proceeded with, requests withdrawn, requests where no documents were found, or documents were provided outside the Act.

## Public Transparency

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

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

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

# Municipal Emergency Management

2023-24 was a busy year for emergency management supporting emergency services responding to large industrial fires and coordinating emergency relief and recovery for families affected by house fires and floods.

Achievements for the year include:

1. A heatwave emergency exercise at the Drum Theatre on 19 September 2023 saw 350 members of the public and staff from across Greater Dandenong invited to participate in a simulated heatwave scenario. Guest speakers attended from the Victorian Department of Health, Ambulance Victoria, Forest Fire Management Victoria, Country Fire Authority (CFA), Victoria Police, Bureau of Meteorology, Monash Health, South East Public Health Unit, Department of Education, Department of Transport and Planning, Victorian Department of Families, Fairness and Housing, United Energy, Sweltering Cities, South East Leisure, Coates Hire, City of Port Phillip, and Council along with Dr Kim Hazendonk.  
  
The scenario demonstrated how services and organisations work together to prepare for and manage heatwave emergencies. It also prompted the audience to consider how they could prepare themselves and their communities for heatwaves and extreme weather events. The event received overwhelming positive feedback from attendees and participants. Follow up meetings have focused on empowering local community groups to stand up as Cool Places in a future heatwave.
2. On 31 December 2023 the COVID-19 Rapid Antigen Test (RAT) program came to an end. In partnership with the Victorian Government, the program began in October 2022 with Victorian council's distributing over 4 million tests to their local communities. Council staff distributed over 500,000 Rapid Antigen tests and 156,000 masks at various festivals, events and locations across the city.
3. The Municipal Emergency Management Planning Committee and working groups produced the Greater Dandenong Municipal Emergency Management Plan (MEMP) and sub plans for Extreme Heat, Fire, Storms and Floods were reviewed and updated as part of the regular three-year cycle. These can now be read on Council's website [www.greaterdandenong.vic.gov.au/emergencies](http://www.greaterdandenong.vic.gov.au/emergencies).



# Governance and Management Checklist

Governance and Management Items	Assessment
1. <b>Community engagement policy</b> (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 22/02/2021
2. <b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation Date of adoption: 27/06/2022
3. <b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: 24/06/2024
4. <b>Asset Plan</b> (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: 27/06/2022
5. <b>Revenue and Rating Plan</b> (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 28/06/2021
6. <b>Annual budget</b> (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Budget adopted in accordance with section 94 of the Act Date of adoption: 26/06/2024
7. <b>Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation Date of adoption: 14/11/2022
8. <b>Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in adoption Date of adoption: 10/08/2020
9. <b>Municipal emergency management planning</b> (participation in meetings of the Municipal Emergency Management Planning Committee)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year  Dates: 22 August 2023 21 November 2023 20 February 2024 21 May 2024

Governance and Management Items	Assessment
10. <b>Procurement policy</b> (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act Date of approval: 09/12/2021
11. <b>Business continuity plan</b> (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation Date of adoption: 31/01/2023
12. <b>Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Current plan in operation Date of adoption: 28/05/2024 (Municipal Emergency Management Plan) 31/01/2023 (ITS Business Continuity Plan)
13. <b>Complaints policy</b> (policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Policy developed in accordance with section 107 of the Act Date of adoption: 26/04/2022
14. <b>Workforce Plan</b> (plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Plan developed in accordance with section 46 of the Act Date of adoption: 07/12/2021
15. <b>Payment of rates and charges hardship policy</b> (policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Current policy in operation Date of adoption: 24/06/2019
16. <b>Risk management framework</b> (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation Date of commencement of current framework: 14/11/2022
17. <b>Audit and Risk Committee</b> (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act Date of establishment: 12/07/2021
18. <b>Internal audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor engaged Date of engagement of current provider: 12/09/2022

Governance and Management Items	Assessment
19. <b>Performance reporting framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the <i>Local Government Act 1989</i> )	Current framework in operation Date of adoption: 01/07/2014
20. <b>Council Plan report</b> (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Current report Dates reports presented to Council: 14/08/2023 13/11/2023 12/02/2024 13/05/2024
21. <b>Quarterly budget reports</b> (quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly statements presented to Council in accordance with section 138(1) of the 1989 Act Dates reports presented to Council: 25/09/2023 13/11/2023 12/02/2024 13/05/2024
22. <b>Risk reporting</b> (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reports prepared and presented Dates of reports: 15/09/2023 01/12/2023 07/03/2024 06/06/2024
23. <b>Performance reporting</b> (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)	Performance reports prepared and presented Dates of reports: 14/08/2023 13/11/2023 12/02/2024 13/05/2024 06/06/2024
24. <b>Annual report</b> (annual report under sections 98 and 99 of the <i>Local Government Act 2020</i> to the community containing a report of operations and audited financial performance statements)	Annual report presented at a meeting of Council in accordance with section 134 of the 1989 Act Date report presented: 23/10/2023



Governance and Management Items	Assessment
25. <b>Councillor Code of Conduct</b> (code setting out the standards of conduct to be followed by Councillors and other matters.)	Code of conduct reviewed and adopted in accordance with section 139 of the Act  Date of adoption: 08/02/2021
26. <b>Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act  Date of review: Council delegations to the CEO 23/10/2023
27. <b>Meeting procedures</b> (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act  Date of adoption: 22/08/2022

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



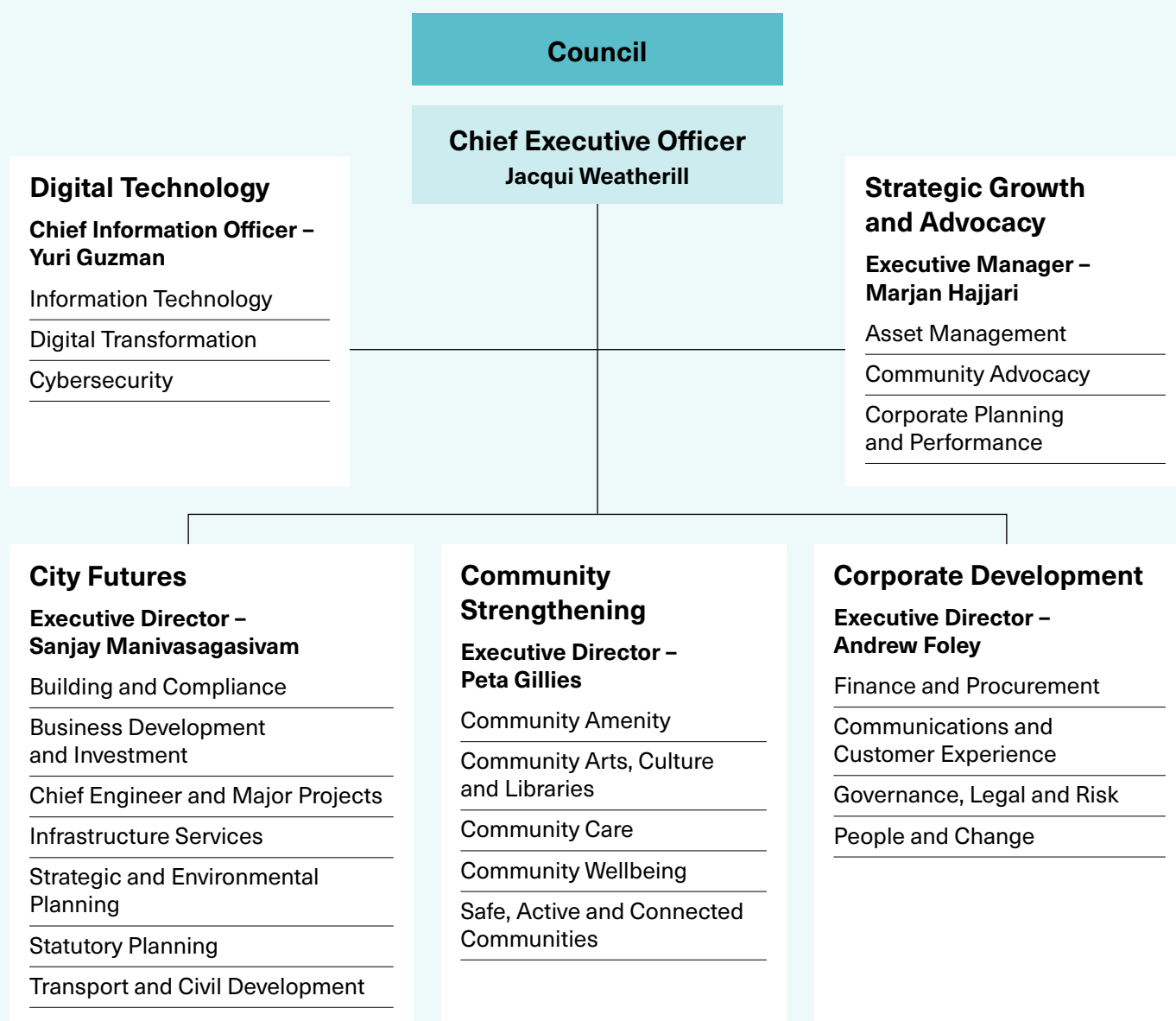
**Jacqui Weatherill**  
Chief Executive Officer  
Dated: 23 September 2024



**Cr Lana Formoso**  
Mayor  
Dated: 23 September 2024

# Our Organisation

## Organisational structure



In 2023-24 the organisation was restructured. The directorates of Business, Engineering and Major Projects and City Planning, Design and Amenity were combined to create a new City Futures directorate. New departments were created for Digital Technology and Strategic Growth and Advocacy and a new Chief Information Officer and Executive Manager were appointed. The Corporate Services directorate was renamed Corporate Development and a new Executive Director was appointed in January 2024. This directorate now oversees Finance and Procurement, Communications and Customer Experience, People and Change, and Governance, Legal and Risk.



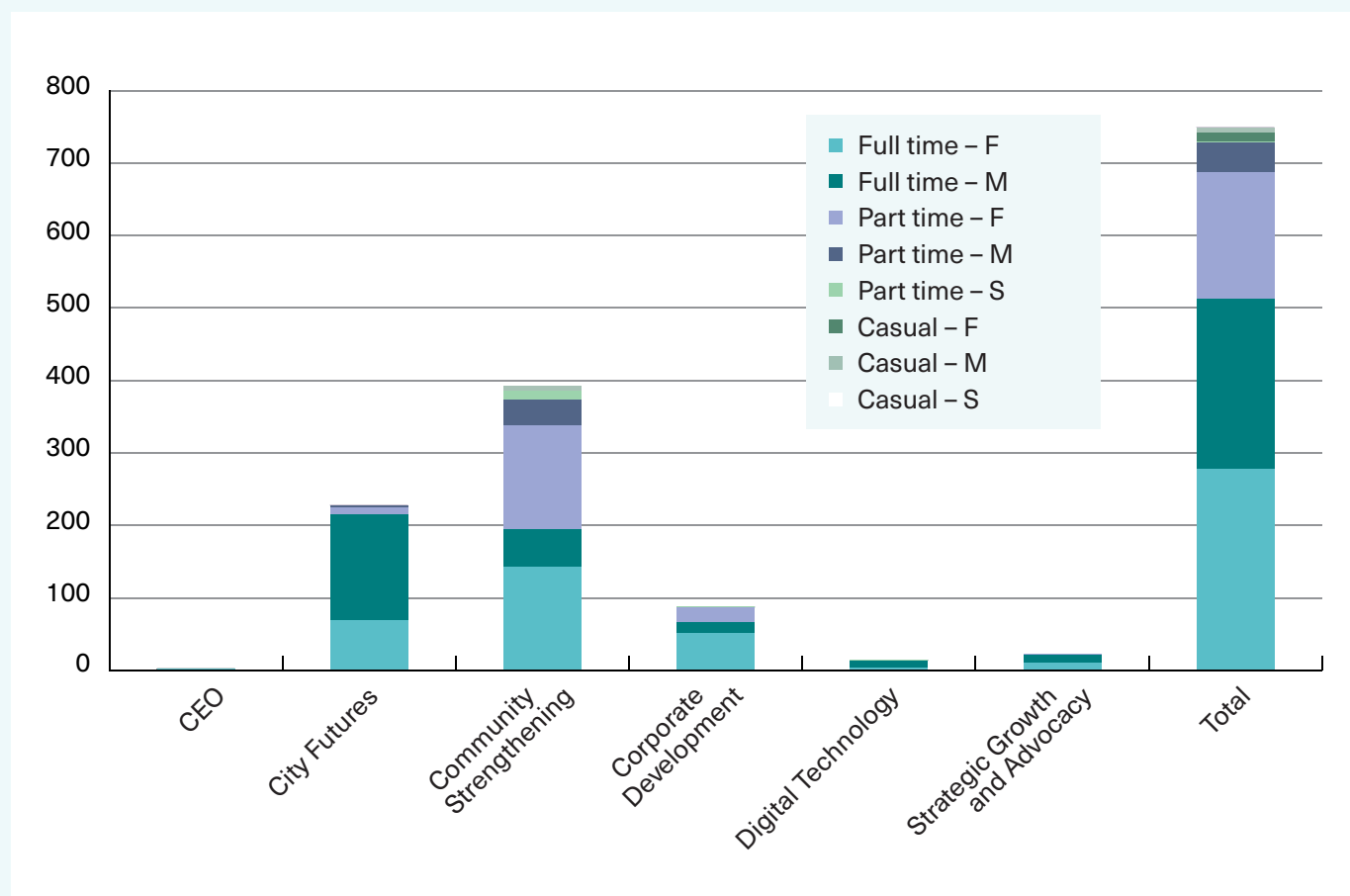
Drum Theatre



# Our staff

## Council Staff – Full Time Equivalent (FTE)

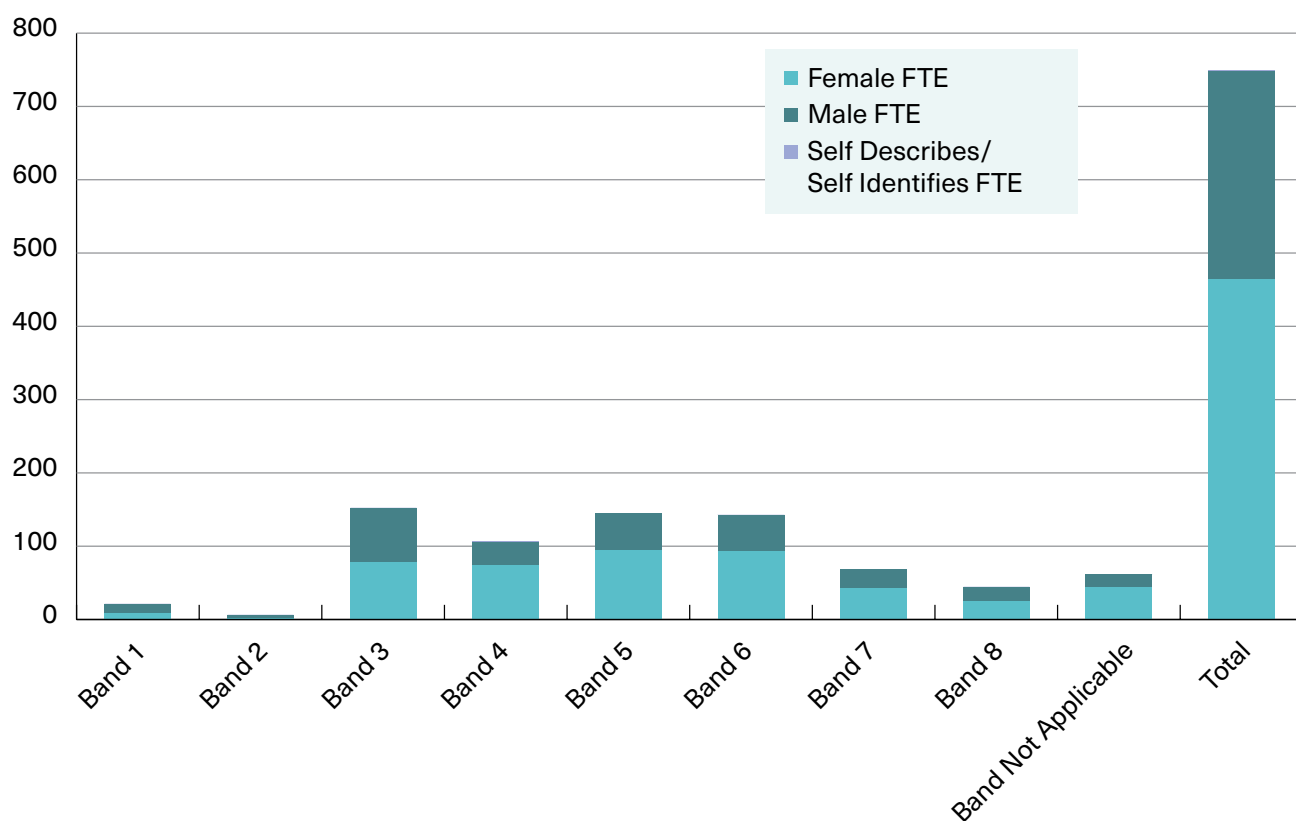
Employment Type / FTE Gender	CEO	City Futures	Community Strengthening	Corporate Development	Digital Technology	Strategic Growth and Advocacy	TOTAL
Full time – F	2.00	69.00	142.84	51.00	3.00	10.00	277.84
Full time – M	–	146.00	52.00	16.00	10.00	11.00	235.00
Part time – F	–	9.23	143.10	20.13	–	1.76	174.23
Part time – M	–	2.90	35.12	–	1.61	0.94	40.57
Part time – S	–	–	1.43	–	–	–	1.43
Casual – F	–	0.12	11.66	0.78	–	–	12.55
Casual – M	–	1.00	6.43	–	–	–	7.43
Casual – S	–	–	–	–	–	–	–
<b>Total</b>	<b>2.00</b>	<b>228.25</b>	<b>392.58</b>	<b>87.91</b>	<b>14.61</b>	<b>23.70</b>	<b>749.05</b>



NB: These figures are accurate as at 30 June 2024.

## Council Staff – FTE by Band

Employment Classification	Female FTE	Male FTE	Self Describes/ Self Identifies FTE	Total FTE
Band 1	9.25	11.96	–	21.21
Band 2	2.33	4.00	–	6.33
Band 3	77.88	74.72	–	152.6
Band 4	74.57	30.79	1.43	106.79
Band 5	94.91	50.04	–	144.95
Band 6	94.09	48.60	–	142.69
Band 7	42.93	24.89	–	67.82
Band 8	24.67	20.00	–	44.67
Band Not Applicable	43.99	18.00	–	61.99
<b>Total</b>	<b>464.62</b>	<b>283.00</b>	<b>1.43</b>	<b>749.05</b>



## Employee Satisfaction

Six monthly employee satisfaction surveys are conducted to understand the employee experience, with varying trends across different demographics and departments. A major focus of the work performed by the People and Change team has been to improve internal recruitment processes and support for staff.

Council continues to have comparatively low turnover, with an overall turnover rate for the financial year of 12.5 per cent. The last reported average staff turnover in similar Councils was approximately 17.16 per cent in 2021–22.

## Innovation

Over the recent months innovation has been a focus across a number of business units in Council with a focus on trust and decision approvals, collaboration, and recruitment to solve some of our challenges.

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

## Gender Equality

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

Reporting is against the following seven workplace gender equality indicators:

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

The results of the Gender Audit and People Matter Survey, conducted in 2023, indicate that since the commencement of our GEAP in 2021, Council has made significant advances towards improving gender equality within the workplace. Key highlights include:

- eradication of a gender pay gap for banded staff
- crucial steps made towards fostering a workplace free from sexual harassment
- increased representation of women in governance and leadership roles
- provision of learning and development opportunities
- organisational commitment to family violence support and prevention
- nurturing a supportive workplace for employees with family and caring responsibilities.

There is more work to do in this space, however this is a great result and significant efforts have been made to ensure an equitable and safe workplace is achieved for all.



## Appropriate Workplace Behaviours and REACH

In 2023, Council reviewed and updated its Appropriate Workplace Behaviours Policy. This policy seeks to ensure that Council's workplace is free from unlawful and other inappropriate workplace behaviours that can also have a harmful effect. In particular, Council expanded the section on sexual harassment to include recommendations made by the Victorian Attorney-General's Office report on sexual harassment in Local Government, as well as recommendations made in the Australian Human Rights Commission's Respect@Work Report in 2020.

The Appropriate Workplace Behaviours Policy operates in conjunction with Council's Code of Conduct for staff, both of which draw on Council's REACH values, Respectful, Engaged, Accountable, Creative and Honest.

Council continued compulsory training for all staff on appropriate workplace behaviours.

## Training and Employee Development

The following programs were conducted in 2023-24:

Program	No. of Attendees
Corporate Induction	206
Bake Safe Group Induction	33
An Exploration of Leadership	31
CPR	184
Family Violence Awareness Training	94
First Aid and CPR	73
Fraud and Corruption Prevention	11
Indigenous Cultural Awareness – Leadership Group	15
Indigenous Cultural Awareness – Staff	100
Looking After Each Other	41
Managing Immunisation Emergencies	16
Mental Health First Aid	40
Prevention of Sexual Harassment	262
Prevention of Sexual Harassment – HSR, AWB, Union Reps and People and Culture staff	28
Prevention of Sexual Harassment – People Leaders	90
Public Interest Disclosure	15
Vendor Panel	54
Team Leader and Coordinator Leadership Forum	90

## Family Violence Prevention Initiatives

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

In November 2023, the annual Council sponsored Walk for Family Violence was successfully conducted and the event saw significant attendees from across the community and local service providers. This event continues to demonstrate Council's commitment to raising awareness and building capacity within the community to help reduce the incidence of this issue.

## Child Safety and Wellbeing

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

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

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

Future focus will build upon, and finesse existing child safety practices adopted within the organisation. Additional Council resources have been committed and allocated to assist with improving child safety practices across the organisation.

## Urban Pods, Dandenong





# Health and safety

## Absenteeism

The Lost Time Injury Frequency Rate (LTIFR) is the number of lost time injuries sustained per 1,000,000 hours worked. The formula is to multiply the total Lost Time Injuries (LTIs) by 1,000,000 divided by the total hours worked (in this instance – 1,170,577 hours).

The LTIFR has slightly reduced from the 2022-23 levels, with no reduction in LTIs, however, nine accepted WorkCover claims related to COVID-19 have significantly contributed to these figures:

	2019–20	2020–21	2021–22	2022–23	2023–24
Lost Time Injury Frequency Rate	13	15	71 (16 without COVID-19)	24	23 (15 without COVID-19)
Lost Time Injuries	14	18	82 (18 without COVID-19)	27	27 (18 without COVID-19)
Total Hours Worked	1,113,956	1,217,775	1,153,406	1,131,584	1,170,577
Days Lost	885	568	952 (890 without COVID-19)	1,203	1,267 (979 without COVID-19)

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

## OHS Achievements

- Psychosocial hazards and manual handling have been identified in the Community Care department and a number of controls have been implemented throughout 2023-24 to address them (APHIRM Toolkit project).
- A trial of wearable technology (Preventure) was conducted in 2022-23 and highlighted an opportunity to prevent injuries in the workplace. A program began midway through 2023-24 to focus on the prevention of musculoskeletal injuries and to improve injury management in employee's return-to-work. Hazards and improvements have been identified through this technology that includes equipment upgrades, manual handling technique training, and task / job redesign.
- The personal duress alarm system (SafeZone) has been rolled out to approximately 300 staff to enhance greater capacity and flexibility to staff safety and security. This system also has the capability for direct messaging staff to warn of dangerous situations occurring at a specific location.
- Emergency preparedness and response was also reviewed. Improved diagrams and plans, increased emergency personnel, and training was rolled out across Council facilities.

## Asset management

The City of Greater Dandenong recognises the importance of, and is committed to, improving asset management in accordance with the National Asset Management Assessment Framework (NAMAF). This includes updating information, expanding knowledge and applying the latest tried and tested technology. Asset Management is the combination of management, financial, economic and engineering philosophy and other practices applied to physical assets. The objective is to support Council's services to provide the required level of service to the community by ensuring the assets are in place in the most cost-effective manner for service delivery. The notion of cost effectiveness is one that is applied to the minimum whole of lifecycle cost.

Council has an Asset Management and Service Delivery unit and a Services and Assets Management Steering Committee. The steering committee oversees the development of asset management policy and strategy, implementation, monitoring and the continuous improvement of asset management projects.

These are supported by an asset management system and processes. Council uses the NAMAF to conduct moderated self-assessments and identify improvements. A Road Management Plan (RMP) has been adopted by Council in accordance with the *Road Management Act 2004* and defines levels of service delivery for roads.

## Planning

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

## Information and Technology

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

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

## City Improvement Program

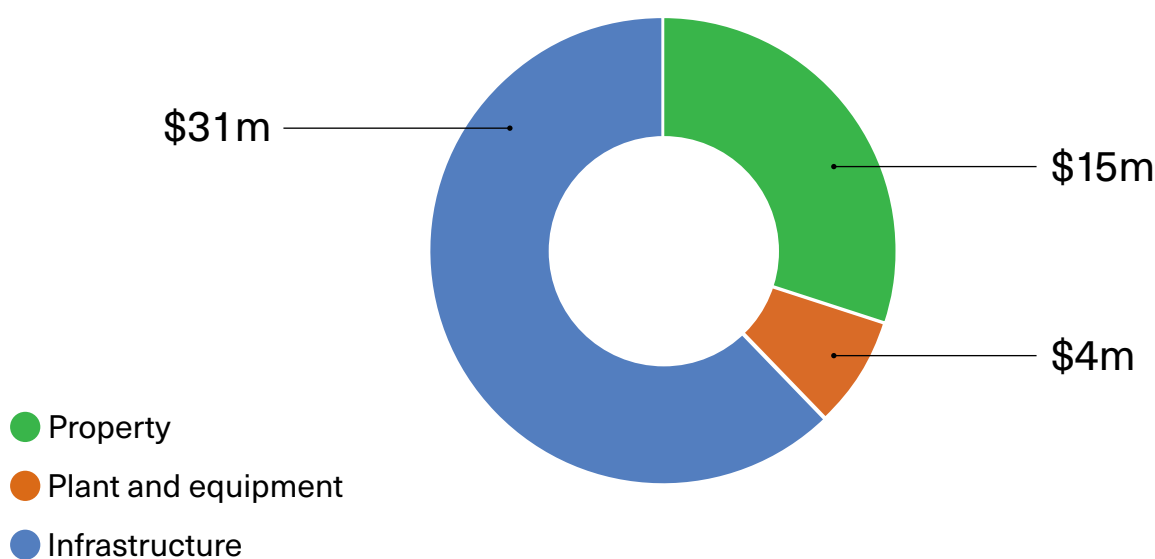
The City Improvement Program (CIP) is Council's ongoing program for the renewal, upgrade, expansion and creation of assets including, but not limited to, buildings, roads, stormwater drainage, parks, artwork, websites and library books. It consists of programs driven by Council's asset management plans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

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

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

In 2023-24, Council invested \$50 million in capital expenditure across a variety of assets as shown on the below chart.

### Capital Expenditure 2023-24





Asset Class	Project
<b>Property</b>	
Buildings	<ul style="list-style-type: none"> <li>• Design completed and procurement underway for the new Dandenong Wellbeing Centre.</li> <li>• Concrete slab poured and steel frame for phase 1 erected for Keysborough South Community Hub.</li> <li>• In-ground service works such as water, sewerage and drainage were completed in May 2024 for the Dandenong New Art gallery.</li> <li>• The annual building renewal program delivering upgrades across several Council owned buildings was completed.</li> </ul>
<b>Plant and equipment</b>	
Library books	<ul style="list-style-type: none"> <li>• Annual program to renew library books and resources continued.</li> </ul>
Plant, machinery and equipment	<ul style="list-style-type: none"> <li>• The renewal of kitchen mechanical plant was undertaken at 23 sites.</li> <li>• The renewal of Council's extensive fleet, which supports operations and services across the municipality, including replacement of Council's heavy plant and motor vehicles was ongoing.</li> </ul>
<b>Infrastructure</b>	
Drainage	<ul style="list-style-type: none"> <li>• The renewal and upgrade of Council's stormwater drainage systems was ongoing.</li> </ul>
Parks, open space and streetscapes	<ul style="list-style-type: none"> <li>• A number of lighting, landscape and open space projects were completed.</li> <li>• Playground renewal works were completed at Pitman Reserve, Browns Reserve and George Andrews Reserve.</li> <li>• Two netball courts with lighting and supporting infrastructure were built at Springvale Reserve.</li> <li>• Works were completed on the streetscape upgrades on the Railway Parade shopping strip Noble Park and Leonard Avenue Noble Park.</li> </ul>
Roads	<ul style="list-style-type: none"> <li>• Corrigan and Harrold Road traffic light installation was completed.</li> <li>• The upgrade of Perry road (stage 1) is 95 per cent complete.</li> <li>• The road resurfacing and rehabilitation program, partially funded by the Commonwealth Government Roads to Recovery Program, was delivered throughout the municipality.</li> <li>• Road safety improvements were delivered under Council's Local Area Traffic Management Program at Sunnyvale Crescent, Joy Parade and Templewood Avenue.</li> <li>• The Active Transport Infrastructure Improvement Program was delivered at the Princes Highway Service roads, Hammond and Greens Road intersection.</li> <li>• The Federal Blackspot Program was delivered at Bloomfield Road, Browns Road and Outlook Drive.</li> </ul>

## Corporate planning and performance

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

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

## Performance Measurement and Reporting

In 2023–24 Council regularly monitored its performance via quarterly performance reports which covered the financial and performance targets outlined in the Council Plan, Annual Plan and Annual Budget.

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

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

## Local Government Performance Reporting Framework (LGPRF)

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

The City of Greater Dandenong continued to report on all compulsory indicators in 2023–24.

## Community Satisfaction

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

Greater Dandenong City Council participated for the twelfth consecutive year in 2024 and has once again performed higher than the metropolitan and state-wide averages across six of the eight key measures.

Council undertakes regular community consultation and provides many opportunities for residents and customers to provide feedback on their satisfaction with Council services. Council prides itself on this commitment to effective engagement and this is reflected in community satisfaction levels which are two points above the metropolitan average and seven points above the state.

Council consistently outperforms the metropolitan and state-wide averages in the categories of:

- overall Council direction,
- waste management,
- value for money
- community decisions.

## Relevant legislation

### ***Local Government Act 2020***

Council implemented all obligations under the *Local Government Act 2020* that were required prior to 30 June 2024.

### ***Domestic Animals Act 1994***

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

Council adopted its Domestic Animal Management Plan 2021–25 in June 2022.

### ***Food Act 1984***

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

### ***Road Management Act 2004***

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



Douglas Street, Noble Park





Noble Park Community Fun Day

## Risk management

The Risk Management Framework review continued during 2023-24. Insurances were renewed for Council's portfolio, to provide best value coverage for the municipality's assets, possible liabilities, and loss events. Improved risk, insurance and claims data integration in regular senior management reports was undertaken, to ensure decision-making at the Executive level of Council is also undertaken with such matters considered. Collaboration between the Governance, Legal and Risk team, South East Leisure and Dandenong Market Pty Ltd continued, with infrastructure, service delivery, and claims response improvements implemented.

## Contracts

During this financial year all contracts valued at \$300,000 or more were entered into as a result of a competitive process or through the use of a pre-established local government or state government panel arrangement or state government pre-qualified authorised register.

Council issued 27 tenders in 2023–24 covering various service categories including

- event infrastructure and equipment hire,
- marketing,
- community services,
- consultancy and professional services,
- building trade, repairs and maintenance
- construction and operations, and
- technology.

Council did not enter any other contract valued at \$300,000 or more for goods or services without engaging in a competitive process as per Council's Procurement Policy.

Council operates a centre-led model for managing procurement and suppliers, aiming to enhance value and commercial outcomes. During 2023-24, Council has undergone a significant procurement uplift and continues to strengthen its procurement activities including its contract management framework and digitisation under the following programs:

- expansion of functionality of contract management capability
- sustainability and social procurement roadmaps and workshops
- automations on guided buying and AI
- expanded supplier due diligence and performance management.

