



# Annual Report 2024–25





## Acknowledgement of Country

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

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

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

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

Image: Koorie Youth Will Shake Spears



# Contents

<b>Our Great City</b>	<b>4</b>	<b>Community Relations</b>	<b>52</b>
Our Community Profile	6	Advocacy	52
Council's spending in 2024–25	8	Health and Wellbeing in	
Community Vision	9	Our Community	53
Strategic Objectives	11	Climate Change and Sustainability	54
		Disability Action Plan	56
<b>Year in Review</b>	<b>12</b>	Community Satisfaction	57
Message from our Mayor and CEO	12		
Message from our Junior Mayor	14	<b>Community Grants Programs</b>	<b>58</b>
Celebrations	16	<b>Performance</b>	<b>74</b>
		Integrated Planning Framework	74
<b>Corporate Governance</b>	<b>18</b>		
The Council	18	<b>Strategic Objective 1</b>	
Ward Map	19	<b>A socially connected,</b>	
Your Councillors	20	<b>safe and healthy city</b>	<b>76</b>
Governance	22	Highlights	77
Audit and Risk Committee	34	Performance Measures	77
Public Interest Disclosures Act 2012	35	Our Performance	78
Freedom of Information	36	Services Funded	85
Public Transparency	36		
Relevant Legislation	36	<b>Strategic Objective 2</b>	
Risk Management	37	<b>A city that respects and celebrates</b>	
Contracts	37	<b>diversity, our history and the arts</b>	<b>86</b>
Municipal Emergency Management	37	Highlights	87
Governance and Management Checklist	38	Performance Measures	87
		Our Performance	88
		Services Funded	91
<b>Our Organisation</b>	<b>42</b>		
Organisational structure	42	<b>Strategic Objective 3</b>	
Our Staff	44	<b>A city of accessible, vibrant</b>	
Asset Management	48	<b>centres and neighbourhoods</b>	<b>92</b>
City Improvement Program	50	Highlights	93
		Performance Measures	93
		Our Performance	94
		Services Funded	101







**Strategic Objective 4**  
**A green city committed**  
**to a sustainable future** **102**

Highlights	103
Performance Measures	103
Our Performance	104
Services Funded	107

**Strategic Objective 5**  
**A city that supports entrepreneurship,**  
**quality education and**  
**employment outcomes** **108**

Highlights	109
Performance Measures	109
Our Performance	110
Services Funded	112

**Strategic Objective 6**  
**A Council that demonstrates**  
**leadership and a commitment**  
**to investing in the community** **114**

Highlights	115
Performance Measures	115
Our Performance	116
Services Funded	122

**Infrastructure and**  
**Development Contributions** **124**

**Performance Statement** **129**

**Understanding the Financial Report** **150**





























**Annual Financial Report** **160**



# Our Great City

Greater Dandenong City Council provides over 100 services to improve the quality of life of all residents. The Community Vision and Council's strategic objectives 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 Profile

### Housing



**2,366** residents are homeless  
(15 per 1,000 residents)



House prices rose by **33%**  
in the decade to 2024



Median house price in 2021 was  
**10.3 times** the average  
household income

(Source: Census ABS 2021)

### Languages spoken



**69%** of residents (compared  
to 29.1% in Victoria) speak  
languages other than English  
including Vietnamese, Khmer,  
Mandarin, Cantonese, Greek,  
Punjabi, Sinhalese, Arabic and  
Dari



**14.2%** have limited fluency in  
spoken English

(Source: Census ABS 2021)

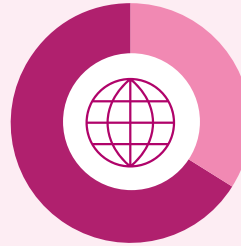
### Disability



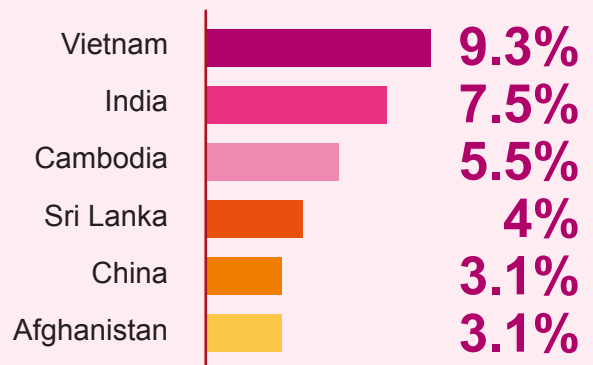
**7.7%** of people are living with  
a disability

(Source: Census ABS 2021)

### Country of birth



The proportion of residents  
born overseas is **61.4%**  
compared to **31.6%**  
in Victoria



(Source: Census ABS 2021)

### Employment



The City of Greater Dandenong  
supports **114,506** jobs



The unemployment rate is **6.4%**  
compared to 4% in Victoria

(Source: Remplan)

### Population

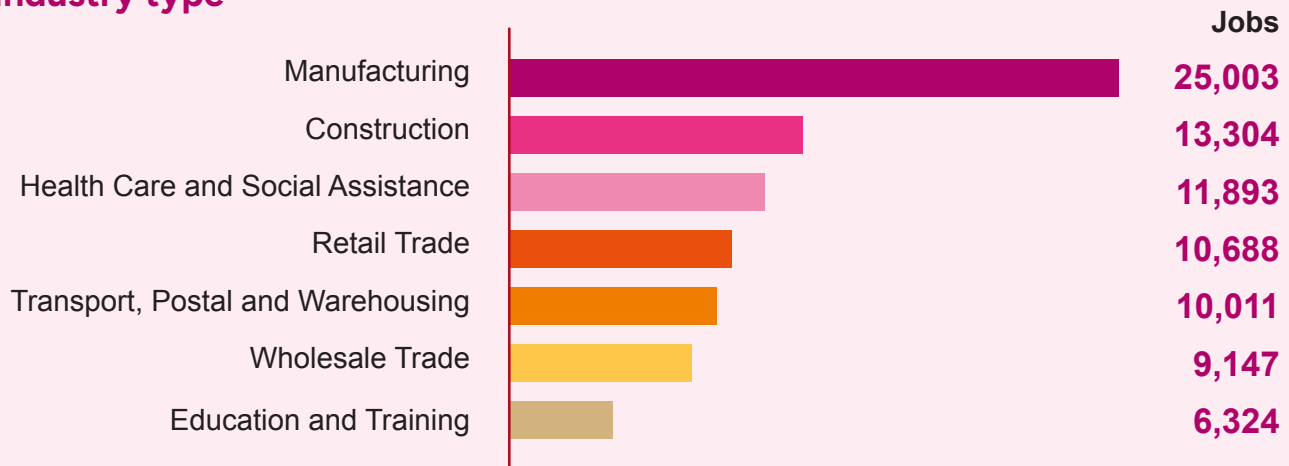


**167,000** residents  
(Source: ABS 2023)

**615** residents are of Aboriginal and  
Torres Strait Islander heritage

(Source: Census ABS 2021)

## Industry type



(Source: Remplan)

## Education



**44.2%** of residents 15+ hold a higher education qualification

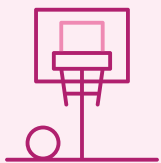
**8.1%** of residents aged 20–24 left school before completing Year 11



**13.2%** of residents aged 20–24 are not in paid work or education

(Source: Census ABS 2021)

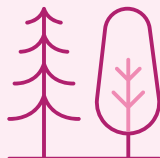
## Infrastructure



**35** sports reserves

**5** leisure facilities

**235** parks and land reserves totalling 555 hectares of open space



**61** bushland areas



**1,151km** of footpaths

## Health and wellbeing



**17%** of residents rate their health as fair or poor, slightly less than the metropolitan level of 20%



**17%** are obese



**20%** of adults did not do any moderate or vigorous physical activity in the previous week



**11.8%** of residents had run out of food, and not been able to afford more, at some time in the previous 12 months in comparison to the metropolitan average of 7.5%



**33%** of residents indicated that they were lonely, more than the metropolitan result of 23.5%

(Source: 2023 Population Health Survey)



## Council's spending in 2024–25



**\$60.61 million**

Capital works



**\$34.76 million**

Buildings, roads, drains  
and traffic management



**\$27.80 million**

Waste and cleansing



**\$25.88 million**

Community facilities,  
parks, sport and recreation



**\$22.45 million**

Planning, building and  
regulatory services



**\$19.06 million**

Family, children and youth



**\$15.95 million**

Library, arts and  
cultural services



**\$13.95 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.

In 2024 the vision was reviewed by the Community Panel formed to develop the new Council Plan 2025–29. The community feedback received during the extensive Council Plan consultation activities reflected the intent of the vision and its principles as created in 2021 and the panel agreed this was still reflective of the hopes and aspirations of our community.







## 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

2024–25 has been a year of meaningful progress and proud achievements for Greater Dandenong City Council. Together, we've advanced key projects, strengthened our commitment to delivering high-quality services, and laid a strong foundation for the future of our city.

Our newly elected Council, with eight returning Councillors and three new representatives, endorsed a new Council Plan, setting our priorities and directions for this Council term. The new plan is the result of thousands of pieces of community feedback and has a strong focus on community outcomes and impacts. Together we will continue to build on the accomplishments of this year.

We achieved a surplus operating result of \$30.9 million, reflecting responsible financial management and a commitment to delivering value for our community. We invested \$60 million in infrastructure, including new community facilities, recreation spaces, roads and footpaths.

Big achievements in 2024–25 included:

- Over 69,000 people engaged through festivals and events, more than 820,000 visitors welcomed to our libraries, and an impressive 82% reduction in Council emissions.
- Starting construction of the new Dandenong Wellbeing Centre – our largest infrastructure project to date. Replacing Dandenong Oasis, this once-in-a-generation investment will be a cornerstone of community health and wellbeing.
- 99% completion of the Keysborough Community Hub which will be open to the public in September.
- 75 transport infrastructure projects were delivered and/or advocated for.
- \$1.7 million in State Government funding announced for path works following the completion of the Progress Street Level Crossing Removal. This funding will be received in 2025-26.



A major source of pride has been our community satisfaction score, which rose to 7.5 out of 10. This was the highest result across metropolitan Melbourne in 2025, and the equal-highest result ever recorded by our survey company.

Satisfaction with most areas of Council performance was notably higher than the metropolitan average, including overall satisfaction with the customer service experience (6% higher in Greater Dandenong), planning and development (5% higher), overall performance (4% higher), governance and leadership (4% higher), and services and facilities (3% higher).

These results reflect a very strong level of community satisfaction with the performance of the Greater Dandenong City Council. In addition to assessing our performance across a range of areas, this survey provides insights into ways to improve service delivery.

This year we also saw significant funding commitments from the Federal Government on a range of projects, including:

- \$1.6m for CCTV upgrades in Noble Park and Dandenong
- \$1.5m Federal Government announcement for the establishment of a Dandenong Employment Hub
- \$1.44m on upgrades to parks and sporting facilities
- \$900,000 Federal Government announcement for Ross Reserve upgrades including female-inclusive change rooms and amenities
- \$400,000 Federal Government announcement for sports field lighting at Fotheringham Reserve.

These funding commitments are a result of strong and strategic advocacy work and we look forward to seeing these projects come to fruition.

Our city was honoured with a number of awards this year, including:


- The HOME24 exhibition, celebrating themes of migration, belonging, and creativity, won the 2024 Victorian Multicultural Award for Excellence in the Arts and was shortlisted for the Public Galleries Association of Victoria Awards.
- Springvale Snow Fest received an Honourable Mention in the 2025 National Local Government Awards, continuing to attract tens of thousands of visitors annually.
- The EventConnect Project, which streamlined event application processes, won the LGPRO 2025 Customer Experience Award.
- South East Leisure, our leisure facility operator, earned three major accolades at the 2025 Aquatic and Recreation Victoria Awards.

These achievements reflect the hard work and dedication of our Councillors and staff, who continue to work tirelessly for our community.

Our achievements this year show what's possible when we work together with purpose and passion. Together, we are making Greater Dandenong a place we're proud to call home.



**Mayor, Cr Jim Memeti**



**CEO, Jacqui Weatherill**



## Message from our Junior Mayor

Hello City of Greater Dandenong. I am Aaya, a 12 year old student from a local school in Keysborough and your Junior Mayor of 2025 and it's an absolute pleasure to introduce myself to you all.



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

I love this city because of its diversity, creativity, and care for children. We celebrate festivals like Diwali and Ramadan, which highlight the richness of our multicultural community and provide valuable opportunities for everyone to learn about different cultures and religions. The City of Greater Dandenong is the most diverse city in all of Victoria. I also love how much creativity and care is shown towards children. There are many activities designed for us, especially during school holidays, such as ice skating, volleyball tournaments and family-friendly events like the Keysie Big Picnic and the Little Day Out.

### Why I wanted to be Junior Mayor

When I first heard about the Junior Mayor election at our Junior Civic Leaders Club, I was really excited! I saw it as an amazing opportunity to help kids, not just at my school, but all across Greater Dandenong. Later that week, I wrote a 100-word statement about encouraging kids to spend less time on devices and more time playing outside and being social. Our principal selected two of the four school captains to move forward, and I was one of them! I worked hard on my speech, and when I presented it, I was thrilled to be voted Junior Mayor. I couldn't wait to start making a difference in the City of Greater Dandenong.

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

The City of Greater Dandenong is a child-friendly city because it provides a wide range of festivals, school holiday programs, and outdoor facilities. The idea of having a Junior Mayor and allowing them to contribute to the Council's decision-making shows just how much Greater Dandenong values us kids. This year, we had the Keysie Big Picnic, which was a fantastic experience for children and their families. It featured concerts, food trucks, and fun activities for everyone. Every school holiday, our community hosts programs for kids, including coding workshops, volleyball tournaments, and arts and crafts activities for young people.

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

As Junior Mayor, I want to encourage kids to get out and about again, off their devices and outside, exploring the outdoors with their friends. In my speech, I talked about the need for free facilities that help kids get active and play outside. When my parents were young, they didn't come home to tablets and phones, they came home, knocked on their neighbour's doors, and asked them to come play outside. They'd spend the whole afternoon outside together until it got dark. Kids in our community need that same kind of freedom and fun. That's why I'm here, to help make that change.





## Celebrations

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, the Keysborough Big Picnic, and the Noble Park Community Fun Day.











## Corporate Governance

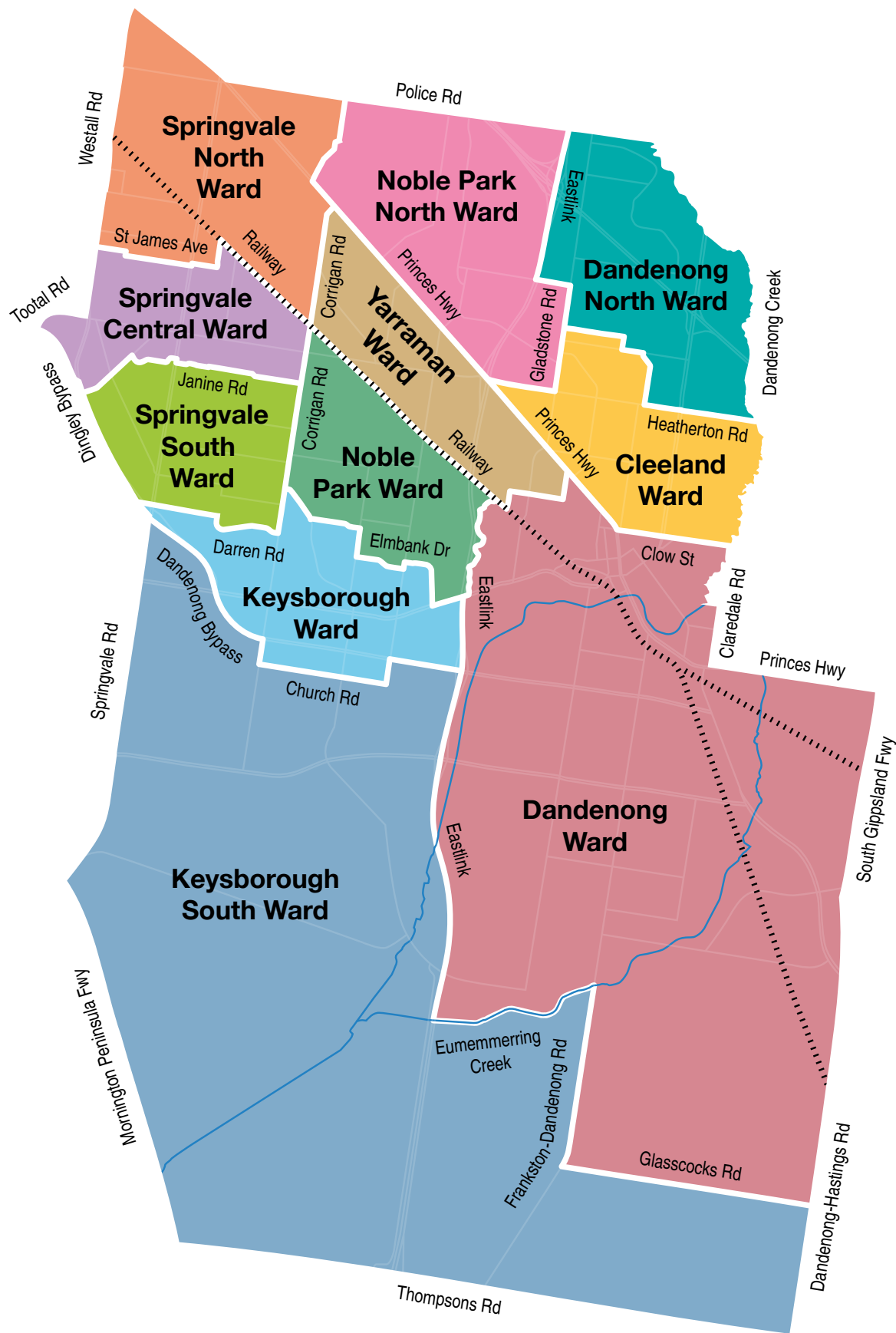
### The Council

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 25 October 2024. The next Council elections are scheduled for 26 October 2028.