# Community Relations

## Health and wellbeing in our community

Greater Dandenong City Council incorporated the Municipal Public Health and Wellbeing Plan (MPHWP) into the Council Plan 2021–25.

The MPHWP is a requirement under the *Public Health and Wellbeing Act 2008*, which states that all Councils must develop a four-year plan within 12 months of each general election of Council.

The MPHWP for 2021–25 outlines how Council will improve and prioritise health and wellbeing by focusing on the priority areas:

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

Key achievements from the 2023-24 reporting period are outlined below.

### Active living

- Implementation of the 'Make Your Move' Greater Dandenong Physical Activity Strategy 2020–30 continued, with key initiatives including the GO Soccer Mums program, volleyball and basketball programs and a focus on empowering women.
- As part of the Greater Dandenong Open Space Strategy 2020–30 a number of new and improved assets are now available for the community to use and enjoy, increasing the range of recreational opportunities available to residents throughout the municipality.

- A formal memorandum of understanding has been established between Council, City In The Community and Melbourne City Football Club to facilitate a range of social, community and football outcomes and improve the health and wellbeing of the community.

### Physical health and mental wellbeing

- Council collaborated with the Department of Health, Monash Health, Women's Health in the South East, the South East Public Health Unit and other health stakeholders within the local prevention system to improve the strategic planning of local health and wellbeing priorities.
- The VicHealth Local Government Partnership has continued to be delivered, with a range of health promotion programs implemented to improve children and young people's physical and mental wellbeing.
- Council continued to deliver aged and disability services, as well as supporting the mental and physical health of children, young people and families through a range of preventative health initiatives and responsive interventions.
- Council's Reconciliation Action Plan has continued to be successfully implemented both internally and in collaboration with community partners including Bunurong Land Council, the Victorian Aboriginal Child Care Agency, the City of Casey and Casey Gathering Place. These initiatives have contributed to Greater Dandenong receiving a number of recent awards and recognition.



- The Indigenous Health Care Program – New Directions Project delivered healthy eating, anti-smoking, hearing checks, oral health checks and immunisation initiatives to Aboriginal and Torres Strait Islander families.

## **Tobacco, alcohol and other drugs**

- Council has worked collaboratively with local health stakeholders on the regional expert advisory group for reducing vaping (e-cigarettes) and tobacco use and related harms.
- Party Safe workshops were delivered to schools, educating young people about strategies to minimise alcohol-related harm and the uptake and use of vape/tobacco and other drugs.
- Council continued to coordinate tobacco control activities and inspections at outdoor dining venues, retail venues, hospitals, Council's sporting facilities and festivals and events in accordance with the Municipal Association of Victoria guidelines with high compliance rates being achieved.

## **Social cohesion and community safety**

- A dedicated Community Safety Unit has been established within Council with a draft Community Safety Plan to inform the direction of priorities and a collaboration of efforts with partnership agencies, stakeholders and the wider community.
- Council successfully delivered 11 major festivals and events engaging a total of 78,539 attendees.
- Council contributed to the establishment of the South East Anti-Racism Support Network, supported a Pride March, celebrated Refugee Week, offered activities at the Drum Theatre and facilitated public art exhibitions. These events and programs celebrated the cultural diversity in Greater Dandenong and promoted inclusivity within our municipality.
- Council continued to collaborate and work in partnership with local stakeholders to support and advocate for vulnerable families and community. This effort included a range of projects aimed to prevent and address family violence, gambling, gender equity, poverty and homelessness.

Greater Dandenong Fun Run, Walk and Roll



# Climate Change and Sustainability

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

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

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

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

-  Biodiversity and open space
-  Water and stormwater
-  Climate and energy
-  Waste and resources
-  Transport and movement
-  Buildings and places
-  Environmental pollution
-  Local and sustainable food
-  Local community and culture
-  Local business and economy

## Taking Action on the Climate Emergency

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

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

### Environmental Education E-Van 'GOGRN':

Council is taking environmental education to the streets, with the arrival of our environmental education electric van in August 2023. The LDV eDeliver9 has been beautifully decorated to draw attention to Council's environmental outreach. It has a range of approximately 275km and has a variety of custom features designed to engage and educate, including 2 x 140W solar panels, mini wind turbine, a TV screen for playing content and displaying information, white board, charging station for mobile phones, and a retractable awning and picnic table for running fun activities. You can visit the e-van at most Council-run events.

### Dandenong Creek education walk

Lyndale Greens Primary School, Greater Dandenong City Council, Bunurong Land Council Aboriginal Corporation and Melbourne Water collaborated in September 2023 to deliver 'Knowing the Walk' – a meaningful day of education and

hands-on exploration of the Dandenong Creek corridor. The day opened with a Welcome to Country and Smoking Ceremony led by Bunurong Elder Uncle Josh West. Students then contributed to revegetation and urban cooling by planting indigenous seedlings, collected water quality samples, and learned about biodiversity through macroinvertebrate sampling and birdwatching.

### **Sustainability Festival**

The 2024 Sustainability Festival took place on 25 February 2024 at the iconic Dandenong Market. The festival focused on the topic of 'urban heat' and featured children's activities, interactive displays and workshops on simple, impactful changes to contribute to a greener future. Themes covered included circular economy, energy efficiency, climate change resilience and biodiversity.

### **Fix our Fashion**

This event held in February 2024 at the Springvale Community Hub focused on making fashion more sustainable - from rethinking how clothes are produced, to repairing, reweaving and shopping second hand. Activities included sewing crafts, learning the basics of mending, a clothes swap and textile donation as well as a presentation on the problems of fast fashion.

### **Student Environment Leadership Summit**

In May 2024, 75 students from 12 Greater Dandenong primary schools gathered at Springvale City Hall for the Student Environment Leadership Program Summit. In partnership with environmental education centre CERES, the summit allowed students and teachers to learn about sustainability initiatives. CERES facilitators helped students develop environmental understanding, ideas, skills and methods for implementing

impactful projects. Each school created a tailored action plan, with initiatives ranging from waste management to installing water tanks. The summit inspired students to become proactive environmental leaders, with participants praising the opportunity to focus on their school's sustainability journey.

### **Sustainable development – planning applications**

Over 200 sustainability referrals for planning permit applications were completed in 2023-24, ensuring best practice environmentally sustainable design principles were incorporated into a broad range of private developments across Greater Dandenong.

### **Council Alliance for a Sustainable Built Environment (CASBE)**

Council has contributed to two significant achievements through advocacy efforts this year as a member of CASBE:

1. The 2022 National Construction Code update raising the minimum thermal performance standard for new homes from 6 to 7 stars and introducing a 'whole-of-home' energy budget for fixed appliances.
2. The banning of gas in new residential developments marking a significant step towards zero carbon development.

These improvements result in lower energy bills, healthier and more comfortable standards of living, and support national efforts to achieve net zero emissions.



## Tree canopy grows

Council is proud to report that sustained effort to plant more trees has paid off, with an increase in canopy tree cover across our city. A recent audit of canopy cover in Greater Dandenong revealed the coverage has increased from just 9 per cent in 2018 to 14.1 per cent, which puts us on track to reach our goal of 15 per cent by 2028. This increase

is a result of significant efforts by Council and the community, including the planting of 20,000 semi-mature trees over the past 10 years. Mother nature also supported these plantings with generous rainfall coming at the right time. Read more about the Urban Forest Strategy on our website; <https://www.greaterdandenong.vic.gov.au/urban-forest-strategy-2021-28>.



Sustainability Festival –  
25 February 2024

# Disability Action Plan

## Outcomes

Council continues to implement the Disability Action Plan 2017–23 (DAP) pending the development of a new plan. Council's Disability Advisory Committee (DAC) is playing a pivotal role in developing the new plan with an engagement process targeting community interest and staff involvement in place.

## Key Achievements in 2023–24

### *Disability Advisory Committee (DAC)*

A video promoting the work of the DAC was launched explaining Council's approach to engaging with people with disabilities. The video is regularly played on both the big screens at Harmony Square and Springvale Community Hub and is available on the website.

Council's Disability Advisory Committee regularly provides input to Council strategies and considers the implications for local people arising from changes to state and commonwealth disability support.

### *Commonwealth Aged Care Reforms*

Prompted by proposed Australian Government aged care changes, Council undertook a significant consultation related to Council's role in Aged and Disability Services. Older people and people with a disability provided significant contributions to the process identifying what is important to them. Council resolved to continue providing the Commonwealth Home Support Programme (CHSP) and Home and Community Care for Younger People (HACC-PYP), and to continuing to monitor further commonwealth government changes to aged care.

Council remains committed to supporting our residents to be safe, engaged and thriving in our community – especially through investment in early intervention, social connection, navigation and access support for seniors, carers and residents living with a disability.

### *Growing the Sports4All Project*

As a result of Council's partnership with Sports4All, and the Dylan Alcott Foundation, a part time coach was employed to encourage local schools and sports clubs to be inclusive of people with lived experience of disability.

### *Introduction of the Sunflower Program*

Council has adopted the Hidden Disabilities Sunflower Program. This program aims to support people living with non-visible disabilities in the community by raising awareness, training businesses and sharing stories to help create a more inclusive, understanding society.

### *An innovative employment project*

In a partnership with Greater Dandenong Libraries, Burke and Beyond and The Bridge received funding to develop a self-employment program for people with an intellectual disability. The Pierre Gorman Award is awarded biennially by the Library Board of Victoria to Victorian public libraries for service development and delivery to people with a disability. The project will add to the existing employment programs offered by the City of Greater Dandenong.

### *The changing National Disability Insurance Scheme (NDIS)*

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

### *Carers*

The Carers Walk has moved to the Noble Park Community Centre and has seen an increase in numbers. Council's website has been updated to include further resources to support people in their caring role.

### *Access to the built environment*

People with lived experience of disability have participated in consultations related to Council building projects including the Dandenong Wellbeing Centre, Keysborough Hub and Changing Places facilities. The all-abilities playground in Noble Park continues to be highly utilised. The sense-trail at Alex Wilkie Reserve has been revitalised allowing increased access by people with lived experience of disability.





Alex Wilkie Sense Trail



# Community Funding Program

## Community Support Grants Program

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

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

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

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

## Community Response Grants Program

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

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

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

## Community Partnership Funding and Sponsorship Grants

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

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

Eligibility and assessment criteria are listed in the guidelines which can be found at [www.greaterdandenong.vic.gov.au/grants](http://www.greaterdandenong.vic.gov.au/grants)

## Interfaith Network of the City of Greater Dandenong – Contract

Council extended the existing funding of the Interfaith Network of the City of Greater Dandenong until June 2024. This was to support the delivery of Interfaith Network activities and contribute to the achievement of Council's strategic priorities.

## Greater Dandenong Volunteer Resource Service

Council extended the contract of the Greater Dandenong Volunteer Resource Service (GDVRS) until December 2024. The GDVRS assists local residents to find suitable volunteering opportunities and supports local not-for-profit community organisations to recruit and train volunteers.

## Venue Hire Fund

Council may provide responsive support to voluntary organisations.



## Community Response Grants Program

Organisation	Project	Amount Granted
Active Lifestyle 101	Promoting martial arts to the vulnerable	\$1,000
Afghan Youth Association of Australia	International Women's Day	\$1,000
Al-Hussein Arabic School Inc.	Youth leadership development program	\$1,000
All Mesopotamian Christians Association	Youth Festival	\$1,000
Arabic Women Seniors Group Inc.	Keep the challenge	\$1,000
Archipel Inc.	Care Can Connect	\$500
Australia Bangladesh Association	Bijoy Mela 2023	\$500
Australian Society of Graduate Tamils Inc.	The Tamil Youth Forum	\$2,000
Basketball Club White Eagles Inc.	DMC Basketball Tournament 30 Year Anniversary	\$500
Bright Moon Buddhist Society Inc.	Ching Ming Festival	\$1,000
Burden Park Bowling Club	Specialty bowls stickers	\$1,000
Burgher Association Australia Inc.	Elderly lunch	\$1,000
Burmese Welfare Operation Inc.	Snow trip 2024	\$1,000
Ceylonese Welfare Organisation Inc.	End of year luncheon 2023 and mid-year lunch 2024	\$1,500
Chanh Dao Vietnamese Buddhist Youth Association Inc.	Youth activities, community program	\$1,500
Circolo Pensionati Italiani di Oakleigh e Clayton	Regular social and recreational activities for seniors	\$1,000
Combined Probus of Noble Park	Seniors activities	\$500
Dandenong Tamil Women's Group	Tamil women health and social wellbeing	
El Hokamaa Senior Citizens	Weekly senior social gathering	\$500
Evergreen Seniors Group Inc.	Seniors activities	\$2,000
Fiji Islamic Cultural Society of Victoria	Prophet Muhammads birthday	\$500
Greater Dandenong RVAHJ	Provide free document signing services to the Greater Dandenong residents	\$500
Greek Senior Citizens St Athanasios Parish of Springvale Inc.	Annual seniors engagement activities	\$1,000

Organisation	Project	Amount Granted
Insan Cham Muslim Melbourne	Ramadan activities	\$500
Instituto Nazionale per la Guardia D'Onore Alle Reale Tombe Del Pantheon	Free BBQ and dinners	\$1,000
Interfaith Network of the City of Greater Dandenong	The Goodwill Village	\$1,000
Justice and Freedom for Ceylon Tamils Inc.	Refugee celebration	\$500
Kerala Strikers Inc.	Cricket	\$500
Keysborough Chinese Seniors Association Inc.	Newly established association funding	\$1,500
Keysborough Junior Football Club	Upgrade sports equipment	\$500
Kindness Community	Kindness Community Christmas Day event	\$500
Lions Club of Dandenong	Feed the needy-ongoing activities	\$500
Macedonian Senior Citizens Group of City of Greater Dandenong St Dimitriya Inc.	Purchasing specialised equipment	\$500
Melbourne South Eastern Region Chinese Friendship Centre of Victoria Inc.	Senior support group weekly activities	\$1,000
Miss Audrey Tuipala	International sport competition	\$500
Miss Kaitlyn Ea	Support to pursue my Olympic dreams for badminton	\$500
Miss Renee Collard	Cheerleader	\$500
Miss Zhara Di Menna	AKF National Karate Championships	\$350
Mr Brodie Eager	Athlete in U16 National Hockey Championship	\$500
Mr Giancarlo Artho	2023 Ferrari Driver Academy Asia Pacific/Oceania selection program/ camp	\$500
Mr Medin Memeti	Soccer tournament overseas	\$500
Mr Theo Sauni	Melbourne Brothers NZ Tour 2024	\$500
Mrs Melinda Louise Herron	WINA Junior International Tri Series	\$500
Napoli Family Club	Weekly seniors gathering	\$1,000

Organisation	Project	Amount Granted
Noble Park Country Women's Association Inc.	Group activities for 2023-24	\$500
Noble Park Italian Elderly Citizen Club	Organisation Activities 2023-24 FY	\$1,000
Noble Park North Multicultural Elderly Citizens Club	Annual group activities 2024	\$1,000
Noble Park North Multicultural Senior Club Inc.	Mother's Day and birthday group activities	\$1,000
Noble Park Tennis Club	All abilities tennis twilight sessions and come and try nights	\$500
North Dandenong Senior Citizens Club	Christmas lunch	\$1,000
Nusantara Heritage Centre Inc.	Batik workshop	\$1,000
Oasis Otters Swimming Club	OOSC – Lane space hire from SEL	\$1,000
Oriana Siva Academy	Cultural dance, singing and performing arts	\$1,000
ORIOZ Inc.	Raja Parba 2024	\$2,000
Phuong Nguyen Le	Travel to Canberra for an exhibition at Photo Access Gallery	\$350
Seniors Happy Life Club Inc.	Community group dancing program	\$500
Sewa International (Aus) Inc.	Dandenong seniors chapter	\$500
Seychelles Social Club of Melbourne Inc.	Support to our social club	\$500
Shri Sanatan Dharam Society of Victoria	SSDSV Diwali celebration	\$500
Shugoofa Inc.	Afghan Folklore music	\$500
Springvale Chinese Mandarin Network	Group activities	\$2,000
Springvale Hearts Community Soccer Club Inc.	South East Asian community soccer group	\$500
Springvale Italian Senior Citizen Club	Italian cultural day celebration	\$1,000
Springvale Senior Citizen's Multicultural Club Inc.	Celebrate Mother's Day for members	\$500
Stella Clavisque Club	Yoga for seniors	\$1,000
Te Wero Ki Poipiripi-sporting event	Sports cultural event-weekend of celebrations	\$1,500



Organisation	Project	Amount Granted
The Chinese Xinjiang Association of Australia Inc.	Weekly activity gathering event	\$1,500
The Combined Probus Club of Sandown	Annual Christmas lunch 2023	\$1,000
The Rotary Club of Noble Park-Dingley	School scholarships	\$500
The Russian Senior Citizens Club in Dandenong	President	\$1,000
Thinking Of You – From One Survivor to Another Inc.	Distribution of emergency care packages	\$1,000
U3A Dandenong Inc.	EXPO/30th anniversary celebration	\$1,500
United Melbourne Muslim Alliance Inc.	Eid-al-Fitr Festival celebration	\$500
VIC Lankan Seniors Social Group Inc.	Group activities	\$500
Victoria Samoa Netball Association Inc.	Presentation night/club training	\$1,000
Victorian Chinese Seniors Inc.	Meeting support and celebrations	\$1,500
Victorian Masters Athletics Inc.	Increasing physical activity and social connection through masters' athletics	\$500
Vietnamese Freedom Day Club	Outdoor activities mutual bus trip	\$1,000
Vipanchika Grandhasala	Annual Christmas lunch-2023	\$1,000
West Alchemy Collective Inc.	Vespertine Gardens (Dandenong West Community Garden)	\$1,000
Willow Lodge Darts Club	Replacement of dartboard	\$500
Willow Lodge Social Club Inc.	Organising groups in a retirement village	\$2,000
Xinjiang Chinese Association of Australia Inc.	Dragon Boat Festival	\$1,000
<b>TOTAL</b>		<b>\$71,700</b>

## Community Support Grants Program

Organisation	Project	Amount Granted
877 Community Support Centre	2024 Multicultural Dragon Boat Festival	\$4,000
Afghan Australian Association of Victoria Inc.	Together: Building community through social support	\$2,750
Afri-Aus Care Inc.	The UBUNTU Black Rhinos Festival	\$4,000
Afri-Aus Care Inc.	The UBUNTU youth garden project	\$5,000
Aurora Bengali Association Inc.	Celebration of women empowerment, diversity and Indian culture in Australia	\$2,000
Australian Skateboarding Federation	Learn to skate Dandenong	\$3,182
Australian Vietnamese Arts Inc.	2023 Springvale Moon Festival	\$5,000
Bakhtar community organisation	The First 4 Minutes – Community response to cardiac arrest	\$4,000
Bright Moon Buddhist Society	Buddhist Society recovery and resilience	\$8,640
Casey Tamil Manram	Aadi Pirappu 2023	\$7,000
Connection Arts Space Inc.	Youth-Run art workshops and public programs	\$5,000
Connection Arts Space Inc.	Artist in residence – WOT x CAS	\$5,000
Cornerstone Contact Centre Inc.	Barista training and employment pathways for disadvantaged	\$8,000
Dandenong Church of Christ	Women for Hope	\$3,000
Dandenong Community and Learning Centre Inc.	Parenting educational and improvement program for CALD Families	\$5,000
Dandenong West Cricket Club Inc.	Promote and increase the participation of sport of junior players	\$5,000
Friends of Refugees Inc.	Women empowered against fraud	\$4,987
Friends of Refugees Inc.	Weekly homework and tutoring club for disadvantaged children	\$4,160
Fusion Theatre	The Weathering Project: exploring resilience through inclusive theatre	\$10,000
Interfaith Network of the City of Greater Dandenong	“United Nations International Year of Millets: The Magic Within”	\$6,204
Keysborough Bowls Club Inc.	Rowley Allan Reserve community mural	\$5,000

Organisation	Project	Amount Granted
Keysborough Learning Centre	Online safety for all - basics and beyond	\$4,500
Lighthouse Foundation	Support for vulnerable youth with a disability in Greater Dandenong	\$6,000
Lions Club Lyndhurst and District Inc.	Lions District 201v5 Annual AGM and Convention	\$3,000
Lions Club of Dandenong Inc.	Send kids to Lions Licola school camp	\$4,000
Malayalee Association of Victoria Inc.	MAV Onam Festival at Springvale City Hall	\$5,000
Melbourne 7 Melody Notes	Mid-Autumn Festival	\$2,000
Mental Health Foundation Australia	Multicultural Youth Resilience Project	\$5,000
Mrs Aseel Tayah	Ardna musical part	\$5,000
Nguvu Moja (Auspiced by Auspicious Arts)	Nguvu Moja presents: The Wiz	\$7,000
Noble Park Community Centre Inc.	Artism - Advocating for creative people with a disability	\$6,260
Noble Park Community Centre Inc.	Seniors say, 'Move it before we lose it'	\$3,200
Project Respect Inc.	Improving inclusion for women with experience in the sex industry	\$10,000
Road Safety Education Ltd.	Road safety education for Greater Dandenong young vulnerable drivers	\$2,000
Scope (Aust) Ltd.	Inclusive hockey in Greater Dandenong	\$8,750
SEHCP Inc. (trading as enliven Victoria)	Grow food – food from home	\$8,192
Serbian Social Services and Support Inc.	Serbian Social Services and Support Inc. planned group activities	\$5,000
Serbian Social Services and Support Inc.	Monthly community engagement activities	\$5,000
Serbian Sports Centre	2024 SSC spring football carnival	\$9,000
Somaliland Union of Victoria	Greater Dandenong youth empowerment and soccer tournament and Eid Festival	\$6,000
Southern Cross Kids' Camps	Southern Cross Kids' Camps – Endeavour Camp 2024	\$10,000
Southern Migrant and Refugee Centre	Unity in Diversity Festival	\$5,000



Organisation	Project	Amount Granted
Springvale Learning and Activities Centre Inc.	Reading for Freedom (RFF)	\$4,220
Springvale Little Athletics Club	Supporting a coaching program	\$3,200
Springvale Mandarin Network Inc.	20th year anniversary celebration Dragon Boat Festival	\$3,000
Springvale Neighbourhood House	Support for senior public housing tenants	\$5,000
Springvale Neighbourhood House	Try-It Club	\$4,800
Springvale Rise Primary School (Community Hub)	Annual Women's Health Forum 2023	\$4,500
St Martins Youth Arts Centre	Young Changemakers: Dandenong	\$10,000
The Australian Indian Innovations Inc.	All Diwali Festival of Lights	\$4,000
The Keysie Market	The Keysie Market	\$4,000
The Water Well Project	Health education sessions for migrant, refugee and asylum seeker communities	\$8,000
United Cultural Support Inc.	Fitness and volleyball for youth	\$5,000
United Cultural Support Inc.	Drivers education program	\$5,000
Victorian Afghan Associations Network	Refugee Week 2024	\$4,000
Victorian Afghan Associations Network	Afghan Youth Festival	\$4,500
Victorian Masters Athletics Springvale	Membership drive to increase women participation	\$4,000
Wellsprings for women	Improving migrant women's access to local services (The Project)	\$8,000
Windana Drug and Alcohol Recovery Ltd.	Art therapy community studio	\$8,000
Zimbabwe Community in Australia (Vic)	Zimbabwe Easter challenge 2024	\$5,000
<b>TOTAL</b>		<b>\$321,045</b>

## Community Partnership Funding

Organisation	Project	Amount Granted
Asylum Seeker Resource Centre	Refugee Resource Hub FoodBank and community kitchen	\$80,000
Concern Australia Welfare	Hand Brake Turn – A vehicle for change	\$80,000
Cornerstone Contact Centre Inc.	Community connection pathways for migrants and asylum seekers	\$20,000
Forum on Australia's Islamic Relations Inc.	Good governance gets the goose	\$15,000
Friends of Refugees Inc.	Job skills training and work experience for people seeking asylum	\$79,644
Friends of Refugees Inc.	Centre of specialised learning and support for people seeking asylum	\$60,000
Keysborough Learning Centre	Re-connecting and re-engaging senior communities post COVID	\$40,000
Noble Park Community Centre Inc.	Staying connected by removing barriers for people with disabilities	\$30,000
Noble Park Community Centre Inc.	Resource development through empowering vulnerable communities to volunteer	\$30,000
North Dandenong Neighbourhood House	Re-engaging community with North Dandenong Neighbourhood House	\$80,000
Nourish DBC Ltd	The Nourish Sanctuary: A safe space for CALD communities	\$30,000
SisterWorks Inc.	From community connectedness to employment pathways	\$80,000
South East Community Links	"Y-ACE project" – Youth: Active, Connected and Engaged	\$80,000
South East Community Youth Links	"Women: Safe and Equal" project	\$80,000
South East Volunteers	Disability inclusive volunteering	\$59,890
South-east Monash Legal Service	Mothers legal help	\$80,000
Springvale Learning and Activities Centre Inc.	Building up youth participation in programs and governance	\$80,000

Organisation	Project	Amount Granted
Springvale Learning and Activities Centre Inc.	Styling Up the Confidence – providing work clothing, interview preparation	\$80,000
Springvale Neighbourhood House	Returning to Community: culturally safe, accessible and supportive services	\$71,500
Springvale Neighbourhood House	Making getting connected easier for socially isolated residents across Greater Dandenong	\$68,000
Wellsprings for Women	Pathways to recovery	\$80,000
<b>TOTAL</b>		<b>\$1,304,034</b>

## Sponsorships

Organisation	Project	Amount Granted
City of Greater Dandenong Band	City of Greater Dandenong Band	\$25,000
Dandenong Agricultural and Pastoral Society Inc.	150th Show and 151st show	\$35,000
Noble Park Community Centre Inc.	Noble Park Community Art Show	\$15,000
Southern Dance Festival	Southern Dance Festival	\$8,500
Southern Waters Ski Show Team	On Community Water Ski Show	\$5,000
Springvale Asian Business Association Inc.	2023 Springvale Annual Lunar New Year Festival	\$35,000
Springvale Neighbourhood House	Springvale Harmony Festival: We are one but we are many	\$15,000
Victorian Afghan Associations Network	The Nawroz Festival 2023	\$15,000
Vietnamese Community in Australia – VIC Chapter	TET 2023-24 Lunar New Year Festival	\$25,000
<b>TOTAL</b>		<b>\$178,500</b>



## Interfaith Network of the City of Greater Dandenong

Organisation	Project	Amount Granted
Interfaith Network of the City of Greater Dandenong Inc.	Contract	\$70,000
<b>TOTAL</b>		<b>\$70,000</b>

## Greater Dandenong Volunteer Resource Service

Organisation	Project	Amount Granted
South East Volunteers Inc.	Greater Dandenong Volunteer Resource Service	\$91,043
<b>TOTAL</b>		<b>\$91,043</b>

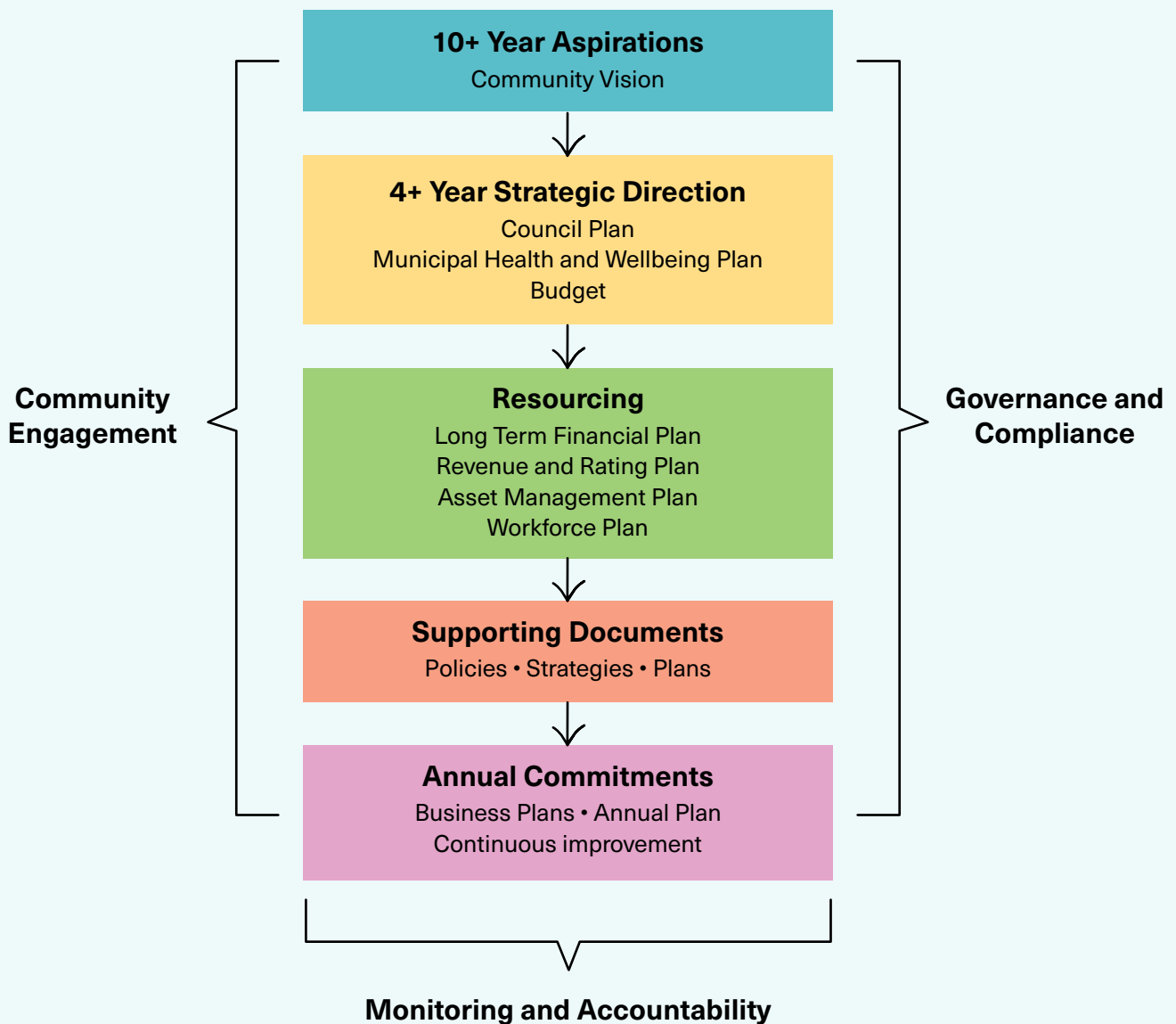
Volunteers Christmas Event



# Performance

## Integrated Planning and Reporting Framework

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







Frederick Wachter Reserve Playground







# 1

## **Strategic Objective 1**

# A socially connected, safe and healthy city

### **Highlights**

- ✓ Council resolved to continue to deliver Aged and Disability Services.
- ✓ 195 vulnerable families were supported through 14,738 contact hours.
- ✓ Springvale Community Hub has seen an increase this year in visitation by 54,000. Visits to the hub are now over 450,000.
- ✓ The Dandenong Zero project has successfully moved 23 individuals into long-term secure funding.
- ✓ 136 students were given an opportunity to be involved and have their say on the future planning for Council.
- ✓ A formal memorandum of understanding has been established with Council, City in the Community and Melbourne City Football Club.

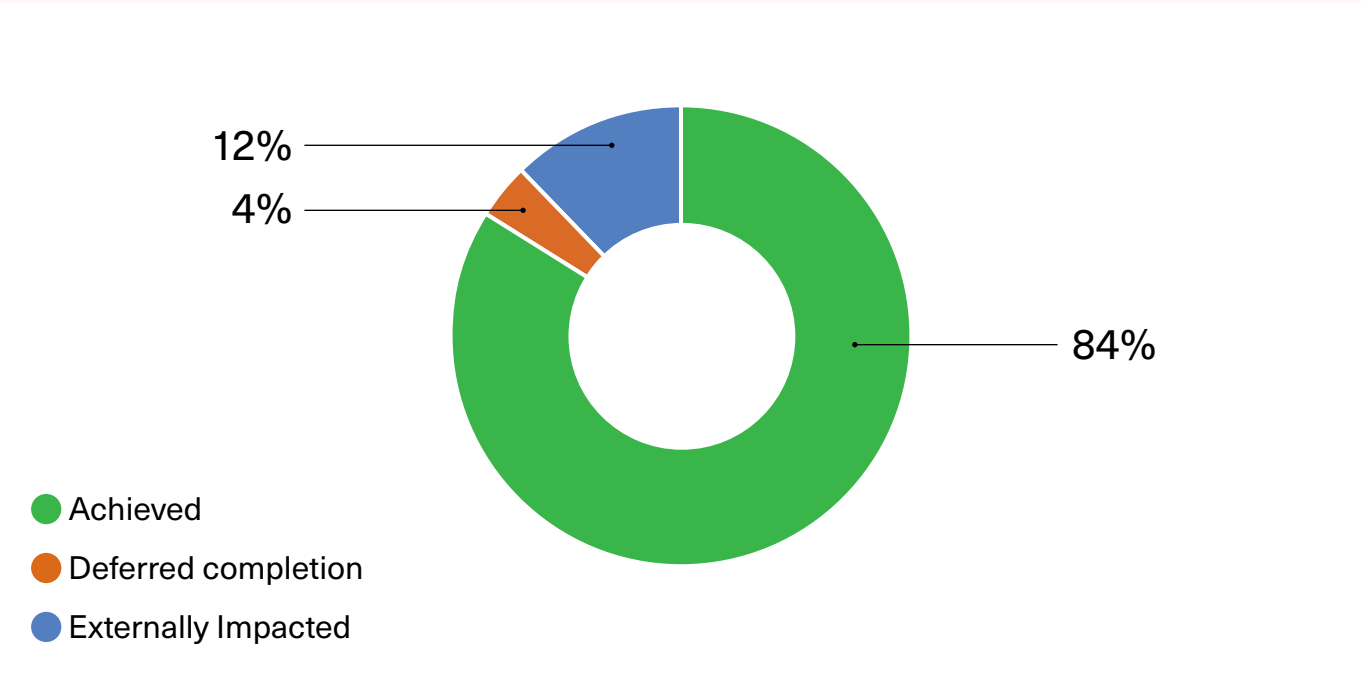
# Performance measures

Measure	Progress
The number of actions commenced or completed in the Make Your Move Greater Dandenong Physical Activity Strategy 2020–30	100% of actions for 2023-24 completed
Number of community projects funded to support health and wellbeing	52
Implementation of the Community Safety Plan	A draft Community Safety Plan has been developed for community consultation
Number of volunteering opportunities offered	16
Number of youth and family support contact hours provided	14,738
% of children fully vaccinated according to their age, through to 5 years old, according to the national immunisation register	93 per cent

## Our performance

✔ Achieved
 ⊖ Deferred completion
 ⤵ Externally Impacted

^Budget initiative





Priorities	Action	Progress
Improve participation and access to sport and recreation activities to support active living	^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	✓
Increase meaningful engagement and facilitate collaboration and partnerships to enhance the health, wellbeing and resilience of the Greater Dandenong community	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.	✓
	^Commence implementation of the Climate Change Community Engagement and Mobilisation Plan  <i>A draft plan is currently out for public consultation</i>	—
	Increase and promote meaningful volunteering opportunities within Council and recruit, support and recognise Council volunteers	✓
	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	✓
Provide support for older residents by building healthy, respectful and inclusive communities and removing barriers to participation	Implement the agreed key recommendations from the Future Directions for Council's Community Transport Program Project	✓
	Undertake community consultation and development of an Options Paper that determines the future role of Council in the provision of home support services	✓
	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	✓

Priorities	Action	Progress
Enhance the lives of children, young people and their families including a focus on the culturally and linguistically diverse and vulnerable	Actively collaborate with the Orange Door and Southern Area Family Partnership to support vulnerable families to address/prevent family violence	✓
	^Implement the Youth and Family Services Strategy Year Three action plan	✓
	Implement Year Three of the Children's Plan	✓
Ensure Council's services and supports are inclusive of people with a disability and their carers	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.	✓
Support the mental and physical health of children, young people and their families through preventative health initiatives and responsive interventions	Deliver preventative health activities to Aboriginal and Torres Strait Islander families through the New Directions project	✓
	^Implement the VicHealth Local Government Partnership health promotion modules, incorporating the Vic Kids Eat Well and Healthy Kids Advisor initiatives	✓
	Support the mental and physical health of children, young people and their families through preventative health initiatives and responsive interventions	✓
Support alliance and community initiatives to address gambling harm and promote sources of assistance	Work with the Alliance for Gambling Reform to implement initiatives that reduce the level of gambling harm	✓
Support the community and work with partner agencies to address and prevent family violence	Promote gender equity and support and implement initiatives to address and prevent family violence within the municipality	✓
Deliver and support initiatives that raise community awareness of harmful alcohol, tobacco and other drugs use	Proactively deliver and support initiatives that raise young people's awareness of harmful alcohol, vape/tobacco and other drugs use	✓

Priorities	Action	Progress
Enhance understanding of, and compliance with alcohol and tobacco regulations within the city	Coordinate tobacco control activities to meet service and funding requirements in accordance with the Municipal Association of Victoria service agreement	✓
Increase emergency, crisis, transitional housing accommodation and support to address the needs of persons who are homeless in the public domain	^Work with key stakeholders to deliver a 'Functional Zero' model of homelessness in Greater Dandenong  <i>The lack of suitable accommodation and the limited capacity of specialist support services has had a significant impact</i>	➤
	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  <i>High rental demand, the low supply of available rentals and increased demand for homelessness services has impacted this action</i>	➤
Provide welcoming and active community precincts that enable residents and visitors to connect, participate and celebrate	^Complete Keysborough South Community Hub Strategy and develop an Action Plan	✓
	^Implement the Springvale Community Hub Action Plan	✓
Work with key partners to increase and support community access to affordable, healthy and culturally appropriate services, especially for vulnerable groups	^Improve the lives of those experiencing poverty in our community through implementation of Council's Anti-Poverty Strategy  <i>Advocacy to the Federal Government is required to attract additional funds for place based community development</i>	➤
Increase space activation and social inclusiveness to reduce crime and anti-social behaviour in the public realm	Create safer spaces and improve actual and perceived levels of community safety within the municipality	✓



## Local Government Performance Reporting Framework (LGPRF)

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

Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Aquatic Facilities</b>					
<b>Service standard</b>					
<i>Health inspections of aquatic facilities</i>	1	0.5	1.5	3	6 inspections were made across 2 facilities
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
<b>Service cost</b>					
<i>Cost of aquatic facilities</i>	\$11.34	\$10.00	\$6.44	\$4.52	This is the second full year of operations by South East Leisure. Last year's attendance and income was adversely impacted by capital works at Noble Park Aquatic Centre. 2023-24 saw increased attendance and lower net costs due to completion of the prior year capital works. The figure reported in 2022-23 included other operational expenditure which is not a direct cost to Council so has been amended for accuracy
[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]					

Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Animal Management</b>					
<b>Timeliness</b>					
<i>Time taken to action animal management requests</i>	1.08	1.16	1.42	1.33	
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]					
<b>Service standard</b>					
<i>Animals reclaimed</i>	45.02%	38.42%	25.21%	27.11%	Over the past two years there has been a trend of fewer animal collections from owners as time progresses. The residents in our municipality have been greatly affected by the current cost of living challenges and this is evident by the fact that they are unable to collect their animals after impoundment
[Number of animals reclaimed / Number of animals collected] x100					
<i>Animals rehomed</i>	15.99%	17.89%	38.91%	46.16%	The shelters and homes have been doing strong animal rehoming programs in which people from all Councils have the option to take in an animal, not just residents of Greater Dandenong
[Number of animals rehomed / Number of unclaimed animals collected] x100					

Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Service cost</b>					
<i>Cost of animal management service</i> [Direct cost of the animal management service / Population]	\$4.57	\$5.55	\$7.12	\$8.93	The increase in the cost of animal management services is due primarily to increased contract costs relating to the animal pound facility.
<b>Food Safety</b>					
<b>Timeliness</b>					
<i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	2.18	3.63	3.12	3.17	





Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Service standard</b>					
<i>Food safety assessments</i> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i> ] x100	89.46%	95.95%	92.74%	100.00%	This indicator measures assessments for the calendar year 2023
<i>Food safety samples</i> [Number of food samples obtained / Required number of food samples] x100	New	New	New	91.76%	This is a new indicator for 2023-24
<b>Service Cost</b>					
<i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i> ]	\$837.50	\$602.62	\$568.80	\$587.57	



Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Maternal and Child Health</b>					
<b>Service Standard</b>					
<i>Infant enrolments in the MCH Service</i> [Number of infants enrolled in the MCH service / Number of birth notifications received] x100	101.79%	101.14%	100.92%	101.14%	The results for this indicator are above 100% due to infants being born in one quarter and not being enrolled until the next
<b>Service cost</b>					
<i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$74.69	\$74.20	\$76.50	\$79.38	
<b>Satisfaction</b>					
<i>Participation in 4 week Key Age and Stage Visit</i> [Number of 4 week key age and stage visits / Number of birth notifications received] x100	98.80%	95.94%	96.41%	96.54%	



## Services funded

Service	Description	Net Cost	Notes
		Actual Budget Variance \$000	
Community Strengthening Executive	This function provides the oversight and leadership of the provision of Community Strengthening services to the municipality.	749 480 (269)	
Community Wellbeing	This department focuses on developing and supporting a range of initiatives and services to enhance the health and wellbeing of families. This includes family day care, family support services, kindergarten and child care committee support, preschool field officer program, 'Best Start' and early years projects, immunisation, festivals and events, maternal and child health, parenting programs and youth services.	4,642 6,584 1,942	(a)
Safe, Active and Connected Communities	Focuses on leisure planning, sport and recreation programs, community grant funding and emergency management. Responsible for the areas of community safety, community engagement and support for partner organisations including neighbourhood houses and material aid organisations. Includes management services distributions to South East Leisure.	8,073 7,544 (529)	
Community Care	Community Care provides services and programs to assist older people and people with a disability to remain living in the community including home based and centre based services, specialised community transport and support for clubs and groups within the city.	5,421 4,388 (1,033)	(c)
Community Amenity	Provides compliance, education and enforcement functions related to animal management, fire prevention, local laws, planning compliance, public safety and security, litter prevention and school crossings.	(1,547) (1,459) 88	
<b>Total</b>		<b>17,339</b> <b>17,537</b> <b>198</b>	



Noble Park Laneway

**Notes:**

**The 2023-24 Budget reflects the service areas aligned with the new organisational structure implemented in October 2023 (where applicable).**

- (a) Community Wellbeing favourable variance due to delays in recruitment and challenges in sourcing skilled staff, mostly for grant funded programs which are committed and will be carried over to the 2024-25 year.
- (c) Lower than anticipated aged care service program units performed (hours/meals) resulting in lower grant income, partly offset by favourable expenditure.









# 2

## **Strategic Objective 2**

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

### **Highlights**

- ✓ Council won two LGPro Awards for Excellence – First Nations Partnership Initiative Category (New Directions Project) and Service Delivery (Refugee Immunisation).
- ✓ The Mayoral Taskforce Supporting People Seeking Asylum, chaired by Council, now has 43 member Councils supporting the Back Your Neighbour campaign.
- ✓ 11 major festivals, events and programs were held across the municipality engaging 78,539 people.
- ✓ Council's arts and cultural facilities had over 87,000 visitors.
- ✓ Attendance at Council's libraries was 813,506 representing a 14.2 per cent increase on last year.

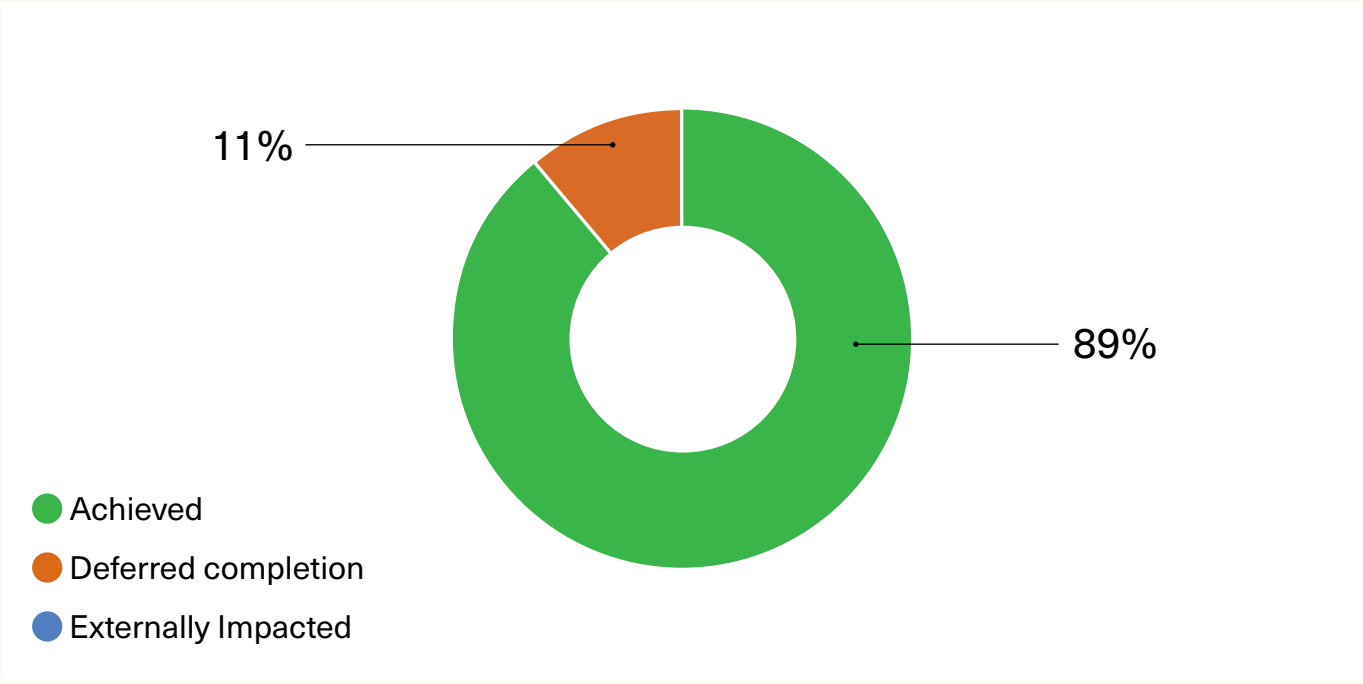
## Performance measures

Measure	Progress
Implementation of the Arts, Culture and Heritage Strategy	Walker Street Gallery – 29,861 visits Drum Theatre – 56,241 visits Heritage Hill – 1,039 visits
Number of arts and heritage exhibitions delivered	48
Completion of the Dandenong New Art gallery and progression of associated PEP redevelopment for creative use	In ground rectification works were completed. A funding strategy has been prepared for Council to seek a decision on how to proceed with the project
Delivery of the Reconciliation Action Plan	Events were held in partnership with Bunurong Land Council Aboriginal Corporation, the City of Casey, VACCA and the Casey Gathering Place
Number of festivals, events and programs celebrating the diversity of cultures	48 community events and 26 Council led events
Implementation of the Library Strategy	1,670 programs were run with 28,596 attendees

# Our performance

✓ Achieved    ⚪ Deferred completion    ➤ Externally Impacted

^Budget initiative





Priorities	Action	Progress
Deliver a range of festivals, events and programs across the city which celebrate the diversity of cultures within our community	^Deliver a range of major festivals, events and programs across the city which celebrate the diversity of cultures within our community	✓
	Support appropriate event applications from community/corporate event organisers in planning and delivering festivals and events across the municipality	✓
Promote a socially cohesive, respectful and harmonious community	Support and promote LGBTQIA+, anti-racism and gender equitable initiatives throughout the community	✓
Advocate for and assist People Seeking Asylum and Refugees living in the community	Support and advocate for the rights of people seeking asylum and refugees as part of the 'Back Your Neighbour' campaign	✓
Advance the process of reconciliation and embed across policy, business and community structures	^Promote reconciliation by implementing Council's Reconciliation Action Plan (RAP)	✓
Provide cultural facilities and infrastructure to meet the community's needs now and into the future	^Progress the Dandenong New Art Gallery and associated PEP redevelopment  <i>In ground rectification works are complete. A report has been prepared for Council with a funding strategy to seek a decision on how to proceed</i>	⊖
Provide local and meaningful opportunities for creative and cultural participation, learning, enjoyment and expression	^Implement the Arts, Culture and Heritage Strategy 2022-26	✓
Record, protect, and promote community understanding of local history and heritage	Complete a review of the existing sites covered by the Heritage Overlay within the Planning Scheme	✓
Support community health and wellbeing through providing opportunities to connect and access programs and resources through welcoming library spaces, online and outreach services	^Implement the Greater Dandenong Libraries Strategy 2022-26	✓





Springvale  
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SPRINGVALE

欢迎

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## Local Government Performance Reporting Framework (LGPRF)

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

Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Libraries</b>					
<b>Resource currency</b>					
<i>Recently purchased library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	86.60%	85.43%	62.34%	85.84%	In 2022-23 the indicator changed to include e-resources. This affected that year's results as there was a large number of older e-resources. These have since been updated
<b>Service cost</b>					
<i>Cost of library service</i> [Direct cost of the library service / Population] <i>Note: This measure is replacing the previous 'Cost of library service' indicator which measured based on number of visits</i>	\$41.18	\$45.53	\$49.20	\$54.61	The increase in the cost of library service per population is due to the prior year's figures omitting the capital purchases of library books and resources.
<b>Utilisation</b>					
<i>Loans per head of population</i> [Number of library collection item loans / Population]	New	New	New	4.30	This is a new indicator for 2023-24.



## Services funded

Service	Description	Net Cost Actual Budget Variance \$000	Notes
Community Arts, Cultural and Libraries	The Arts, Culture and Libraries business unit supports the management of civic, community and cultural venues, the Drum Theatre, public art, cultural development and planning and precinct operations. Library services provide access to a wide range of information for all ages and cultures in a range of formats and locations and are committed to lifelong learning and self-improvement opportunities. Branches include Springvale, Dandenong and online.	10,170 10,562 392	
<b>Total</b>		<b>10,170</b> <b>10,562</b> <b>392</b>	

### Notes:

The 2023-24 Budget reflects the service areas aligned with the new organisational structure implemented in October 2023 (where applicable).





# 3

## **Strategic Objective 3**

# A city of accessible, vibrant centres and neighbourhoods

### **Highlights**

- ✓ The Keysborough South Community Hub construction has progressed with the steel frame erected and phase one roofing installed.
- ✓ The Abbots Road duplication is complete.
- ✓ Funding has been allocated in the State Government's budget to extend the frequency and operating hours of the route 800 bus.
- ✓ The Springvale Revitalisation Action Plan has been endorsed by Council with works scheduled for the next financial year.
- ✓ Council's advocacy for transport safety improvements was successful with changes to the speed limit on Stud Road, Dandenong North complete.



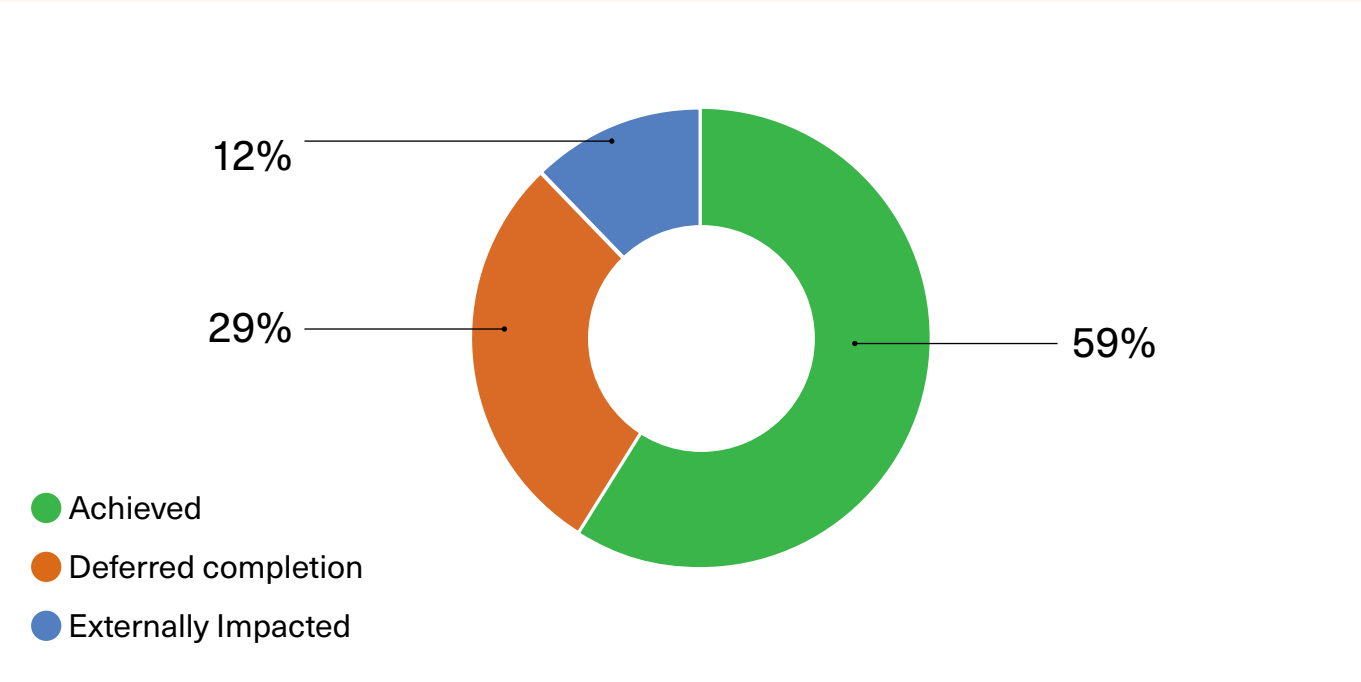
# Performance measures

Measure	Progress
Increase in availability of affordable housing stock	The increase in affordable housing stock has been affected by external factors such as high rental demand, the low supply of available rentals and increased demand for homelessness services.
Number of rough sleepers supported into long term housing outcomes	The Dandenong Zero project has successfully moved 23 individuals into long-term secure housing.
Completion of the Springvale Boulevard project	Stage one is complete.
Number of road safety projects delivered	60+

## Our performance

✔ Achieved
 ⊖ Deferred completion
 ➤ Externally Impacted

^Budget initiative



Priorities	Action	Progress
Promote and strengthen Greater Dandenong as a tourist and food destination	Conduct a comprehensive review of the Dandenong Visitor Attraction Action Plan 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  <i>This review has been paused and the topic of visitation will be incorporated into the new Place and Economic Strategy currently being developed</i>	—
	^Deliver the Greater Dandenong Regional Food Strategy through the successful implementation of the 12-month action plan for 2023-24	✓
	Deliver the Tourism Strategy through the successful implementation of the 12-month action plan for 2023-24	✓
Improve access to quality infrastructure and spaces that enhance community participation, encourage visitors and deliver positive health outcomes for current and future generations	^Commence construction of a new aquatic and wellbeing centre to replace Dandenong Oasis at Mills Reserve subject to Council funding approval  <i>The Dandenong Wellbeing Centre construction tender process is underway</i>	—
	^Continue to plan for the development of a new table tennis centre in Greater Dandenong in partnership with key stakeholders  <i>The Dandenong Wellbeing Centre construction tender process is underway</i>	—

Priorities	Action	Progress
Advocate for affordable quality housing and legislated change including the operation of rooming houses	Advocate to the State Government to create a State and Local Government Task Force to address inconsistencies in the standards of social housing providers	✓
	Progress the Environmentally Sustainable Design 2.0 Planning Scheme Amendment <i>The Planning Scheme Amendment remains under active consideration by the Minister for Planning</i>	➤
	Progress the Sandown Redevelopment Planning Scheme Amendment	✓
Create safe, inclusive and well-designed public spaces which encourage community participation	^Develop a Place Activation Plan to increase the attractiveness and vibrancy of Greater Dandenong's activity centres <i>The DVAP review has been paused pending its incorporation into the new Place and Economy Strategy currently being developed.</i>	—
Provide an accessible transport network which caters increasingly for growth and provides a range of options	Advocate for public transport initiatives identified in Council's Greater Dandenong Public Transport Advocacy Statement	✓
	Advocate for, plan and deliver improved active transport networks and initiatives <i>TAC funding has been received for upgrading the Lindsey-Williams Crossing zebra crossing in Springvale however the scope is yet to be approved</i>	➤
	Roll-out a high priority local road program within Dandenong South, including the Dandenong South Industrial Area Extension Structure Plan's Transport Network	✓
Provide quality community infrastructure to support the delivery of early years services to children and their families	^Review the Municipal Early Years Infrastructure Plan to continue the delivery of three and four-year-old kindergarten at 15 hours working to 30 hours by 2030	✓
Reduce the occurrence of casualty accidents on roads throughout Greater Dandenong	Advocate for, and deliver, transport safety improvements and initiatives to improve road safety awareness and to mitigate road safety risks	✓



Priorities	Action	Progress
Deliver improved amenity and a range of quality streetscapes and public places that build pride, respond to and respect the unique qualities of the activity centres and meet current and future needs	^Implement the Springvale Revitalisation Action Plan (SRAP) 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  <i>The SRAP was endorsed by Council in May and works are scheduled for 2024-25</i>	
	^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	
Encourage investment and infrastructure improvements through a collaborative approach to creating, enhancing and managing great people focused places	Facilitate the Development Victoria/Capital Alliance investment project in the Revitalising Central Dandenong Foster Street precinct	

## Local Government Performance Reporting Framework (LGPRF)

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

Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Roads</b>					
<b><i>Satisfaction of use</i></b>					
<i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	48.83	55.05	87.08	65.25	This result was higher in 2022-23 due to the impacts of flooding during October-November 2022 and directly related to potholes and damaged roads.
<b><i>Service cost</i></b>					
<i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$53.63	\$0.00	\$0.00	\$107.87	In 2021-22 and 2022-23 there was no reconstruction undertaken.
<b><i>Service Cost</i></b>					
<i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$29.16	\$37.91	\$47.65	\$37.73	The cost of resealing is impacted by the treatment type used for roads in poor condition and the volume of patching works involved.

Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Satisfaction</b>					
<i>Satisfaction with sealed roads</i> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	69.00	66.00	63.00	61.00	Council is performing on par with the metropolitan average and substantially better than the state-wide average.
<b>Statutory Planning</b>					
<b>Timeliness</b>					
<i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application]	95.00	105.00	129.00	130.00	When seeking further information from applicants, they are requesting more time to provide the response due to delays in providing reports from other experts. Time delays in providing Cultural Heritage Management Plans have significantly increased, sometimes as long as 12 months which delays the processing of an application.
<b>Service cost</b>					
<i>Cost of statutory planning service</i> [Direct cost of the statutory planning service / Number of planning applications received]	\$3,684.98	\$3,715.37	\$4,356.91	\$4,663.16	



Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Decision making</b>					
Council planning decisions upheld at VCAT	50.00%	30.77%	41.67%	57.89%	Council has continued to implement all policies within its Planning Scheme and has seen greater support of these policies from the Victorian Civil and Administration Tribunal.
[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100					

## Services funded

Service	Description	Net Cost Actual Budget Variance \$000	Notes
Roads	Responsible for the maintenance of the city's road, drainage and footpath network. Road maintenance is a key function of Council, funding the ongoing upkeep of local roads.	7,710 6,794 (916)	(b)
Building Maintenance	Building Maintenance services cover everyday building issues and helps maintain other Council properties and structures, including bus shelters, fencing and building lighting. Also includes nominated building demolitions.	10,768 9,976 (792)	(d)
City Futures Executive	This function is focused on the built and natural environment and provides the oversight of the planning, development, building, engineering, infrastructure, revitalisation, economic development and place making services.	1,083 486 (597)	

Service	Description	Net Cost Actual Budget Variance \$000	Notes
Statutory Planning	This unit administers and applies the provisions of the <i>Planning and Environment Act 1987</i> , <i>Subdivision Act 1988</i> , Greater Dandenong Planning Scheme and other relevant planning acts, regulations, codes of practice, policies and the like, on matters affecting land use development and management across the municipality.	1,250 1,206 (44)	
Special Projects	Responsible for coordinating the planning, advocacy / funding and development of major projects that provide social, community and economic benefits for Greater Dandenong in line with the strategic priorities of Council.	144 203 59	
Transport and Civil Development	Responsible for long-term planning of transport networks and systems, road safety initiatives, parking infrastructure management, traffic impact assessments, advocacy for improvements to public transport, major road network and rail and road grade separations, development of transport strategies and policies, submissions on transport policies/strategies.	635 354 (281)	
<b>Total</b>		<b>21,590</b> <b>19,019</b> <b>(2,571)</b>	

#### Notes:

**The 2023-24 Budget reflects the service areas aligned with the new organisational structure implemented in October 2023 (where applicable).**

(b) Actual operating expenditure incurred and budgeted in the Capital Improvement Program (CIP) has been allocated to these service areas in 2023-24 as they were deemed operational in nature at 30 June 2024.

(d) Variance due partly to Note (b) above as well as higher than anticipated cleaning and security costs across Council buildings.





# 4

## **Strategic Objective 4**

# A green city committed to a sustainable future

### **Highlights**

- ✓ The Sustainability Festival was held on Sunday 25 February and was a huge success with over 1,500 people in attendance.
- ✓ Council's commitment to the climate emergency continues with a number of initiatives implemented this year including the CERES Student Environmental Leadership Summit and the acquisition of the community environmental education electric van.
- ✓ The Cat Curfew and Tree Protection Local Law were endorsed by Council and community education activities delivered.
- ✓ Park projects were completed at many sites across the municipality including Frederick Wachter Reserve, Bakers Reserve, Springvale Reserve, and Spring Valley Reserve.
- ✓ Council's tree canopy coverage has increased from 9 per cent in 2021 to 14.1 per cent in 2023.