Ward Map



## Your Councillors



### **Yarraman Ward**

Cr Phillip Danh

#### **Suburbs:**

Dandenong, Noble Park

#### **Term as a Councillor:**

2024–present



### **Cleeland Ward**

Cr Rhonda Garad

#### **Suburbs:**

Dandenong,  
Dandenong North

#### **Term as a Councillor:**

2020–present



### **Keysborough**

#### **South Ward**

Cr Isabella Do

#### **Suburbs:**

Bangholme, Keysborough,  
Keysborough South

#### **Term as a Councillor:**

2024–present



### **Springvale Central Ward**

Cr Alice Phuong Le

#### **Suburbs:**

Springvale

#### **Term as a Councillor:**

2024–present



### **Noble Park North Ward**

Cr Lana Formoso

#### **Suburbs:**

Noble Park North,  
Dandenong North,  
Springvale

#### **Term as a Councillor:**

2020–present

#### **Term as Deputy Mayor:**

2022–23

#### **Mayoral term:**

2023–2024



### **Dandenong Ward**

Mayor, 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, 2024–present



**Dandenong North Ward**

Cr Bob Milkovic

**Suburbs:**

Dandenong North

**Term as a Councillor:**

2020–present

**Springvale South Ward**

Cr Loi Truong

**Suburbs:**

Springvale,  
Springvale South

**Term as a Councillor:**

2008–present

**Springvale North Ward**

Cr Sean O'Reilly

**Suburbs:**

Springvale, Springvale North

**Term as a Councillor:**

2012–present

**Mayoral term:**

2014–15

**Keysborough Ward**

Cr Melinda Yim

**Suburbs:**

Keysborough

**Term as a Councillor:**

2024–present

**Noble Park Ward**

Deputy Mayor,  
Cr Sophie Tan

**Suburbs:**

Noble Park

**Term as a Councillor:**

January 2019–present

**Deputy Mayor term:**

2020–21, 2024–present

## 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.

### Model Code of Conduct – Councillors

Greater Dandenong City Council's Model 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 Model 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/councillor-code-conduct](http://www.greaterdandenong.vic.gov.au/councillor-code-conduct)

## 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 2024–25, there were 21 Council meetings. This is inclusive of the Council meeting held on 18 November 2024 to elect a Mayor and Deputy Mayor.

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

Councillors from 1 July 2024 – 30 June 2025	Council Meetings Eligible to Attend	Council Meetings Attended
Number of meetings held	21	21
Cr Tim Dark (retired on 25 October 2024)	7	5
Cr Angela Long (retired on 25 October 2024)	7	6
Cr Phillip Danh	21	19
Cr Lana Formoso	21	19
Cr Rhonda Garad	21	19
Cr Richard Lim OAM (retired on 25 October 2024)	7	6
Cr Bob Milkovic	21	17
Cr Jim Memeti	21	18
Cr Sean O'Reilly	21	19
Cr Loi Truong	21	17
Cr Sophie Tan	21	19
Cr Alice Phuong Le (since 18 November 2024)	14	10
Cr Melinda Yim (since 18 November 2024)	14	13
Cr Isabella Do (since 18 November 2024)	14	12

## 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 2024–25, the average number of 'logins' to the live webcasts per ordinary Council meeting was 37 with 136 'logins' recorded as an average against each archived (non-live) webcast of each Council meeting.

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 2024–25 financial year 12 notices of motion were submitted by Councillors.



## Mayor, Deputy Mayor and Councillor allowances

Under the *Local Government Act 2020* and the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*, the Victorian Independent Remuneration Tribunal (VIRT) sets allowances payable to Mayors, Deputy Mayors and Councillors. At the beginning of July 2024, the Victorian Independent Remuneration Tribunal made a determination providing for an annual adjustment to the values of the allowances payable to Mayors, Deputy Mayors, and Councillors. The Tribunal has determined to increase the value of base allowances by 3.5 per cent with effect from 1 July 2024.

A 3.5 per cent increase was also applied to the base allowance values for Mayors and Deputy Mayors from 18 December 2024.

This increase is reflected in the amounts shown below:

Mayoral allowance	
1 July – 17 December 2024	<p>\$134,954 pa (inclusive of Commonwealth Superannuation Guarantee)</p> <p>Includes use of a fully maintained vehicle</p>
18 December 2024 – 30 June 2025	<p>\$138,506 pa (inclusive of a Commonwealth Superannuation Guarantee)</p> <p>Includes use of a fully maintained vehicle</p>

Deputy Mayoral allowance	
1 July – 17 December 2024	\$67,477 pa (inclusive of Commonwealth Superannuation Guarantee)
18 December 2024 – 30 June 2025	\$69,252 pa (inclusive of a Commonwealth Superannuation Guarantee)

## Councillor Expenses, Support and Accountability Policy

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

## Councillor Expenses

In accordance with Section 40 of the *Local Government Act 2020*, Council is required to reimburse a Councillor for expenses incurred whilst performing their duties as a Councillor. These expenses can be found on Council's website and are updated monthly. The expenses include information technology and communication, conferences and training, travel expenses, vehicle mileage and any other bona fide expenses claimed. The below table outlines the expenses incurred for the 2024–25 financial year.

2024–25	Cr Phillip Danh	Cr Tim Dark	Cr Lana Formoso	Cr Rhonda Garad	Cr Richard Lim	Cr Angela Long
Information and Communication Technology <sup>#</sup>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Training and Conferences	\$1,638.90	\$945.00	\$2,583.90	\$1,638.90	\$945.00	\$945.00
Airfares (Travel Expenses)	\$0.00	\$1,049.50	\$444.42	\$0.00	\$440.07	\$763.80
Taxi/Train Fares (Travel Expenses)	\$0.00	\$0.00	\$1,120.98	\$0.00	\$295.40	\$143.73
Accommodation and Meals (Travel Expenses)	\$0.00	\$970.00	\$994.21	\$0.00	\$1,042.01	\$590.00
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	\$188.16
Functions Attended	\$0.00	\$0.00	\$1,406.78	\$257.13	\$100.00	\$155.00
Other <sup>^</sup>	\$0.00	\$0.00	\$180.71	\$0.00	\$51.50	\$0.00
<b>Total</b>	<b>\$1,638.90</b>	<b>\$2,964.50</b>	<b>\$6,731.00</b>	<b>\$1,896.03</b>	<b>\$2,873.98</b>	<b>\$2,785.69</b>

2024-25	Cr Jim Memeti	Cr Bob Milkovic	Cr Sean O'Reilly	Cr Sophie Tan	Cr Loi Truong	Cr Isabella Do	Cr Alice Phuong Le	Cr Melinda Yim
Information and Communication Technology <sup>#</sup>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Training and Conferences	\$4,597.90	\$3,562.90	\$5,542.90	\$4,497.90	\$2,583.90	\$4,972.90	\$3,273.90	\$4,274.90
Airfares (Travel Expenses)	\$1,832.18	\$1,224.89	\$1,104.29	\$1,663.79	\$753.54	\$898.75	\$404.18	\$0.00
Taxi/Train Fares (Travel Expenses)	\$186.52	\$1,076.56	\$998.84	\$318.05	\$132.44	\$44.98	\$139.70	\$0.00
Accommodation and Meals (Travel Expenses)	\$3,370.94	\$2,492.06	\$3,503.93	\$2,682.55	\$765.00	\$1,227.59	\$1,126.25	\$197.50
Child/Family Care	\$0.00	\$0.00	\$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	\$163.80	\$0.00
Functions Attended	\$453.75	\$0.00	\$110.00	\$950.88	\$636.75	\$543.75	\$453.88	\$445.88
Other <sup>^</sup>	\$139.85	\$85.85	\$76.20	\$46.35	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$10,581.14</b>	<b>\$8,442.26</b>	<b>\$11,336.16</b>	<b>\$10,159.52</b>	<b>\$4,871.63</b>	<b>\$7,687.97</b>	<b>\$5,561.71</b>	<b>\$4,918.28</b>

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



## Notes:

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

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

## **26 October – VIC local government election day (by postal vote)**

### **Re-elected Councillors:**

Phillip Danh, Lana Formoso, Rhonda Garad, Jim Memeti, Bob Milkovic, Sean O'Reilly, Sophie Tan, Loi Truong

### **Newly elected Councillors:**

Isabella Do, Alice Phuong Le, Melinda Yim

### **Retiring Councillors:**

Tim Dark, Richard Lim, Angela Long

## **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 2024–25:

### ***Community organisations***

<b>Organisation</b>	<b>Past Councillor Representative(s) 2023–24 16 Nov 2023 – 26 Oct 2024</b>	<b>New Councillor Liaison(s) 2024–25 18 Nov 2024 – 30 June 2025</b>
Dandenong and District Historical Society	Cr Angela Long	Cr Rhonda Garad
Dandenong Show Committee	Cr Bob Milkovic Alternate – Cr Jim Memeti	Cr Bob Milkovic Alternate – Cr Jim Memeti
Greater Dandenong Interfaith Network	Cr Sophie Tan	Cr Sophie Tan
South East Community Links	Cr Richard Lim OAM Cr Loi Truong	Cr Phillip Danh Cr Loi Truong Alternate – Cr Sean O'Reilly
Springvale and District Historical Society	Cr Sean O'Reilly Cr Loi Truong	Cr Alice Phoung Le Cr Sean O'Reilly
Springvale Benevolent Society	Cr Richard Lim OAM Cr Sean O'Reilly Cr Loi Truong	Cr Alice Phuong Le Cr Sophie Tan 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) 2023–24 16 Nov 2023 – 26 Oct 2024	New Councillor Representative(s) 2024–25 18 Nov 2024 – 30 June 2025
Arts Advisory Board	Cr Rhonda Garad	Cr Isabella Do
Audit and Risk Committee (ARC)	Mayor of the Day Cr Rhonda Garad	Mayor of the Day Cr Rhonda Garad
Australia Day Community Assessment Panel	Mayor of the Day Cr Lana Formoso Cr Richard Lim OAM Cr Sophie Tan	Mayor of the Day Cr Lana Formoso Cr Rhonda Garad Cr Alice Phuong Le Cr Sophie Tan
CEO Employment and Remuneration Committee (changed from CEO Performance Review Committee by policy)	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	Mayor of the Day Cr Isabella Do Cr Lana Formoso Cr Rhonda Garad Cr Alice Phuong Le Cr Jim Memeti Cr Sean O'Reilly Cr Sophie Tan Cr Melinda Yim
Children and Family Partnership	Cr Lana Formoso	Cr Lana Formoso
Community Safety Advisory Committee	Mayor of the Day Cr Angela Long Cr Sophie Tan	Mayor of the Day Cr Phillip Danh Cr Isabella Do Cr Sophie Tan Cr Melinda Yim
Cultural Heritage Advisory Committee	Cr Angela Long	Cr Rhonda Garad
Dandenong Market Pty Ltd	Cr Angela Long Alternate – Cr Tim Dark	Cr Rhonda Garad Alternate – Cr Bob Milkovic
Disability Advisory Committee	Cr Angela Long	Cr Melinda Yim
LGBTIQA+ Advisory Committee		Cr Rhonda Garad
LG Mayoral Taskforce Supporting People Seeking Asylum	Mayor of the Day	Mayor of the Day

Organisation	Past Councillor Representative(s) 2023–24 16 Nov 2023 – 26 Oct 2024	New Councillor Representative(s) 2024–25 18 Nov 2024 – 30 June 2025
Mills Reserve Precinct Advisory Group (MPAG)	Cr Lana Formoso Cr Angela Long Cr Jim Memeti Cr Sean O'Reilly Cr Sophie Tan	Mayor of the Day Cr Lana Formoso Cr Rhonda Garad Cr Jim Memeti Cr Sean O'Reilly Cr Sophie Tan
Multicultural and People Seeking Asylum Advisory Committee	Mayor of the Day	Mayor of the Day
Positive Ageing Advisory Committee	Cr Richard Lim OAM Cr Loi Truong	Cr Sophie Tan Cr Loi Truong Cr Melinda Yim
South East Leisure Pty Ltd	Cr Lana Formoso Alternate – Cr Angela Long	Cr Lana Formoso Alternate – Cr Rhonda Garad
Springvale Community Hub Committee	Cr Richard Lim OAM Cr Loi Truong	Cr Alice Phuong Le Cr Sean O'Reilly Alternate – Cr Isabella Do Alternate – Cr Loi Truong
Sustainability Advisory Committee	Cr Rhonda Garad	Cr Isabella Do
Taylor's Road Landfill Community Reference Group #	Cr Angela Long Alternate – Cr Sean O'Reilly	Cr Rhonda Garad Alternate – Cr Jim Memeti

**\*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**

<b>Organisation</b>	<b>Past Councillor Representative(s) 2023–24</b> <b>16 Nov 2023 – 26 Oct 2024</b>	<b>New Councillor Representative(s) 2024–25</b> <b>18 Nov 2024 – 30 June 2025</b>
Australian Local Government Women's Association (ALGWA)	Cr Angela Long Alternate – Cr Sophie Tan	Cr Lana Formoso Alternate – Cr Sophie Tan
Municipal Association of Victoria (MAV) <sup>#</sup>	Cr Rhonda Garad Alternate – Cr Lana Formoso	Cr Sean O'Reilly Alternate – Cr Lana Formoso
Victorian Local Governance Association (VLGA) <sup>#</sup>	Cr Lana Formoso Alternate – Cr Sophie Tan	Cr Lana Formoso Alternate – Cr Sophie Tan

### **Regional organisations and committees**

<b>Organisation</b>	<b>Past Councillor Representative(s) 2023–24</b> <b>16 Nov 2023 – 26 Oct 2024</b>	<b>New Councillor Representative(s) 2024–25</b> <b>18 Nov 2024 – 30 June 2025</b>
2020 Local Government Mayoral Advisory Panel	Appointment by Minister only	Appointment by Minister only
Alliance for Gambling Reform	Cr Sophie Tan	Cr Sophie Tan Alternate – Cr Rhonda Garad
Eastern Transport Coalition <sup>#</sup>	Cr Rhonda Garad	Cr Isabella Do
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
South Eastern Councils Biodiversity Network (SECBN)		Cr Rhonda Garad
South East Councils Climate Change Alliance (SECCCA) Councillor Advisory Group	Cr Rhonda Garad	Cr Lana Formoso

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

## 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 2024–25 were:

Members	
Geoff Harry 1 July 2024–30 June 2025	Chair
Jen Johansen 1 July 2024– 30 November 2024	External Member
Peter Smith 1 July 2024– 30 November 2024	External Member
Suzie Thoraval 1 December 2024– 30 June 2025	External Member
Michael Shatter 1 December 2024– 30 June 2025	External Member
Cr Lana Formoso 1 July 2024– 17 November 2024	Mayoral Representative
Cr Jim Memeti 18 November 2024– 30 June 2025	Mayoral Representative
Cr Rhonda Garad 1 July 2024–30 June 2025	Councillor Representative

Advisors	
Chief Executive Officer	Non-voting
Executive Manager Strategic Growth and Advocacy	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 2024-25. 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 2024–25 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 2012

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

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

Public Interest Disclosure Coordinator:  
Nicole Rudden – Manager Governance,  
Legal and Risk

Public Interest Disclosure Officer:  
Matthew LeCouteur – Risk Management  
Consultant

The below table outlines the number of disclosures made for 2024–25:

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

## Freedom of Information

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, 28 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	28
Access granted in full	4
Access granted in part	1
Other*	20
Access denied in full	3
Requests still under consideration	5
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	\$922.85

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

## Relevant Legislation

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

Council implemented all obligations under the *Local Government Act 2020* that were required prior to 30 June 2025.