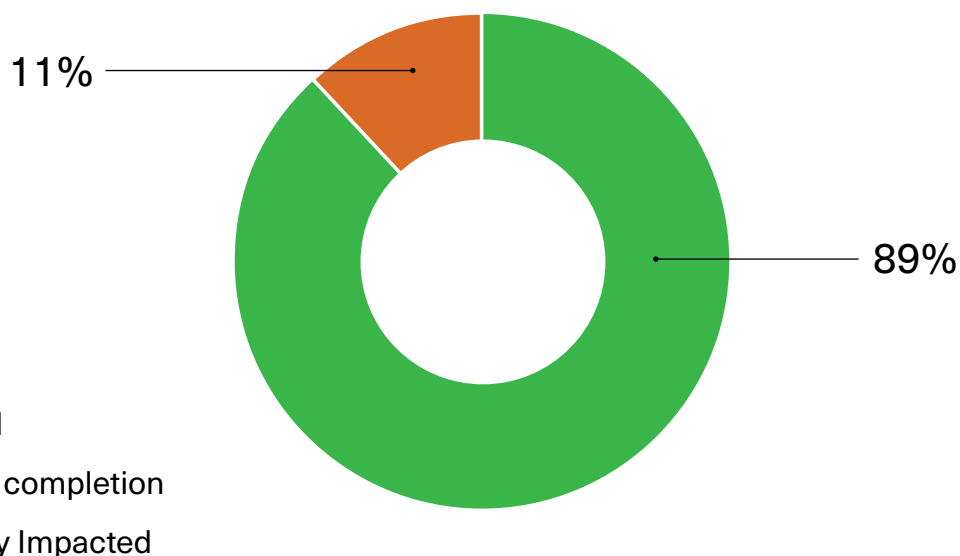
## Performance measures

Measure	Progress
% of kerbside collection waste diverted from landfill	47.71
Number of trees planted in public spaces	2,926
Development and implementation of the Biodiversity Action Plan	Year 1 actions are all complete
Implementation of the Urban Forest Strategy	Year six items are complete along with Council's annual tree inspection program
Installed Council Solar Panel capacity	697kw
Compliance with Council's Sustainable Buildings Policy	This policy was endorsed by Council in 2020
Progress of Council operations to net zero emissions (%)	Council has reduced its emissions by 82% from 21,537tCO <sub>2</sub> in 2019 to 3,978tCO <sub>2</sub> in 2023
% of tree canopy coverage	14.1%

## Our performance

✔ Achieved 
 — Deferred completion 
 ➤ Externally Impacted

^Budget initiative



Priorities	Action	Progress
Work in partnership with the State Government to minimise waste and maximise resource recovery	^Finalise review and update the Waste and Litter Strategy  <i>This strategy is being reconsidered as part of the Environmental Strategy streamlining process</i>	—
Raise community awareness about the importance of tree canopy cover on private land	^Implement the Open Space Strategy 2020-30	✓
	Undertake tree canopy coverage audit	✓
	^Implement the Urban Forest Strategy 2021-28 and Green Wedge Management Plan	✓
	Implement the <i>Tree Protection on Private Land Local Law</i> and undertake a community education program	✓
Improve knowledge and participation in protecting biodiversity values within Greater Dandenong and protect and enhance the ecological value of the land	^Implement the Biodiversity Action Plan 2021-26	✓
	Implement the Cat Curfew in line with the <i>Domestic Animal Management Act</i>	✓
Increase the quantity and quality of diverse and accessible open spaces across the city	Develop a strategic register of sites for potential open space acquisition	✓
	Commence the review of the Playground Strategy 2013-23	✓
Promote a healthy, green and resilient urban forest that is well managed, protected and provides benefits to the community	^Implement year six of the Greening Our City: Urban Tree Strategy 2018-28	✓
Actively support community action to mitigate greenhouse gas emissions and build environmental resilience	^Implement the Electric Vehicle Transition Plan  <i>The focus this year has been on collecting data on vehicle and plant usage</i>	—
	Work with partners and key stakeholders to support increased community awareness of climate change risks and their ability to respond	✓
	Support local business efforts to respond to their climate change risks by informing them of relevant State and Federal Government policies and programs	✓

Priorities	Action	Progress
Become a resilient, net zero carbon emission city with an active community prepared for the challenge of a changing climate	^Implement the Climate Emergency Strategy, Sustainability Strategy and climate emergency declaration	✓
	^Deliver the Sustainability Festival	✓
Work with key partners to increase the community's awareness of and preparation for the social, environmental and health impacts of climate change	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	✓
In partnership with State Government agencies continue to protect the health of our community from industrial uses impacting our air and water quality	Advocate to the Environment Protection Agency to undertake regular air and water quality assessments to protect the health of our community	✓



Alex Wilkie Nature Reserve Spring Thing



## Local Government Performance Reporting Framework (LGPRF)

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

Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Waste Management</b>					
<b>Service standard</b>					
<i>Kerbside collection bins missed</i>	5.09	5.49	4.81	4.72	
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000					
<b>Service cost</b>					
<i>Cost of kerbside garbage bin collection service</i>	\$124.80	\$134.22	\$154.68	\$140.27	
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]					
<b>Service Cost</b>					
<i>Cost of kerbside recyclables collection service</i>	\$73.51	\$62.74	\$61.02	\$56.76	
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					

## Services funded

Service	Description	Net Cost Actual Budget Variance \$000	Notes
Infrastructure Services	Responsible for waste collection services, Spring Valley landfill maintenance and rehabilitation and fleet management.  *Please note this Service area excludes waste income, fleet sale proceeds and cost of fleet sold.	30,768 30,945 177	
Parks	The Parks Service unit maintains the City of Greater Dandenong's parks and public open spaces in order to improve the health and wellbeing of the community, provide accessible, usable open spaces for residents and improve the value of assets within the municipality.	17,585 16,539 (1,046)	(b)
Building and Compliance Services	Building and Compliance Services maintain standards of amenity, habitation and safety in buildings. The unit provides services including building inspections, enforcement of safety standards, advice and consultation on building regulations issues and issuing of building permits. This unit is also responsible for environmental health and food legislation.	3,324 2,157 (1,167)	(e)
Strategic and Environmental Planning	This function coordinates, leads and initiates the development of strategic planning, design and open space planning and sustainability planning as they relate to land use and development planning policy.	2,347 2,576 229	
<b>Total</b>		<b>54,025</b> <b>52,217</b> <b>(1,808)</b>	

### Notes:

**The 2023-24 Budget reflects the service areas aligned with the new organisational structure implemented in October 2023 (where applicable).**

(b) Actual operating expenditure incurred and budgeted in the Capital Improvement Program (CIP) has been allocated to these service areas in 2023-24 as they were deemed operational in nature at 30 June 2024.

(e) Variance due partly to Note (b) above combined with higher than anticipated legal costs relating to a health matter. This was partly offset by insurance recovery income.



Dandenong Market









# 5

## **Strategic Objective 5**

A city that supports entrepreneurship, quality education and employment outcomes

### **Highlights**

- ✓ The 'Try a Trade' Careers Expo attracted over 1,000 students and teachers from local high schools.
- ✓ Over 35 workshops and business events were delivered throughout the year.
- ✓ 33 network sessions, 3 workshop series and 15 program sessions were delivered to businesses in the manufacturing sector.
- ✓ 11,240 contacts were made across a range of programs which promote the voice of youth, build leadership capability and skills that enhance employment.
- ✓ 62 businesses and suppliers were supported through the Business Grants program.

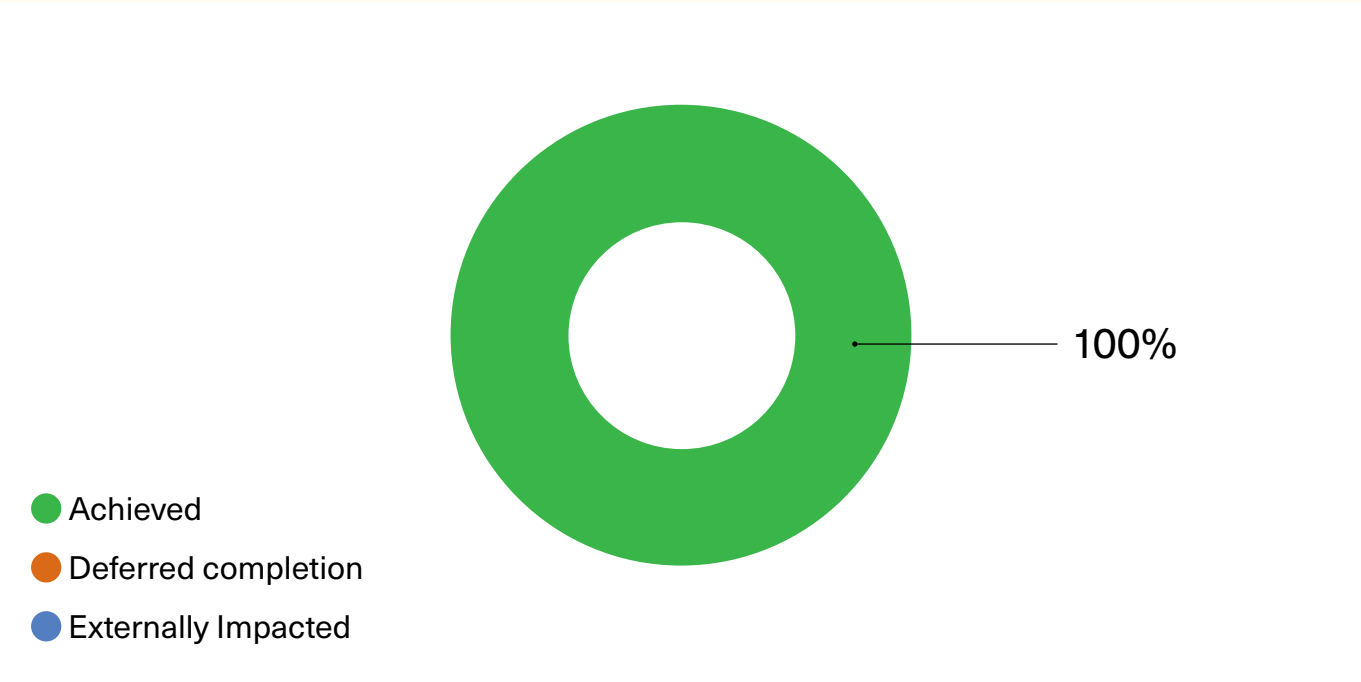
# Performance measures

Measure	Progress
Number of business networking activities and key events offered to the manufacturing sector	70
Number of leadership and personal development opportunities for young people	205 workshops and sessions
Number of Women in Business activities and key events offered	7
Number of events held which provide opportunities for business and education providers to support the community	2
Number of library activities and partnerships that support the community to participate in work, entrepreneurship, education, training, social and civic life	1,372 sessions were conducted with 22,965 participants
Number of engagement opportunities to enhance learning, reading and literacy, digital and technology skills at all life stages	5,377 people engaged with opportunities

## Our performance

✔ Achieved
 ⊖ Deferred completion
 ➤ Externally Impacted

^Budget initiative



Priorities	Action	Progress
Support engagement in learning, skill development and employment pathways to improve social, economic and environmental outcomes	^Drive the ongoing implementation of the Local Economic and Employment Development Strategy	✓
	Manage, support and deliver activities that strengthen the capability and capacity of jobseekers in our community facing multiple barriers to employment	✓
Facilitate the active participation of young people in the community to enhance leadership and personal development opportunities	^Deliver youth programs and initiatives that promote youth voice, build leadership capability and skills that enhance employment	✓
Promote and support the strong manufacturing presence within the city to secure the economy and maintain future employment opportunities	Maintain support, collaboration and board participation of SEMMA	✓
Deliver networks and activities that enhance the capability and competitiveness of the manufacturing sector locally and globally	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	✓
Deliver activities that support and strengthen the personal and professional development of women in business	^Deliver key events that showcase women in business including International Women's Day and facilitate the SEBN Women in Business Network	✓
	Review the Family Day Care Business and Marketing Plans to maintain market share and community expectation	✓
Contribute to the development of a more resilient and capable workforce through a continued focus on collaborative partnerships, work readiness and promoting local jobs for local people	Guide the 'collective impact' phase of CR #2: GameChange towards a community-led jobs and skills system, strengthening pathways to economic participation (SPEP)	✓



Priorities	Action	Progress
	^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	✓
Deliver key events which provide an opportunity for business and education providers to support vulnerable and disadvantaged members of the community	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	✓
	^Facilitate and deliver the fundraising event 'Take a Swing for Charity' Golf Day in collaboration with industry partners	✓
Work with partners to facilitate engaged local business and industry taking action to increase resilience and transition to a net zero economy	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	✓
Continue to advocate for and pursue the policy and implementation of decentralisation for government and corporate offices to attract white collar workers to Dandenong and the Greater South East Melbourne (GSEM) region to provide for economic growth	Advocate for the establishment of a Revitalising Central Dandenong Taskforce/Board with representation from Government, agencies and other influential stakeholders, to identify, support, and deliver targeted renewal initiatives for improved economic and social outcomes	✓

## Services funded

Service	Description	Net Cost	Notes
		Actual Budget Variance \$000	
Business Development and Investment	The department leads and coordinates the revitalisation of activity centres, economic development, supporting existing businesses and measures and monitors the local and regional economy to enhance the economic prosperity of the city. Also includes business networking – bringing people and companies together to protect the economic viability of the region by ensuring a stronger, more resilient and globally engaged business community, and promoting the role of women in business and the development and integration of our diverse community into the workplace.	2,842 3,129 287	
<b>Total</b>		<b>2,842 3,129 287</b>	

### Notes:

The 2023-24 Budget reflects the service areas aligned with the new organisational structure implemented in October 2023 (where applicable).





# 6

## **Strategic Objective 6**

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

### **Highlights**

- ✓ Parking sensor delivery in Springvale is complete.
- ✓ A review of Council's information technology systems is complete, and work is now underway to create a roadmap to uplift Council's digital capability.
- ✓ Council's Long Term Financial Plan, Annual Budget and Annual Plan 2024-25 were endorsed.
- ✓ Community engagement activities were conducted for the upcoming Council Plan 2025-29 with over 2,500 people providing feedback and support from 14 community champions.
- ✓ 84 students from 20 primary schools attended the 8th annual Children's Forum.



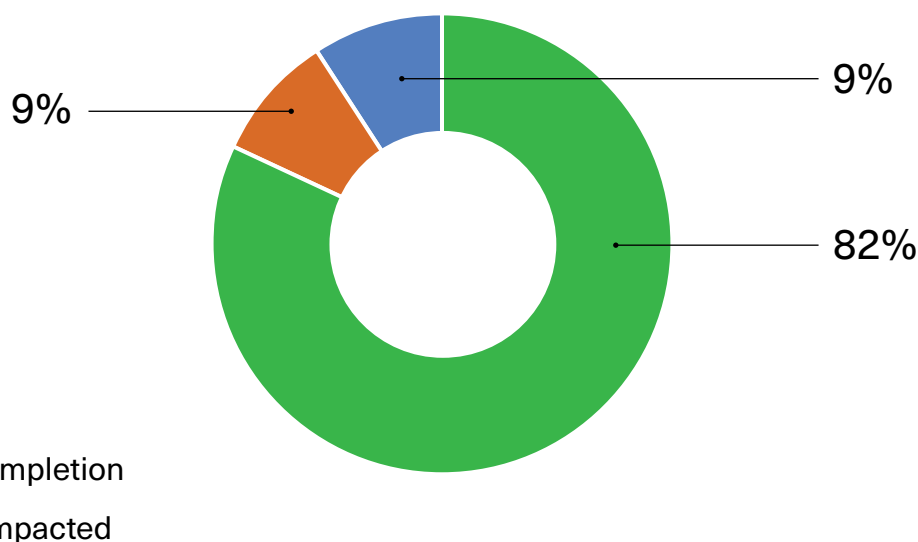
## Performance measures

Measure	Progress
Completion of asset plans in accordance with LGA requirements	4 plans were completed – Stormwater and Drainage; Roads and Bridges; Off-Street Car Parking; and Art Galleries
Completion of Council's Capital Works program	74%
Satisfaction with community consultation (Community Satisfaction Survey)	58
Underlying financial result remains in surplus	\$9.26 million deficit. The reason for the adjusted underlying deficit is the timing of the Financial Assistance grant allocation distributions via the Victorian Local Government Grants Commission (VLGGC). 100% of the 2023-24 allocation was distributed early in 2022-23 and the 2024-25 allocation was not distributed early, resulting in significantly lower operating grant income (around \$13 million) in 2023-24.
% of decisions made in Council meetings closed to the public	1.06%
Increase in number of registered users accessing the Council digital portal	2,216

## Our performance

✓ Achieved    — Deferred completion    > Externally Impacted

^Budget initiative



Priorities	Action	Progress
Increase the use of smarter technologies to improve the efficiency and effectiveness of managing Council's assets and resources to ensure they meet the community's current and future needs	Improve access to, from, and within major Activity Centres, including the management of parking, harnessing modern and smart technologies to build on existing capacity	✓
Develop long term plans to effectively manage Council's Assets	<p>^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</p> <p><i>A 'by centre' Plan for Greater Dandenong has been drafted for review and direction on next steps pending broader conversations on Asset Management and the CIP program in 2024-25.</i></p>	—

Priorities	Action	Progress
Provide meaningful engagement opportunities which capture the voices of all ages, genders and cultures within the city	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	✓
	^Enhance Council's customer interactions through the development of a Customer Experience (CX) Strategy	✓
Ensure Council decisions contribute towards building a smarter, more digitally enabled future for our community and organisation	^Undertake a review of Council's information technology systems to identify gaps in the organisation's digital capability	✓
	Review the Business Classification System to better meet Council's record keeping practices and responsibilities	✓
Deliver Council's capital works program	^Completion of Council's annual approved Capital Works Program  <i>74 per cent of the capital works program is complete</i>	➤
Attract investment and build partnerships with key stakeholders to ensure the sustainability, viability and growth of Greater Dandenong and its major activity centres to provide jobs, housing and liveability outcomes	^Develop an investment attraction program to encourage investment within the Dandenong, Springvale and Noble Park activity centres	✓
Maintain a safe and healthy workplace through a people centred systematic approach to risk management	Pilot new wearable technology to prevent musculoskeletal disorders and injuries	✓
	Introduce psychosocial programs to identify hazards to manual handling and psychological health	✓
Encourage an organisational culture of innovation and leadership	^Drive innovation through Council's Service Improvement Program	✓

Priorities	Action	Progress
Ensure compliance with the <i>Local Government Act 2020</i> , Councillor and Staff Codes of Conduct, Council policies and all legislation relevant to Council	Implement a Policy Development Program to ensure the currency of Council policies	✓
	Maintain transparency of Councillor expenses as required under the Councillor Expenses, Support and Accountability Policy	✓
	Comply with the auditing and reporting requirements of the <i>Gender Equality Act 2020</i> including the implementation of the Gender Equality Action Plan	✓
	Comply with the requirements of the Child Safe Standards	✓
Manage Council's resources effectively and efficiently to ensure financial sustainability	Meet budget revenue targets for all commercial properties <i>Revenue is slightly under budget due to rental vacancies</i>	➔
	Develop a Strategy Framework to streamline Council's planning and future focus <i>A draft framework has been developed and work is progressing on the consolidation of key strategic documents</i>	—
	^Review Council's Long Term Financial Plan	✓
	With the community, strengthen engagement, build capacity and accessibility to Council's grants programs	✓
	Implement a Revenue Optimisation Plan to enhance existing revenue streams and identify new options	✓
Ensure all Council's emergency management responsibilities and obligations are implemented as described in the Municipal Emergency Management Plan	Coordinate and conduct four Municipal Emergency Management Planning Committee (MEMPC) meetings with key stakeholders and agencies	✓
	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	✓



## Local Government Performance Reporting Framework (LGPRF)

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

Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Governance</b>					
<b>Transparency</b>					
<i>Council decisions made at meetings closed to the public</i>	0.31%	0.00%	1.11%	1.06%	3 decisions were made in meetings closed to the public
[Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100					
<b>Council decisions</b>					
<i>Satisfaction with council decisions</i>	63.00	62.00	60.00	59.00	Council continues to perform better than the metropolitan and state-wide averages.
[Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]					

Service / Indicator / Measure	2021	2022	2023	2024	Comments
<b>Attendance</b>					
<i>Councillor attendance at council meetings</i>	94.81%	88.14%	87.35%	85.38%	In November 2023, the Councillor for Yarraman Ward resigned and a by-election was held in March 2024 to elect a new Councillor. This lowered the attendance rate at 6 meetings which has affected the overall result
[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100					
<b>Service cost</b>					
<i>Cost of elected representation</i>	\$53,738.73	\$57,566.91	\$66,111.82	\$63,021.09	
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]					

## Services funded

Service	Description	Net Cost Actual Budget Variance \$000	Notes
Chief Executive	The Office of the Chief Executive (CEO) has overall responsibility for the operations of the organisation, and carriage of the Strategic Risk Register. Each member of the executive management team reports to the CEO.	724 709 (15)	
Corporate Development Executive	Resourcing for the Director of Corporate Development and directorate business support.	566 299 (267)	
Chief Engineer and Major Projects	The project delivery team performs a project management function with the primary purpose of delivering Council's Capital Works program associated with its roads, drains, facilities and open space.	3,396 2,478 (918)	(b)
Communication and Customer Experience	This unit is responsible for all media management, marketing and communications campaigns and activities, web management and community engagement. The Customer Service unit is responsible for the corporate call centre and three face to face customer service centres.	4,575 4,283 (292)	
Digital Technology	The Digital Technology unit is responsible for the provision of cost-effective information and telecommunication solutions to staff and Councillors.	6,220 6,522 302	
Financial Services and Procurement	Financial Services and Procurement exists to enable Council to comply with statutory requirements, provide strategic financial direction, contract management, purchasing and procurement systems, undertake essential business processes and support the organisation with financial assistance and advice. Property Revenue includes the administration of rates and valuation services.	3,693 3,793 100	

Service	Description	Net Cost	Notes
		Actual Budget Variance \$000	
Governance, Legal and Risk	Governance, Legal and Risk is responsible for the overall governance of the organisation, insurance and risk management and management of Council's commercial property portfolio. The unit is also responsible for the management, storage and disposal of corporate records to support business transactions and for evidentiary purposes. Also includes return from Dandenong Market.	3,556 3,850 294	
People and Change	Responsible for supporting the human resource capital within the organisation. This function also includes occupational health and safety, industrial relations, professional development and continuous improvement.	3,493 3,481 (12)	
Strategic Growth & Advocacy	Coordinates strategic and corporate planning, reporting and advocacy across the organisation including the Council Plan, Asset Plan and Business Planning. This area also includes social research and data collection, social policy development, health and wellbeing planning and planning for community facilities.	5,096 4,903 (193)	
<b>Total</b>		<b>31,319</b> <b>30,318</b> <b>(1,001)</b>	

**Notes:**

**The 2023-24 Budget reflects the service areas aligned with the new organisational structure implemented in October 2023 (where applicable).**

- (b) Actual operating expenditure incurred and budgeted in the Capital Improvement Program (CIP) has been allocated to these service areas in 2023-24 as they were deemed operational in nature at 30 June 2024.



# Infrastructure and Development Contributions

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

- *Keysborough South Development Area*
- *Dandenong South Industrial Area Extension*

For the 2023–24 year the following information about infrastructure and development contributions is disclosed:

## Keysborough South Development Contributions Plan

**Table 1 Total DCP levies received in 2023-24**

Name of DCP (Year approved)	Levies received in 2023-24 financial year	
	Development Infrastructure Levies	Community Infrastructure Levies
Keysborough South Development (2008)	\$0	\$21,064
<b>Total</b>	<b>\$0</b>	<b>\$21,064</b>

**Table 2 DCP land, works, services or facilities accepted as works-in-kind in 2023-24 financial year**

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

**Table 3 Total DCP contributions received and expended to date**

Name of DCP	Type of levy	Total levies received (cash) \$	Total levies expended (cash) \$	Total works-in-kind accepted (non-cash) \$	Total DCP contributions received (levies and works-in-kind) \$
Keysborough South Development (2008)	Development infrastructure	\$38,590,178	\$26,408,470	\$31,528,447	\$70,118,625
Keysborough South Development (2008)	Community infrastructure	\$1,787,687	\$0	\$0	\$1,787,687
<b>Total</b>		<b>\$40,377,865</b>	<b>\$26,408,470</b>	<b>\$31,528,447</b>	<b>\$71,906,312</b>

**Table 4 Land, works, services or facilities delivered in 2023-24 financial year from DCP levies collected**

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

For the 2023-24 year the following information about infrastructure and development contributions is disclosed:

### Dandenong South Industrial Area Extension Development Contributions Plan

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

**Table 1 Total DCP levies received in 2023-24**

Name of DCP (Year approved)	Area	Levies received in 2023-24 financial year
		Development Infrastructure Levies (cash) \$
Dandenong South Industrial Area Extension (2015)	LYNDHURST	\$2,775,326
Dandenong South Industrial Area Extension (2015)	KEYSBOROUGH	\$127,881
<b>Total</b>		<b>\$2,903,207</b>

**Table 2 DCP land, works, services or facilities accepted as works-in-kind in 2023-24 financial year**

Name of DCP	Area	Project ID	Project description	Item purpose	Project Value \$
na	na	na	na	na	na
<b>Total</b>					<b>\$0</b>

**Table 3 Total DCP contributions received and expended to date**

Name of DCP	Area	Type of levy	Total levies received (cash) \$	Total levies expended (cash) \$	Total works-in-kind accepted (non-cash) \$	Total DCP contributions received (levies and works-in-kind) \$
Dandenong South Industrial Area Extension (2015)	LYNDHURST	Development infrastructure levy	\$27,144,921	\$18,808,966	\$36,956,188	\$64,101,110
Dandenong South Industrial Area Extension (2015)	KEYSBOROUGH	Development infrastructure levy	\$4,998,319	\$1,091,328	\$7,752,618	\$12,750,937
<b>Total</b>			<b>\$32,143,240</b>	<b>\$19,900,294</b>	<b>\$44,708,806</b>	<b>\$76,852,046</b>

**Table 4 Land, works, services or facilities delivered in 2023-24 financial year from DCP levies collected**

Project description	Project ID	DCP name and year approved	DCP expended (cash) \$	Works-in-kind accepted (non cash) \$	Council's contribution \$	Other contributions (external agencies)* \$	Total project expenditure* \$	Percentage of item delivered %
Lyndhurst Intersection 2 – Abbotts Road and Taylors Road	LI02	Dandenong South Industrial Area Extension (2015)	\$910,244	\$0	\$4,021,874	\$2,549,795	\$7,481,913	100.00%
Lyndhurst Intersection 7 – Taylors Road and Bayliss Road	LI05	Dandenong South Industrial Area Extension (2015)	\$0	\$421,312	\$0	\$0	\$421,312	81.41%
Taylors Road (Bayliss Road to Colemans Road)	LR06a	Dandenong South Industrial Area Extension (2015)	\$0	\$654,480	\$0	\$0	\$654,480	21.62%
<b>Total</b>			<b>\$910,244</b>	<b>\$1,075,792</b>	<b>\$4,021,874</b>	<b>\$2,549,795</b>	<b>\$8,557,705</b>	

Please note: \*Other contributions relate to funding allocated from the Federal Government under the Local Roads and Community Infrastructure Program.

# Performance Statement

For the year ended 30 June 2024

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# Certification of the Performance Statement

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



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**Michelle Hansen CPA**  
*Principal Accounting Officer*  
Date: 23 September 2024  
Dandenong

In our opinion, the accompanying performance statement of the Greater Dandenong City Council for the year ended 30 June 2024 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

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

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



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**Lana Formoso**  
*Mayor*  
Date: 23 September 2024  
Dandenong



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**Rhonda Garad**  
*Councillor*  
Date: 23 September 2024  
Dandenong



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**Jacqui Weatherill**  
*Chief Executive Officer*  
Date: 23 September 2024  
Dandenong

# Victorian Auditor-General's Office Audit Report



## Independent Auditor's Report

### To the Councillors of Greater Dandenong City Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Greater Dandenong City Council (the council) which comprises the:</p> <ul style="list-style-type: none"><li>• description of municipality for the year ended 30 June 2024</li><li>• service performance indicators for the year ended 30 June 2024</li><li>• financial performance indicators for the year ended 30 June 2024</li><li>• sustainable capacity indicators for the year ended 30 June 2024</li><li>• notes to the accounts</li><li>• certification of the performance statement.</li></ul> <p>In my opinion, the performance statement of Greater Dandenong City Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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**Auditor's  
responsibilities  
for the audit of  
the performance  
statement**

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

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

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

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MELBOURNE  
26 September 2024



Travis Derricott  
*as delegate for the Auditor-General of Victoria*

## Section 1 – Description of municipality

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



Springvale Multicultural Place



## Section 2 – Service performance indicators

Service / indicator / measure [formula]	Results 2021	Results 2022	Results 2023	Target 2024	Results 2024	Material Variations and Comments
<b>Aquatic Facilities</b>						
<b>Utilisation</b>						
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	1.52	2.27	3.82	N/A	4.60	Visits to Council's aquatic centres have continued to increase and operations weren't impacted by capital works improvement projects as they were in 2023.
<b>Animal Management</b>						
<b>Health and safety</b>						
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100.0%	100.0%	100.0%	N/A	100.0%	Council continues to achieve 100% success.
<b>Food Safety</b>						
<b>Health and safety</b>						
<i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x 100	100.0%	100.0%	100.0%	N/A	100.0%	

Service / indicator / measure [formula]	Results 2021	Results 2022	Results 2023	Target 2024	Results 2024	Material Variations and Comments
<b>Governance</b>						
<b>Consultation and engagement</b>						
<i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with the consultation and engagement efforts of Council]	60	59	59	60	58	Audited indicator commencing 2024. Whilst lower than target, Council continues to perform better than the metropolitan and state-wide averages.
<b>Libraries</b>						
<b>Participation</b>						
<i>Library membership</i> [percentage of the population that are registered library members] x 100	N/A	N/A	N/A	N/A	33.47%	Audited indicator commencing 2024.
<b>Maternal and Child Health (MCH)</b>						
<b>Participation</b>						
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100	73.54%	72.31%	70.31%	N/A	72.81%	
<b>Participation</b>						
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100	78.15%	83.33%	81.30%	N/A	74.17%	In the last quarter not all children were due a key age and stage consultation.
<b>Roads</b>						
<b>Condition</b>						
<i>Sealed local roads below the intervention level</i> [Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]	80.94%	94.58%	98.37%	95.00%	97.82%	Audited indicator commencing 2024.

Service / <i>indicator</i> / measure [formula]	Results 2021	Results 2022	Results 2023	Target 2024	Results 2024	Material Variations and Comments
<b>Statutory Planning</b>						
<b><i>Service standard</i></b>						
<i>Planning applications decided within the relevant required time</i> [Percentage of planning application decisions made within the relevant required time]	86.78%	89.93%	78.97%	83.00%	81.64%	Audited indicator commencing 2024.
<b>Waste Collection</b>						
<b><i>Waste diversion</i></b>						
<i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	47.81%	47.96%	45.25%	47.00%	47.71%	

## Section 3 – Financial performance indicators

For the year ended 30 June 2024

Dimension / indicator / measure [formula]	Results 2021	Results 2022	Results 2023	Target 2024	Results 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Material Variations and Comments
<b>Efficiency</b>										
<b>Expenditure level</b>										
<i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,122.88	\$3,108.28	\$3,354.91	\$3,196.69	\$3,561.83	\$3,396.60	\$3,461.38	\$3,529.76	\$3,601.87	The target for 2023-24 is based on adopted budget estimates which do not factor in carry over expenditure from the prior year primarily relating to unspent grants. The actual result for 2023-24 includes expenditure relating to unspent grants.
<b>Revenue level</b>										
<i>Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]	\$1,889.44	\$1,925.49	\$1,972.70	N/A	\$2,053.24	\$2,124.72	\$2,179.32	\$2,241.36	\$2,302.31	



Dimension / indicator / measure [formula]	Results 2021	Results 2022	Results 2023	Target 2024	Results 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Material Variations and Comments
<b>Liquidity</b>										
<b>Working capital</b>										
<i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x 100	190.05%	200.03%	205.57%	161.77%	206.67%	153.91%	147.48%	150.15%	153.34%	The 2023-24 actual result was greater than the target due mainly to delayed capital expenditure. The forecast working capital ratio for forthcoming years is projected to decrease as closing cash holdings return to normal levels. Council's cash reserves will also be drawn down to fund major capital projects including Keysborough South Community Hub and Dandenong Wellbeing Centre.

Dimension / indicator / measure [formula]	Results 2021	Results 2022	Results 2023	Target 2024	Results 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Material Variations and Comments
<b>Liquidity</b>										
<b>Unrestricted cash</b>										
<i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x 100	113.27%	-29.51%	15.01%	N/A	(21.56%)	24.50%	22.72%	21.31%	21.99%	The negative indicator result for 2023-24 is due to \$172.8 million in investments that are required to be classified as 'other financial assets' as the term deposit period exceeds 90 days. Future years are not comparable as they do not project capital expenditure delays or unspent grants..
<b>Obligations</b>										
<b>Loans and borrowings</b>										
<i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x 100	37.58%	34.33%	30.74%	N/A	27.84%	37.34%	53.89%	56.59%	50.82%	The upwards trend in future years relates to planned borrowings to fund major capital projects including the Dandenong Wellbeing Centre and Keysborough South Community Hub.