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

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

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

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

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

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

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



## Risk Management

Council's strategic risks were updated in consultation with the Executive Team and Councillors. These align with the strategic objectives and priorities of the Council Plan. Annual Plan items are also cross-referenced to identify risks, and these examples of integration are being applied under various other strategies and plans to identify where operational and longer-term actions address risks.

Insurance renewals for 2024–25 provided favourable terms, in a challenging market, driven by significant international events and a difficult economic environment.

Several system improvements were explored in early 2025, to provide improved monitoring, data and reporting, with dashboard capability for the Executive Team's oversight of risk control actions.

## Contracts

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 32 tenders in 2024–25 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 into 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 ensure value for money, sustainability and local business growth. During 2024–25, Council has become a

leader in procurement practice and continues to strengthen its procurement activities including its Procurement Framework and Training, Value for Money principles and further digital upgrades under the following programs:

- expansion of procurement resources, capability and training
- added functionality and capacity for local and social enterprises
- streamlined policy across the network for value for money
- further procurement training and collaboration with councils.

## Municipal Emergency Management

2024–25 was another busy year for our Emergency Management team. Council received a record number of requests to coordinate emergency relief and recovery support for local businesses and residents.

As a result, Council has invested in training and qualifying a larger number of existing staff to perform emergency management roles. These new deputy Municipal Emergency Management Officers (MEMOs) and deputy Municipal Recovery Managers (MRMs) have increased the capacity of Council to provide 24-hour response coverage in accordance with our legislated obligations.

In addition, several staff were trained as Municipal Fire Prevention Officers (MFPO). They supported the work of our local laws team during a longer fire season that ran from 9 December 2024 to 1 May 2025.

Working with our agency partners, the Municipal Emergency Management Planning Committee (MEMPC) has focused on updating the Greater Dandenong Municipal Storm and Flood Sub Plan and continued to mitigate the risks of high-risk waste sites across the region.

Due to several incidents this year, the MEMPC has also established another working group to investigate and support the emergency preparedness of Supported Residential Services (SRs) and Caravan Parks.

## 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: 22/2/2021  Under review in 2025
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: 28/6/2022
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: 23/6/2025
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: 23/6/2025
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: 23/6/2025
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: 23/6/2025
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: 1/11/2022
8. <b>Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation.  Date of adoption: 13/11/2023
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 of the MEMPC meetings attended: 20/8/2024 19/11/2024 18/2/2025 20/5/2025

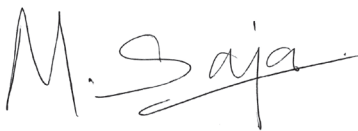
Governance and Management Items	Assessment
10. <b>Procurement policy</b> (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act. Date of approval: 9/12/2021
11. <b>Business continuity 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 commencement: 31/1/2023 Under review in 2025
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 commencement: 28/5/2024 (Municipal Emergency Management Plan) 31/1/2023 (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 commencement: 26/4/2022
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 commencement: 7/12/2021
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 commencement: 24/6/2019 Currently under review
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: 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: 12/9/2022
19. <b>Performance reporting framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Current framework in operation. Date of adoption: 1/7/2021



Governance and Management Items	Assessment
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.  Date of report: 12/8/2024 25/11/2024 10/2/2025 11/3/2025 12/5/2025
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 97(1) of the Act.  Dates reports presented to Council: 23/9/2024 25/11/2024 11/3/2025 12/5/2025
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: 12/9/2024 13/12/2024 6/3/2025 5/6/2025
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.  Dates of reports: 12/8/2024 25/11/2024 10/2/2025 11/3/2025 12/5/2025
24. <b>Annual report</b> (annual report under sections 98 and 99 of the Local Government Act 2020 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 100 of the Act.  Date of presentation: 14/10/2024
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 reviewed and adopted: 25/11/2024

Governance and Management Items	Assessment
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: 23/10/2023  Under review in 2025
27. <b>Meeting procedures</b> (Governance Rules governing the conduct of meetings of Council and delegated committees)	Currently under review  Governance Rules adopted in accordance with section 60 of the Act.  Date rules adopted: 22/8/2022

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



**Sanjay Manivasagasivam**  
Acting Chief Executive Officer  
Dated: 22 September 2025



**Cr Jim Memeti**  
Mayor  
Dated: 22 September 2025

# Our Organisation

## Organisational structure



\*In 2025 the position of Executive Director Corporate Development was made redundant and temporary arrangements put in place prior to a further organisational alignment planned for July 2025. The previous Corporate Development directorate, minus the Chief Financial Officer functions, was combined with the Strategic Growth and Advocacy department and Executive Manager Marjan Hajjari assumed responsibilities on an acting basis. The Chief Financial Officer reporting line was changed to the Chief Executive Officer.

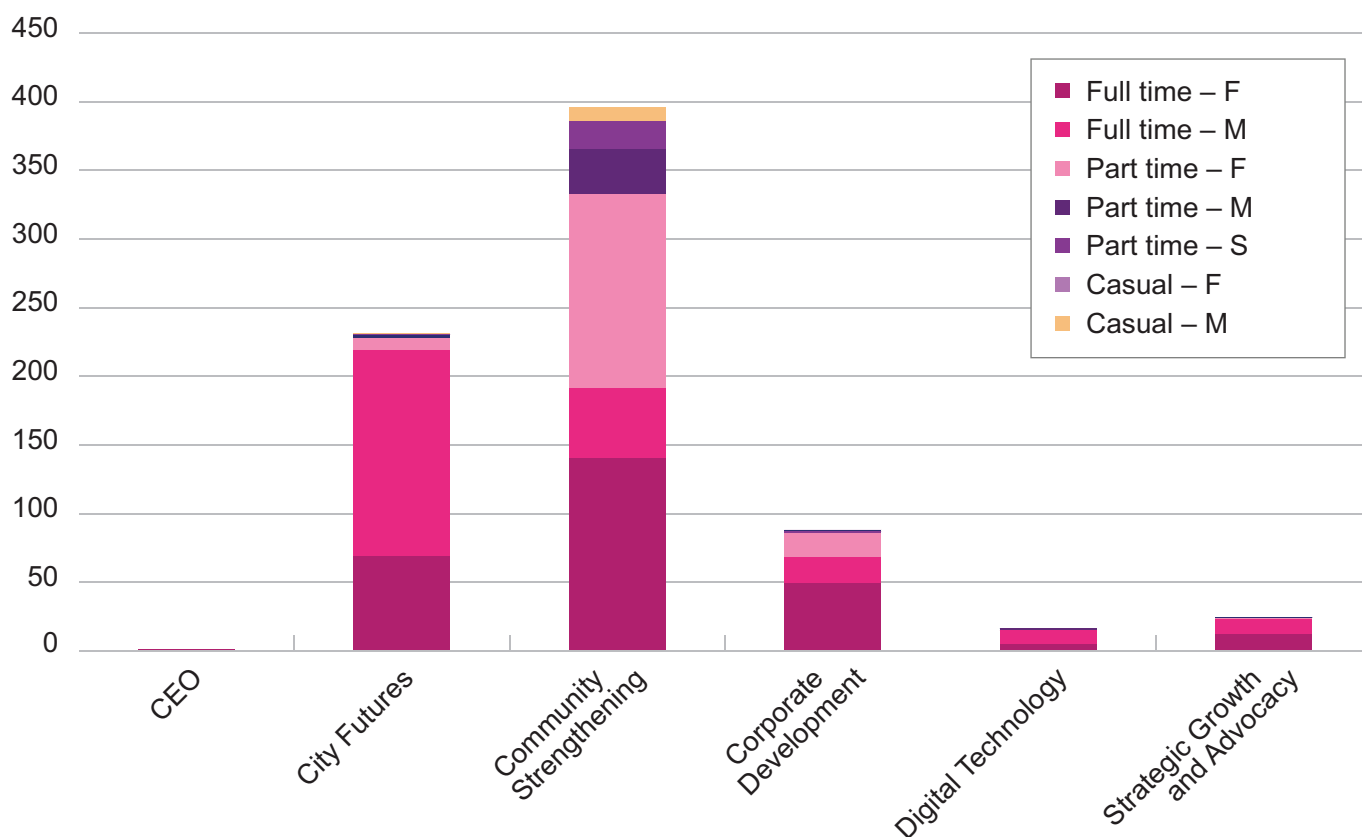




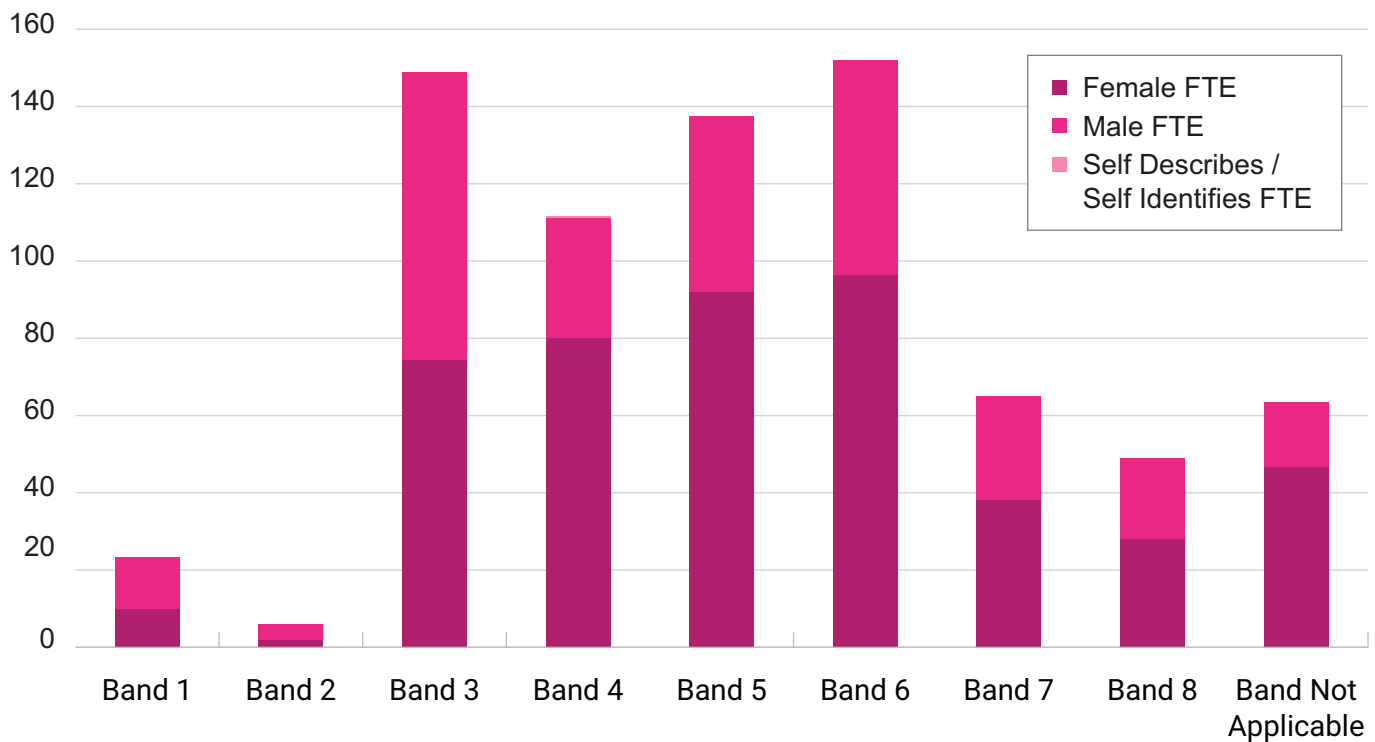
## Our Staff

Employment Type / FTE Gender	CEO	City Futures	Community Strengthening	Corporate Development*	Digital Technology	Strategic Growth and Advocacy	TOTAL
Full time – F	1.00	69.00	140.34	49.00	5.00	12.00	276.34
Full time – M	–	150.00	51.00	19.00	10.00	11.00	241.00
Part time – F	–	9.01	141.52	18.09	–	0.76	169.38
Part time – M	–	2.08	32.75	0.84	1.53	–	37.20
Part time – S	–	–	0.63	–	–	–	0.63
Casual – F	–	0.39	19.61	1.18	–	–	21.19
Casual – M	–	0.79	9.91	–	–	–	10.70
<b>Total</b>	<b>1.00</b>	<b>231.27</b>	<b>395.76</b>	<b>88.12</b>	<b>16.53</b>	<b>23.76</b>	<b>756.44</b>

\*The Corporate Development directorate was realigned in March 2025. This table reflects the functions of Communications and Customer Service; Chief Financial Officer; Governance, Legal and Risk; and People and Change.



Employment Classification	Female FTE	Male FTE	Self Describes/ Self Identifies FTE	Total
Band 1	10.00	13.42	–	23.42
Band 2	1.84	4.00	–	5.84
Band 3	74.24	74.61	–	148.85
Band 4	80.02	30.99	0.63	111.64
Band 5	91.97	45.38	–	137.36
Band 6	96.30	55.59	–	151.89
Band 7	38.06	26.89	–	64.95
Band 8	27.89	21.00	–	48.89
Band Not Applicable	46.59	17.00	–	63.59
<b>Total</b>	<b>466.92</b>	<b>288.89</b>	<b>0.63</b>	<b>756.44</b>





## **Employee Satisfaction**

Council has continued to utilise a staff pulse survey and this year achieved the highest participation rate ever achieved with this survey. The survey supports the organisation to understand the employee experience, with varying trends across different demographics and departments with action plans supported across each department.

The strong themes across the organisation reflect our strengths as well as areas of ongoing focus. In 2025 these were:

- Workplace culture and work that makes a difference. In particular the opportunity to work with a talented team and supportive leader; delivering for the community.
- Workload, resourcing, role clarity and prioritisation. Managing the balance between planned and unplanned work and an ongoing focus on clarity of priorities.
- The value of leaders who listen and ask questions of all levels of staff.
- Ongoing focus on a holistic approach to safety and wellbeing.
- The value of change processes, and engaging staff and stakeholders in coming up with solutions and understanding issues.
- Council continues to have comparatively low turnover, with an overall turnover rate for the financial year of 12.25 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 and selection activities. A major focus of the work performed by the People and Change team has been to improve internal recruitment processes and support for staff.

Our unique core capability framework has been integrated into human resource activities, including personal development planning and the recruitment and selection process. Internal business process management software has been implemented which will enable further efficiencies and improvements to the recruitment and selection process.

## ***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).

A key focus over the 2024–25 financial year has been progressing actions for the 2021–25 GEAP. Council continues to make progress towards improving gender equality within the workplace to ensure an equitable and safe workplace is achieved for all.

## ***Leadership capability***

This year, Council enhanced its leadership capability programs designed to strengthen culture, enhance communication, foster collaboration and drive engagement with strategic priorities. Programs were offered at all levels of leadership including a monthly leadership network for senior leaders and quarterly people leaders' forums.

As a focus on continuous improvement, a number of CEO briefings have been implemented to engage with employees and to assist with the communication of organisational priorities and service delivery.

## Workplace Health and Safety

Council prioritises a safe working environment, fostering a shared culture of collective responsibility for workplace health and safety. This requires active engagement and cooperation from all employees. Through proactive and practical measures, we aim to eliminate or reduce risks that could cause harm to employees, volunteers, contractors, visitors, and anyone affected by our operations.

In May 2025, Council successfully recruited a Manager, Occupational Health and Safety, reflecting its dedication to workplace health and safety. The appointment signifies a proactive approach in strengthening and enhancing Council's safety systems and performance. The key focus will be to drive strategic initiatives to promote a strong safety culture, robust safety framework and compliance with laws and regulations.

Council continued the utilisation of Preventure to assess the risk of musculoskeletal injuries which are common in workplaces that involve hazardous manual handling. Preventure is a wearable device designed to monitor and display muscle load in real time as individuals perform tasks. Through data analysis, Council has made data driven decisions to improve workplace safety and mitigate the risk of musculoskeletal injuries.

Additionally, Council's ongoing implementation of SafeZone, a personal duress system, highlights its commitment to enhancing employee safety in an emergency response. This technology empowers employees to swiftly alert others in emergency situations, facilitating a prompt and effective response.

As of June 30, Council reported a rate of 7.8 WorkCover lost-time injuries per 1,000,000 hours worked. Council's WorkCover lost time performance is predicted to be lower compared to similar industries which averaged 10.5 in 2023 as per Safe Work Australia industry comparison data.

## Training and Employee Development

This year our professional development program was enhanced with programs on offer including:

Program	No. of Attendees
Building mentally healthy workplaces	38
Child Safety	15
Corporate Induction*	176
CPR	145
Difficult Conversations	9
Emotional Intelligence in the Workplace	2
First Aid and CPR	97
Hazardous Chemical Awareness	38
Managing Immunisation Emergencies	9
Manual Handling – Back Safe	35
Mental Health First Aid	31
LGPro Ignite Emerging Leaders Program	4
LGPro Mentoring Program	4
LGPro XLP Executive Leadership Program	1
Prevention of Sexual Harassment	211
Sunflower Awareness	5
Understanding Homelessness and the Dandenong Zero Response	25
Understanding Procurement at CGD	77
Team Leader and Coordinator Leadership Forum	90

\*Corporate Induction includes Rights, Responsibilities and Awareness, Disability Inclusion and Indigenous Awareness, OHS, Fraud and Corruption, Information Privacy, Child Safety, and Workplace Bullying and Harassment.

## 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 who are able to provide support and resources including referral to appropriate services in the role of Family Violence Contact Officers.

In November 2024, 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

Victoria's Child Safe Standards effective from July 2022 aim to enhance the safety and protection of children and young people.

Council has reviewed the Child Safety and Wellbeing Policy and has commenced the delivery of organisation-wide child safety training. A Child Safety Officer was appointed to support the future focus and to continue to build on Council's child safety practices.

## 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.



# Our Bright Green Future



Small acts  
make a big  
impact.

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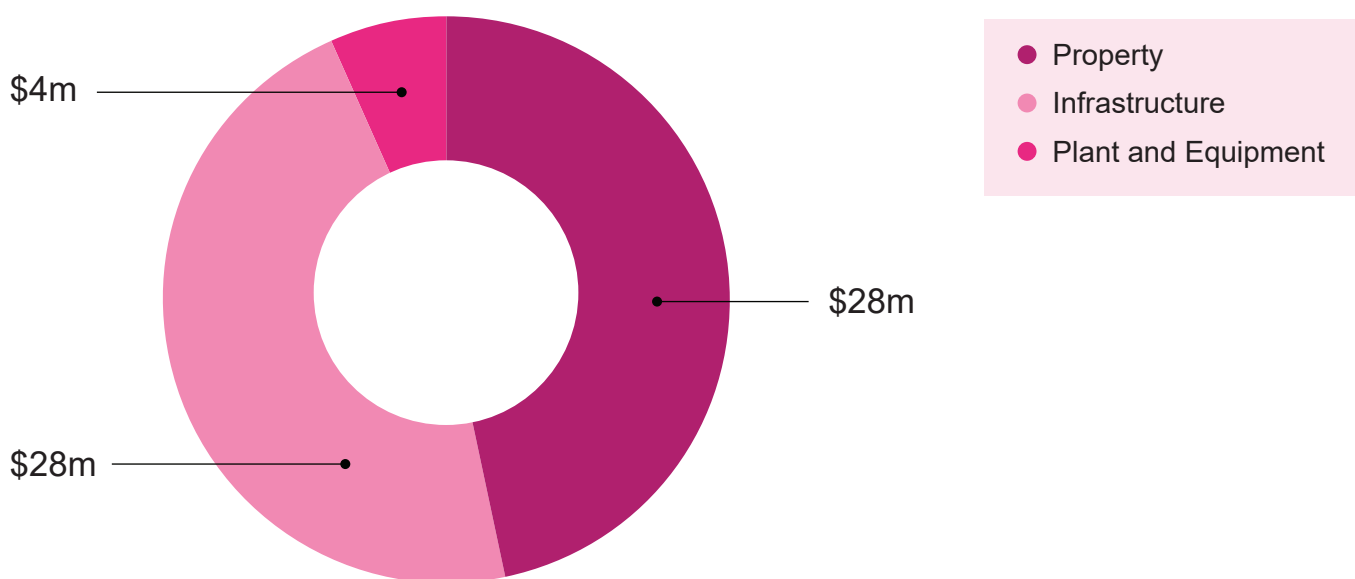
## City Improvement Program

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, and library books. It consists of programs driven by Council's asset management plans and strategies, major projects (such as the Keysborough Community Hub) 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. In 2024–25, Council invested and delivered \$60 million in capital expenditure across a variety of assets as shown on the below chart.

### Capital Expenditure 2024–25



Asset Class	Project
<b>Property</b>	
Buildings	<ul style="list-style-type: none"> <li>• Contract awarded and works underway for the new Dandenong Wellbeing Centre.</li> <li>• Works are almost complete for the new community hub in Keysborough ahead of its official opening on 6 September 2025.</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>• The annual program to renew library books and resources continued.</li> </ul>
Plant, machinery	<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> <li>• A Gross Pollutant Trap (GPT) was installed in Olinda reserve for the Springvale Activity Centre.</li> </ul>
Parks, open space and streetscapes	<ul style="list-style-type: none"> <li>• 36 projects including lighting projects, sporting facility upgrades and open space projects were delivered.</li> <li>• Approximately \$1.8 million was spent on renewal projects across the sport and public open space portfolios, including coaches boxes, fencing, barbeques, drinking fountains, park furniture and goal posts.</li> <li>• Playground renewal and upgrade works were completed at Barry Powell Reserve, Greaves Reserve and Linden Drive Reserve.</li> <li>• Three tennis courts with lighting and supporting infrastructure were built at Parkfield Reserve in Ellendale Road Noble Park.</li> <li>• New drainage systems were installed at Tatterson Park, Fotheringham Reserve and Coomoora Reserve Park.</li> </ul>
Roads	<ul style="list-style-type: none"> <li>• The upgrade of Perry Road (Stage 2) is 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>• A total of 81 road segments were improved, including 66 segments resurfaced and 15 segments rehabilitated or reconstructed.</li> <li>• The Federal Blackspot Program was delivered at Athol Road, Brady Road, Railway Parade, View Road and Woodlee Street.</li> </ul>



# Community Relations

## Advocacy

A key advocacy activity for the 2024–25 financial year was engagement with Federal Members of Parliament and candidates for the three municipal electorates of Bruce, Hotham and Issacs in the lead up to the May 2025 Federal election and Budget announcement.

To support this engagement an advocacy pack was created as an interim document to ensure Council didn't miss the opportunity to advocate for our community on identified priorities covering four broad themes. These themes were:

- Building vibrant and connected communities
- Safer and healthier living
- Tackling key social issues
- Transforming Greater Dandenong.

These priorities can be found on Council's website [www.greaterdandenong.vic.gov.au/advocacy/advocacy-priorities-2025-federal-election](http://www.greaterdandenong.vic.gov.au/advocacy/advocacy-priorities-2025-federal-election)

As a result of these advocacy efforts significant commitments were secured by the returning Government for the three municipal electorates and include:

- \$1,600,000 for CCTV upgrades in Noble Park and Dandenong.
- \$900,000 for Ross Reserve amenity upgrades and construction of female inclusive changerooms, and a shade structure for the athletic track.
- \$400,000 to upgrade the sports field lighting at Fotheringham Reserve.
- \$1.5 million to deliver a new Dandenong Employment Hub.
- \$370,000 to build cricket nets, upgrade cricket wickets and install four coaches' boxes at Greaves Reserve.
- \$1.1 million for Dandenong Park playground, Lois Twohig Reserve paths, Tirhatuan Park sensory trail and upgrades at Police Paddocks Reserve relevant to the *Disability Discrimination Act*.

- \$225,000 over three years for Dandenong Ramadan Night Market.

Council remains steadfast in its commitment to advocating for additional local initiatives that serve the interests of our community. We will continue working towards a more prosperous future, striving to enhance Greater Dandenong as an outstanding place to live, work, and visit.

## Projects

Key advocacy projects for 2024–25 included the following:

**Back Your Neighbour** – The Mayoral and Councillor Taskforce Supporting People Seeking Asylum's Back Your Neighbour campaign has grown in support with new Councils and community partners joining in the advocacy to the Federal Government for fair and compassionate policies for people seeking asylum. Council has been proactively leading strategic, direct lobbying with a cross-section of stakeholders during the Federal election campaign, collaborating with the refugee sector and peak bodies, raising awareness via public events and growing the membership of the Taskforce.

**Anti-Poverty** – Council advanced its Anti-Poverty Strategy and the "Poverty is everyone's business" campaign through strong collaboration with the Anti-Poverty Consortium. The Consortium secured a \$12,000 Game Change Grant to deliver a co-designed skill building workshop series, and a working group was appointed to develop a survey capturing lived experiences of housing hardship.

**Gambling** – Council maintained a strong partnership with the Alliance for Gambling Reform, contributing data and insights to support advocacy and public education efforts, and contributing to Alliance campaigns for gambling reform. A detailed summary of gambling patterns in Victoria was distributed to guide strategic planning, and efforts were made to enhance public messaging in collaboration with other councils. The year concluded with the release of an updated report on gambling issues in Greater Dandenong and discussions with the Victorian Gambling and Casino Control Commission to explore joint public education initiatives.

## Submissions

Where relevant, Council makes submissions to parliamentary enquiries or government reviews to support better outcomes for our community. This year these included contributions to the Federal Government's Multicultural Framework Review, a submission to Infrastructure Victoria's 30 Year Strategy made in collaboration with the Regional Charter Group of Councils, and a submission to the Victorian Legislative Council Legal and Social Issues Committee Enquiry into food security in Victoria.

Advocacy also occurs through the Municipal Association of Victoria (MAV) State Council and the Australian Local Government Association (ALGA) National General Assembly. This year endorsed initiatives included:

- Supporting People Seeking Asylum within our communities.
- Increasing financial sustainability of local governments.
- Increased funding support for Council's Emergency Management obligations.
- Advocacy for a strong and competitive Victorian manufacturing industry.
- Restoring the level of Financial Assistance Grants.
- Implementing recommendations of the Independent Review of Commonwealth Disaster Funding.

## Refining our advocacy processes

Throughout this year Council continued to refine its advocacy processes guided by its endorsed 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 provides direction for a coordinated and strategic approach to setting Council's annual advocacy priorities and subsequent action plans.

The Framework has been utilised to formulate the 40 endorsed advocacy priorities for 2025–26 aligned against the objectives and priorities of the now endorsed Council Plan 2025–29. Each identified priority requires differing levels of effort and engagement.

Three priority campaigns, Back Your Neighbour, Anti-Poverty, and Housing were identified for the coming year, demonstrating Council's commitment to sustained, strategic, and values-led advocacy.

## 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 2024–25 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 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 10 major festivals and events engaging a total of 69,374 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.

## Climate Change and Sustainability

Greater Dandenong City Council'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”.

### 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.

Over the last 12 months, Council has been busy implementing many of the actions contained within the climate and sustainability strategies.



## **Progress to Net Zero**

Significant progress has been made towards Council's net zero target. In the last 5 years, Council has reduced its operational emissions by 17,000 tonnes of carbon emissions which is a reduction of over 80 per cent.

To achieve this, Council has successfully delivered the VECO Power Purchase Agreement avoiding approx. 11,000 tonnes of emissions per year, delivered 600kW of solar panels across Council buildings, and continued our transition of small gas appliances in Council buildings. Council's electric fleet continues to grow as well with three new electric trucks on the way for our Parks, Works and Cleansing crews.

Council is continuing its commitment and journey to net zero, by decommissioning one of our biggest emitters, Dandenong Oasis. Dandenong Oasis will be replaced with the fully electric Dandenong Wellbeing Centre which will commence construction in 2025–26.

## **Leading Innovation at Keysborough Community Hub**

Council is leading the way in innovation towards a greener future with the installation of a state-of-the-art heating and cooling system at the new Keysborough Community Hub. A high-efficiency air cooled propane heat pump will provide centralised heating and cooling. This pioneering system is believed to be among the first of its kind in Australia. By opting for natural refrigerants like propane and CO<sub>2</sub> instead of conventional high-GWP synthetic refrigerants, the facility will lower its global warming potential (GWP) from around 1,500 to only three. The Keysborough Community Hub will be opening later in the year.

## **Tree Canopy Grows**

The urban forest continues to grow with Council planting 2,389 new trees in priority locations across the municipality. Pruning works were also undertaken on over 24,000 trees, putting strong emphasis on proactive maintenance for risk reduction.

At a community level, the One Tree Per Child event engaged 275 Grade 3 students and distributed over 1,000 trees. The Adopt-a-Park program engaged 220 children and planted 3,900 native and indigenous plants across six local reserves.

## **Green Wedge Giveaway**

Council continues to protect and support the green wedge and its residents. This year a plant giveaway enabled 24 landholders to revegetate with 3,600 native and indigenous plants and trees handed out.

## **Caring for Biodiversity**

Targeted revegetation has continued with a focus on habitat enhancement across priority corridors. This has included intensive weed control across 83.78 hectares, revegetation of 2.72 hectares and more than 22,000 indigenous plants installed. Council is proud to report this has been possible through a collaborative effort between Council and the community with a blend of grant funded projects, community events, and school based initiatives.

## **Kerbside Waste Diversion Achievements**

Council successfully diverted 46.46% percent of household waste from landfill through its kerbside waste services. This included the recovery of over 11,300 tonnes of mixed recyclables via yellow-lidded bins and more than 12,800 tonnes of food and garden organics through green-lidded bins.

Mixed recyclables collected through the kerbside waste service are recycled and turned into new products, while food and garden waste is turned into nutrient-rich compost used in Victorian farms and gardens, contributing to more sustainable and circular economy solutions.

## **Council Reuse-Recycle Drop-Off Days**

Each year, Council hosts four Reuse-Recycle Drop-Off Days, offering residents an opportunity to dispose of unwanted household items at no cost and reduce waste sent to landfill. This year 1,656 vehicles were in attendance, recovering a total of 63 tonnes of items for reuse and recycling. These events accept bulky items suitable for donation, as well as electronic and household items appropriate for recycling.

## **Community Education Programs**

Council delivered 52 waste education incursions across schools and early learning centres, engaging nearly 1,300 students. These sessions focused on topics like waste minimisation, recycle right at school and at home, and setting up recycling and composting programs at schools.

Additionally, Council facilitated 68 community education and engagement sessions, with over 2,000 participants in attendance. Held at venues such as Noble Park Community House, Dandenong Market, and Chisholm Institute, these sessions covered a range of topics such as recycling right at home, understanding circular economy, and waste education.

## **Sustainability Festival**

The annual Sustainability Festival took place on 23 February 2025 at the iconic Dandenong Market. The festival focused on the topic of 'do more with less'. From crafts to planting, searching for water bugs to facepainting, enjoying local and cultural performances while using pedal power to blend your own smoothie, there were opportunities for everyone to get involved and have a great time, while learning tips to live more sustainably.

## **Op Shop Trail Competition**

In the weeks leading up to the Sustainability Festival, Greater Dandenong held its first Op Shop Trail. This ran from 10 January to 10 February and had over 100 participants. The Op Shop Trail helped residents and visitors explore our local neighbourhoods, while also reducing textile waste. Many of the participants shared helpful feedback and that they were impressed

with how well stocked the stores were. We are looking forward to holding another Op Shop trail in 2026.

## **Sustainable development – planning applications**

Over 200 sustainability referrals for planning permit applications were completed in 2024–25, ensuring best practice environmentally sustainable design principles were incorporated into a broad range of private developments across Greater Dandenong.

## **Disability Action Plan**

Council continues to implement the Disability Action Plan while work progresses on developing a new plan. The Disability Advisory Committee remains central to this process, actively contributing to community engagement and shaping the direction of the new plan. Key areas of focus have included:

- Enhancing the use of current and emerging technologies to support people with disability
- Addressing the needs of people with disability who are not eligible for the National Disability Insurance Scheme (NDIS)
- Strengthening leadership opportunities for people with disability
- Collaborating with people with disability from culturally and linguistically diverse (CALD) backgrounds.