Dimension / indicator / measure [formula]	Results 2021	Results 2022	Results 2023	Target 2024	Results 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Material Variations and Comments
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100	4.11%	3.99%	3.81%	N/A	3.63%	4.10%	5.62%	6.98%	7.30%	The upwards trend in future years relates to planned borrowings to fund major capital projects detailed above.
<b>Indebtedness</b>										
<i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x 100	33.06%	30.54%	26.05%	N/A	23.29%	30.86%	44.27%	46.28%	41.55%	The reduction in this ratio result is mainly due to improved own-source revenue as a result of better interest returns on investments, parking fines and recoveries and parking permits and fee income compared to the prior year. The upwards trend in future years relates to planned borrowings to fund major capital projects.

Dimension / indicator / measure [formula]	Results 2021	Results 2022	Results 2023	Target 2024	Results 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Material Variations and Comments
<b>Asset renewal and upgrade</b>										
<i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x 100	90.33%	110.26%	121.50%	107.43%	102.50%	105.57%	216.88%	118.71%	90.09%	Whilst renewal improved slightly from the prior year, upgrade capital works decreased due to the completion of a number of capital projects over the last 12 months, namely, Ross Reserve pavilion, Thomas Carroll pavilion, Abbotts Road and Callander Road. The forecast ratio results in 2025 and 2026 are due to increased renewal works associated with the replacement of Dandenong Oasis (Dandenong Wellbeing Centre major project).



Dimension / indicator / measure [formula]	Results 2021	Results 2022	Results 2023	Target 2024	Results 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Material Variations and Comments
<b>Operating position</b>										
<b>Adjusted underlying result</b>										
<i>Adjusted underlying surplus (or deficit)</i>	1.43%	6.39%	3.04%	N/A	(4.50%)	4.50%	4.12%	4.02%	3.87%	The negative 2024 ratio result is primarily due to lower operating grants due to the timing of Financial Assistance grant distributions combined with higher employee costs and materials and services costs resulting in a lower underlying surplus. There was no early distribution of the Financial Assistance grants in 2023-24. Future years forecast normal annual distributions.
<i>[Adjusted underlying surplus (deficit)/</i>										
<i>Adjusted underlying revenue] x 100</i>										

Dimension / indicator / measure [formula]	Results 2021	Results 2022	Results 2023	Target 2024	Results 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Material Variations and Comments
<b>Stability</b>										
<b>Rates concentration</b>										
<i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x 100	70.70%	68.79%	68.32%	72.02%	72.20%	71.22%	72.04%	72.67%	73.21%	
<b>Rates effort</b>										
<i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x 100	0.30%	0.31%	0.27%	N/A	0.26%	0.26%	0.26%	0.27%	0.27%	

## Section 4 – Sustainable capacity indicators

For the year ended 30 June 2024

<i>Indicator / measure [formula]</i>	<b>Results 2021</b>	<b>Results 2022</b>	<b>Results 2023</b>	<b>Results 2024</b>	<b>Material Variations and Comments</b>
<b>Population</b>					
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$1,248.17	\$1,293.37	\$1,445.16	\$1,497.72	The increase in expenses for 2024 is mainly due to higher employee costs due to the staff payrise linked to the 3.5% rate cap, a 0.5% increase in the superannuation guarantee charge, higher workcover premium, training/conferences and use of temporary agency staff.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$6,198.26	\$6,772.05	\$7,343.30	\$7,570.52	The increase in the 2024 ratio result is mainly due to asset revaluations to fair value for the drainage, bridges, recreational leisure and community facilities and parks, open space and streetscape asset classes during 2023-24.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	242.95	235.17	228.47	234.73	
<b>Own-source revenue</b>					
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,021.92	\$1,095.59	\$1,221.10	\$1,268.07	The increase in own-source revenue is mainly attributable to better interest returns on investments due to high interest rates and investment balances combined with increased parking infringements, recoveries and permit fee income.
<b>Recurrent grants</b>					
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$204.26	\$235.45	\$252.02	\$151.96	The decrease in the 2024 ratio result is due to the timing of Financial Assistance grant distributions. The prior year includes approximately 125%, comprising 25% of 2022-23 and 100% of 2023-24, however, there was no early distribution in 2023-24. As a result, recurrent grants appear to have decreased by \$15 million.

<i>Indicator / measure</i> [formula]	Results 2021	Results 2022	Results 2023	Results 2024	Material Variations and Comments
<b><i>Disadvantage</i></b>					
<i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	1.00	1.00	1.00	1.00	
<b><i>Workforce turnover</i></b>					
<i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x 100	18.4%	17.1%	12.9%	12.5%	







## Section 5. Notes to the accounts

### 5.1 Basis of preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 as published in Council's Budget and Long Term Financial Plan (copies can be obtained by contacting Council).

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

#### **Important note:**

The financial indicator information included in the Performance Statement relates to the 2023-24 results of Council. It does not represent Consolidated results.

## 5.2 Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the <i>Aboriginal Heritage Act 2006</i>
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that — (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

Key term	Definition
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current assets	means all assets other than current assets
non-current liabilities	means all liabilities other than current liabilities
non-recurrent grant	means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Financial Plan
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
recurrent grant	means a grant other than a non-recurrent grant
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
residential rates	means revenue from general rates, municipal charges, service rates and service charges levied on residential properties
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash



## 5.3 Other matters

### Overview of 2024

During the financial year, Council experienced better than anticipated interest returns on investments with the sustained high interest rates and greater cash and investments caused by delays in some multi-year major capital projects. The 2023-24 financial year was governed by a rate cap of 3.5% to reflect the high inflationary pressures being experienced by organisations and families alike. As a result, employee costs also increased at a similar rate along with a number of other factors including higher workcover premiums, a superannuation rate increment, greater training investment and higher overtime to ensure staff safety. Council was also impacted by the significant storm event experienced in Melbourne in February 2024 resulting in unexpected reactive maintenance works to ensure community safety and amenity.

Springvale SnowFest



# Understanding the Financial Report

## Financial Overview

Understanding Council's financial performance from financial statements prepared in accordance with Australian Accounting Standards can frequently be problematic. The purpose of this overview is to provide readers with greater clarity about the financial outcomes for the 2023-24 financial year.

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

Council's 2023-24 Comprehensive Income Statement highlights that Council achieved a surplus for the financial year of \$12.29 million (\$33.38 million in 2022-23). This result is, however, impacted by a combination of items – some of which are operational in nature and occur every year and others which are highly dynamic and change significantly each year.

The economic environment with sustained high inflation and interest rates have impacted (both favourably and unfavourably) on Council's operating result and capital program in 2023-24. Council experienced

very favourable interest returns on investments in 2023-24, but on the flip side, resulted in a higher interest rate on new borrowings of \$1 million in 2023-24 and may result in higher finance costs in the future as Council intends to draw down on significant borrowings to part fund major capital projects in the next three years. The economic conditions have also dampened development activity in some areas such as planning and building permits.

Council's commitment for the 2024-25 year is to continue to invest in services and infrastructure in a financially responsible way by balancing the needs of our community while achieving long term financial sustainability.

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

A review of Council's asset valuations led to a revaluation increment of \$125.69 million leading to a Comprehensive Income Statement surplus of \$137.25 million. The revaluation increment occurred across several asset classes including drainage, bridges, parks, open space and streetscapes, recreational, leisure and community facilities and buildings. Refer to note 6.2 of the Financial Report for further information.

## Comprehensive Income Statement

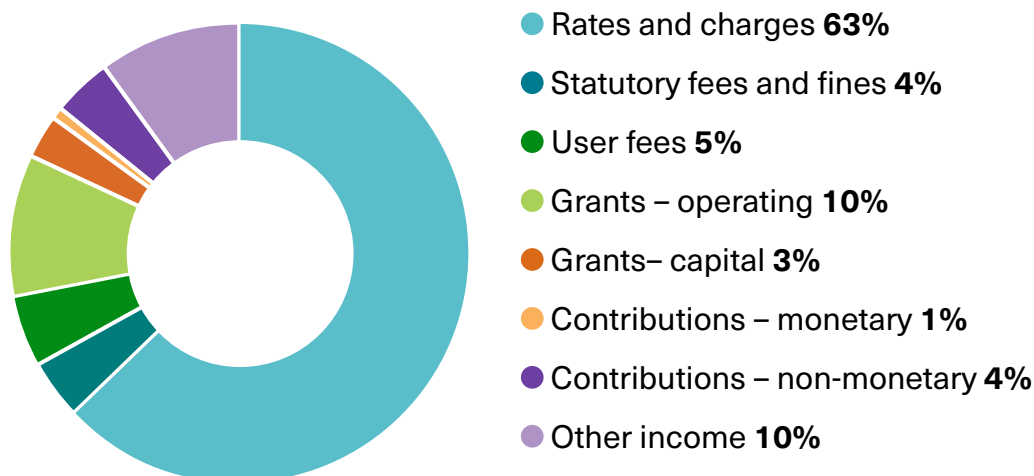
This Statement shows:

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

### Income

The consolidated operating income for 2023-24 was \$272.60 million (\$276.39 million in 2022-23) including rates and charges income (\$171.11 million), fees, charges and fines (\$25.06 million), operating grants (\$26.06 million), capital grants (\$8.28 million), monetary contributions (\$3.31 million), contributions of non-monetary assets, mainly from subdivision activity (\$12.10 million), net gain on disposal of property, infrastructure, plant and equipment (\$604,000) and other income (\$25.97 million). The breakdown of operating income by major categories is depicted in the graph below:

#### Operating Income



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

**Fees, charges and fines** – Income from these sources were \$25.06 million for the year (\$20.69 million in 2022-23). The major sources of income are:

### Fees, charges and fines

	2023-24 \$ million	2022-23 \$ million	Movement %
Statutory fees and fines	11.29	8.92	26.6%
Registrations and other permits	1.85	2.02	(8.4%)
Parking fees	3.28	2.53	29.6%
Aged care services	1.06	0.94	12.8%

### Grants

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

**Grants operating** – operational grant income mainly comprises tied grants of \$25.49 million across multiple ongoing and one off programs, mainly in Community Strengthening. Usually, Council's most significant single source of grant funding is the Financial Assistance Grant received via the Victoria Local Government Grants Commission of around \$12-13 million. However, 100% of Council's 2023-24 allocation (\$12.94 million) was received early in the prior financial year (in May 2023).

**Grants capital** – capital grants recognised of \$8.28 million (2022-23: \$9.76). These grants are mainly non-recurrent in nature essentially for the purposes of funding specific capital

projects and are expended on these services in addition to the funds allocated by Council from other sources of revenue. Capital grant income is recognised in the Income Statement as the performance obligations are satisfied (generally as capital expenditure is incurred). In 2023-24, Council was able to recognise the income based on capital expenditure incurred and performance obligations satisfied for a number of projects including:

- Keysborough South Community Hub (\$1.84 million).
- Federal Black Spot Works Program (\$1.40 million).
- Local Roads Community Infrastructure program (\$1.04 million).
- Roads to Recovery (\$969,000)

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



## Contributions

**Contributions monetary** – contributions monetary (cash) of \$3.30 million received were mainly open space contributions (\$2.29 million, which are transferred to reserves).

**Contributions non-monetary** – Capital non-monetary contributions of \$12.10 million were mainly from fully depreciated assets that are still in use so were reinstated and “gifted” land and infrastructure assets from subdivisions and developer activity.

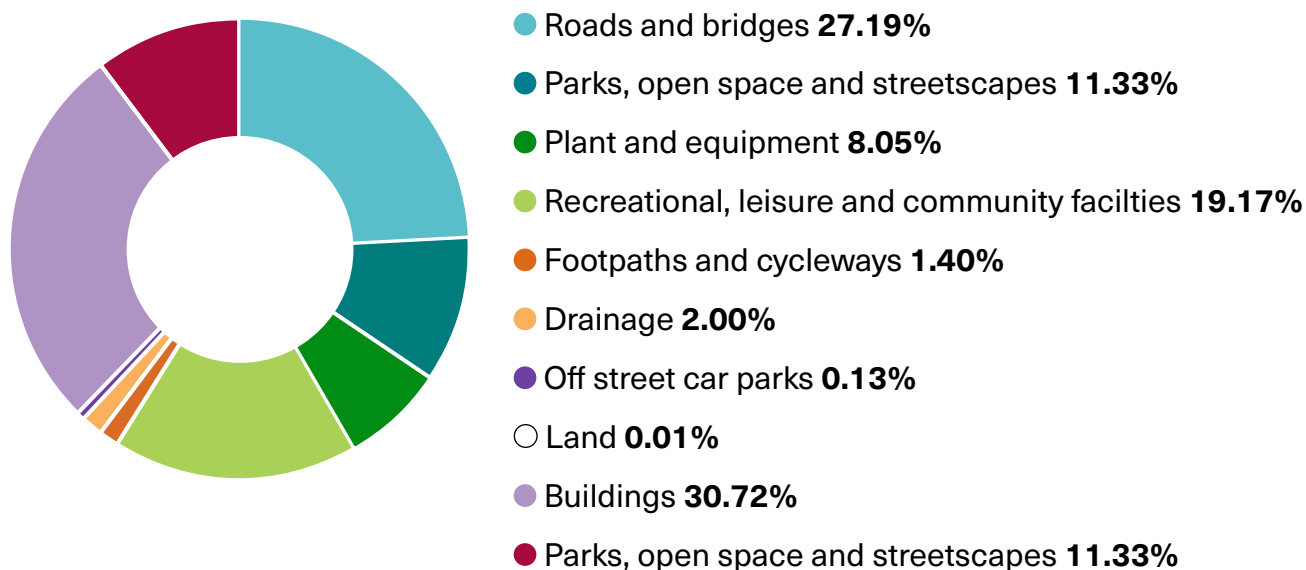
**Other income** (\$25.97 million) – This comprises a number of income sources including Dandenong Market revenue from operations, recoveries, property rental, interest received on investments and other sundry income.

## Expenditure

Total operating expenditure for 2023-24 including depreciation was \$260.32 million (\$243.02 million in 2022-23).

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

### Operating Expenditure



**Employee costs (\$102.32 million) –**

Comprises employee and labour costs including salary on-costs such as WorkCover premium, provision for employee entitlements and Council's superannuation contributions on behalf of employees.

**Materials and services (\$102.86 million)**

– Included in this category are the following major costs relating to:

	2023-24 \$ million
Waste management	20.64
Other contract payments	11.43
Park maintenance	8.84
Consultants and professional services	7.42
Educator services	7.19
Cleaning services	7.10
Office administration	6.53
General maintenance	5.89
Information technology	5.47
Utilities	5.22
Building maintenance	3.55
Security services	2.19
Insurance	1.83

**Depreciation (\$35.88 million) –** The depreciation expense reflects the diminution in the value of assets due to wear and tear and obsolescence. It has no impact on the cash position of Council. Cash flow is impacted only at the time of purchase and sale of assets.

**Amortisation – intangible assets (\$44,000)**

– This expense item reflects the amortisation of computer software assets.

**Depreciation – right of use assets**

**(\$715,000)** – This expense item reflects the depreciation of leased (right of use) assets. Refer note 5.8 of Financial Report for further breakdown.

**Allowance for impairment losses**

**(\$3.27 million)** – Mainly relates to provisions recognised for bad and doubtful debts during the year for parking fine debtors (\$2.27 million) and other debtors (\$995,000). The provision for doubtful debts is recognised on an expected credit loss model. This model considers both historic and forward-looking information in determining the level of impairment.

**Borrowing costs (\$2.58 million) –**

Represents interest on Council's long-term borrowings.

**Finance costs – leases (\$41,000)** –  
Relates to the interest on lease liabilities.

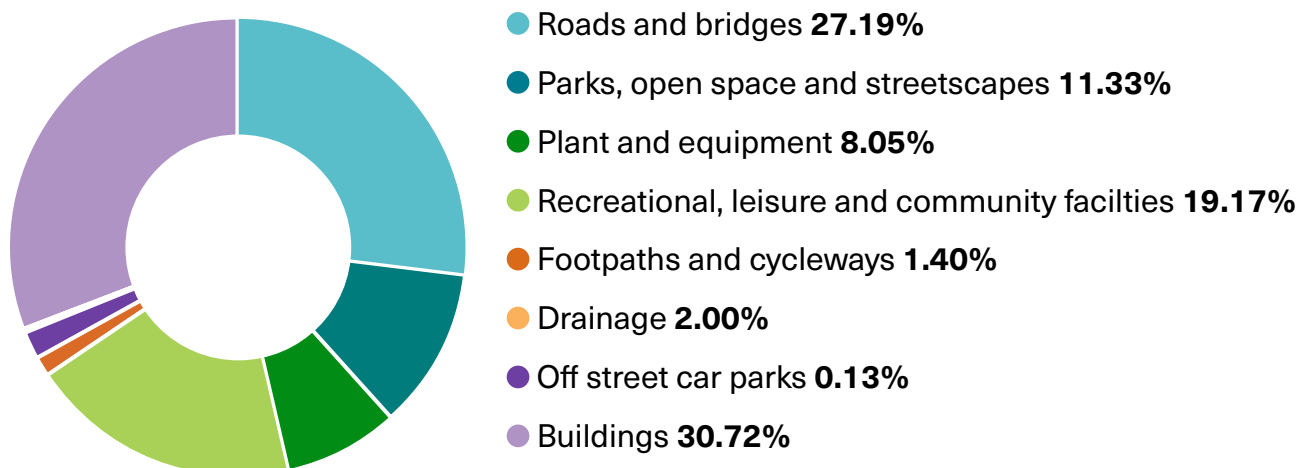
**Fair value adjustment for investment property (\$115,000)** – This is a non-cash item and relates to several land and building assets classified as 'Investment property' as they are held primarily to earn rental income. Australian Accounting Standards require any revaluation of these assets to fair value to be recognised in the Comprehensive Income Statement, rather than in the Asset Revaluation Reserve like other fixed assets held at fair value by Council.

### **Capital Expenditure (as per the Capital Works Statement)**

Council spent \$50.17 million on capital expenditure during the year. This comprises upgrade (\$14.88 million), renewal and expansion (\$21.71 million) and new assets (\$13.58 million).

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

### **Capital Expenditure**



## Balance Sheet

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

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

The components of the Balance Sheet include:

### *Current and non-current assets*

- Cash and cash equivalents include cash and investments, i.e., cash held in the bank and in petty cash and the market value of Council's investments (where the maturity term is less than 90 days).
- Trade and other receivables are monies owed to Council by ratepayers and others.
- Other financial assets relate to term deposits held by Council with original maturity greater than 90 days.
- Other assets are prepayments of next year's expenses and monies owed to Council, other than from trading, that is not yet received, combined with any inventory or stock on hand at balance date.
- Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years.

- Investment property represents land and building assets that are held for the primary purpose of earning rental income.
- Right-of-use assets represents leased assets. Includes property, fleet, IT and office equipment that have been leased under ordinary lease arrangements.
- Intangible assets represent computer software assets.

### *Current and non-current liabilities*

- Trade and other payables is the value to which Council owes money as at 30 June.
- Trust funds and deposits represent monies held in trust by Council.
- Contract and other liabilities (unearned income) relates to revenue transactions where Council provides services or goods under contractual arrangements with specific performance obligations which have not been satisfied at balance date. This comprises mainly Development Contribution Plan contributions and grant agreements.
- Provisions include leave entitlements and landfill restoration works.
- Lease liabilities represent the lease repayment obligations for leased (right of use) assets and are classified as current and non-current based on when the obligation is expected to occur. Includes repayments for property, fleet, IT and office equipment that have been leased under ordinary lease arrangements.

### *Net assets*

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



### *Total equity*

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

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

Council's financial position increased by \$137.25 million during the year, made up of a surplus of \$12.29 million and net asset revaluation increments of \$124.96 million. The difference between the assets and liabilities amounting to \$2.72 billion is the net worth of the Council to its ratepayers and community (\$2.59 billion in 2022-23).

Council's borrowings at 30 June 2024 was \$47.18 million, which is 28% of rates and charges revenue (Government prudential limit is 80%). Loan repayments of \$31.55 million are forecast over the next five years under Council's borrowing strategy, as Council intends to draw down on \$73.97 million in new borrowings over the next three years to fund major capital projects (Keysborough South Community Hub and Dandenong Wellbeing Centre). Council will retire existing debts through cash flows generated from operations and a reduction in the capital program will fund the debt servicing costs of the new borrowings.

**Council's assets (what Council owns) comprise:**

Assets	30-Jun-24	
	\$ million	%
Land	1,404,199	48.6
Roads and bridges	342,092	11.8
Drainage	350,346	12.1
Buildings (including leasehold improvements)	330,919	11.5
Cash and other assets	235,479	8.2
Footpaths and cycleways	64,844	2.2
Works in progress	46,088	1.6
Parks, open space and streetscapes	39,088	1.4
Recreational, leisure and community facilities	42,709	1.5
Off street car parks	12,309	0.4
Plant and equipment	12,207	0.4
Investment property	6,690	0.2
Right-of-use assets	1,169	0.0
Other non current assets	266	0.0
Intangible assets	40	0.0
	<b>2,888,445</b>	<b>100.0</b>

**Council's liabilities (what Council owes) comprise:**

Liabilities	30-Jun-24	
	\$ million	%
Borrowings	47,182	28.8
Trust funds	7,723	4.7
Unearned income	56,677	34.6
Provisions	22,695	13.9
Creditors	27,816	17.0
Lease Liabilities	1,236	0.8
Other interest-bearing liabilities	384	0.2
	<b>163,713</b>	<b>100.0</b>

## Statement of Changes in Equity

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

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

## Cash Flow Statement

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

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

### *Cash flows from operating activities*

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

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

### *Cash flows from investing activities*

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

### *Cash flows from financing activities*

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

During the 2023-24 financial year Council repaid \$3.60 million of its long-term debt.

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

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

# Annual Financial Report for the Year Ended 30 June 2024

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# Financial Report

## Certification of the Consolidated Financial Statements

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



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**Michelle Hansen CPA**

*Principal Accounting Officer*

Date: 23 September 2024

Dandenong

In our opinion the accompanying consolidated financial statements present fairly the consolidated financial transactions of the Greater Dandenong City Council for the year ended 30 June 2024 and the consolidated financial position of the Council as at that date.

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

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



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**Lana Formoso**

*Mayor*

Date: 23 September 2024

Dandenong



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**Rhonda Garad**

*Councillor*

Date: 23 September 2024

Dandenong



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**Jacqui Weatherill**

*Chief Executive Officer*

Date: 23 September 2024

Dandenong

# Independent Auditor's Report



## Independent Auditor's Report

### To the Councillors of Greater Dandenong City Council

<b>Opinion</b>	<p>I have audited the consolidated financial report of Greater Dandenong City Council (the council) and its controlled entities (together the consolidated entity) which comprises the:</p> <ul style="list-style-type: none"><li>• consolidated balance sheet as at 30 June 2024</li><li>• consolidated comprehensive income statement for the year then ended</li><li>• consolidated statement of changes in equity for the year then ended</li><li>• consolidated statement of cash flows for the year then ended</li><li>• consolidated statement of capital works for the year then ended</li><li>• notes to the consolidated financial statements, including material accounting policy information</li><li>• certification of the consolidated financial statements.</li></ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the consolidated entity as at 30 June 2024 and the consolidated entity's financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council and the consolidated entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's and the consolidated entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

<b>Auditor's responsibilities for the audit of the financial report</b>	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.</p> <p>As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"> <li>• identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.</li> <li>• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's and consolidated entity's internal control</li> <li>• evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors</li> <li>• conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's and consolidated entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council and consolidated entity to cease to continue as a going concern.</li> <li>• evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.</li> <li>• obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the council and consolidated entity to express an opinion on the financial report. I remain responsible for the direction, supervision and performance of the audit of the council and the consolidated entity. I remain solely responsible for my audit opinion</li> </ul>
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<b>Auditor's responsibilities for the audit of the financial report (continued)</b>	I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
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MELBOURNE  
26 September 2024



Travis Derricott  
*as delegate for the Auditor-General of Victoria*

# Financial Statements

## Comprehensive Income Statement

For the year ended 30 June 2024

	Note	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>Income / Revenue</b>			
Rates and charges	3.1	171,109	163,528
Statutory fees and fines	3.2	11,218	8,917
User fees	3.3	13,844	11,771
Grants – operating	3.4	26,058	41,913
Grants – capital	3.4	8,282	9,763
Contributions – monetary	3.5	3,305	2,393
Contributions – non-monetary	3.5	12,098	14,804
Net gain on disposal of property, infrastructure, plant and equipment	3.6	604	719
Fair value adjustments for investment property	6.4	115	228
Other income	3.7	25,971	22,358
<b>Total income / revenue</b>		<b>272,604</b>	<b>276,394</b>
<b>Expenses</b>			
Employee costs	4.1	102,319	93,472
Materials and services	4.2	102,858	100,788
Depreciation	4.3	35,881	32,849
Amortisation – intangible assets	4.4	44	111
Depreciation – right-of-use assets	4.5	715	726
Allowance for impairment losses	4.6	3,267	2,818
Borrowing costs	4.7	2,575	2,687
Finance costs – leases	4.8	41	52
Other expenses	4.9	12,617	9,515
<b>Total expenses</b>		<b>260,317</b>	<b>243,018</b>
<b>Surplus for the year</b>		<b>12,287</b>	<b>33,376</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain	9.1(a)	125,688	57,669
Impairment (loss) reversal of previous revaluation	9.1(a)	(729)	-
<b>Total other comprehensive income</b>		<b>124,959</b>	<b>57,669</b>
<b>Total comprehensive result</b>		<b>137,246</b>	<b>91,045</b>

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

## Balance Sheet

### As at 30 June 2024

	Note	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1(a)	25,170	75,993
Trade and other receivables	5.1(c)	30,802	31,161
Other financial assets	5.1(b)	172,820	122,869
Inventories	5.2(a)	69	62
Prepayments	5.2(b)	1,222	3,098
Other assets	5.2(c)	5,396	5,355
<b>Total current assets</b>		<b>235,479</b>	<b>238,538</b>
<b>Non-current assets</b>			
Trade and other receivables	5.1(c)	266	273
Property, infrastructure, plant and equipment	6.2	2,644,801	2,508,343
Investment property	6.4	6,690	6,575
Right-of-use assets	5.8	1,169	1,554
Intangible assets	5.2(c)	40	84
<b>Total non-current assets</b>		<b>2,652,966</b>	<b>2,516,829</b>
<b>Total assets</b>		<b>2,888,445</b>	<b>2,755,367</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3(a)	27,816	25,988
Trust funds and deposits	5.3(b)	4,825	6,473
Contract and other liabilities	5.3(c)	56,677	58,880
Provisions	5.5	21,135	21,277
Other interest-bearing liabilities	5.4(b)	99	92
Interest-bearing liabilities	5.4(a)	3,834	3,597
Lease liabilities	5.8	594	548
<b>Total current liabilities</b>		<b>114,980</b>	<b>116,855</b>
<b>Non-current liabilities</b>			
Trust funds and deposits	5.3(b)	2,898	2,112
Provisions	5.5	1,560	1,321
Other interest-bearing liabilities	5.4(b)	285	373
Interest-bearing liabilities	5.4(a)	43,348	46,182
Lease liabilities	5.8	642	1,038
<b>Total non-current liabilities</b>		<b>48,733</b>	<b>51,026</b>
<b>Total liabilities</b>		<b>163,713</b>	<b>167,881</b>
<b>Net assets</b>		<b>2,724,732</b>	<b>2,587,486</b>
<b>Equity</b>			
Accumulated surplus		974,960	969,354
Reserves	9.1(c)	1,749,772	1,618,132
<b>Total equity</b>		<b>2,724,732</b>	<b>2,587,486</b>

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

## Statement of Changes in Equity

### For the year ended 30 June 2024

2024	Consolidated				
	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,587,486	969,354	1,530,252	87,880
Surplus for the year		12,287	12,287	–	–
Net asset revaluation gain	9.1(a)	125,688	–	125,688	–
Impairment (loss) reversal of previous revaluation	9.1(a)	(729)	–	(729)	–
Transfers to other reserves	9.1(b)	–	(17,475)	–	17,475
Transfers from other reserves	9.1(b)	–	10,794	–	(10,794)
<b>Balance at end of the financial year</b>		<b>2,724,732</b>	<b>974,960</b>	<b>1,655,211</b>	<b>94,561</b>

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

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



## Statement of Cash Flows

### For the year ended 30 June 2024

	Note	Consolidated 2024 Inflows/ (Outflows) \$'000	Consolidated 2023 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		169,741	162,903
Statutory fees and fines		8,550	7,007
User fees		14,065	11,268
Grants – operating		23,777	44,697
Grants – capital		8,240	6,499
Contributions – monetary		4,153	5,189
Interest received		7,919	5,520
Trust funds and deposits taken		33,731	29,580
Other receipts		19,324	20,063
Net GST refund		12,052	11,534
Employee costs		(101,634)	(93,612)
Materials and services		(104,078)	(104,901)
Short-term, low value and variable lease payment		(727)	(756)
Trust funds and deposits repaid		(34,359)	(28,560)
Other payments		(4,963)	(6,289)
<b>Net cash provided by operating activities</b>	9.2	<b>55,791</b>	<b>70,142</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment		(53,271)	(49,214)
Proceeds from sale of property, infrastructure, plant and equipment		628	794
Payments for investments		(338,033)	(290,054)
Proceeds from sale of investments		290,054	317,966
<b>Net cash used in investing activities</b>		<b>(100,622)</b>	<b>(20,508)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(2,591)	(2,706)
Proceeds from borrowings		1,000	-
Repayment of borrowings		(3,597)	(3,484)
Repayment of other interest-bearing liabilities		(81)	(45)
Interest paid – lease liability		(43)	(53)
Repayment of lease liabilities		(680)	(696)
<b>Net cash used in financing activities</b>		<b>(5,992)</b>	<b>(6,984)</b>
Net increase (decrease) in cash and cash equivalents		(50,823)	42,650
Cash and cash equivalents at the beginning of the financial year		75,993	33,343
<b>Cash and cash equivalents at the end of the financial year</b>	5.1(a)	<b>25,170</b>	<b>75,993</b>
Financing arrangements	5.6		

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

## Statement of Capital Works

### For the year ended 30 June 2024

	Note	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>Property</b>			
Land		10	–
<b>Total land</b>		10	–
Buildings		15,412	15,784
Leasehold improvements		–	393
<b>Total buildings</b>		15,412	16,177
<b>Total property</b>	2.1.2	<b>15,422</b>	<b>16,177</b>
<b>Plant and equipment</b>			
Plant, machinery and equipment		2,259	2,235
Fixtures, fittings and furniture		49	124
Computers and telecommunications		940	642
Library books		791	817
<b>Total plant and equipment</b>	2.1.2	<b>4,039</b>	<b>3,818</b>
<b>Infrastructure</b>			
Roads		13,299	10,923
Bridges		343	84
Footpaths and cycleways		700	1,833
Drainage		1,002	3,704
Recreational, leisure and community facilities		9,616	8,329
Parks, open space and streetscapes		5,684	3,548
Off street car parks		66	449
<b>Total infrastructure</b>	2.1.2	<b>30,710</b>	<b>28,870</b>
<b>Sub-total capital works expenditure</b>	2.1.2	<b>50,171</b>	<b>48,865</b>
<i>(Property, infrastructure, plant and equipment)</i>			
Investment property		–	11
<b>Total capital works expenditure</b>	2.1.2	<b>50,171</b>	<b>48,876</b>
<i>(This includes Property, infrastructure, plant and equipment, Investment property and Intangibles)</i>			
<b>Represented by:</b>			
New asset expenditure		13,582	6,666
Asset renewal expenditure		21,713	20,207
Asset upgrade expenditure		14,876	19,564
Asset expansion expenditure		–	2,439
<b>Total capital works expenditure</b>		<b>50,171</b>	<b>48,876</b>

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

# Notes to Financial Statements

## Note 1 Overview

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

### Statement of compliance

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

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

### Accounting policy information

#### 1.1 Basis of accounting

These consolidated financial statements for the year ended 30 June 2024 comprise the results of operations for both Council and its wholly owned subsidiaries, namely the Dandenong Market Pty Ltd and South East Leisure Pty Ltd (established 7 July 2021 and commenced operations on 1 July 2022). Refer to Note 6.3 for further details of Council's subsidiaries.