## **Disability Advisory Committee (DAC) – Consultation**

The DAC continues to provide valuable input into Council strategies and policies, particularly in response to changes in disability-related programs at the Commonwealth, State, and Local Government levels. In 2024–25, the Committee contributed to strategies including:

- Enhancing community safety
- Shifting community attitudes towards greater inclusion of people with disability
- Improving access to the built environment
- Increasing accessibility of public transport.

## Community Participation

Council promoted a variety of inclusive events and initiatives to encourage community participation by people with disability, including:

- Make Your Move All Abilities Sports Day, featuring inclusive sports such as cricket, powerchair sports, pickleball and karate
- Disability Services Expo, showcasing local support services
- Ongoing meetings of the VALID Peer Action Group and Chronic Pain Support Group, fostering community connection and peer support
- An International Day of People with Disability celebration, delivered in partnership with Noble Park Community Centre, Noble Park Aquatic Centre, Burke & Beyond, Reclink, and ADEC attracting over 200 attendees with stalls, food, music and activities.

Council also participated in several expos and forums to raise awareness of its inclusive practices and commitment to accessibility.

The Hidden Disability Sunflower program was rolled out across Council, with libraries and customer service centres serving as key points for face-to-face engagement and support.

## National Disability Insurance Scheme (NDIS)

Council continued to monitor developments in the NDIS and assess their impact on local programs and community needs. Community members contributed to consultations on the development of foundational supports for people with disability who are not eligible for the NDIS.

## Staff Training

Disability awareness training remains a core component of Council's induction for new staff. Ongoing professional development includes:

- The YouMeUs online training program, developed by Southern Region local governments
- Training aligned with the Hidden Disability Sunflower initiative
- Autism Awareness Training, now part of Council's internal training calendar.

## Support for Carers

The Carers Walk program at Noble Park Community Centre continued to grow, offering carers opportunities to connect, improve wellbeing, access support and build skills. Participation increased steadily throughout the year.

## Accessible Built Environment

Council engaged people with lived experience of disability in the planning and design of key projects, including the Dandenong Wellbeing Centre, Keysborough Hub and various open space developments. Community members also raised access issues through platforms such as Snap Send Solve, the DAC and direct contact with Council helping to improve the accessibility of public spaces.

## Community Satisfaction

In 2025 Council achieved a record performance rating in its annual community satisfaction survey. Residents rated Council's overall performance at 7.5 (out of 10), 13 per cent higher than our 2024 score, and 4 per cent higher than the average for metropolitan councils.

This year's survey was undertaken by Metropolis Research and was carried out through 400 door-to-door, in-person interviews across April and May 2025. Metropolis Research found the overall performance rating was the highest satisfaction score recorded across metropolitan Melbourne councils they surveyed in 2025.

Services where Council outperformed other metropolitan councils included:

- Services for older people (+9 per cent)
- Arts, cultural events, programs and activities (+8 per cent)
- Services for children (+7 per cent)
- Council festivals and events (+5 per cent)
- Council's website (+5 per cent).



# Community Grants Programs

Greater Dandenong City Council's Community Grants Programs are designed to strengthen the community by supporting initiatives that are inclusive, diverse, and responsive to local needs. The grants programs encourage active community participation, alignment with Council's strategic objectives, foster partnerships to address social disadvantage, strengthen local organisations, promote intercultural understanding, and enhance access and inclusion for all residents.

In December 2023, Council endorsed a revised Community Grants Program Policy, introducing three streamlined categories – Small, Medium, and Large – to replace the previous Community Response, Support, and Partnership grants. This reform simplifies access for applicants, enhances transparency, and ensures funding is targeted to initiatives that align with Council's strategic objectives, including:

- Strengthening social inclusion and community wellbeing.
- Advancing gender equity and intercultural understanding.
- Supporting climate action and environmental sustainability.
- Promoting arts, culture, and community connection.
- Building capacity in local organisations and services.

## Small Grants Program

Open year-round, the Small Grants program provides flexible, responsive funding to individuals and grassroots organisations. It supports participation in elite opportunities, community group activities, entry-level engagement, and local projects that foster inclusion and wellbeing. This year:

- Total amount allocated: \$121,336
- Number of recipients: over 100 individuals and groups.
- Key themes: cultural celebrations, youth engagement, seniors' wellbeing, sports participation, and creative initiatives.

There are four grant categories under this program:

- **Individual Achievement Grants** (up to \$500): supports residents of Greater Dandenong with grant funding to assist participation in elite opportunities, either competitive sports, artistic, or award and recognition.
- **Community Group Activity Grants** (up to \$1,500): Available to small non-profit groups with active membership, such as social or sporting groups, with funding based on the number of members residing in Greater Dandenong.
- **Entry Level Grants** (up to \$1,000): Assist newly established or previously unfunded small non-profit community groups and organisations to engage with Council's grants programs.
- **Responsive Project Grants** (up to \$1,500): Support non-profit legal entities delivering projects or activities that benefit local residents.

Grantee	Project	Amount Granted
African Women's and Family Network	Sustainable future	\$500
Al Hussein Cultural Association Inc.	Ramadan community gathering	\$1,500
Albanian Senior Women's Group Assoc Inc.	2025 Ramadan Iftar dinner for members and family	\$1,500
Al-Hussein Arabic School	Eid Celebration: Embracing Tradition and Togetherness	\$1,500
All Mesopotamian Christian Association	Youth and Junior Christmas celebration	\$1,500
Arabic Women Seniors Group Inc.	Health and Well-being 2025	\$1,500
Association of Ukrainians Noble Park Branch	Varenyku and Borch Community Gatherings	\$1,000
Aurora Bengali Association Inc.	Celebration of Women Empowerment, Diversity and Indian Culture in Australia	\$1,000
Australia – Ceylon Fellowship Inc.	Christmas party	\$500
Australian Hazara Legal Network	Networking event to bring together law students	\$1,500
Bangladesh Cultural Group Inc.	Senior Citizen whole day activities	\$1,500
Bari Community Association in Victoria	Bari Day annual celebration	\$1,000
Bhuminanda Dhaulidevi Foundation	Fun maths workshops for kids	\$1,000
Bosna and Hercegovina Islamic Society – Noble Park	2025 Legal year opening ceremony	\$1,500
Buckley Ridges Cricket Club	Junior cricket equipment players ages 6-18	\$1,490
Burgher Association Australia Inc.	Sri Lankan curry lunch	\$1,000
Burmese Welfare Operation Inc.	Youth recreational program and information sessions	\$1,500
Cantonese Art Association	Mother's Day Cantonese music concert	\$500
Ceylonese Welfare Organisation Inc.	End of Year lunch 2024 and Mid-Year lunch 2025	\$1,500
Circolo Pensionati Campani Italiano di Clayton	Seniors social gathering	\$500
Circolo Pensionati Italiani di Oakleigh e Clayton	Positive Ageing Project for Seniors	\$1,500
Combined Probus Club of Noble Park Inc	Group's 40th Anniversary	\$1,000
Combined Probus Club of Sandown	Annual Christmas lunch	\$1,500

Grantee	Project	Amount Granted
Connection Arts Space	Arts and Literature Exhibition	\$1,450
Cross Purpose Church	Rhythm Dance Talent Showcase	\$1,500
Dandenong and District Orchid Club Inc.	Running of an annual orchid show and rentals	\$1,000
Dandenong Arts Club Inc.	Dandenong Arts Club Carnival 2024	\$1,000
Dandenong Community and Learning Centre	Dandenong Community Garden – Accessible and Inclusive Garden Project	\$1,500
Dandenong Health and Recreation Model Association Inc.	Family outdoor event	\$1,500
Dandenong Low Vision Group	Annual outings for people who have low vision	\$500
Dandenong West Football and Netball Club	Dandenong West FNC Women's Football	\$1,000
Daughters of Jerusalem	Daughters of Jerusalem Community Response Project	\$1,500
Eagles Folk Dance Inc.	Eagles Folk Dance Group	\$1,500
El Hokamaa Senior Citizens	Weekly senior social gathering	\$1,000
Evergreen Seniors Group	Seniors activities	\$1,500
Fiji Islamic Cultural Society of Victoria	Eid Dinner Night	\$500
Fijian Community Association Victoria Inc.	Fiji Day Multicultural Festival	\$1,500
Fraser Boyle	Australian U14 Hockey Championships	\$350
Friendly Carers Group	Friendly Carers Christmas party	\$500
Hope Football and Futsal Academy	Soccer training	\$1,000
Indian Tamil Catholic Arokiya Annai Velankanni Festival Committee – Melbourne (Inc)	Annai Velankanni cultural feast and dinner	\$1,500
Instituto Nazionale per la Guardia D'Onore Alle Reale Tombe Del Pantheon, Dandenong Inc.	Free BBQ and dinners	\$1,500
Interfaith Network of the City of Greater Dandenong	Join the Conversation – Harmony Week community celebration event	\$1,500
Iraqi Australian Solidarity Inc.	Community gathering event	\$1,000
Iraqi Australian Solidarity Association Inc.	Weekly Non-profit Cultural and Heritage Based Activities	\$1,000
Italo-Spanish Club Inc.	40-year Club Anniversary Feb 2025	\$500



Grantee	Project	Amount Granted
Keysborough Chinese Seniors Association Inc.	Weekly funding for Senior Citizen activities	\$1,500
Keysborough Probus Group	Annual outing tram, boat and bus Travel	\$1,000
Lions Club of Brighton Inc.	District 201V5 Convention 2024	\$1,000
Macedonian Senior Citizens Group of the City Of Greater Dandenong St Dimitrija Inc	Undertake activities for our members	\$1,000
Madeenathul Uloom Inc.	Community development	\$500
Melbourne 7 Melody Notes	Grateful to parents concert	\$500
Melbourne Districts United	Cricket club	\$1,000
Melbourne Eagles Cricket Club	Increase participation for economically disadvantaged members	\$1,000
MiSmart Life	Art Smart	\$1,500
Miss Aliya Laksmana	Athlete competing internationally	\$500
Individual Applicant	Weaving Culture in East Arnhem Land with the Mapuru People”	\$350
Miss Samantha Sharpe	Original pop music album	\$250
Mr Andrew Dinh	2025 Australian Age and MC Age Championships	\$350
Mr Fraser Lucas	2025 Australian Athletics Championships	\$350
Mr James Davis	National Karate Championships	\$250
Mr Nicholas Young	Representing Australia in World's Dodgeball Championships in Austria	\$500
Mr Thomas Lea	U18 Club Championships	\$350
Ms Fiona Luong	Swimming	\$350
Ms Monique McNamara	Creative Space Program	\$250
Multicultural Senior Club Inc.	Celebrate Christmas and Australia Day	\$1,500
Napoli Family Club	Weekly gathering	\$1,500
Nas Recovery Centre Ltd.	Path to home mentoring clients champions	\$1,000
Noble Park Community Centre	Bringing Community Together: Fifi, Fev & Nick Live at NPCC	\$1,500
Noble Park Community Centre/ Ramblers Walking Group	Ramblers walking and social activity	\$1,500

Grantee	Project	Amount Granted
North Dandenong Cricket Club	Increase cricket participation amongst socio-economically disadvantaged population	\$1,500
North Dandenong Senior Citizens Club	Christmas lunch 2024	\$1,500
Nuer Community in Victoria Inc.	Annual cultural day	\$1,500
Polish Senior Citizens Club Inc.	Bus to Polish Jamboree in Geelong	\$1,000
Rajasthani Kutumb of Victoria Inc.	Gangaur Festival at Springvale Town Hall	\$1,000
Refugee Council of Australia	Refugee Week 2025	\$1,500
Rethink Recycling	Community plastic lid sorting and sustainability days	\$1,500
Santhom Cultural Centre Ltd.	Santhom Multicultural Fusion 2025	\$1,500
Senior Citizens of St Athanasios Parish Springvale	Annual senior citizens engagement activities	\$1,500
Seniors Happy Life Club Inc.	These Seniors Can – Group Dancing Project	\$1,500
SisterWorks Inc.	SisterWorks Spectacular 2.0: Everyone Belong, Everyone Thrive	\$1,500
Springvale Garden Club	Subsidise the Clubs Christmas lunch	\$500
Springvale Hearts Community Soccer Club	Equipment replacement	\$1,000
Springvale Italian Senior Citizen Club	Italian cultural day celebration	\$1,500
Springvale Mandarin Network Inc.	Group activities	\$1,500
SSDSV	Faag Sammelan (Holi 2025)	\$600
Stella Clavisque Club Inc.	Club's senior and family Christmas celebration	\$1,000
STEM Incubators Inc.	Battery recycling awareness for young Australian	\$1,500
Tamil Women's Group Dandenong	Tamil Senior Women Health and Wellbeing	\$500
Te Wero Ki Poipiripi	Sports health and cultural event	\$1,500
The Bengali Association of Victoria Inc.	Spring Festival 2024	\$1,500
The Russian Senior Citizens Club in Dandenong Inc.	Exercise, dancing, outings, bingo	\$1,500
United Community Helpers Inc.	Establishment	\$946
United Melbourne Muslim Alliance	Celebration of Eid al Fitr Festival	\$1,000

Grantee	Project	Amount Granted
Vic Lanka Seniors Social Group Inc.	Senior Citizens Social Welfare Project	\$1,000
Victoria Chinese Elderly Culture	Build well-being and healthy activities	\$1,500
Victoria Nagarathar Sangam Australia	Elegant moments with mum because she deserves the best	\$1,500
Victorian Association of Students from Afghanistan (VASA)	Nawruz ceremony and award's night	\$1,500
Victorian Chinese Seniors Inc.	Meeting and activities	\$1,500
Victorian Masters Athletics Springvale	Automatic lap counter and timing system	\$1,000
Vietnamese Australian Senior Association of Victoria Inc (VASA Vic)	Lunch for members present on Wednesday each week	\$1,500
Vietnamese Freedom Day Club	Funday Project of Freedom Day Club 2024	\$1,500
Vipanchika Grandhasala Inc.	Spring of Life	\$1,500
Volleyball Association of Hazaras in Victoria Inc.	Christmas 2024 volleyball tournament	\$1,500
Walking Football 4 Health Victoria Inc.	Walking football at Dandenong Soccer 5s	\$1,500
We Are One Club Inc.	Magic in the Moonlight: A Cinderella Story	\$1,000
Willow Lodge Darts Club	New dart boards for the darts club	\$1,000
Willow Lodge Social Club Inc.	Dinner/dance for approximately 120 residents	\$1,000
<b>Total</b>		<b>\$121,336</b>



## Medium Grants Program

Delivered in two rounds annually, the Medium Grants Program supports one-off projects, events, and programs that deliver measurable benefits to the Greater Dandenong community. Funding is capped at \$10,000 per organisation per financial year.

- Total amount allocated: \$302,928
- Focus areas: community development, climate action, arts and festivals, and individual artist support
- Highlights: projects addressing refugee settlement, youth empowerment, environmental education, and cultural festivals.

There are four grant categories under this program:

- **Community Development Grants** (up to \$10,000): Support not-for-profit community groups and organisations deliver initiatives that build community capacity, promote social inclusion, foster healthy partnerships and community health and wellbeing, prevent family violence, advance gender equity, and enhance community harmony and participation.

- **Climate Change Action Grants** (up to \$5,000): Fund projects by local small not-for-profit community groups, organisations and schools that deliver environmental benefits and support Council's climate action goals.
- **Arts, Festivals and Events Grants** (up to \$10,000): Enable not-for-profit community groups and organisations to deliver arts, festivals and cultural events that promote community connection, cross-cultural exchange, and celebrate diversity.
- **Individual Artist Grants** (up to \$5,000): Support individuals to develop community-based projects that reflect local needs and foster community engagement.