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

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

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

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

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

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

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

## Note 1 Overview (*continued*)

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

### Goods and Services Tax (GST)

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

## Note 2 Analysis of our results

### 2.1 Performance against budget

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

The budget figures detailed below are those adopted by Council on 26 June 2023 (known as the Adopted Budget). The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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



### 2.1.1 Income / Revenue and expenditure

	Consolidated Actual 2024 \$'000	Council Actual 2024 \$'000 (note 6.3)	Council Budget 2024 \$'000	Council Variance \$'000 Fav (Unfav)	Council Variance % Fav (Unfav)	Note 2.1.1 Ref
<b>Income / Revenue</b>						
Rates and charges	171,109	171,211	170,138	1,073	0.6%	
Statutory fees and fines	11,218	11,218	10,865	353	3.2%	
User fees	13,844	9,100	9,214	(114)	(1.2%)	
Grants – operating	26,058	26,014	33,824	(7,810)	(23.1%)	(a)
Grants – capital	8,282	8,282	5,316	2,966	55.8%	(b)
Contributions – monetary	3,305	3,305	2,000	1,305	65.3%	(c)
Contributions – non-monetary	12,098	12,098	7,500	4,598	61.3%	(d)
Net gain on disposal of property, infrastructure, plant and equipment	604	604	746	(142)	(19.0%)	
Fair value adjustments for investment property	115	115	–	115	100.0%	
Other income	25,971	15,452	8,265	7,187	87.0%	(e)
<b>Total income / revenue</b>	<b>272,604</b>	<b>257,399</b>	<b>247,868</b>	<b>9,531</b>	<b>3.8%</b>	
<b>Expenses</b>						
Employee costs	102,319	93,186	95,009	1,823	(1.9%)	
Materials and services	102,858	97,683	80,136	(17,547)	21.9%	(f)
Depreciation	35,881	35,695	33,601	(2,094)	6.2%	
Amortisation – intangible assets	44	24	–	(24)	100.0%	
Depreciation– right of use assets	715	715	598	(117)	19.6%	
Allowance for impairment losses	3,267	3,263	2,245	(1,018)	45.3%	(g)
Borrowing costs	2,575	2,537	2,698	161	(6.0%)	
Finance costs– leases	41	41	22	(19)	86.4%	
Other expenses	12,617	12,170	4,476	(7,694)	171.9%	(h)
<b>Total expenses</b>	<b>260,317</b>	<b>245,314</b>	<b>218,785</b>	<b>(26,529)</b>	<b>12.1%</b>	
<b>Surplus for the year</b>	<b>12,287</b>	<b>12,085</b>	<b>29,083</b>	<b>16,998</b>	<b>58.4%</b>	

## 2.1.1 Income / Revenue and expenditure (*continued*)

### Explanation of material variations

Ref	Item	Explanation
(a)	Grants – operating	<p>Operating grant income was \$7.81 million lower than budget mainly due to the early receipt of Council's 2023-24 Financial Assistance grant allocation via the Victorian Local Government Grants Commission (VLGGC) in the prior year (2022-23) and no early distribution of the 2024-25 allocation (\$11.65 million).</p> <p>This is partly offset by higher than anticipated Family Day Care grant income due to an expanded program (\$2.64 million) and unbudgeted grant income for various projects which were either advised after the adoption of Council's 2023-24 Budget or relate to grant-funded projects carried over from 2022-23 including Child First (\$472,000), New Directions - Mothers and Babies (\$366,000), Market Street Occasional Child Care Centre (\$338,000) and Refugee Immunisation PRIME (\$301,000).</p>
(b)	Grants – capital	<p>Capital grant income was \$2.97 million favourable to budget mainly due to grant funded projects carried over from the previous financial year (Local Roads Community Infrastructure Program \$1.04 million and two Noble Park Revitalisation projects – Leonard Avenue Streetscape and Ian Street Streetscape \$555,000) as well as funding advised after the adoption of Council's budget (Black Spot Works Program \$1.40 million).</p>
(c)	Contributions – monetary	<p>Monetary contributions were \$1.31 million lower than budget due to a delay in completion of the Perry Road widening project. This resulted in Development Contribution Plan income (DCP) not recognised in the Income Statement (recognised on completion).</p>
(d)	Contributions – non-monetary	<p>These contributions represent assets that are transferred to Council's ownership from developers upon completion of subdivisions. Refer to Note 6.2(a) for further details about contributed assets. In 2023-24, they relate mainly to land, land under roads, drains, roads, parks open space and streetscapes and recreational leisure and community facilities. The number of subdivisions that are completed vary from year to year and the timing of these asset transfers is outside of Council's control and difficult to predict.</p>
(e)	Other income	<p>Other income is \$7.19 million favourable to budget mainly due to \$6.19 million better than expected interest return on investments due to high interest rates and greater cash and investment balances as a result of delayed capital expenditure.</p>
(f)	Materials and services	<p>The unfavourable variance of \$17.55 million is attributable to:</p> <ul style="list-style-type: none"> <li>– \$11.95 million in capital expenditure that was not able to be capitalised to the asset register because it was not capital in nature, it did not meet the capitalisation threshold or it related to non-Council owned assets (\$3.90 million relating to current year capital expenditure and \$8.05 million relating to prior year capital expenditure in work in progress).</li> <li>– higher than anticipated Family Day Care contract services expenditure as a result of an expanded program (\$2.63 million, matched by higher income).</li> <li>– higher park maintenance contract costs particularly for storm events, playgrounds, trees and roadside mowing (\$2.15 million).</li> </ul>
(g)	Allowance for impairment losses	<p>The unfavourable variance of \$1.02 million is due to an additional provision for a sundry doubtful debt (\$407,000) and an increase in the provision for doubtful infringement debt assumptions.</p>
(h)	Other expenses	<p>The \$7.69 million unfavourable variance to budget is mainly arising from asset write offs (\$6.75 million) and contributions to non-Council assets as part of several capital works projects (\$538,000), in particular, Black Spot projects. Asset write offs represent the renewal and replacement works as part of capital work projects. In 2023-24, this mainly relates to roads, kerb and channel, buildings, drainage, footpaths, bridges and off-street car parks.</p>

## 2.1.2 Capital works

	Consolidated Actual 2024 \$'000	Council Actual 2024 \$'000	Council Budget 2024 \$'000	Council Variance \$'000 <i>Fav (Unfav)</i>	Council Variance % <i>Fav (Unfav)</i>	Note 2.1.2 Ref
<b>Property</b>						
Land	10	10	–	(10)	(100.00%)	
<b>Total land</b>	<b>10</b>	<b>10</b>	<b>–</b>	<b>(10)</b>	<b>(100.00%)</b>	
Buildings	15,412	15,412	26,745	11,333	42.37%	(a)
<b>Total buildings</b>	<b>15,412</b>	<b>15,412</b>	<b>26,745</b>	<b>11,333</b>	<b>42.37%</b>	
<b>Total property</b>	<b>15,422</b>	<b>15,422</b>	<b>26,745</b>	<b>11,323</b>	<b>42.34%</b>	
<b>Plant and equipment</b>						
Plant, machinery and equipment	2,259	2,154	3,141	987	31.42%	(b)
Fixtures, fittings and furniture	49	34	116	82	70.69%	
Computers and telecommunications	940	940	860	(80)	(9.30%)	
Library books	791	791	878	87	9.91%	
<b>Total plant and equipment</b>	<b>4,039</b>	<b>3,919</b>	<b>4,995</b>	<b>1,076</b>	<b>21.54%</b>	
<b>Infrastructure</b>						
Roads	13,299	13,299	9,058	(4,241)	(46.82%)	(c)
Bridges	343	343	–	(343)	(100.00%)	
Footpaths and cycleways	700	700	1,220	520	42.62%	
Drainage	1,002	1,002	1,550	548	35.35%	
Recreational, leisure and community facilities	9,616	9,616	7,551	(2,065)	(27.35%)	(d)
Parks, open space and streetscapes	5,684	5,684	7,137	1,453	20.36%	(e)
Off street car parks	66	66	75	9	12.00%	
<b>Total infrastructure</b>	<b>30,710</b>	<b>30,710</b>	<b>26,591</b>	<b>(4,119)</b>	<b>(15.49%)</b>	
<b>Total capital works expenditure</b>	<b>50,171</b>	<b>50,051</b>	<b>58,331</b>	<b>8,280</b>	<b>14.19%</b>	
<b>Represented by:</b>						
New asset expenditure	13,582	13,462	22,232	8,770	39.45%	(f)
Asset renewal expenditure	21,713	21,713	28,112	6,399	22.76%	(g)
Asset upgrade expenditure	14,876	14,876	7,987	(6,889)	(86.25%)	(h)
<b>Total capital works expenditure</b>	<b>50,171</b>	<b>50,051</b>	<b>58,331</b>	<b>8,280</b>	<b>14.19%</b>	

## 2.1.2 Capital works (continued)

### Explanation of material variations

Ref	Item	Explanation
(a)	Buildings	<p>The \$11.33 million favourable variance to budget is mainly due to the several large multi-year capital projects combined with some delays, with the remaining budget to be carried over to the 2024-25 financial year:</p> <ul style="list-style-type: none"> <li>– Keysborough South Community Hub (\$3.77 million)</li> <li>– Dandenong Wellbeing Centre (\$3.64 million)</li> <li>– Dandenong New Art (\$1.54 million)</li> <li>– Dandenong Community Hub (\$1.49 million)</li> <li>– Precinct Energy Plant (PEP) Redevelopment (\$527,000)</li> <li>– Lyndale Secondary College (\$350,000).</li> </ul>
(b)	Plant, machinery and equipment	<p>The favourable variance of \$987,000 to the budget is mainly due to Fleet team resourcing issues which meant that a number of heavy plant and equipment renewals were not actioned during 2023-24.</p>
(c)	Roads	<p>The unfavourable variance of \$4.24 million to the budget is due to:</p> <ul style="list-style-type: none"> <li>– \$2.47 million in expenditure for the Perry Road widening project which was carried over from the 2022-23 year due to delays caused by service authorities' approvals and materials availability (supply of concrete pipes).</li> <li>– several Black Spot grant funded projects carried over from the 2022-23 year (\$1.06 million).</li> </ul>
(d)	Recreational, leisure and community facilities	<p>The unfavourable variance of \$2.07 million to the budget is mainly due to projects that were carried over from the 2022-23 year including Ross Reserve Athletic Soccer Pitch, Frederick Wachter Playground and George Andrews Reserve Field 2 Lighting.</p>
(e)	Parks, open space and streetscapes	<p>Capital expenditure on parks, open space and streetscapes was \$1.45 million lower than the budget mainly due to delays in the following projects that will be carried over to the 2024-25 financial year:</p> <ul style="list-style-type: none"> <li>– Dandenong Indoor Sports Stadium Carpark Lighting and Lonsdale Street Light Sticks (\$411,000)</li> <li>– Dandenong CBD – Road and Pedestrian Street Lights LED Upgrade (\$409,000)</li> <li>– Implementation of the Springvale Revitalisation Action Plan (\$250,000)</li> <li>– Noble Park Revitalisation (\$249,000).</li> </ul>
(f)	New asset expenditure	<p>New asset expenditure was \$8.77 million lower than budget due to the deferral of \$5.12 million in capital expenditure and new borrowings for the Keysborough South Community Hub major project to 2024-25. This is combined with \$5.22 million favourable variance in two other multi-year projects (Dandenong Wellbeing Centre and Dandenong Community Hub) that will be carried over to 2024-25.</p>
(g)	Asset renewal expenditure	<p>Asset renewal expenditure was \$6.40 million lower than budget due to \$4 million in budgeted renewal works for the Ross Reserve Athletics Track spent in asset upgrade. Also contributing are favourable variances in the Fleet renewal program as detailed in 2.1.2(b) and Dandenong Indoor Sports Stadium Carpark Lighting, Lonsdale Street Light Sticks and Dandenong CBD – Road and Pedestrian Street Lights LED Upgrade as per commentary in 2.1.2(e). These projects will be carried over to the 2024-25 financial year.</p>
(h)	Asset upgrade expenditure	<p>Asset upgrade expenditure was \$6.89 million higher than budget due to Ross Reserve Athletics Track which was spent in asset upgrade, but budgeted in asset renewal combined with the Perry Road widening project carry over from 2022-23 discussed in 2.1.2(c) and (g) above.</p>



## 2.2 Analysis of Council results by program

During the 2023-24 financial year, Council's organisational structure underwent a transformation to address current and future challenges. A new organisational structure was effective from 30 October 2023 and positions Council as an agile and innovative organisation ready to meet the demands of the future.

New Structure	Former Structure
Chief Executive Office (including Digital Technology and Strategic Growth and Advocacy)	Chief Executive Office
City Futures	City Planning, Design and Amenity
	Business, Engineering and Major Projects (including Greater Dandenong Business)
Community Strengthening	Community Strengthening
Corporate Development	Corporate Services

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

#### Chief Executive Office (CEO)

The Chief Executive Office includes the CEO, Digital Technology and Strategic Growth and Advocacy.

The Chief Executive Office has overall responsibility for the operations of the organisation. Each member of the executive management team reports to the CEO.

The Digital Technology unit is responsible for the provision of cost-effective information and telecommunication solutions to staff and councillors.

Strategic Growth and Advocacy is responsible for Council's organisational strategy and performance; asset management; and advocacy functions. The business units within this department include Asset Management, Community Advocacy, and Corporate Planning and Performance.

#### City Futures

City Futures is responsible for a large range of Council activities including parks and waste, roads and transport, major projects, sustainability, statutory planning, economic development, and investment attraction. It has a key focus on the development of our built and natural environments and ensuring that Council's activities match the community's future needs for facilities, housing, and sustainability.

The departments which make up City Futures are Business Development and Investment, Chief Engineer and Major Projects, Infrastructure Services, Statutory Planning, Strategic and Environmental Planning, and Transport and Civil Development.

#### Community Strengthening

Community Strengthening provides direct services to the community across a wide range of programs such as sport and recreation, libraries, youth and families, children's services, festivals and events, support for older people and community safety. This directorate manages Community Amenity, Community Arts, Culture and Libraries; Community Care; Community Wellbeing; and Safe, Active and Connected Communities.

#### Corporate Development

Corporate Development covers a broad range of organisational functions including financial planning, marketing and communications, customer service, governance, risk management and organisational development. The departments within this directorate include Financial Services; Governance, Legal and Risk; Communications and Customer Experience; and People and Change.

#### Non-attributable

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

## 2.2 Analysis of Council results by program (continued)

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

	Income / Revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income / revenue \$'000	Total assets \$'000
<b>2024</b>					
Chief Executive Office	289	12,329	(12,040)	222	360
City Futures	58,868	119,109	(60,241)	9,370	1,805,030
Community Strengthening	40,924	79,447	(38,523)	24,135	748,158
Corporate Development	157,318	26,375	130,943	569	329,711
Non-attributable*	–	8,054	(8,054)	–	283
<b>Council Total**</b>	<b>257,399</b>	<b>245,314</b>	<b>12,085</b>	<b>34,296</b>	<b>2,883,542</b>
Dandenong Market Pty Ltd	6,886	6,736	150	–	2,685
South East Leisure Pty Ltd	12,646	12,594	52	44	3,297
Consolidated elimination	(4,327)	(4,327)	–	–	(1,079)
<b>Consolidated Total</b>	<b>272,604</b>	<b>260,317</b>	<b>12,287</b>	<b>34,340</b>	<b>2,888,445</b>

	Income / Revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income / revenue \$'000	Total assets \$'000
<b>2023</b>					
Chief Executive Office	–	813	(813)	–	5
Business, Engineering & Major Projects	54,433	106,661	(52,228)	11,184	1,563,635
City Planning, Design & Amenity	14,792	20,241	(5,449)	670	117,237
Community Strengthening	27,207	62,884	(35,677)	23,369	738,077
Corporate Services	166,602	30,231	136,371	16,434	332,132
Non-attributable*	–	8,981	(8,981)	–	134
<b>Total for Council</b>	<b>263,034</b>	<b>229,811</b>	<b>33,223</b>	<b>51,657</b>	<b>2,751,220</b>
Dandenong Market Pty Ltd	6,146	6,017	129	–	2,138
South East Leisure Pty Ltd	11,464	11,440	24	19	3,344
Consolidation elimination	(4,250)	(4,250)	–	–	(1,335)
<b>Consolidated Total</b>	<b>276,394</b>	<b>243,018</b>	<b>33,376</b>	<b>51,676</b>	<b>2,755,367</b>

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

\*\*During 2023-24, an organisational restructure occurred. Refer to Note 2.2.1.

### Note 3 Funding for the delivery of our services

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
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#### 3.1 Rates and charges

Council uses the Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the value of the land and all improvements on it, and is determined by independent valuers and certified by the Valuer General Victoria. The valuation base used to calculate general rates for 2023-24 was \$64.44 billion (\$59.36 billion in 2022-23).

Residential	59,675	58,243
Commercial	12,818	12,242
Industrial	67,494	62,298
Farm	501	458
Cultural and recreational	519	558
Waste management charge – residential	26,185	24,829
Supplementary rates and rates adjustment	999	1,963
Maintenance levy	1,735	1,697
Interest on rates and charges	1,183	1,240
<b>Total rates and charges</b>	<b>171,109</b>	<b>163,528</b>

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2023 and the valuation was first applied in the rating year commencing 1 July 2023.

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

#### 3.2 Statutory fees and fines

Infringements and costs	6,376	4,933
Court recoveries	2,308	1,661
Building and town planning fees	1,948	1,818
Subdivision	63	146
Land information certificates	128	112
Election fines	67	10
Permits	328	237
<b>Total statutory fees and fines</b>	<b>11,218</b>	<b>8,917</b>

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

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
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### 3.3 User fees

Aged and health services	1,065	941
Leisure centre and recreation	4,744	3,504
Child care/children's programs	1,821	1,749
Parking	3,278	2,530
Registration and other permits	1,850	2,018
Asset protection fees	508	472
Other fees and charges	578	557
<b>Total user fees</b>	<b>13,844</b>	<b>11,771</b>

#### User fees by timing of revenue recognition

User fees recognised over time	278	281
User fees recognised at point in time	13,566	11,490
<b>Total user fees</b>	<b>13,844</b>	<b>11,771</b>

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

### 3.4 Funding from other levels of government

Grants were received in respect of the following:

#### Summary of grants

Commonwealth funded grants	17,824	34,361
State funded grants	16,507	17,296
Other grant sources	9	19
<b>Total grants received</b>	<b>34,340</b>	<b>51,676</b>

#### a) Operating grants

##### **Recurrent – Commonwealth Government**

Financial Assistance Grants (via Victoria Local Government Grants Commission)*	568	16,258
Family Day Care	7,201	6,534
General Home Care	5,792	6,247
Family, Youth and Children Services	366	352
Libraries	252	261
Immunisation	15	18
Volunteer Services	–	13
	<b>14,194</b>	<b>29,683</b>

\*Payments for Financial Assistance Grants received via the Victorian Local Government Grants Commission can vary year on year. Due to an early distribution in the prior year, 2023-24 only reflects the final adjustment to Council's 2023-24 funding allocation, whereas 2022-23 reflects approximately 125% of funding received (that is, 100% of the initial funding estimate for 2023-24 and 25% of 2022-23).



	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>3.4 Funding from other levels of government (continued)</b>		
<b>a) Operating grants (continued)</b>		
<b>Recurrent – State Government</b>		
Aged Care	1,005	1,018
Maternal and Child Health	2,618	2,374
Family, Youth and Children Services	2,960	2,658
Libraries	1,137	1,178
School Crossing Supervisors	540	524
General Home Care	421	492
Education and Employment	480	350
Community Health	260	232
Open Space and Environment	212	213
Immunisation	86	138
COVID Safety and Support	–	192
Emergency Management	–	87
Volunteer Services	8	8
	9,727	9,464
<b>Total recurrent operating grants</b>	<b>23,921</b>	<b>39,147</b>
<b>Non-recurrent – Commonwealth Government</b>		
Family, Youth and Children Services	50	110
Immunisation	100	126
Community Development	22	–
Libraries	1	–
	173	236
<b>Non-recurrent – State Government</b>		
Community Development	501	488
Immunisation	301	513
Waste Management	68	369
Family, Youth and Children Services	394	284
Maternal and Child Health	166	41
Community Safety	200	200
Open Space and Environment	219	398
COVID Safety and Support	60	90
Aged Care	–	92
South East Leisure	44	19
Other	2	14
Arts and Culture	–	3
	1,955	2,511

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>3.4 Funding from other levels of government (continued)</b>		
<b>a) Operating grants (continued)</b>		
<b>Non-recurrent – Other</b>		
Arts and Culture	9	–
Transport and Access	–	19
	9	19
<b>Total non-recurrent operating grants</b>	<b>2,137</b>	<b>2,766</b>
<b>Total operating grants</b>	<b>26,058</b>	<b>41,913</b>
<b>b) Capital grants</b>		
<b>Recurrent – Commonwealth Government</b>		
Roads to Recovery	969	929
<b>Non-recurrent – Commonwealth Government</b>		
Local Roads Community Infrastructure Program	1,044	2,657
Black Spot Program	1,404	828
Parks, Open Space and Streetscapes	40	–
Sports and Recreation	–	28
	2,488	3,513
<b>Non-recurrent – State Government</b>		
Recreational, Leisure and Community Facilities	–	2,903
Parks, Open Space and Streetscapes	1,873	1,681
Buildings and Leaseholds	2,462	337
Noble Park Revitalisation Program	490	400
	4,825	5,321
<b>Total non-recurrent capital grants</b>	<b>7,313</b>	<b>8,834</b>
<b>Total capital grants</b>	<b>8,282</b>	<b>9,763</b>

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
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### 3.4 Funding from other levels of government (*continued*)

#### (c) Recognition of grant income

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

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

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

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

#### **Income recognised under *AASB 1058 Income of Not-for-Profit Entities***

General purpose	568	16,258
Specific purpose grants to acquire non-financial assets	8,282	9,763
Other specific purpose grants	15,163	15,505

#### **Revenue recognised under *AASB 15 Revenue from Contracts with Customers***

Specific purpose grants	10,327	10,150
	34,340	51,676

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
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### 3.4 Funding from other levels of government (*continued*)

#### d) Unspent grants for income recognised under AASB 1058

The unspent grant income disclosed below relate to contracts that do not have sufficiently specific performance obligations. The income for these contracts are recognised when Council obtains control of the contribution, which is normally upon receipt. For details of grant funding recognised under AASB 15 and relating to unsatisfied performance obligations and transfers to construct a recognisable non-financial to be controlled by Council, please refer to Note 5.3(c).

#### **Operating**

Balance at start of the year	20,866	16,449
Received during the financial year and remained unspent at balance date	5,471	18,672
Received in prior years and spent during the financial year	(20,425)	(14,255)
Balance at year end*	5,912	20,866

Unspent grants are determined and disclosed on a cash basis.

*\*The large balance of unspent operating grants in the 2023 year relates to the early distribution by the Victoria Local Government Grants Commission of 100% of the Financial Assistance Grants funding for the following financial year (2024: \$0 and 2023: \$12.94 million).*

### 3.5 Contributions

#### **Monetary**

Community contributions (for capital works)	16	197
Other contributions	91	25
<b>Total non-developer contributions</b>	<b>107</b>	<b>222</b>
Open space contributions ( <i>for future capital works</i> ) (note 3.5(a))	2,288	2,171
Development infrastructure levies ( <i>for capital works completed</i> )	910	–
<b>Total developer contributions</b>	<b>3,198</b>	<b>2,171</b>
<b>Total monetary contributions</b>	<b>3,305</b>	<b>2,393</b>
Non-monetary	12,098	14,804
<b>Total contributions</b>	<b>15,403</b>	<b>17,197</b>

*Contributions of non-monetary assets were received in relation to the following asset classes:*

Land	1,640	14,000
Infrastructure	10,458	804
<b>Total non-monetary contributions</b>	<b>12,098</b>	<b>14,804</b>

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

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



	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>3.6 Net gain on disposal of property, infrastructure, plant and equipment</b>		
Proceeds of sale	628	794
Less carrying amount of assets sold	(24)	(75)
	604	719
<b>Total net gain on disposal of property, infrastructure, plant and equipment</b>	<b>604</b>	<b>719</b>

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

### 3.7 Other income

Interest on investments	9,593	5,760
Dandenong Market revenue from operations	6,443	5,967
Investment property rental	1,607	1,553
Other rent	3,915	3,598
Recoveries	1,965	3,431
Other	2,448	2,049
<b>Total other income</b>	<b>25,971</b>	<b>22,358</b>

Interest is recognised as it is earned.

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

## Note 4 The cost of delivering services

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>4.1 a) Employee costs</b>		
Wages and salaries	80,172	74,770
WorkCover	2,349	1,435
Casual staff	1,091	1,062
Superannuation	8,885	7,871
Long service leave oncost	1,844	1,707
Fringe benefits tax	392	528
Other	7,586	6,099
<b>Total employee costs</b>	<b>102,319</b>	<b>93,472</b>
<b>b) Superannuation</b>		
Council made contributions to the following funds:		
<u>Defined benefit fund</u>		
Employer contribution to Local Authorities Superannuation Fund (Vision Super)	312	321
	312	321
Employer contributions payable at reporting date.	34	–
<u>Accumulation funds</u>		
Employer contribution to Local Authorities Superannuation Fund (Vision Super)	3,771	3,610
Employer contribution – other funds	4,772	3,908
	8,543	7,518
Employer contributions payable at reporting date.	313	284
Contributions made exclude amounts accrued at balance date. Refer note 9.3 for further information relating to Council's superannuation obligation.		

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>4.2 Materials and services</b>		
Waste management	20,643	20,040
Other contract payments	11,430	10,264
Works in progress (unable to be capitalised)	8,054	8,978
Park maintenance	8,840	8,637
Office administration	6,534	6,271
General maintenance	5,888	7,392
Cleaning services	7,103	6,740
Educator services	7,187	6,559
Consultants and professional services	7,424	6,271
Information technology	5,472	4,797
Utilities	5,218	4,970
Building maintenance	3,546	3,640
Insurance	1,832	2,343
Security services	2,187	1,911
Springvalley landfill rehabilitation and monitoring costs	234	724
Library resources	587	542
Meals for delivery	354	348
Cash collection services	205	201
Property valuation services	120	108
Leisure centre contract	–	52
<b>Total materials and services</b>	<b>102,858</b>	<b>100,788</b>

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

#### 4.3 Depreciation

Property	8,559	6,845
Plant and equipment	4,202	3,903
Infrastructure	23,120	22,101
<b>Total depreciation</b>	<b>35,881</b>	<b>32,849</b>

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

#### 4.4 Amortisation – Intangible assets

Software	44	111
<b>Total amortisation – intangible assets</b>	<b>44</b>	<b>111</b>

#### 4.5 Depreciation – Right-of-use assets

Property	430	416
Vehicles	46	71
IT and office equipment	239	239
<b>Total depreciation – right-of-use assets</b>	<b>715</b>	<b>726</b>

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>4.6 Allowance for impairment losses</b>		
Parking fine debtors	2,268	1,544
Other debtors	995	1,258
Dandenong Market Pty Ltd	3	(6)
South East Leisure Pty Ltd	1	22
<b>Total allowance for impairment losses</b>	<b>3,267</b>	<b>2,818</b>
<b>Movement in allowance for impairment losses in respect of debtors</b>		
Balance at the beginning of the year	2,260	1,376
New allowances recognised during the year	3,267	2,818
Amounts already allowed for and written off as uncollectible	(2,319)	(1,934)
Balance at end of year	3,208	2,260
An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.		
<b>4.7 Borrowing costs</b>		
Interest – borrowings	2,537	2,665
Interest – other interest-bearing liabilities	38	22
Interest – other	–	–
<b>Total borrowing costs</b>	<b>2,575</b>	<b>2,687</b>
Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.		
<b>4.8 Finance costs – leases</b>		
Interest – lease liabilities	41	52
<b>Finance costs – leases</b>	<b>41</b>	<b>52</b>



	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>4.9 Other expenses</b>		
Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals	123	124
Auditors' remuneration – Internal Audit	171	32
Auditors' remuneration – Other	–	4
Councillors' allowances	514	516
Council elections	129	2
Operating lease / rentals	768	742
Assets written-off	6,754	3,427
Landfill provision	90	144
Impairment loss	56	–
Other expenses	1,357	1,566
Community grants and contributions	2,655	2,958
<b>Total other expenses</b>	<b>12,617</b>	<b>9,515</b>

## Note 5 Investing in and financing our operations

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
Cash on hand	14	19
Cash at bank	25,156	25,918
Term deposits	-	50,056
<b>Total cash and cash equivalents</b>	<b>25,170</b>	<b>75,993</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits	172,820	122,869
Total current other financial assets	172,820	122,869
<b>Total other financial assets</b>	<b>172,820</b>	<b>122,869</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>197,990</b>	<b>198,862</b>
Cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:		
– Trust funds and deposits (note 5.3(b))	7,723	8,585
Total restricted funds	7,723	8,585
Total unrestricted cash and cash equivalents	190,267	190,277
Council further restricts its cash and cash equivalents by the following intended allocations:		
<b>Intended allocations*</b>		
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:		
Employee provisions (note 5.5 (a))	21,591	21,584
Development Contribution Plans (DCP) unearned income (note 5.3 (c))	44,104	43,256
Statutory and other reserves (note 9.1(b))	94,561	87,880
Cash held to fund carried forward operational projects**	7,048	20,893
Cash held to fund carried forward capital works (net)**	21,741	17,802
Total funds subject to intended allocations	189,045	191,415
Council's unrestricted cash and cash equivalents	1,222	(1,138)

\*Users of the financial report should refer to note 9.1(b) for details of funds held in reserve and note 5.7 for details of existing Council commitments.

\*\*Cash amounts held to fund carried forward projects are exclusive of associated reserve funding.

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

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
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## 5.1 Financial assets (*continued*)

### (b) Other financial assets (*continued*)

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

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

### (c) Trade and other receivables

#### Current

##### *Statutory receivables*

Rates debtors	15,960	15,325
Infringement debtors	10,884	10,342
Allowance for expected credit loss – infringements	(1,522)	(1,035)
Other statutory debtors	291	539
Allowance for expected credit loss – other debtors	(88)	(69)
Net GST receivable	1,854	2,012

##### *Non statutory receivables*

Other debtors	5,021	5,203
Allowance for expected credit loss - other debtors	(1,598)	(1,156)
<b>Total current trade and other receivables</b>	<b>30,802</b>	<b>31,161</b>

#### Non-current

##### *Non statutory receivables*

Narre Warren landfill – financial contribution	192	200
Other debtors – refundable deposit	74	73
<b>Total non-current trade and other receivables</b>	<b>266</b>	<b>273</b>
<b>Total trade and other receivables</b>	<b>31,068</b>	<b>31,434</b>

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

#### i) Ageing of receivables

The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	986	1,610
Past due by up to 30 days	297	307
Past due between 31 and 180 days	982	526
Past due between 181 and 365 days	122	792
Past due by more than 1 year	1,302	1,085
<b>Total trade and other receivables</b>	<b>3,689</b>	<b>4,320</b>

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>5.1 Financial assets (continued)</b>		
<b>(c) Trade and other receivables (continued)</b>		
<b>ii) Ageing of individually impaired receivables</b>		
At balance date, other debtors representing financial assets with a nominal value of \$1.43 million (2023: \$1.02 million) were impaired. The amount of the allowance raised against these debtors was \$1.43 million (2023: \$1.02 million). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.		
<b>Ageing of all impaired trade and other receivables (excluding statutory receivables)</b>		
Current (not yet due)	56	63
Past due by up to 30 days	16	4
Past due between 31 and 180 days	31	37
Past due between 181 and 365 days	83	372
Past due by more than 1 year	1,412	680
<b>Total trade and other receivables</b>	<b>1,598</b>	<b>1,156</b>

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>5.2 Non-financial assets</b>		
<b>a) Inventories</b>		
Inventories held for distribution	69	62
<b>Total inventories</b>	<b>69</b>	<b>62</b>
Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.		
<b>b) Prepayments</b>		
Prepayments	1,222	3,098
<b>Total prepayments</b>	<b>1,222</b>	<b>3,098</b>
<b>c) Other assets</b>		
Accrued income	4,729	4,796
Other	667	559
<b>Total other assets</b>	<b>5,396</b>	<b>5,355</b>
<b>(c) Intangible assets</b>		
Software	40	84
<b>Total intangible assets</b>	<b>40</b>	<b>84</b>
<i>Software</i>		
<b>Gross carrying amount</b>		
Balance at 1 July 2023	3,050	3,050
Transfer from work in progress	-	-
Other additions	-	-
Balance at 30 June 2024	3,050	3,050
<b>Accumulated amortisation and impairment</b>		
Balance at 1 July 2023	(2,966)	(2,855)
Amortisation expense	(44)	(111)
Balance at 30 June 2024	(3,010)	(2,966)
Net book value at 30 June 2023	84	195
Net book value at 30 June 2024	40	84
Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life (3 years for Computer Software). Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.		