Grantee	Project	Amount Granted
Active Lifestyle 101	Dandenong Martial Arts Festival	\$6,500
Afghan Australian Philanthropic	Afghan Eid and New Year celebration	\$8,000
Afghan Women's Organisation Victoria	Afghan senior women's social inclusion program 2024	\$9,800
Alberto Burgos	Film Frames of Connection and Community	\$5,000
Al-Hussein Arabic School	Empowerment and integration for Arabic-Australian women and families	\$5,000
Arabic Women Seniors Group Inc.	Well-being program	\$2,560
Archery Ascension Centre Inc.	The Alps	\$2,500
Australian Society of Graduate Tamils Inc.	Tamil youth cultural night	\$6,500
Barat Ali Batoor	History of Hazara Settlement in Dandenong	\$5,000
Bengali Puja and Cultural Society of Victoria	Bengali New Year celebration 2024	\$4,500
Bharathi Academy	Melbourne Tamil Theatre Festival 2024 – Connecting Communities	\$10,000
Cantonese Art Association Inc.	Celebrating 2024 Moon Festival	\$2,488
Connection Arts Space	Southeast and Queer Artists in Residence	\$5,000
Cornerstone Contact Centre Inc.	Pop-up Cornerstone: Connecting Homeless in Dandenong CBD with Support Services	\$8,800
Dandenong South Primary School Community Hub	Annual Women's Health Forum 2024	\$4,037
Garage 35 Art Studio	Collaborative Mural at Garage 35	\$5,000
Greater Dandenong Environment Group	Native verge planting project	\$5,000
Greater Dandenong Football Club	Soccer for all	\$4,980
Hearspace Dandenong (EACH)	My support pocket card	\$4,400
Indian Business Women Network Inc.	Spirit of Dandenong	\$6,500
Interfaith Network City of Greater Dandenong	'Share the Load'	\$8,435
Keysborough Chinese Seniors Association Inc.	Keysborough Chinese Community Spring Festival Gala	\$4,138
Keysborough Scout Group	Camp program for local Scouts	\$8,703

Grantee	Project	Amount Granted
Liberty Unity Organization Life Global Foundation Australia (LUOLGFA) Inc.	Luo Life Women Cultural Harmony 2024 Showcase	\$5,000
Lighthouse Foundation	Southern Hub Home – Therapeutic Play and Study Equipment	\$5,330
Malayalee Association of Victoria Inc.	MAV Onam festival celebration at Springvale Town Hall	\$6,500
Maroulla Radisavic	Crochet Creations – Threads and Yarns	\$5,000
Marta Oktaba	I'm Here to Bring You Comfort	\$5,000
Melbourne Malayali Youth Society	Melam 2024	\$5,580
Noble Park Community Centre Inc.	Art of Well-Being – Creative Wellness for Men and Women	\$10,000
Ondru	Human Thesis: Afghan Stories	\$9,800
Project Respect	Improving Inclusion for Women with Experience in the Sex Industry	\$9,910
Rethink Recycling Co-op Ltd	Rethink Recycling's Climate Action Education Program	\$4,545
Rite Mentoring Inc.	Group Mentoring Program – Young Men	\$8,619
Road Safety Education Ltd	Road Safety Education for Vulnerable Greater Dandenong Young Drivers	\$5,000
Seniors Happy Life Club Inc.	Strengthen the Greater Dandenong Community Program	\$7,790
Serbian Social Services and Support Inc.	Serbian Social Services and Support Inc. – Planned Group Activities	\$1,500
Sewa International (Aust) Inc.	Diwali 2024 – Seniors and Families living in Dandenong	\$3,400
Somaliland Union of Victoria Inc.	Eid Festival and Greater Dandenong Soccer Tournament	\$7,000
South East Volunteers Inc.	Get Involved – Be Included	\$1,680
South Metro Showtime	South Metro Showtime presents: Beyond the Door!	\$10,000
Springvale Learning and Activities Centre	Strengthening Collective Impact for Afghan Women's wellbeing.	\$6,680
St Mary's Catholic Church	Australian Citizenship Classes for the Afghan Community	\$5,000
St Paul's South-Eastern Suburbs Maltese Seniors Association Inc.	St Paul's Maltese Seniors Association	\$2,000



Grantee	Project	Amount Granted
St. Pauls South-Eastern Suburbs Maltese Seniors Association Inc.	Springvale Maltese Seniors Association	\$1,500
Victorian Afghan Associations Network	Afghan Community Iftar 2025	\$6,000
Victorian Afghan Students Association	Empower Youth: Skills Development, Talent Showcase and Storytelling	\$2,000
Victorian Amateur Judo Union Inc.	Australian Kodokan Judo Association National Championship	\$7,000
Victorian Chinese Cultural and Arts Association (VCCAA)	Original multicultural song and dance drama	\$8,560
Wellsprings for Women Inc.	The Open Exchange	\$8,000
Women's Health in the South East	Marketplace of Respect: A Community Campaign for Change	\$6,693
Xinjiang Chinese Association of Australia Inc.	Multicultural singing and dancing event	\$5,000
<b>Total</b>		<b>\$302,928</b>

MAKE YOUR MOVE



HOW DO YOU  
#MAKEYOURMOVE?



## Large Grants Program

Designed to support strategic partnerships and long-term initiatives, the Large Grants Program provides multi-year funding to organisations delivering essential services and high-impact projects aligned with Council’s health, wellbeing, and inclusion priorities.

- Total amount allocated: \$1,238,132
- Categories: Partnership Grants, Strategic Project Grants, and Festivals and Events Sponsorships
- Impact: Strengthened service delivery in areas such as homelessness, employment pathways, family violence prevention, and community resilience.

Large Grants Program categories:

- **Partnership Grants** (up to \$50,000 per annum): Support ongoing operations of not-for-profit organisations delivering essential services aligned with Council’s strategic objectives and build community capacity, social inclusion, and healthy partnerships.
- **Strategic Project Grants** (up to \$80,000 per annum): Provide up to two years of funding to not-for-profit organisations for self-identified projects, initiatives and activities that directly contribute outcomes towards the delivery of Council’s strategic health and wellbeing priorities.
- **Festivals and Events Sponsorship Grants** (up to \$40,000 per annum): Offer not-for-profit organisations up to two years funding for events that deliver social, environmental or economic benefits to the city.

## Partnership Grants

Grantee	Project	Amount Granted
Afghan Women’s Organisation Victoria (AWOV)	Ashiana: Afghan Women’s Organisation Victoria Community Hub	\$36,229
Bakhtar Community Organisation	Bakhtar Refugee Resettlement and Afghan Women Empowerment Process	\$18,771
Cornerstone Contact Centre Inc.	Cornerstone Contact Centre Support Services for Homeless and Disadvantaged	\$35,000
The Cambodian Association of Victoria Inc.	Promoting Integration and Resilience of Cambodian Community in Victoria	\$18,000
We Care Community Services Inc.	Providing Food and Essentials to Families in Need	\$42,000
Total		\$150,000



## Strategic Project Grants

Grantee	Project	Amount Granted
Afri-Aus Care	The Ubuntu Women's Project	\$40,000
Arts Access Victoria	Maker Space Dandenong	\$20,000
Asylum Seeker Resource Centre Inc.	Refugee Resource Hub Foodbank and Collaborative Partnership Development	\$50,000
Cornerstone Contact Centre Inc.	Expansion of Cornerstone Drop-In service hours for homeless and disadvantaged	\$70,000
Forum on Australia's Islamic Relations Inc.	Good Governance Gets the Goose	\$15,000
Friends of Refugees	Job skills training and work experience for people seeking asylum	\$35,000
Fusion Theatre	Theatre Without Limits: Breaking Barriers with Workshops and Sensory Theatre	\$47,560
Keysborough Learning Centre	Learn Local – Work local in Aged Care and Disability	\$45,000
Kidsafe Victoria	Greater Dandenong Childhood Injury Prevention Community Champions Program	\$25,572
Noble Park Community Centre Inc.	Growing Together: Cultivating Community Wellness through Kitchen Garden Cooking Classes	\$25,000
North Dandenong Neighbourhood House	Building Community Resilience in North Dandenong	\$50,000
SisterWorks Inc.	Journey to Employment: Dandenong's Migrant and Refugee Women Initiative	\$70,000
SisterWorks Inc.	Empower Her: Creating Jobs for Migrant Women in Greater Dandenong	\$40,000
South East Community Links	HomeLink: Navigating Housing Stability	\$70,000
South -East Monash Legal Service	Mothers Legal Help (MLH)	\$70,000
Springvale Neighbourhood House	Peer Volunteers supporting older people to be active, connected, engaged.\$60,000	\$60,000
St Kilda Gatehouse Inc.	Young women's program	\$40,000
St Kilda Mums Inc/Our Village Network	Providing essentials for vulnerable babies and children	\$40,000
The Cambodian Association of Victoria Inc.	Supporting victims of family violence in the Cambodian community	\$15,000

Grantee	Project	Amount Granted
Wellsprings for Women Inc.	Migrant Women's Safety: Intensifying Efforts to Prevent Technology Facilitated Abuse	\$60,000
<b>Total</b>		<b>\$888,132</b>

## Festivals and Events Sponsorship Grants

Grantee	Project	Amount Granted
Casey Tamil Manram	Aadi Pirrappu 2024	\$10,000
City of Greater Dandenong Band Inc.	City of Greater Dandenong Band	\$20,000
Dandenong Agricultural and Pastoral Society Inc.	Dandy Show 2024/2025	\$40,000
Melbourne Malaysian Indian Cultural Club	Aatam Paatam Kolattam Community Dance, Indian Music, Malaysian Food Festival	\$10,000
Noble Park Community Centre Inc.	Noble Park Community Centre Art Show 2024	\$15,000
Southern Waters Ski Show Team	Community Water Ski Show	\$5,000
Springvale Asian Business Association Inc.	2025 Springvale Lunar New Year Festival	\$40,000
Springvale Neighbourhood House	Springvale Harmony Festival - Many Voices, One Community	\$20,000
Victorian Afghan Associations Network	Nawroz Festival 2025	\$40,000
<b>Total</b>		<b>\$200,000</b>

## Multi-Year Funding Agreements: Neighbourhood Houses and Community Centres

Council has endorsed a multi-year funding and service agreement with seven Neighbourhood Houses and Community Centres. This strategic initiative ensures equitable support across all centres while enabling targeted investment in local community priorities, with total allocated: \$350,000.

Grantee	Project	Amount Granted
Noble Park Community Centre Inc.	Operational funding 2024–25	\$50,000
North Dandenong Neighbourhood House	Operational funding 2024–25	\$50,000
Springvale Neighbourhood House Inc.	Operational funding 2024–25	\$50,000
Springvale Learning and Activities Centre Inc.	Operational funding 2024–25	\$50,000
Wellsprings for Women Inc.	Operational funding 2024–25	\$50,000
Keysborough Learning Centre	Operational funding 2024–25	\$50,000
Dandenong Community and Learning Centre Inc.	Operational funding 2024–25	\$50,000
<b>Total</b>		<b>\$350,000</b>

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

Council has reaffirmed its commitment to social cohesion and intercultural dialogue by extending its funding agreement with the Interfaith Network of the City of Greater Dandenong through to June 2025. This extension ensures the continued delivery of programs that foster mutual respect, understanding, and community harmony across faiths and cultures.

Following a recent review, Council has endorsed a further four-year extension of the Interfaith Network, recognising its ongoing long-standing contribution to community engagement and its alignment with Council's strategic priorities for inclusion and connectedness.

Grantee	Project	Amount Granted
Interfaith Network of the City of Greater Dandenong	Contract	\$70,000
<b>Total</b>		<b>\$70,000</b>



### Greater Dandenong Volunteer Resource Service – Strategic Partnership Contract

To strengthen local volunteering and support the not-for-profit sector, Council has extended its contract with the Greater Dandenong Volunteer Resource Service (GDVRS) until December 2025. Delivered by South East Volunteers Inc., the GDVRS plays a vital role in connecting residents with meaningful volunteer opportunities and building the capacity of community organisations to recruit, train, and retain volunteers.

This investment supports Council’s broader goals of civic participation, social inclusion, and community resilience.

Grantee	Project	Amount Granted
South East Volunteers Inc.	Greater Dandenong Volunteer Resource Service	\$91,043
Total		\$91,043

### South Eastern Melbourne Vietnamese Associations Council (SEMVAC Inc.) – Strategic Cultural Contribution

As part of the 2024–25 Mid-Year Budget Review (Item No. 84), Council approved a \$40,000 contribution to the South Eastern Melbourne Vietnamese Association (SEMVAC) to support the delivery of its 50 Years Vietnamese Refugee Settlement – 50 Years of Freedom. Endorsed at the Council meeting on 28 January 2025, this investment reflects Council’s commitment to recognising cultural heritage, fostering community pride, and supporting inclusive civic celebrations.

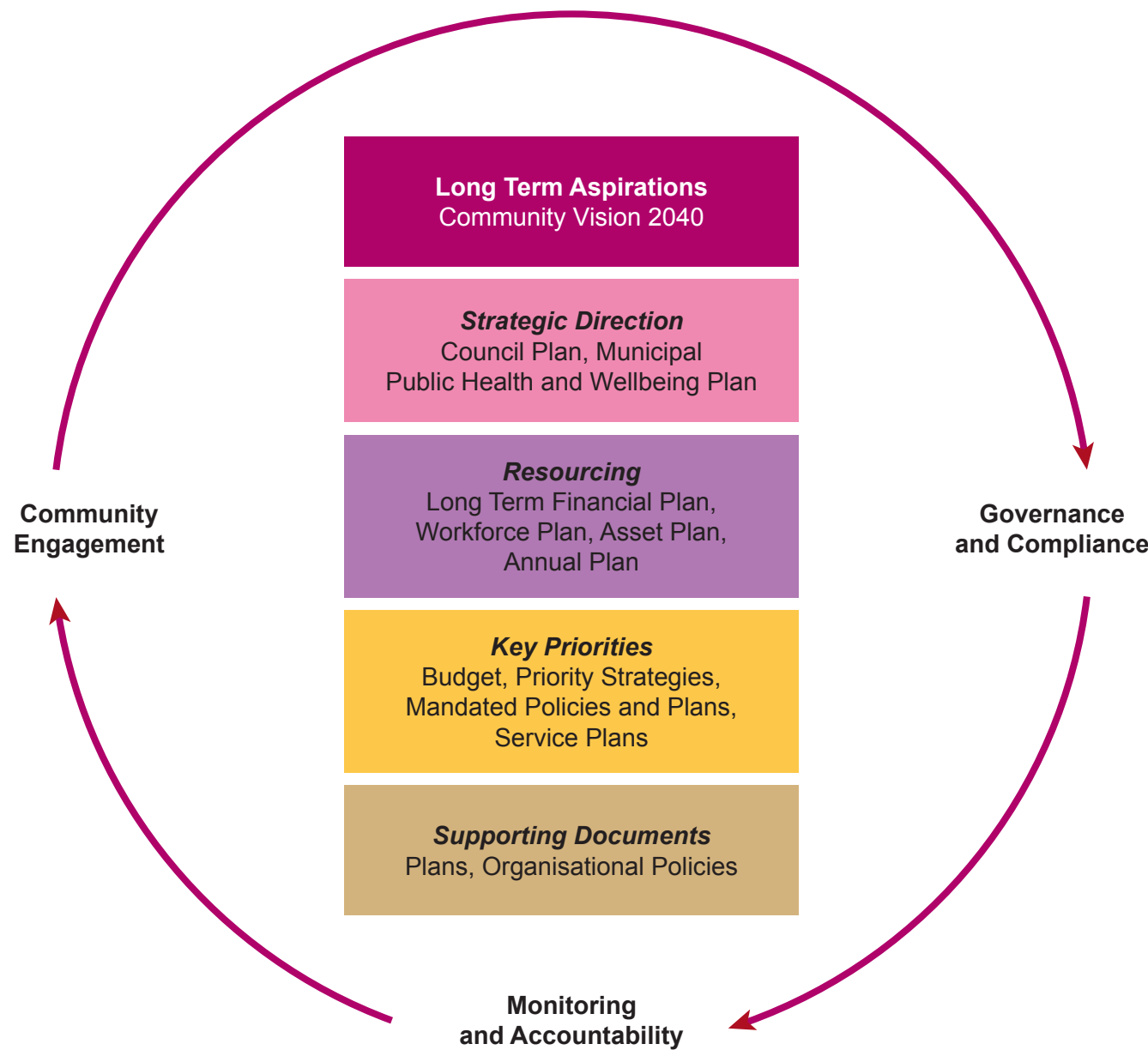
Grantee	Project	Amount Granted
South Eastern Melbourne Vietnamese Associations Council (SEMVAC Inc.)	50 Years Vietnamese Refugee Resettlement – 50 Years Freedom” Festival	\$40,000
Total		\$40,000

# Performance

## Integrated Planning Framework

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.

Greater Dandenong City Council’s Integrated Planning Framework outlines Council’s approach to strategic and operational planning. It considers the key priority areas for Council and the resourcing required to effectively implement the community’s vision for our city. It also ensures effective monitoring and reporting mechanisms to ensure accountability and community engagement processes to capture and meet the needs and aspirations of our residents and business owners.