	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>5.3 Payables, trust funds and deposits and contract and other liabilities</b>		
<b>(a) Trade and other payables</b>		
<b>Current</b>		
<i>Non-statutory payables</i>		
Trade payables	17,454	16,756
Accrued expenses	10,124	9,051
Statutory payables		
Net GST payable	238	181
<b>Total current trade and other payables</b>	<b>27,816</b>	<b>25,988</b>
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Fire services property levy	877	932
Road deposits	429	576
Landscape deposits	1,044	1,167
Open space contributions	212	446
Other refundable deposits	2,263	3,352
<b>Total current trust funds and deposits</b>	<b>4,825</b>	<b>6,473</b>
<b>Non-current</b>		
Other refundable deposits	2,898	2,112
<b>Total non-current trust funds and deposits</b>	<b>2,898</b>	<b>2,112</b>
<b>Total trust funds and deposits</b>	<b>7,723</b>	<b>8,585</b>

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

**Purpose and nature of items**

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

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

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

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>5.3 Payables, trust funds and deposits and contract and other liabilities (continued)</b>		
<b>(c) Contract and other liabilities</b>		
<b>Contract liabilities</b>		
<b>Current</b>		
Grants received in advance – operating grants*	8,162	10,012
Grants received in advance – capital grants*	2,177	3,568
Unearned income / revenue – Development Contribution Plans (DCP)*	44,104	43,256
Other	2,234	2,044
<b>Total contract liabilities</b>	<b>56,677</b>	<b>58,880</b>

*\*Movement reconciliations for 2024 provided on the following pages.*

#### **Contract liabilities**

Contract liabilities reflect consideration received in advance from customers in respect of operating grants with sufficiently specific performance obligations. For example, Home and Community Care grant funding to perform a set number of service hours or meals for clients. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

**(c) Contract and other liabilities (continued)**

Revenue from contracts (AASB 15)	Consolidated 2024				
	Opening balance \$'000	Income received during current year \$'000	Income refunded \$'000	Income recognised due to satisfied obligations \$'000	Closing balance of unsatisfied obligations \$'000
<b>Operating grants</b>					
Home and Community Care*	9,190	6,404	(1,296)	(6,988)	7,310
Family, Youth and Children	796	3,301	–	(3,262)	835
Parks and Open Space	8	–	–	–	8
Other	18	68	–	(77)	9
	<b>10,012</b>	<b>9,773</b>	<b>(1,296)</b>	<b>(10,327)</b>	<b>8,162</b>

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

\*The most significant item above relates to grants received by Council's Community Care department from the Commonwealth Government for the Commonwealth Home Support Program (CHSP) and the Victorian Government for the Home and Community Care (HACC) Program for Younger People (PYP). The \$7.31 million relates to unsatisfied performance obligations from 2019-20, 2020-21, 2021-22 and 2022-23. These funds were received under an agreement that was initially to end in 2019 but due to delays in implementing the new Aged Care Reform Agenda Council has been receiving one year contract extensions for the 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 years. The current contract extension now finishes 30 June 2025. The Commonwealth Government recently announced that they are delaying the implementation of the new In Home Support Program until 1 July 2027.

**Other liabilities**

Council receives grant consideration from a variety of funding bodies to support the construction of nominated property and infrastructure assets. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion of the asset. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

The table on the following page outlines the various capital grants Council has recognised as income under AASB 1058 based on the stage of completion of the asset.

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

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

Transfers to construct a recognisable non-financial asset to be controlled by Council (AASB 1058)	Consolidated 2024				
	Opening balance \$'000	Income received and/ or accrued \$'000	Income refunded \$'000	Income recognised due to satisfied obligations \$'000	Closing balance of unsatisfied obligations \$'000

**(c) Contract and other liabilities (continued)**

**Capital grants**

Alex Wilkie Reserve	–	55	–	–	55
Black Spot Works Program	69	1,335	–	(1,404)	–
Home and Community Care Minor Equipment	50	–	–	–	50
Keysborough South Community Hub	1,026	1,200	–	(1,841)	385
Local Roads Community Infrastructure (LRCI)	490	768	–	(1,044)	214
Lyndale Secondary College Pavilion	–	72	–	(50)	22
Noble Park Revitalisation	557	80	(16)	(490)	131
Open Space and Streetscapes (Ian, Hemmings and Frank Streets)	236	120	–	(313)	43
Other	–	7	–	34	41
Parkfield Reserve Tennis Court	–	247	–	–	247
Police Paddocks	152	20	–	(172)	–
Redevelopment of former Precinct Energy Plant (PEP)	727	–	–	(273)	454
Roads to Recovery	108	861	–	(969)	–
Safe System Pedestrian Infrastructure	–	175	–	–	175
Springvale Reserve (various)	–	1,487	–	(1,487)	–
Sportsground Lighting (George Andrews, Lois Twohig, Rowley Allan and Greaves reserves)	153	380	–	(173)	360
Thomas Carroll Reserve Pavilion and Lighting	–	100	–	(100)	–
	<b>3,568</b>	<b>6,907</b>	<b>(16)</b>	<b>(8,282)</b>	<b>2,177</b>

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

**Development Contribution Plans (DCP)**

Keysborough Residential DCP	28,825	21	–	–	28,846
Dandenong Industrial DCP (Keysborough & Lyndhurst)	14,431	2,928	(910)	(1,191)	15,258
	<b>43,256</b>	<b>2,949</b>	<b>(910)</b>	<b>(1,191)</b>	<b>44,104</b>

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

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>5.4 Interest-bearing liabilities</b>		
<b>(a) Interest-bearing loans and borrowings</b>		
<i>Current</i>		
Other borrowings – secured	3,834	3,597
	3,834	3,597
<i>Non-current</i>		
Other borrowings – secured	43,348	46,182
	43,348	46,182
<b>Total interest-bearing liabilities</b>	<b>47,182</b>	<b>49,779</b>
Borrowings are secured over the general rates of Council.		
<b>(b) Other Interest-bearing loans and borrowings</b>		
<i>Current</i>		
Other borrowings – secured	99	92
	99	92
<i>Non-current</i>		
Borrowings – secured	285	373
	285	373
<b>Total other interest-bearing loans and borrowings</b>	<b>384</b>	<b>465</b>
Other interest-bearing loans and borrowings relates to a finance lease entered into by South East Leisure Pty Ltd to lease and subsequently purchase gym equipment. Council is a guarantor to this finance lease.		
<b>(c) Maturity profile</b>		
The maturity profile for Council's borrowings is:		
Not later than one year	3,933	3,689
Later than one year and not later than five years	12,592	16,139
Later than five years	31,041	30,416
	<b>47,566</b>	<b>50,244</b>

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

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.



## 5.5 Provisions

	Consolidated		
	Employee \$'000	Landfill restoration \$'000	Total \$'000
<b>2024</b>			
Balance at beginning of the financial year	21,584	1,014	22,598
Additional provisions	9,142	443	9,585
Amounts used	(9,110)	(234)	(9,344)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(25)	(119)	(144)
<b>Balance at the end of the financial year</b>	<b>21,591</b>	<b>1,104</b>	<b>22,695</b>
<i>Provisions – current</i>	<i>20,906</i>	<i>229</i>	<i>21,135</i>
<i>Provisions – non-current</i>	<i>685</i>	<i>875</i>	<i>1,560</i>
	<i>21,591</i>	<i>1,104</i>	<i>22,695</i>
<b>2023</b>			
Balance at beginning of the financial year	22,114	870	22,984
Additional provisions	8,083	324	8,407
Amounts used	(8,290)	(158)	(8,448)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(323)	(22)	(345)
<b>Balance at the end of the financial year</b>	<b>21,584</b>	<b>1,014</b>	<b>22,598</b>
<i>Provisions – current</i>	<i>20,983</i>	<i>294</i>	<i>21,277</i>
<i>Provisions – non-current</i>	<i>601</i>	<i>720</i>	<i>1,321</i>
	<i>21,584</i>	<i>1,014</i>	<i>22,598</i>

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>5.5 Provisions (continued)</b>		
<b>(a) Employee provisions</b>		
<i>Current provisions expected to be wholly settled within 12 months</i>		
Annual leave	8,017	7,924
Long service leave	1,005	1,124
Other	620	533
	9,642	9,581
<i>Current provisions expected to be wholly settled after 12 months</i>		
Annual leave	477	538
Long service leave	10,787	10,864
	11,264	11,402
<b>Total current employee provisions</b>	<b>20,906</b>	<b>20,983</b>
<i>Non-current</i>		
Long service leave	685	601
<b>Total non-current employee provisions</b>	<b>685</b>	<b>601</b>
<i>Aggregate carrying amount of employee provisions:</i>		
Current	20,906	20,983
Non-current	685	601
<b>Total aggregate carrying amount of employee provisions</b>	<b>21,591</b>	<b>21,584</b>

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

#### *Annual leave*

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

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

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

#### *Long service leave*

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

	Consolidated 2024	Consolidated 2023
<b>5.5 Provisions (continued)</b>		
Key assumptions:		
– discount rate	4.20%	4.05%
– index rate	3.50%	3.50%
– settlement rate long service leave (years)		
long service leave (years)	7	7
<b>(b) Landfill restoration</b>	<b>\$'000</b>	<b>\$'000</b>
Current	229	294
Non-current	875	720
<b>Total provision for landfill restoration</b>	<b>1,104</b>	<b>1,014</b>
<p>The former Springvalley landfill has been closed to the receipt of refuse since December 1998. The former landfill is located between Clarke Road and Springvale Road and the premises was used as a landfill for disposal of waste from 1993 to 1999 under a licence issued by the Environmental Protection Authority (EPA). The landfill is owned by the Greater Dandenong City Council and is used as recreational open space. Under the terms of a licence agreement with the Environment Protection Authority (EPA) and Pollution Abatement notices, Council is required to monitor, progressively rehabilitate and conduct rectification works.</p> <p>Council is obligated to restore the former Springvalley landfill site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill rehabilitation has been calculated based on the present value of the expected cost of works to be undertaken including site aftercare and monitoring costs. The expected cost of works has been estimated based on current understanding of work required to progressively rehabilitate the sites to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.</p> <p>Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.</p> <p>The Greater Dandenong City Council shares the commitment for rehabilitation and aftercare management of the landfill with other stakeholder Council's. Council's interest or share of the costs is 19.88%. In the financial report for 30 June 2024, Council has an amount of \$1.10 million (30 June 2023 \$1.01 million) as a provision for the restoration of the Springvalley Road landfill site which includes aftercare costs to meet EPA obligations.</p>		
Key assumptions:		
– discount rate	4.26%	4.05%
– index rate	3.00%	3.50%
– settlement rate	15 years	15 years
<b>5.6 Financing arrangements</b>		
Bank overdraft	2,500	2,500
Credit card facilities	200	200
Interest-bearing liabilities - secured	47,182	49,779
Other interest-bearing liabilities - secured	384	465
<b>Total facilities</b>	<b>50,266</b>	<b>52,944</b>
Used facilities	47,611	51,188
Unused facilities	2,655	1,756

## 5.7 Commitments

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

### (a) Commitments for expenditure

	Consolidated				
	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
<b>2024</b>					
<b>Operating</b>					
Animal pound services	151	107	–	–	258
Building maintenance services	2,893	212	307	–	3,412
Cleaning services	1,109	1,084	1,945	–	4,138
Dandenong Market Pty Ltd commitments	2,569	2,145	2,160	362	7,236
Festivals and events	200	200	805	–	1,205
Garbage collection (incl. garden waste)	10,080	7,912	16,661	142	34,795
Hard waste and dumped rubbish	562	500	850	–	1,912
Meals for delivery	230	–	–	–	230
Open space management	128	–	–	–	128
Other contracts	1,318	345	1,001	–	2,664
Parking management	55	–	–	–	55
Recycling	3,326	3,382	5,004	–	11,712
Renewable electricity	489	489	1,466	–	2,444
South East Leisure Pty Ltd commitments	1,042	1,082	30	–	2,154
Works (roads and drains) services	441	119	–	–	560
<b>Total operating commitments</b>	<b>24,593</b>	<b>17,577</b>	<b>30,229</b>	<b>504</b>	<b>72,903</b>
<b>Capital</b>					
Buildings	13,245	5	4	–	13,254
Drainage	953	–	–	–	953
Parks, open space and streetscapes	1,267	1,525	5,803	–	8,595
Roads	317	–	–	–	317
<b>Total capital commitments</b>	<b>15,782</b>	<b>1,530</b>	<b>5,807</b>	<b>–</b>	<b>23,119</b>
<b>Total commitments 2024</b>	<b>40,375</b>	<b>19,107</b>	<b>36,036</b>	<b>504</b>	<b>96,022</b>

## 5.7 Commitments (continued)

### (a) Commitments for expenditure (continued)

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



## 5.7 Commitments (continued)

### (b) Operating lease receivables

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

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

	Consolidated	
	2024 \$'000	2023 \$'000
Not later than one year	1,034	1,306
Later than one year and not later than five years	1,827	1,555
Later than five years	200	51
	<b>3,061</b>	<b>2,912</b>

## 5.8 Leases

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

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

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

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

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

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of

property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

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

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

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

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

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

## 5.8 Leases (continued)

	Property \$'000	Vehicles \$'000	IT and Office Equip. \$'000	Total \$'000
<b>Right-of-use assets</b>				
Balance at 1 July 2023	959	68	527	1,554
Additions/lease modifications	274	–	56	330
Depreciation charge	(430)	(45)	(240)	(715)
<b>Balance at 30 June 2024</b>	<b>803</b>	<b>23</b>	<b>343</b>	<b>1,169</b>

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>Lease liabilities</b>		
Maturity analysis – contractual undiscounted cash flows:		
Less than one year	622	586
One to five years	658	1,079
<b>Total undiscounted lease liabilities as at 30 June</b>	<b>1,280</b>	<b>1,665</b>
Lease liabilities included in the Balance Sheet at 30 June:		
Current	594	548
Non-current	642	1,038
<b>Total lease liabilities</b>	<b>1,236</b>	<b>1,586</b>

### Short-term and low value leases

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

### Expenses relating to:

Leases of low value assets	768	742
<b>Total</b>	<b>768</b>	<b>742</b>

### Non-cancellable lease commitments - short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Within one year	389	657
Later than one year but not later than five years	373	864
<b>Total lease commitments</b>	<b>762</b>	<b>1,521</b>

## Note 6 Assets we manage

### Note content:

6.1 Non-current assets classified as held for sale

6.2 (a) Summary of Property, Infrastructure,  
Plant and Equipment

(b) Summary of Work in Progress (WIP)

(c) Property

(d) Plant and Equipment

(e) Infrastructure

(f) Recognition

(g) Depreciation

(h) Valuation

(i) Reconciliation of Specialised Land

8.4\* Fair value measurement

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

### **6.1 Non-current assets classified as held for sale**

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

There are no non-current assets classified as held for sale at 30 June 2024.

## 6.2 Property, infrastructure, plant and equipment

Consolidated

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

	Carrying amount 30 June 2023	Acquisitions	Contributions	Revaluation	Depreciation	Impairment (loss) / reversal*	Disposals	Write Offs	Transfers	Carrying amount 30 June 2024
(Related FS note)		Stmt Cap Works	(Note 3.5)	(Note 9.1(a))	(Note 4.3)	(Note 4.9 and 9.1(a))	(Note 3.6)	(Note 4.2 & 4.9)		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	1,339,926	-	1,640	62,633	-	-	-	-	-	1,404,199
Buildings	334,985	1,410	-	1,903	(8,559)	(729)	-	(1,547)	3,456	330,919
Plant and equipment	12,338	3,294	-	-	(4,202)	-	(24)	(4)	805	12,207
Infrastructure	772,567	15,404	10,458	61,152	(23,120)	(56)	-	(5,204)	20,187	851,388
Work in progress (WIP)	48,527	30,063	-	-	-	-	-	(8,054)	(24,448)	46,088
<b>Total carrying amount</b>	<b>2,508,343</b>	<b>50,171</b>	<b>12,098</b>	<b>125,688</b>	<b>(35,881)</b>	<b>(785)</b>	<b>(24)</b>	<b>(14,809)</b>	<b>-</b>	<b>2,644,801</b>

### (b) SUMMARY OF WORK IN PROGRESS

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Write Offs \$'000	Closing WIP \$'000
Property	16,577	13,970	(4,214)	(1,255)	25,078
Plant and equipment	316	730	(233)	(83)	730
Infrastructure	31,634	15,363	(20,001)	(6,716)	20,280
<b>Total</b>	<b>48,527</b>	<b>30,063</b>	<b>(24,448)</b>	<b>(8,054)</b>	<b>46,088</b>

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

Consolidated

### (c) PROPERTY

	*Land – specialised	*Land under roads – specialised #	Land – non-specialised	Total land	Buildings – specialised	Leasehold improvements	Total buildings	Work in progress	TOTAL PROPERTY
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At cost 1 July 2023	-	48,119	-	48,119	-	3,740	3,740	16,577	68,436
At fair value 1 July 2023	1,103,122	-	188,685	1,291,807	569,631	-	569,631	-	1,861,438
Accumulated depreciation at 1 July 2023	-	-	-	-	(236,478)	(1,908)	(238,386)	-	(238,386)
	<b>1,103,122</b>	<b>48,119</b>	<b>188,685</b>	<b>1,339,926</b>	<b>333,153</b>	<b>1,832</b>	<b>334,985</b>	<b>16,577</b>	<b>1,691,488</b>
<b>Movements in fair value/cost</b>									
Additions	-	-	-	-	1,410	-	1,410	13,970	15,380
Contributed assets	1,530	110	-	1,640	-	-	-	-	1,640
Revaluation increments (decrements)	14,846	44,152	3,635	62,633	(1,897)	-	(1,897)	-	60,736
Fair value/cost of assets written off	-	-	-	-	(3,188)	-	(3,188)	(1,255)	(4,443)
Transfers in (out)	-	-	-	-	3,456	-	3,456	(4,214)	(758)
	<b>16,376</b>	<b>44,262</b>	<b>3,635</b>	<b>64,273</b>	<b>(219)</b>	<b>-</b>	<b>(219)</b>	<b>8,501</b>	<b>72,555</b>
<b>Movements in accumulated depreciation</b>									
Depreciation	-	-	-	-	(8,438)	(121)	(8,559)	-	(8,559)
Accumulated depreciation of write offs	-	-	-	-	1,641	-	1,641	-	1,641
Impairment (loss)/reversal in revaluation reserve	-	-	-	-	(729)	-	(729)	-	(729)
Revaluation (increments) decrements	-	-	-	-	3,800	-	3,800	-	3,800
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,726)</b>	<b>(121)</b>	<b>(3,847)</b>	<b>-</b>	<b>(3,847)</b>
At cost 30 June 2024	-	-	-	-	-	3,740	3,740	25,078	28,818
At fair value 30 June 2024	1,119,498	92,381	192,320	1,404,199	569,412	-	569,412	-	1,973,611
Accumulated depreciation at 30 June 2024	-	-	-	-	(240,204)	(2,029)	(242,233)	-	(242,233)
<b>Carrying amount</b>	<b>1,119,498</b>	<b>92,381</b>	<b>192,320</b>	<b>1,404,199</b>	<b>329,208</b>	<b>1,711</b>	<b>330,919</b>	<b>25,078</b>	<b>1,760,196</b>

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

#Land under road assets are now recorded at fair value and the revaluation in 2023-24 is the first revaluation for this asset class. Please refer to note 10 Change in Accounting Policy for further details.



## 6.2 Property, infrastructure, plant and equipment

### (d) PLANT AND EQUIPMENT

Consolidated

	Plant, machinery and equipment	Fixtures, fittings and furniture	Computers and telecomm's	Library books	Work in progress	TOTAL PLANT AND EQUIPMENT
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	16,879	9,337	7,833	10,970	316	45,335
Accumulated depreciation at 1 July 2023	(10,045)	(7,896)	(6,090)	(8,650)	-	(32,681)
	<b>6,834</b>	<b>1,441</b>	<b>1,743</b>	<b>2,320</b>	<b>316</b>	<b>12,654</b>
<b>Movements in cost</b>						
Additions	2,253	66	191	784	730	4,024
Cost of assets disposed	(1,408)	-	-	-	-	(1,408)
Cost of assets written off	-	(200)	-	-	(83)	(283)
Transfers in (out)	-	99	706	-	(233)	572
	<b>845</b>	<b>(35)</b>	<b>897</b>	<b>784</b>	<b>414</b>	<b>2,905</b>
<b>Movements in accumulated depreciation</b>						
Depreciation	(2,190)	(398)	(832)	(782)	-	(4,202)
Accumulated depreciation of disposals	1,384	-	-	-	-	1,384
Accumulated depreciation of write offs	-	196	-	-	-	196
	<b>(806)</b>	<b>(202)</b>	<b>(832)</b>	<b>(782)</b>	<b>-</b>	<b>(2,622)</b>
At fair value 30 June 2024	17,724	9,302	8,730	11,754	730	48,240
Accumulated depreciation at 30 June 2024	(10,851)	(8,098)	(6,922)	(9,432)	-	(35,303)
<b>Carrying amount</b>	<b>6,873</b>	<b>1,204</b>	<b>1,808</b>	<b>2,322</b>	<b>730</b>	<b>12,937</b>

## 6.2 Property, infrastructure, plant and equipment

### (e) INFRASTRUCTURE

Consolidated

	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and community facilities	Parks, open space and streetscapes	Off street car parks	Work in progress	TOTAL INFRA-STRUCTURE	GRAND TOTAL PROPERTY, PLANT & EQUIP, INFRAS.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At cost 1 July 2023	-	-	-	-	51,776	53,831	-	31,634	137,241	251,012
At fair value 1 July 2023	559,766	75,642	106,543	477,964	-	-	19,782	-	1,239,697	3,101,135
Accumulated depreciation at 1 July 2023	(275,291)	(25,039)	(41,253)	(172,104)	(25,323)	(26,868)	(6,859)	-	(572,737)	(843,804)
	<b>284,475</b>	<b>50,603</b>	<b>65,290</b>	<b>305,860</b>	<b>26,453</b>	<b>26,963</b>	<b>12,923</b>	<b>31,634</b>	<b>804,201</b>	<b>2,508,343</b>
<b>Movements in fair value/cost</b>										
Additions	6,757	343	357	502	6,040	1,405	-	15,363	30,767	46,147
Contributed assets	1,502	-	60	1,556	2,702	4,710	-	-	10,530	12,170
Revaluation increments	-	8,642	-	80,619	8,773	8,107	-	-	106,141	166,877
Fair value/cost of assets disposed	-	-	-	-	-	-	-	-	-	(1,408)
Fair value/cost of assets written off	(7,317)	(494)	(396)	(910)	(8,925)	(15,273)	(798)	(6,716)	(40,829)	(45,555)
Transfers in (out)	6,607	118	1,754	1,427	6,087	4,024	170	(20,001)	186	-
	<b>7,549</b>	<b>8,609</b>	<b>1,775</b>	<b>83,194</b>	<b>14,677</b>	<b>2,973</b>	<b>(628)</b>	<b>(11,354)</b>	<b>106,795</b>	<b>178,231</b>
<b>Movements in accumulated depreciation</b>										
Depreciation	(9,356)	(967)	(2,343)	(4,901)	(2,877)	(2,308)	(368)	-	(23,120)	(35,881)
Accumulated depreciation of contributed assets	(47)	-	-	(25)	-	-	-	-	(72)	(72)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-	-	1,384
Accumulated depreciation of write offs	4,022	158	122	372	8,747	15,106	382	-	28,909	30,746
Revaluation (increments) decrements	-	(2,954)	-	(34,154)	(4,291)	(3,590)	-	-	(44,989)	(41,189)
Impairment (loss)/reversal in revaluation reserve	-	-	-	-	-	-	-	-	-	(729)
Impairment (loss)/reversal in operating result	-	-	-	-	-	(56)	-	-	(56)	(56)
	<b>(5,381)</b>	<b>(3,763)</b>	<b>(2,221)</b>	<b>(38,708)</b>	<b>1,579</b>	<b>9,152</b>	<b>14</b>	<b>-</b>	<b>(39,328)</b>	<b>(45,797)</b>
At cost 30 June 2024	-	-	-	-	-	-	-	20,280	20,280	97,338
At fair value 30 June 2024	567,315	84,251	108,318	561,158	66,453	56,804	19,154	-	1,463,453	3,437,064
Accumulated depreciation at 30 June 2024	(280,672)	(28,802)	(43,474)	(210,812)	(23,744)	(17,716)	(6,845)	-	(612,065)	(889,601)
<b>Carrying amount</b>	<b>286,643</b>	<b>55,449</b>	<b>64,844</b>	<b>350,346</b>	<b>42,709</b>	<b>39,088</b>	<b>12,309</b>	<b>20,280</b>	<b>871,668</b>	<b>2,644,801</b>

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

### **(f) Recognition**

#### *Acquisition*

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

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

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

#### *Land under roads*

Council recognises all land under roads acquired after 30 June 2008 at fair value (2022-23: cost). Council does not recognise land under roads that it controlled prior to that period in its financial report.

#### *Repairs and maintenance*

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

#### *Leasehold improvements*

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, leasehold improvements are amortised over a 5 to 30 year period.

### **(g) Depreciation**

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

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

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

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

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

### (g) Depreciation (*continued*)

#### *Asset recognition thresholds and depreciation periods*

Depreciation periods used are listed below and are consistent with the prior year unless marked with an \*.

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

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

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

### (g) Depreciation (*continued*)

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



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

### (h) Valuation

#### *Valuation of land and buildings*

The last formal valuation of land and buildings at 1 January 2024 was undertaken by qualified independent valuers, Patel Dore Valuers Pty Ltd. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the Comprehensive Income Statement.

The net revaluation increment of \$1.90 million for Council's building assets is a minor revaluation movement in 2023-24 (0.6%). The buildings asset class was last revalued at 31 May 2023 via an indexed revaluation which resulted in a \$35 million increase. The financial impact on the buildings revaluation following the componentisation of building assets, increased the accumulated depreciation adjustment in the revaluation by \$974,000.

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

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

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

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1 \$'000s	Non- specialised Level 2 \$'000s	Specialised Level 3 \$'000s	Date of last valuation	Type of valuation
Land	–	192,320	1,119,498	1-Jan-24	Full
Land under roads	–	–	92,381	1-Jan-24	Full
Buildings*	–	–	329,208	1-Jan-24	Full
<b>Total written down value</b>	–	<b>192,320</b>	<b>1,541,087</b>		

*\*Buildings at fair value excludes leasehold improvements which are valued at cost.  
Additional details about the fair value hierarchy (Levels 1-3) can be found in Note 8.4.*

#### *Valuation of Infrastructure*

Valuation of infrastructure assets at fair value has been determined in accordance with a Council valuation or using an appropriate index.

The valuation is at fair value based on current replacement cost less accumulated depreciation at the date of valuation.

The date and type of the current valuation is detailed in the following table. The indexed revaluations that were conducted in the current year used CPI index as the basis of the valuation.

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

### (h) Valuation (*continued*)

#### *Valuation of Infrastructure (continued)*

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1 \$'000s	Non-specialised Level 2 \$'000s	Specialised Level 3 \$'000s	Date of last valuation	Type of valuation
Roads	–	–	286,643	May-23	Full
Bridges	–	–	55,449	Jun-24	Index
Footpaths and cycleways	–	–	64,844	May-23	Full
Drainage	–	–	350,346	May-24	Full
Recreational, leisure and community facilities	–	–	42,709	May-24	Index
Parks, open space and streetscapes	–	–	39,088	May-24	Index
Off street car parks	–	–	12,309	May-23	Full
<b>Total written down value</b>	–	–	<b>851,388</b>		

The drainage asset class was subject to a Council valuation and revalued at 31 May 2024. The revaluation increment was \$46.5 million or 15.2% on the opening carrying amount. The bridges asset class was subject to an indexed revaluation at 30 June 2024 based on a CPI index since the last revaluation in March 2022. This resulted in a \$5.69 million revaluation increment (11.2% on opening carrying amount).

#### **Description of significant unobservable inputs into level 3 valuations**

**Specialised land and land under roads** are valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restrictions of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 98%. Where there is an assessed advantage, land values have been increased by 3% to 55%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently, land values range between \$2 and \$7,250 per square metre.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and range from \$340 to \$66,000 per square metre. The remaining useful lives of specialised buildings are determined on the basis of the current condition of buildings and vary from 1 year to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

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

Note – 'Work in progress' is valued at cost.

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

### (i) Reconciliation of specialised land at fair value\*

Details of Council's infrastructure and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
Parks and reserves	648,055	711,740
Floodway	7,615	7,000
Public use	23,160	23,550
Industrial	112,746	52,080
Other	420,303	308,752
<b>Total specialised land</b>	<b>1,211,879</b>	<b>1,103,122</b>

*\*2023 excluded land under roads which was previously valued at cost. From 2024, land under roads are valued at fair value and are included in specialised land at fair value in this disclosure note (mainly affects the increased industrial and other categories).*

### **6.3 Investments in associates, joint arrangements and subsidiaries**

#### **a) Principles of consolidation**

The consolidated financial statements of Council incorporate all entities controlled by Council as at 30 June 2024, and their income and expenses for that part of the reporting period in which control existed. Subsidiaries are all entities over which Council has control. Council controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Council. They are deconsolidated from the date that control ceases.

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

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

#### **Reconciliation of Council, it's subsidiaries and consolidated accounts**

##### Dandenong Market Pty Ltd

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

The current economic impacts including higher interest rates and cost of living pressures have driven business confidence down. DMPL revenues continue to be under pressure and costs continue to inflate. Council provided DMPL with a letter of support ensuring the long-term viability of the Market. A return is budgeted in 2024-25.

##### South East Leisure Pty Ltd

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

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

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

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

The following Comprehensive Income Statement, Balance Sheet and Statement of Cash Flows has been provided to show the individual financial positions of the Council, The Dandenong Market Pty Ltd, South East Leisure Pty Ltd and consolidated accounts for the 2023-24 financial year. These financial statements should be read in conjunction with the accompanying notes in the financial report.