## Performance Measurement and Reporting

In 2024–25 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 [www.localgovernment.vic.gov.au/strengthening-councils/performance-reporting](http://www.localgovernment.vic.gov.au/strengthening-councils/performance-reporting)

The City of Greater Dandenong continued to report on all compulsory indicators in 2024–25.





## Strategic Objective 1

# A socially connected, safe and healthy city



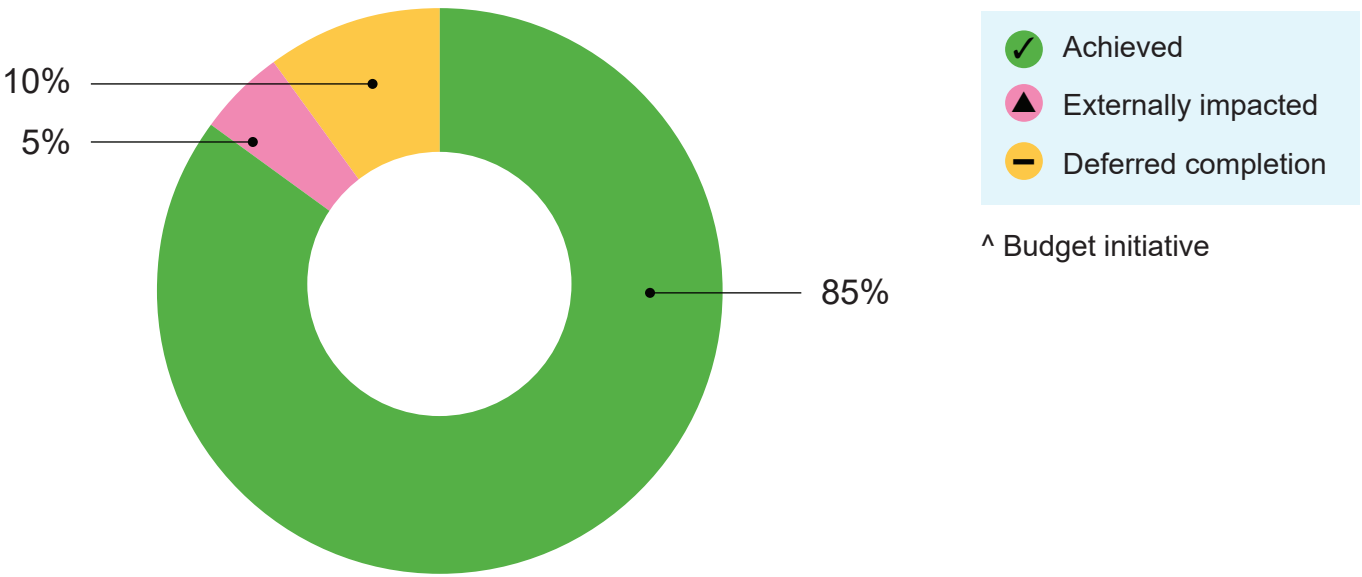
## Highlights

- The contract for the Dandenong Wellbeing Centre was awarded, Council's single largest investment in health, wellbeing, inclusion and water safety.
- More than 7,000 volunteer hours were contributed this year, representing an estimated value to the community of \$350,000.
- 15,428 hours of youth and family services was provided to 226 vulnerable families with 450 children.
- 61 community projects were supported through grant funding.
- A new online portal was launched to assist Community Care clients and their families to access services.
- Council agreed to deliver the Commonwealth Home Support Program for eligible residents over 65 until 30 June 2027.
- Seven one-off events and seven multi-week programs were offered to the community as part of the Make Your Move Physical Activity Strategy.
- The #Filtered:The Body Image Project won the Industry and Community Partnerships Award by Chisholm Institute.
- The Refugee Immunisation program won the LGPro Award for Service Delivery

## Performance Measures

Measure	Progress
The number of actions commenced or completed in the Make Your Move Greater Dandenong Physical Activity Strategy 2020–30	90% of actions commenced were completed
Number of community projects funded to support health and wellbeing	61
Implementation of the Community Safety Plan	The Community Safety Strategic Framework was endorsed by Council in September. A draft four-year Community Safety Action Plan is underway
Number of volunteering opportunities offered	16
Number of youth and family support contact hours provided	15,428
% of children fully vaccinated according to their age, through to 5 years old, according to the national immunisation register	12-15 months – 90.3% 24-27 months – 86.3% 60-63 months – 90.3%

# Our Performance



Priorities	Action	Progress
Improve participation and access to sport and recreation activities to support active living	Deliver programs, activities, and events within the Make Your Move Physical Activity Strategy (MYMPA)^	✓
Increase meaningful engagement and facilitate collaboration and partnerships to enhance the health, wellbeing and resilience of the Greater Dandenong community	Continue to implement the VicHealth Local Government Partnership health promotion modules by collaborating with key internal and external stakeholders	✓
	Increase and promote meaningful volunteering opportunities within Council and recruit, support and recognise Council volunteers	✓
Provide support for older residents by building healthy, respectful and inclusive communities and removing barriers to participation	Implement Council’s decision on its future in aged care and disability services following the 2024 review  <i>Council has agreed to a two-year extension to deliver the Commonwealth Home Support Program for eligible residents over 65 until 30 June 2027, and will continue as a contracted provider of the Victorian State Government’s Home and Community Care Program for Younger People.</i>	▲



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 four and five action plans^	✓
	Implement Year Four 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	Support the mental and physical health of young people through the co-design of health promotion campaigns including positive body image, This Girl Can, youth mental health and transitions programs and service referrals to vulnerable young people	✓
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 including social media campaigns, school and community workshops on the impacts of vaping, drugs and alcohol, and party safe.	✓
Enhance understanding of, and compliance with alcohol and tobacco regulations within the city	Educate and promote alcohol regulations at community based events within the city and work with Victoria Police on enforcement	✓

Priorities	Action	Progress
Increase emergency, crisis, transitional housing accommodation and support to address the needs of persons who are homeless in the public domain	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	✓
Provide welcoming and active community precincts that enable residents and visitors to connect, participate and celebrate	Implement the Springvale Community Hub Action Plan <sup>^</sup>	✓
	<p>Complete the Keysborough Community Hub Strategy and develop an Action Plan<sup>^</sup></p> <p><i>An interim plan has been developed to guide the strategic direction for Keysborough Community Hub after extensive community consultation. The interim plan was endorsed in February 2025 while the development of an action plan, including a review of the Community Hub Framework is currently underway.</i></p>	—
Work with key partners to increase and support community access to affordable, healthy and culturally appropriate services, especially for vulnerable groups	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	✓
	Improve the lives of those experiencing poverty in our community through implementation of Council's Anti-Poverty Strategy and the 'Poverty is everyone's business' advocacy campaign <sup>^</sup>	✓
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	✓
	<p>Develop the Domestic Animal Management Plan 2025–29<sup>^</sup></p> <p><i>The draft DAMP has been completed and is now undergoing community consultation.</i></p>	—
	Update Council's Local Law to ensure adequate management of community safety and public amenity issues	✓

## 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	2022	2023	2024	2025	Comments
<b>Aquatic Facilities</b>					
<b>Service Standard</b>					
<i>Health inspections of aquatic facilities</i>  [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	0.50	1.50	3.00	1.50	Council conducted 3 health inspections in 2024–25
<b>Service cost</b>					
<i>Cost of aquatic facilities</i>  [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$10.00	\$11.73	\$4.52	\$4.43	This is the third full year of operations by South East Leisure. 2022–23's 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 removed. The direct cost to Council is the facility management fee.



Service / Indicator / Measure	2022	2023	2024	2025	Comments
<b>Animal Management</b>					
<b>Timeliness</b>					
<i>Time taken to action animal management requests</i>  [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.16	1.42	1.33	1.16	
<b>Service Standard</b>					
<i>Animals reclaimed</i>  [Number of animals reclaimed / Number of animals collected] x 100	38.42%	25.21%	27.11%	21.60%	Continuing numbers of animal surrenders due to financial pressures on the community has impacted the reclaim rate.  The ongoing effects of the increase of the cost of living has affected owners ability to collect their pets from the Pound.
<i>Animals rehomed</i>  [Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x 100	17.89%	38.91%	46.16%	42.83%	Financial strains on the community are evident and have limited people's ability to adopt pets, and owner surrenders continue with affordability being a key reason for surrender.
<b>Service cost</b>					
<i>Cost of animal management service per population</i>  [Direct cost of the animal management service / Population]	\$5.55	\$7.12	\$8.93	\$8.46	

Service / Indicator / Measure	2022	2023	2024	2025	Comments
<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]	3.63	3.12	3.17	2.87	
<b>Service Standards</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 Food Act 1984] x100	95.95%	92.74%	100.00%	100.00%	This is a calendar year indicator.
<i>Food safety samples</i>  [Number of food samples obtained / Required number of food samples] x 100	New	New	92%	103.68%	
<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 Food Act 1984]	\$602.62	\$568.80	\$587.57	\$483.89	

Service / Indicator / Measure	2022	2023	2024	2025	Comments
<b>Maternal and Child Health (MCH)</b>					
<b>Service Standard</b>					
<i>Infant enrolments in the MCH service</i>  [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	101.14%	100.92%	101.14%	100.89%	
<b>Service cost</b>					
<i>Cost of the MCH service</i>  [Cost of the MCH service / Hours worked by MCH nurses]	\$74.20	\$76.50	\$79.38	\$92.21	The Sleep and Settling program carried some vacancies for a period and a number of Sleep and Settling Information sessions that were not well attended resulting in a decrease in hours spent in the program, with an overall increase in cost.
<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	95.94%	96.41%	96.54%	96.85%	



## Services Funded

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000	Notes
Community Strengthening Executive	This function provides the oversight and leadership of the provision of Community Strengthening services to the municipality.	581 <u>654</u> 73	
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, and early years projects, immunisation, festivals and events, maternal and child health, parenting programs and youth services.	4,964 <u>6,925</u> 1,961	(a)
Safe, Active and Connected Communities	Focuses on community advocacy, 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.	9,344 <u>8,914</u> (430)	
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.	1,117 <u>4,256</u> 3,139	(b)
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.	98 <u>953</u> 855	

(a) Favourable variance in Community Wellbeing due mainly to the timing gap between recruitment of vacant positions commencing and onboarding occurring as well as challenges in sourcing skilled staff in some areas, mostly for grant funded programs which are committed and will be carried over to the 2025-26 year.

(b) Lower net cost for Community Care program due mainly to \$2.3 million in prior year grant income recognised following the closure of the Regional Assessment Service program on 30 June 2024 and final grant acquittal outcomes for other programs. Additionally, employee costs were lower due to the timing gap between recruitment of vacant positions commencing.

## Strategic Objective 2

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



## Highlights

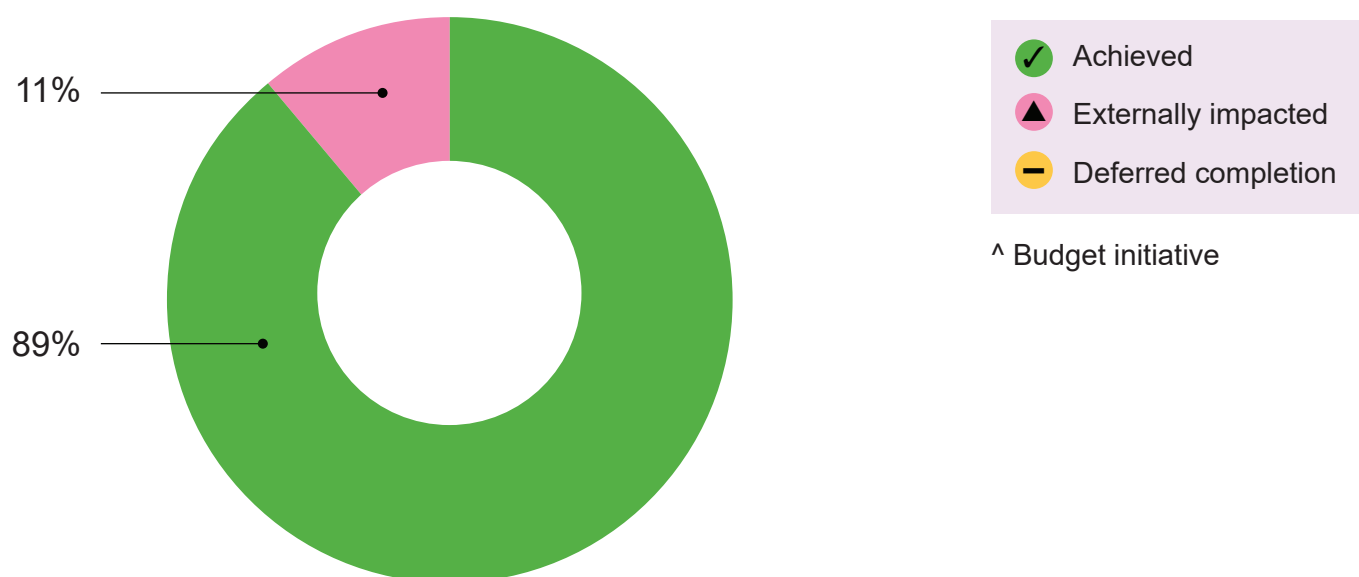
- Over 87,000 people engaged in creative programs across more than 300 events.
- 10 major festivals were delivered engaging 69,374 people.
- 821,273 people visited Dandenong and Springvale Libraries and 42,028 people participated in library activities.
- Construction of the Keysborough Community Hub is 99% complete with practical completion expected in early July.
- The HOME24 exhibition won the 2024 Victorian Multicultural Award for Excellence in the Arts and was shortlisted for the Public Galleries Association Victoria Awards.
- Council's first LGBTIQ+ Advisory Committee was established.
- 1,059 children in our city participated in the BIG Summer Read, collectively reading 8,931 books which was the highest number in the state.
- 2,204,698 people registered for the National Simultaneous Storytime streamed from the Springvale Library

## Performance Measures




Measure	Progress
Implementation of the Arts, Culture and Heritage Strategy	Council's creative programs engaged over 87,000 people across more than 300 events which were hosted to deliver on the priorities of the Arts, Culture and Heritage Strategy
Number of arts and heritage exhibitions delivered	12
Completion of the Dandenong New Art Gallery and progression of the PEP redevelopment for creative use	The PEP building is being demolished due to structural issues which render it unsafe for public use. Construction of the Dandenong New Art Gallery will commence once the demolition is complete.
Delivery of the Reconciliation Action Plan	A new Reconciliation Action Plan is currently in development
Number of festivals, events and programs celebrating the diversity of cultures	10 major festivals were delivered engaging a total of 69,374 people. Support was also provided on event applications for 348 events within the municipality
Implementation of the Library Strategy	Dandenong and Springvale Libraries recorded 821,273 visits, 651 items were borrowed from the Menzies Avenue Little Library and 2,720 sessions took place, involving 42,028 participants in library activities



## Our Performance



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 including New Years Eve, Snow Fest and Keysborough Big Picnic <sup>^</sup>	✓
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 to embed reconciliation across policy, business and community structures	Promote reconciliation by continuing ongoing consultation with Bunurong Land Council and the wider local Aboriginal community to develop Council's next Reconciliation Action Plan (RAP) and begin implementation of its actions <sup>^</sup>	✓
Provide facilities and infrastructure to meet the community's needs now and into the future	Develop a municipal wide Community Infrastructure and Service Plan aligned with Council's Strategy Framework <sup>^</sup>	✓
Provide facilities and infrastructure to meet the community's needs now and into the future	Complete construction of the Keysborough Community Hub	✓

Priorities	Action	Progress
Provide local and meaningful opportunities for creative and cultural participation, learning, enjoyment and expression	Implement the Arts, Culture and Heritage Strategy 2022–26 <sup>^</sup>	
Record, protect, and promote community understanding of local history and heritage	<p>Undertake the Heritage Overlay Planning Scheme Amendment<sup>^</sup></p> <p><i>Council has undertaken the majority of the Heritage Overlay Planning Scheme Amendment, and has recently completed the public exhibition process. The amendment has not been able to be completed this financial year due to the long wait for DTP to authorise the amendment.</i></p>	
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 <sup>^</sup>	