### 6.3 a) Principles of consolidation (continued)

## Comprehensive Income Statement

For the year ended 30 June 2024

Consolidated

	Council 2024 \$'000	DMPL 2024 \$'000	SEL 2024 \$'000	Consolidation Adjustment 2024 \$'000	Consolidated Accounts 2024 \$'000
<b>Income / revenue</b>					
Rates and charges	171,211	–	–	(102)	171,109
Statutory fees and fines	11,218	–	–	–	11,218
User fees	9,100	–	4,748	(4)	13,844
Grants – operating	26,014	–	44	–	26,058
Grants – capital	8,282	–	–	–	8,282
Contributions – monetary	3,305	–	–	–	3,305
Contributions – non-monetary	12,098	–	–	–	12,098
Net gain on disposal of property, infrastructure, plant and equipment	604	–	–	–	604
Fair value adjustments for investment property	115	–	–	–	115
Other income	15,452	6,886	7,854	(4,221)	25,971
<b>Total income / revenue</b>	<b>257,399</b>	<b>6,886</b>	<b>12,646</b>	<b>(4,327)</b>	<b>272,604</b>
<b>Expenses</b>					
Employee costs	93,186	1,716	7,417	–	102,319
Materials and services	97,683	4,424	4,732	(3,981)	102,858
Depreciation	35,695	31	155	–	35,881
Amortisation – intangible assets	24	–	20	–	44
Depreciation – right of use assets	715	–	–	–	715
Allowance for impairment losses	3,263	3	1	–	3,267
Borrowing costs	2,537	–	38	–	2,575
Finance costs – leases	41	–	–	–	41
Other expenses	12,170	562	231	(346)	12,617
<b>Total expenses</b>	<b>245,314</b>	<b>6,736</b>	<b>12,594</b>	<b>(4,327)</b>	<b>260,317</b>
<b>Surplus for the year</b>	<b>12,085</b>	<b>150</b>	<b>52</b>	<b>–</b>	<b>12,287</b>
<b>Other comprehensive income</b>					
<b>Items that will not be reclassified to surplus or deficit in future periods</b>					
Net asset revaluation gain	125,688	–	–	–	125,688
Impairment (loss) reversal of previous revaluation	(729)	–	–	–	(729)
<b>Total comprehensive result</b>	<b>137,044</b>	<b>150</b>	<b>52</b>	<b>–</b>	<b>137,246</b>



### 6.3 a) Principles of consolidation (continued)

## Balance Sheet

As at 30 June 2024

Consolidated

	Council 2024 \$'000	DMPL 2024 \$'000	SEL 2024 \$'000	Consolidation Adjustment 2024 \$'000	Consolidated Accounts 2024 \$'000
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	21,577	2,442	1,151	–	25,170
Trade and other receivables	30,254	194	1,407	(1,053)	30,802
Other financial assets	172,820	–	–	–	172,820
Inventories	–	–	69	–	69
Prepayments	1,172	3	47	–	1,222
Other assets	5,405	17	–	(26)	5,396
<b>Total current assets</b>	<b>231,228</b>	<b>2,656</b>	<b>2,674</b>	<b>(1,079)</b>	<b>235,479</b>
<b>Non-current assets</b>					
Trade and other receivables	266	–	–	–	266
Property, infrastructure, plant and equipment	2,644,188	29	584	–	2,644,801
Investment property	6,690	–	–	–	6,690
Right-of-use assets	1,169	–	–	–	1,169
Intangible assets	1	–	39	–	40
<b>Total non-current assets</b>	<b>2,652,314</b>	<b>29</b>	<b>623</b>	<b>–</b>	<b>2,652,966</b>
<b>Total assets</b>	<b>2,883,542</b>	<b>2,685</b>	<b>3,297</b>	<b>(1,079)</b>	<b>2,888,445</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables	25,837	981	1,201	(203)	27,816
Trust funds and deposits	4,254	571	–	–	4,825
Contract and other liabilities	56,518	38	997	(876)	56,677
Provisions	20,847	80	208	–	21,135
Other interest-bearing liabilities	–	–	99	–	99
Interest-bearing liabilities	3,834	–	–	–	3,834
Lease liabilities	594	–	–	–	594
<b>Total current liabilities</b>	<b>111,884</b>	<b>1,670</b>	<b>2,505</b>	<b>(1,079)</b>	<b>114,980</b>
<b>Non-current liabilities</b>					
<b>Trust funds and deposits</b>	<b>2,898</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2,898</b>
Provisions	1,475	8	77	–	1,560
Other interest-bearing liabilities	–	–	285	–	285
Interest-bearing liabilities	43,348	–	–	–	43,348
Lease liabilities	642	–	–	–	642
<b>Total non-current liabilities</b>	<b>48,363</b>	<b>8</b>	<b>362</b>	<b>–</b>	<b>48,733</b>
<b>Total liabilities</b>	<b>160,247</b>	<b>1,678</b>	<b>2,867</b>	<b>(1,079)</b>	<b>163,713</b>
<b>Net assets</b>	<b>2,723,295</b>	<b>1,007</b>	<b>430</b>	<b>–</b>	<b>2,724,732</b>
<b>Equity</b>					
Accumulated surplus	973,523	1,007	430	–	974,960
Reserves	1,749,772	–	–	–	1,749,772
<b>Total equity</b>	<b>2,723,295</b>	<b>1,007</b>	<b>430</b>	<b>–</b>	<b>2,724,732</b>

### 6.3 a) Principles of consolidation (continued)

## Statement of Cash Flows

For the year ended 30 June 2024

Consolidated

	Council 2024 \$'000	DMPL 2024 \$'000	SEL 2024 \$'000	Consolidation Adjustment 2024 \$'000	Consolidated Accounts 2024 \$'000
<b>Cash flows from operating activities</b>					
Rates and charges	169,843	–	–	(102)	169,741
Statutory fees and fines	8,550	–	–	–	8,550
User fees	9,321	–	4,748	(4)	14,065
Grants – operating	23,733	–	44	–	23,777
Grants – capital	8,240	–	–	–	8,240
Contributions – monetary	4,153	–	–	–	4,153
Interest received	7,885	35	–	(1)	7,919
Trust funds and deposits taken	33,614	–	–	117	33,731
Other receipts	6,848	7,556	7,454	(2,534)	19,324
Net GST refund / (payment)	13,100	(245)	(121)	(682)	12,052
Employee costs	(92,488)	(1,743)	(7,402)	(1)	(101,634)
Materials and services	(97,550)	(5,079)	(5,198)	3,749	(104,078)
Short-term, low value and variable lease payments	(725)	(2)	–	–	(727)
Trust funds and deposits repaid	(34,299)	–	–	(60)	(34,359)
Other payments	(4,518)	–	–	(445)	(4,963)
<b>Net cash provided by operating activities</b>	<b>55,707</b>	<b>522</b>	<b>(475)</b>	<b>37</b>	<b>55,791</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(53,150)	(8)	(114)	1	(53,271)
Proceeds from sale of property, infrastructure, plant and equipment	628	–	–	–	628
Payments for investments	(338,033)	–	–	–	(338,033)
Proceeds from sale of investments	290,054	–	–	–	290,054
<b>Net cash used in investing activities</b>	<b>(100,501)</b>	<b>(8)</b>	<b>(114)</b>	<b>1</b>	<b>(100,622)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(2,553)	–	–	(38)	(2,591)
Proceeds from borrowings	1,000	–	–	–	1,000
Repayment of borrowings	(3,597)	–	–	–	(3,597)
Repayment of other interest-bearing liabilities	–	–	(81)	–	(81)
Interest paid – lease liability	(43)	–	–	–	(43)
Repayment of lease liabilities	(680)	–	–	–	(680)
<b>Net cash used in financing activities</b>	<b>(5,873)</b>	<b>–</b>	<b>(81)</b>	<b>(38)</b>	<b>(5,992)</b>
Net increase in cash and cash equivalents	(50,667)	514	(670)	–	(50,823)
Cash and cash equivalents at the beginning of the financial year	72,244	1,928	1,821	–	75,993
<b>Cash and cash equivalents at the end of the financial year</b>	<b>21,577</b>	<b>2,442</b>	<b>1,151</b>	<b>–</b>	<b>25,170</b>

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
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### 6.3 Investments in associates, joint arrangements and subsidiaries

#### (b) Community Asset Committee

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

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

### 6.4 Investment property

Balance at beginning of financial year	6,575	6,336
Additions	–	11
Fair value adjustments	115	228
<b>Balance at end of financial year</b>	<b>6,690</b>	<b>6,575</b>

#### *Valuation of investment property*

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

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

## Note 7 People and relationships

### 7.1 Council and key management remuneration

#### (a) Related parties

##### *Parent entity*

City of Greater Dandenong

##### *Subsidiaries*

Dandenong Market Pty Ltd – detailed in note 6.3

South East Leisure Pty Ltd – detailed in note 6.3

#### (b) Key Management Personnel

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

Details of KMP at any time during the year are:

Councillors		Consolidated 2024 No.	Consolidated 2023 No.
<b>From 1 July 2023 to Current</b>			
Councillor Lana Formoso*	Mayor, 10 October 2023 – current Deputy Mayor, 10 November 2022 to 9 October 2023		
Councillor Richard Lim	Deputy Mayor, 10 November 2023 – Current		
Councillor Eden Foster*	Mayor, 10 November 2022 – 9 October 2023		
Councillor Jim Memeti			
Councillor Sophie Tan			
Councillor Angela Long			
Councillor Sean O'Reilly			
Councillor Loi Truong			
Councillor Tim Dark			
Councillor Bob Milkovic			
Councillor Rhonda Garad			
Councillor Phillip Danh**	Elected 19 March 2024		
<b>Total number of Councillors</b>		<b>12</b>	<b>11</b>

\*At a Meeting on Monday 9 October, Cr Eden Foster formally advised her colleagues and the community that she had been selected as the Labor Party's preferred candidate to contest the by-election for the Victorian Government electorate seat of Mulgrave and took a leave of absence. Councillor Foster was elected to the seat of Mulgrave in November 2023.

Deputy Mayor Councillor Lana Formoso performed the role of Mayor during Councillor Foster's leave of absence (from 9 October 2023) until formally elected as Mayor on 16 November 2023.

\*\*Cr Phillip Danh is the new representative on Greater Dandenong City Council, after a by-election was held to fill an extraordinary vacancy. The vacancy happened due to the resignation of Eden Foster.

	Consolidated 2024 No.	Consolidated 2023 No.
<b>7.1 Council and key management remuneration (continued)</b>		
<b>(b) Key Management Personnel (continued)</b>		
<b>Other key management personnel</b>		
Jody Bosman – Director City Planning, Design and Amenity – 1 July 2023 to 27 October 2023		
Paul Kearsley – Director Business, Engineering and Major Projects – 1 July 2023 to 27 October 2023		
Michelle Hansen – Executive Manager Finance and Information Technology – 1 July 2023 to 27 October 2023		
Kylie Sprague – Executive Manager Media and Communications – 1 July 2023 to 27 October 2023		
Martin Fidler – Director Community Strengthening		
Andrew Foley – Executive Director Corporate Development – commenced 11 January 2024		
Peta Gillies – Executive Director Community Strengthening		
Sanjay Manivasagasivam – Executive Director City Futures – commenced 5 February 2024		
Marjan Hajjari – Executive Manager Strategic Growth and Advocacy – commenced 5 February 2024		
<b>Total number of other Key Management Personnel</b>	<b>9</b>	<b>8</b>
<b>Chief Executive Officer</b>		
Jacqui Weatherill	1	1
<b>Total key management personnel</b>	<b>22</b>	<b>20</b>
During the financial year Council underwent an organisational restructure effective from 30 October 2023. Refer to Note 2.2.1.		
<b>Dandenong Market Board Members</b>		
Board Members	6	5
Executives	3	4
<b>Total number of Dandenong Market Board Members</b>	<b>9</b>	<b>9</b>
<b>South East Leisure Board Members</b>		
Board Members	5	5
General Managers	4	4
Chief Executive Officer	1	1
<b>Total number of South East Leisure Board Members</b>	<b>10</b>	<b>10</b>



	Consolidated 2024 No.	Consolidated 2023 No.
<b>7.1 Council and key management remuneration (continued)</b>		
<b>(c) Remuneration of Key Management Personnel</b>		
Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.		
<b>Short-term employee benefits</b> include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.		
<b>Other long-term employee benefits</b> include long service leave, other long service benefits or deferred compensation.		
Post-employment benefits include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.		
<b>Termination benefits</b> include termination of employment payments, such as severance packages.		
<b>Total remuneration of key management personnel was as follows:</b>		
Short-term benefits	3,779	4,028
Long-term benefits	50	64
Post employment benefit	353	334
Termination benefits	620	–
	<b>4,802</b>	<b>4,426</b>

			Consolidated 2024 No.	Consolidated 2023 No.
<b>7.1 Council and key management remuneration (continued)</b>				
<b>(c) Remuneration of Key Management Personnel (continued)</b>				
The numbers of key management personnel, whose total remuneration from Council and any related entities fall within the following bands:				
			<b>No.</b>	<b>No.</b>
\$1	–	\$9,999	1	–
\$10,000	–	\$19,999	3	–
\$20,000	–	\$29,999	6	8
\$30,000	–	\$39,999	7	8
\$40,000	–	\$49,999	5	2
\$50,000	–	\$59,999	1	1
\$60,000	–	\$69,999	–	3
\$70,000	–	\$79,999	1	1
\$80,000	–	\$89,999	–	1
\$90,000	–	\$99,999	1	–
\$100,000	–	\$109,999	1	–
\$110,000	–	\$119,999	–	2
\$120,000	–	\$129,999	1	1
\$130,000	–	\$139,999	1	–
\$150,000	–	\$159,999	–	2
\$160,000	–	\$169,999	3	–
\$170,000	–	\$179,999	–	1
\$180,000	–	\$189,999	2	3
\$190,000	–	\$199,999	1	–
\$200,000	–	\$209,999	1	–
\$220,000	–	\$229,999	–	1
\$230,000	–	\$239,999	1	1
\$240,000	–	\$249,999	1	1
\$280,000	–	\$289,999	–	1
\$310,000	–	\$319,999	–	1
\$320,000	–	\$329,999	1	–
\$330,000	–	\$339,999	–	1
\$400,000	–	\$409,999	–	1
\$410,000	–	\$419,999	1	–
\$420,000	–	\$429,999	1	–
\$600,000	–	\$609,999	1	–
<b>Total</b>			<b>41</b>	<b>40</b>

	Consolidated 2024 No.	Consolidated 2023 No.
<b>7.1 Council and key management remuneration (continued)</b>		
<b>(d) Remuneration of other senior staff</b>		
Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.		
The number of Senior Officers are shown below in their relevant income bands:		
<b>Income range:</b>		
\$170,000 – \$179,999	–	1
\$180,000 – \$189,999	–	3
\$190,000 – \$199,999	3	4
\$200,000 – \$209,999	2	4
\$210,000 – \$219,999	4	–
\$220,000 – \$229,999	1	2
\$230,000 – \$249,999	2	1
\$240,000 – \$249,999	1	–
\$250,000 – \$259,999	1	–
	14	15
	<b>\$'000</b>	<b>\$'000</b>
<b>Total remuneration for the reporting year for Senior Officers included above, amounted to:</b>	<b>3,061</b>	<b>3,165</b>

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

	Consolidated 2024 Excl GST \$'000	Consolidated 2023 Excl GST \$'000
<b>7.2 Related party disclosure</b>		
<b>(a) Transactions with related parties</b>		
(i) During 2023-24 Council entered into the following transactions with related parties Dandenong Market Pty Ltd (DMPL) and South East Leisure Pty Ltd (SEL).		
<b>Dandenong Market Pty Ltd</b>		
<b>Received from DMPL</b>		
Rent received	264	–
Other charges	103	103
<b>Total received</b>	<b>367</b>	<b>103</b>
<b>Paid to DMPL</b>		
Contributions for festival/events	82	130
Payment for gift vouchers	2	24
Payment for other items	315	22
<b>Total paid</b>	<b>399</b>	<b>176</b>
Councillor Memeti has a financial interest in a stall at Dandenong Market. The financial arrangements are at arms length based on commercial terms. A number of related parties have minority shareholdings in public companies, which have dealings with the Council from time to time.		
<b>South East Leisure Pty Ltd</b>		
<b>Received from SEL</b>		
Other reimbursements	4	8
<b>Total received</b>	<b>4</b>	<b>8</b>
<b>Paid to SEL</b>		
Management fee	3,406	3,161
Payment for other items	135	45
<b>Total paid</b>	<b>3,541</b>	<b>3,206</b>
<b>(b) Outstanding balances with related parties</b>		
The following transaction was outstanding at 30 June		
Other reimbursements	20	2
	<b>20</b>	<b>2</b>
<b>(c) Loans to/from related parties</b>		
On the 26 September 2022, Council resolved to serve as a guarantor for the finance lease facility in favour of South East Leisure Pty Ltd. The amount outstanding at 30 June 2024 is \$496,706.		

	Consolidated 2024 Excl GST \$'000	Consolidated 2023 Excl GST \$'000
<b>7.2 Related party disclosure (continued)</b>		
<b>(d) Commitments to/from related parties</b>		
<i>Dandenong Market Pty Ltd</i>		
Under the Management Services Agreement with Dandenong Market Pty Ltd (DMPL) an extension has been exercised up to 30 June 2026.		
A commitment for rent of the Market premises is as follows	322	238
	<b>322</b>	<b>238</b>
<i>South East Leisure Pty Ltd</i>		
Under the Management Services Agreement Council appoints South East Leisure Pty Ltd to provide management services to Council, Council is required to pay a Management Fee under the terms and conditions of the Management Services Agreement which ends 30 June 2032.		
A commitment to pay a Management Fee to South East Leisure Pty Ltd	3,505	2,492
	<b>3,505</b>	<b>2,492</b>



## **Note 8 Managing uncertainties**

### **8.1 Contingent assets and liabilities**

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

#### **(a) Contingent assets**

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

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

#### **Developer contributions**

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

#### **(b) Contingent liabilities**

Contingent liabilities are:

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

The following are potential contingencies to be considered by Council.

#### **Superannuation**

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined in Note 9.3. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

#### **Development Contribution Plans (DCP)**

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

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

New development in each of the areas is required to meet its share of the total cost of delivering the required infrastructure works – as measured by its projected share of usage – through development contributions collected under the DCP's. The balance of works not covered by development contributions has been agreed to be funded by Council. The total value of these works is estimated to be around \$13.1 million.

#### **Landfills**

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

#### **Legal actions**

Council is presently involved in a number of confidential legal matters, which are being conducted through Council's solicitors. The estimated potential financial effect of these matters may be up to \$1.0 million (\$1.5 million as at 30 June 2023).

**(b) Contingent liabilities (continued)****MAV Workcare**

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the *Workplace Injury Rehabilitation and Compensation Act 2013*, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required. Since 30 June 2021, Council has paid \$1.36 million in adjustment payments (2023-24: \$32,260, 2022-23: \$33,500). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members. The 30 June 2024 marks the three-year anniversary of the schemes cessation. Early estimates indicate Council's contribution in the event a deficiency is between \$154,000 and \$232,000 respectively.

**(c) Guarantees for loans to other entities**

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

Financial guarantee contracts are not recognised as a liability in the Balance Sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that right will be exercised. Details of guarantees that Council has provided, that are not recognised in the Balance Sheet are disclosed below.

As at 30 June 2024, Council's maximum potential exposure is as follows:

Entities	Amount outstanding 30 June 2024 \$'000	Amount outstanding 30 June 2023 \$'000	Date commenced
Keysborough Bowls Club Inc.	31	48	18 May 2015
<b>Total Guarantees for loans to other entities</b>	<b>31</b>	<b>48</b>	

## 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards. In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities to modify AASB 13 Fair Value Measurement. AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants. AASB 2022-6 amends AASB 101 Presentation of Financial Statements to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024.

Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

## 8.3 Financial instruments

### (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

### (b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposures to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

#### *Interest rate risk*

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk. We do not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. We manage interest rate risk by adopting an investment policy that ensures:

- diversification of investment product
- monitoring of return on investment and
- benchmarking of returns and comparison with budget.

### **(b) Market risk (*continued*)**

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

### **(c) Credit risk**

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on some financial assets included in the Balance Sheet. Particularly significant area of credit risk exists in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- we have a policy for establishing credit limits for the entities we deal with
- we may require collateral where appropriate and
- we only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal. Rates debtors are secured by a charge over the rateable property. Council has assessed that 14% of parking infringement debts owing to Council are unlikely to be collected and has raised a provision for doubtful debts over those debts based on an assessment of collectability. The collection of long overdue parking infringement debts is managed by Fines Victoria.

Refer note 5.1 for financial assets which are determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the Balance Sheet, such as when Council provides a guarantee for another party. Details of Council's contingent liabilities are disclosed in note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

### **(d) Liquidity risk**

Liquidity risk includes the risk that, as a result of our operational liquidity requirements we will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

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

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the Balance Sheet and the amounts related to financial guarantees disclosed in note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at note 5.4. Unless otherwise stated, the carrying amount of financial instruments reflect their fair value.

### **(e) Sensitivity disclosure analysis**

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +1% and - 1% in market interest rates (AUD) from year-end rates of 4.35%.

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

## 8.4 Fair value measurement

### *Fair value hierarchy*

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 'Fair value measurement', aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

### *Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, works in progress, leasehold improvements are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. For assets valued at cost, the carrying amount is considered to approximate fair value given short useful lives. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 2 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Land	1 to 2 years
Buildings	1 to 2 years
Roads	4 to 5 years
Bridges	4 to 5 years
Footpaths and cycleways	4 to 5 years
Drainage	4 to 5 years
Off street car parks	4 to 5 years

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



### *Impairment of assets*

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

The impairment adjustments at 30 June 2024 include two buildings: an uninhabitable building and a fire-damaged building (total impairment loss of \$729,000 in the asset revaluation reserve in Note 9.1(a)) and 60 parking meter assets which will become obsolete in 2025 due to advances in card payment security technology (impairment loss of \$56,000 in other expenses in Note 4.9).

### **8.5 Events occurring after balance date**

No matters have occurred after balance date that require disclosure in the financial report.

### **8.6 Adjustments directly to equity**

There were no adjustments to opening equity balances in the 2023-24 financial year.

## Note 9 Other matters

### 9.1 Reserves

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Reversal of previous valuations for assets disposed \$'000	Impairment loss (credited against previous increments)/ reversal \$'000	Balance at end of reporting period \$'000
<b>(a) Asset revaluation reserves</b>					
<b>2024</b>					
<b>Property</b>					
Land	963,143	62,633	–	–	1,025,776
Buildings	74,677	1,903	–	(729)	75,851
	1,037,820	64,536	–	(729)	1,101,627
<b>Infrastructure</b>					
Roads	216,246	–	–	–	216,246
Bridges	26,141	5,688	–	–	31,829
Footpaths and cycleways	22,752	–	–	–	22,752
Drainage	223,964	46,465	–	–	270,429
Off street car parks	3,329	–	–	–	3,329
Parks, open space and streetscapes	–	4,516	–	–	4,516
Recreational, leisure and community facilities	–	4,483	–	–	4,483
	492,432	61,152	–	–	553,584
<b>Total asset revaluation reserves</b>	<b>1,530,252</b>	<b>125,688</b>	<b>–</b>	<b>(729)</b>	<b>1,655,211</b>
<b>2023</b>					
<b>Property</b>					
Land	963,143	–	–	–	963,143
Buildings	39,838	34,839	–	–	74,677
	1,002,981	34,839	–	–	1,037,820
<b>Infrastructure</b>					
Roads	196,658	19,588	–	–	216,246
Bridges	26,141	–	–	–	26,141
Footpaths and cycleways	19,035	3,717	–	–	22,752
Drainage	223,964	–	–	–	223,964
Off street car parks	3,804	(475)	–	–	3,329
	469,602	22,830	–	–	492,432
<b>Total asset revaluation reserves</b>	<b>1,472,583</b>	<b>57,669</b>	<b>–</b>	<b>–</b>	<b>1,530,252</b>

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets, as described in accounting policy note 6.2(h).

## 9.1 Reserves (continued)

	Balance at beginning of reporting period \$'000	Transfer to accumulated surplus \$'000	Transfer from accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>(b) Other reserves</b>				
<b>2024</b>				
Insurance reserve	469	–	–	469
Re-vegetation reserves	229	(29)	–	200
Open space – planning, development and improvements	2,309	(841)	2,288	3,756
Open space – acquisitions	6,000	(10)	10	6,000
Keysborough South maintenance levy	2,581	(1,308)	1,735	3,008
Major projects reserve	42,566	(2,172)	8,914	49,308
General reserve	2,662	(245)	1,738	4,155
Council funded development contributions reserve	19,546	(4,421)	1,189	16,314
Spring Valley landfill rehabilitation	3,148	(36)	951	4,063
Springvale Activity Precinct – parking and development	235	–	–	235
Dandenong Activity Precinct – parking and development	3,074	(711)	650	3,013
Future maintenance reserve	4,341	(301)	–	4,040
Grants in Advance	720	(720)	–	–
<b>Total other reserves</b>	<b>87,880</b>	<b>(10,794)</b>	<b>17,475</b>	<b>94,561</b>
<b>2023</b>				
Insurance reserve	325	–	144	469
Re-vegetation reserves	280	(51)	–	229
Open space – planning, development and improvements	2,942	(2,804)	2,171	2,309
Open space – acquisitions	6,000	(1,989)	1,989	6,000
Keysborough South maintenance levy	2,330	(1,446)	1,697	2,581
Major projects reserve	26,218	–	16,348	42,566
General reserve	1,102	(6)	1,566	2,662
Council funded development contributions reserve	19,505	(363)	404	19,546
Spring Valley landfill rehabilitation	2,985	(168)	331	3,148
Springvale Activity Precinct – parking and development	235	–	–	235
Dandenong Activity Precinct – parking and development	1,866	(296)	1,504	3,074
Future maintenance reserve	4,613	(272)	–	4,341
Grants in Advance	–	–	720	720
<b>Total other reserves</b>	<b>68,401</b>	<b>(7,395)</b>	<b>26,874</b>	<b>87,880</b>

## 9.1 Reserves (continued)

### (b) Other reserves (continued)

#### Nature and purpose of other reserves:

##### Insurance reserve

The insurance reserve has been created to meet large and unexpected policy excesses on multiple insurance claims.

##### Re-vegetation reserves

The purpose of this reserve fund is to meet native re-vegetation requirements on Council's reserves.

##### Open space – planning, development and improvements

Funds set aside in this reserve will be utilised exclusively for allocation towards enhancing the City's open space via planning, development and improvements.

##### Open space – acquisitions

Funds set aside in this reserve will be utilised exclusively for open space land acquisitions.

##### Keysborough South maintenance levy

This reserve has been established to ensure full accountability of the levies received for the Keysborough and Somerfield Estates reflecting costs of maintaining an additional 15% open space beyond that of traditional estates.

##### Major projects reserve

The major projects reserve holds proceeds from the sale of Council's property assets or surplus Council funds and will be utilised for investing in other properties or funding future major projects.

##### General reserve

This reserve relates to financial impacts of future aged care sector reforms and fixed term contracts in community service programs.

##### Council funded development contributions reserve

The reserve for Council funded development contribution plans holds funds in respect of Council's contribution to the two major developments in Dandenong South (C87) and Keysborough (C36).

##### Spring Valley landfill rehabilitation reserve

The purpose of this reserve is to rehabilitate the Spring Valley landfill site at Clarke Road, Springvale South.

##### Springvale Activity Precinct – parking and development reserve

The purpose of the reserve is to fund development in the Springvale Activity Centre.

##### Dandenong Activity Precinct – parking and development reserve

The purpose of the reserve is to fund development in the Dandenong Activity Centre.

##### Future maintenance reserve

This reserve holds contribution funds for future works to address level crossing removal authority defects.

	Note	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>(c) Total reserves summary</b>			
Asset revaluation reserve	9.1(a)	1,655,211	1,530,252
Other reserves	9.1(b)	94,561	87,880
<b>Total reserves</b>		<b>1,749,772</b>	<b>1,618,132</b>

## 9.2 Reconciliation of cash flows from operating activities to surplus

	Consolidated 2024 \$'000	Consolidated 2023 \$'000
<b>Surplus for the year</b>	<b>12,287</b>	<b>33,376</b>
<b>Non-cash adjustments:</b>		
Depreciation	35,881	32,849
Amortisation intangible assets	44	111
Depreciation right of use assets	715	726
Impairment loss	56	–
Gain on disposal of property, infrastructure, plant and equipment	(604)	(719)
Fair value adjustments for investment property	(115)	(228)
Contributions of non-monetary assets	(12,098)	(14,804)
Works in progress (unable to be capitalised)	8,054	8,978
Assets written-off	6,754	3,427
Borrowing costs	2,575	2,687
Finance cost – leases	41	52
Other interest bearing liabilities net present value adjustment	–	(59)
<b>Change in assets and liabilities</b>		
Increase)/decrease in trade and other receivables	366	(973)
Increase in prepayments/other assets	(137)	(866)
Increase/(decrease) in trust funds and deposits taken/repaid	(862)	1,196
Increase in trade and other payables	4,947	1,717
Increase/(decrease) in contract and other liabilities	(2,203)	3,058
Increase/(decrease) in provisions	97	(386)
Increase in inventories	(7)	–
<b>Net cash provided by operating activities</b>	<b>55,791</b>	<b>70,142</b>



### 9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently.

Obligations for contributions to the Fund are recognised as an expense in Comprehensive Income Statement when they are made or due.

#### Accumulation

The Fund's accumulation category, Vision MySuper/ Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023:10.5%)).

#### Defined Benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of the Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119 – Employee Benefits.

#### Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

– Net investment returns	5.70% pa
– Salary information	3.50% pa
– Price inflation (CPI)	2.80% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

#### Employer contributions

##### (a) Regular contributions

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

##### (b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

### 9.3 Superannuation (*continued*)

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

#### The 2023 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2023 (Triennial) \$ million	2022 (Interim) \$ million
– A VBI surplus	84.7	44.6
– A total service liability surplus	123.6	105.8
– A discounted accrued benefits surplus	141.9	111.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

#### The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

– Net investment returns	5.60% pa
– Salary information	3.50% pa
– Price inflation (CPI)	2.70% pa

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

### 9.3 Superannuation (*continued*)

#### The 2020 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	2020 Triennial investigation	2023 Triennial investigation
– Net investment return	5.6% pa	5.7% pa
– Salary inflation	2.5% pa for the first two years and 2.75% pa thereafter	3.5% pa
– Price inflation	2.0% pa	2.8% pa

#### Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Type of scheme	Rate	Consolidated 2024 \$'000	Consolidated 2023 \$'000
Vision Super	Defined benefits	11.0% (2023: 10.5%)	312	321
Vision Super	Accumulation	11.0% (2023: 10.5%)	3,771	3,610
Other funds	Accumulation	11.0% (2023: 10.5%)	4,772	3,908

In addition to the above contributions, Council has paid \$0 unfunded liability payments to Vision Super in 2023-24 (2022-23: \$0).

There were \$347,000 contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$322,000.

## **Note 10 Change in accounting policy**

### *Land under roads*

Up to 30 June 2023 Council valued Land Under Road (LUR) assets at cost. In 2023-24, a change in accounting policy occurred to measure LUR assets at fair value. The 2023-24 revaluation of LUR is therefore the first revaluation conducted of Council's LUR assets and was an independent valuation by Patel Dore Pty Ltd (Council's contract valuer).

The financial impact of this change in accounting policy was a \$44.2 million increase in asset value and asset revaluation reserve.

### *Parks, open space and streetscapes (POSS) and Recreational, leisure and community facilities (RLCF)*

These infrastructure asset classes were also previously valued at cost and weren't subject to revaluations. The revaluation that occurred during 2023-24 was the first time that these two asset classes have been revalued and was based on an inflation index which saw a revaluation increment of \$4.5 million for both asset classes.

## Customer Service Centre locations

### **Dandenong Civic Centre**


Level 2, 225 Lonsdale Street, Dandenong  
8.30am–5pm Monday to Friday

### **Springvale**

5 Hillcrest Grove, Springvale  
8.30am–5pm Monday to Friday

### **Parkmore**

Shop A7, Parkmore Shopping Centre  
Cheltenham Road, Keysborough  
9am–5pm Monday to Friday, 9am–1pm Saturday

 (03) 8571 1000

 [council@cgd.vic.gov.au](mailto:council@cgd.vic.gov.au)

 [greaterdandenong.vic.gov.au](http://greaterdandenong.vic.gov.au)



TTY: 133 677

Speak and listen: 1300 555 727  
Online: [relayservice.gov.au](http://relayservice.gov.au)



TIS: 13 14 50

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