## 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	2022	2023	2024	2025	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	85.43%	62.34%	85.84%	86.51%	
<b>Service cost</b>					
<i>Cost of library service per population</i>  [Direct cost of the library service / Population]	\$45.53	\$49.20	\$54.61	\$58.83	
<b>Utilisation</b>					
<i>Loans per head of population</i>  [Number of library collection item loans / Population]	New	New	4.30	4.36	
<b>Participation</b>					
<i>Library visits per head of population</i>  [Number of library visits / Population]	New	New	4.97	4.91	





## Services Funded

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000	Notes
Creative and Engaged City	The Arts, Culture and Libraries business unit supports the management of civic, community and cultural venues, the Drum Theatre, festivals and events, 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.	10,736 <u>10,824</u> 88	



## Strategic Objective 3

# A city of accessible, vibrant centres and neighbourhoods





## Highlights

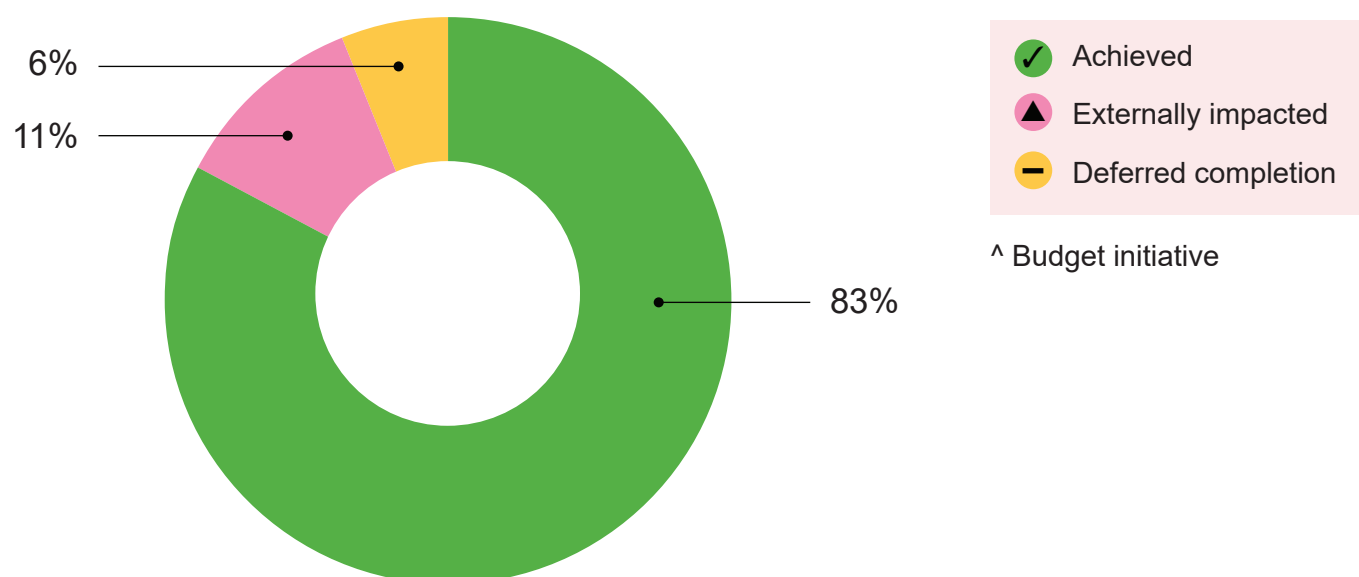
- 23 rough sleepers were supported into long term housing outcomes through the Dandenong Zero Project
- Four transitional housing units were completed in Market Street, Dandenong, managed by Wayss, to support women and children affected by homelessness and family violence.
- Over \$4 million in road safety funding was received through the Federal Blackspot Program.
- \$1,647,000 was secured through advocacy for path works following the completion of the Progress Street Level Crossing Removal.
- 75 transport infrastructure projects were delivered and/or advocated for.
- The Noble Park Revitalisation program delivered a number of projects including the flower decoration art installation, Frank Street open space shade and signage, and the Our Street NPK Place Activation Grant Scheme.

## Performance Measures

Measure	Progress
Increase in availability of affordable housing stock	The construction of four transitional housing units at 10 Market Street, Dandenong, is now complete, with management by Wayss to support women and children affected by homelessness and family violence
Number of rough sleepers supported into long term housing outcomes	23 – The total number of rough sleepers supported into long term housing outcomes since the Dandenong Zero Project's inception in June 2022 has been 34
Completion of the Springvale Boulevard project	Stage 1 is complete with Stage 2 subject to future funding availability
Number of transport infrastructure projects delivered and/or advocated for	75



## Our Performance



Priorities	Action	Progress
Promote and strengthen Greater Dandenong as a tourist and food destination	Support the Dandenong Market in the delivery of its annual food events program	✓
Improve access to quality infrastructure and spaces that enhance community participation, encourage visitors and deliver positive health outcomes for current and future generations	Undertake the five year review of the Dog Off Leash Strategy <sup>^</sup>	✓
Advocate for affordable quality housing and legislated change including the operation of rooming houses	Commence development of a revised Housing Strategy <sup>^</sup>	✓
Ensure an appropriate mix of housing, industrial and commercial development across the city	Progress the Environmentally Sustainable Design 2.0 Planning Scheme Amendment in partnership with CASBE	✓
Ensure an appropriate mix of housing, industrial and commercial development across the city	<p>Support the DTP to complete the Sandown Racecourse Planning Scheme Amendment</p> <p><i>Council has supported DTP in the progression of the Sandown Racecourse Planning Scheme Amendment to an Advisory Committee Hearing however the Minister has not made a decision on progressing the Planning Scheme Amendment.</i></p>	▲

Priorities	Action	Progress
Create safe, inclusive and well-designed public spaces which encourage community participation	Prepare a Dandenong Market Precinct Masterplan to facilitate Council led and private sector developments and activate public spaces and places <sup>^</sup>  <i>The Precinct analysis stage is complete. The proposed Precinct Plan is expected to be finalised and presented to Council for adoption by mid 2026.</i>	—
	Commence the Neighbourhood Character Study review <sup>^</sup>  <i>Council officers are waiting further direction from the Department of Planning and Transport to ascertain the future progression and relevance of the Neighbourhood Character Study review or if an updated study is likely to provide direction in the assessment of future planning permit applications.</i>	▲
	Activate and promote safe and accessible public spaces for young people and families	✓
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	✓
	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	✓

Priorities	Action	Progress
Reduce the occurrence of casualty accidents on roads throughout Greater Dandenong	In collaboration with local school education programs, advocate for, and deliver, transport safety improvements and initiatives to improve road safety awareness and to mitigate road safety risks	✓
	Continue to deliver various road pedestrian safety projects funded by Federal and State Governments	✓
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 to improve the physical and social environment to enhance the quality of life for residents, workers and visitors^	✓
	Develop and implement the Noble Park Revitalisation program to enhance the quality of life for residents, workers and visitors^	✓
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	✓
	Advocate to Government, Agencies and other influential stakeholders, to identify, support, and deliver targeted renewal initiatives for improved economic and social outcomes in Central Dandenong	✓





## 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	2022	2023	2024	2025	Comments
<b>Roads</b>					
<b>Satisfaction of use</b>					
<i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	55.05	87.08	65.25	87.61	The increase in merit requests this year is due to process changes regarding the identification of required works. The implementation of new technology will increase the proactive works undertaken over the next 12-18 months.
<b>Service cost</b>					
<i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$0.00	\$0.00	\$107.87	\$77.29	In 2021–22 and 2022-23 there was no reconstruction undertaken.
<b>Service cost</b>					
<i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$37.91	\$47.65	\$37.73	\$31.49	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	2022	2023	2024	2025	Comments
<b>Satisfaction</b>					
<i>Satisfaction with sealed local roads</i>  [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	66.00	63.00	61.00	76.00	Council changed providers for the Community Satisfaction Survey in 2025 and took a face-to-face, door-knocking approach. The results following this change showed a considerable increase in satisfaction.
<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]	105.00	129.00	130.00	122.00	
<b>Service cost</b>					
<i>Cost of statutory planning service</i>  [Direct cost of the statutory planning service / Number of planning applications received]	\$3,715.37	\$4,356.91	\$4,663.16	\$5,120.24	



Service / Indicator / Measure	2022	2023	2024	2025	Comments
<b>Decision making</b>					
<p>Council planning decisions upheld at VCAT</p> <p>[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</p>	30.77%	41.67%	57.89%	61.54%	<p>Council has continued to implement all policies within its Planning Scheme and has seen greater support of these policies from the Victorian Civil and Administrative Tribunal (VCAT).</p>

## 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.	5,729 <u>7,164</u> 1,435	(c)
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.	12,911 <u>11,596</u> (1,315)	(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.	677 <u>493</u> (184)	
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.	1,478 <u>1,566</u> 88	
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.	170 <u>210</u> 40	
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, and submissions on transport policies/strategies.	(17) <u>250</u> 267	

(c) Lower contract costs for road maintenance were primarily driven by the temporary suspension of proactive inspection programs. This pause, due to limited asset condition data, provided an opportunity to reassess and optimise future inspection strategies, while still maintaining essential service levels.

(d) Demolition costs for the Precinct Energy Plant (PEP) building were incurred following the identification of structural deficiencies that rendered the facility unsuitable for public use. The project was funded through internal reserves, ensuring responsible financial management while addressing safety concerns.

## Strategic Objective 4

# A green city committed to a sustainable future





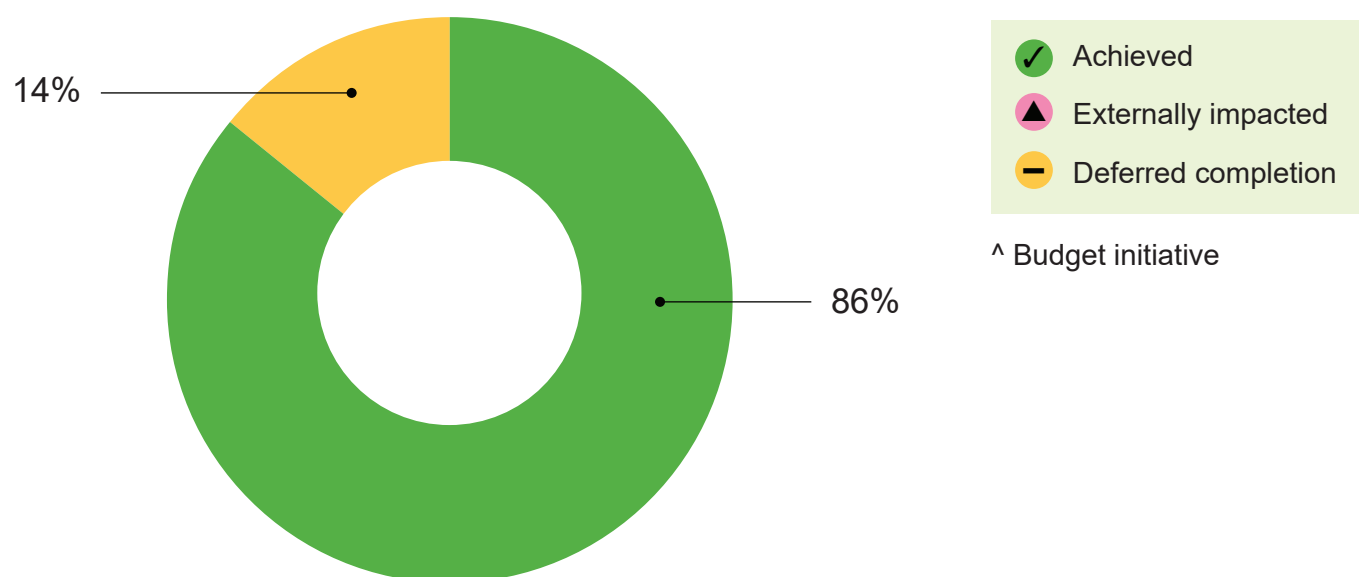
## Highlights

- 2,389 trees were planted in public spaces.
- Council has reduced its operational emissions by 82% and continues to transition away from gas as a fuel source.
- Electric vehicle footpath sweepers have been trialled and several small plant items have been purchased to support operations. Two electric trucks have also been ordered to assist the Parks and Waste teams.
- 3,000 people attended the 2025 Sustainability Festival.
- The Adopt-a-Park program involved 220 children who planted 3,900 native and Indigenous plants across six local reserves.
- 46.46% of kerbside collection waste was diverted from landfill.
- 2.72 hectares were revegetated and more than 22,000 Indigenous plants installed.

## Performance Measures

Measure	Progress
% of kerbside collection waste diverted from landfill	46.46%
Number of trees planted in public spaces	2,389
Development and implementation of the Biodiversity Action Plan	Targeted revegetation focused on habitat enhancement with intensive weed control across 83.78 hectares, revegetation of 2.72 hectares and more than 22,000 indigenous plants installed
Implementation of the Urban Forest Strategy	Implementation continues with a free tree program conducted for residents in the green wedge which saw a significant number of plants being collected by residents for planting on their properties
Installed Council Solar Panel Capacity	600kW
Compliance with Council's Sustainable Buildings Policy	This policy has been discontinued and its intent captured in other Council documents
Progress of Council operations to net zero emissions (%)	82% - Council has significantly reduced its operational emissions and continues to transition away from gas as a fuel source
% of tree canopy coverage	14.1%

## Our Performance



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 <sup>^</sup>	—
	<i>Development of a new Waste and Litter Strategy is underway</i>	
	Investigate advanced waste opportunities for Council as an alternative to landfill	✓
Raise community awareness about the importance of tree canopy cover on private land	Implement the Urban Forest Strategy 2021–28 and Green Wedge Management Plan <sup>^</sup>	✓
Improve knowledge and promote 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 <sup>^</sup>	✓
Increase the quantity and quality of diverse and accessible open spaces across the city	Complete Council's plan for new and improved playgrounds <sup>^</sup>	—
	<i>The revised Playground Plan is underway however due to capacity and priority challenges, the plan has not been able to be finalised at this time. The revised Playground Plan will be completed in 2025–26 and inform the capital works program for future playground projects</i>	
	Implement the Open Space Strategy <sup>^</sup>	✓

Priorities	Action	Progress
Promote a healthy, green and resilient urban forest that is well managed, protected and provides benefits to the community	Implement year seven 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 <sup>^</sup>	✓
	Work with partners and key stakeholders to support increased community awareness of climate change risks and their ability to respond	✓
Become a resilient, net zero carbon emission city with an active community prepared for the challenges of changing climate	Implement the Climate Emergency Strategy, Sustainability Strategy, climate emergency declaration, and updated Plastics Policy <sup>^</sup>	✓
	Deliver the 2025 Sustainability Festival	✓
	Review and update the Sustainable Buildings Policy	✓
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 EPA to improve the quality of Greater Dandenong's waterways <sup>^</sup>	✓



## 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	2022	2023	2024	2025	Comments
<b>Waste Management</b>					
<b>Service standard</b>					
<i>Kerbside collection bins missed</i>  [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	5.49	4.81	4.72	3.72	Council is regularly educating residents about bin etiquette in relation to bin presentation and appropriate good waste management practices
<b>Service cost</b>					
<i>Cost of kerbside garbage bin collection service</i>  [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$134.22	\$154.68	\$140.27	\$166.90	Increased disposal costs have resulted in higher overall costs for the kerbside garbage collection service
<b>Service cost</b>					
<i>Cost of kerbside recyclables collection service</i>  [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$62.74	\$61.02	\$56.76	\$54.89	

## Services Funded

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000	Notes
Infrastructure Services	Responsible for waste collection services, Spring Valley landfill maintenance and rehabilitation and fleet management.  <i>*Please note this Service area excludes waste income, fleet sale proceeds and cost of fleet sold.</i>	32,035 <u>31,602</u> (433)	
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.	19,627 <u>18,884</u> (743)	(e)
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 regulation issues and issuing of building permits. This unit is also responsible for environmental health and food legislation.	3,175 <u>1,652</u> (1,523)	(f)
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.	2,812 <u>2,715</u> (97)	

(e) Actual operating expenditure incurred and budgeted in the Capital Improvement Program (CIP) has been allocated to these service areas in 2024-25 as they were deemed operational in nature at 30 June 2025.

(f) A combination of factors have led to the above budget result, including lower-than-expected income from health registrations and permits, increased legal expenses associated with ongoing proceedings, and higher compliance costs in response to complex health issues. Additionally, some grant-funded expenditure was carried forward from the previous year (carry overs are not reflected in the adopted budget) and part of the variance relates to Note (e) above.

## Strategic Objective 5

# A city that supports entrepreneurship, quality education and employment outcomes





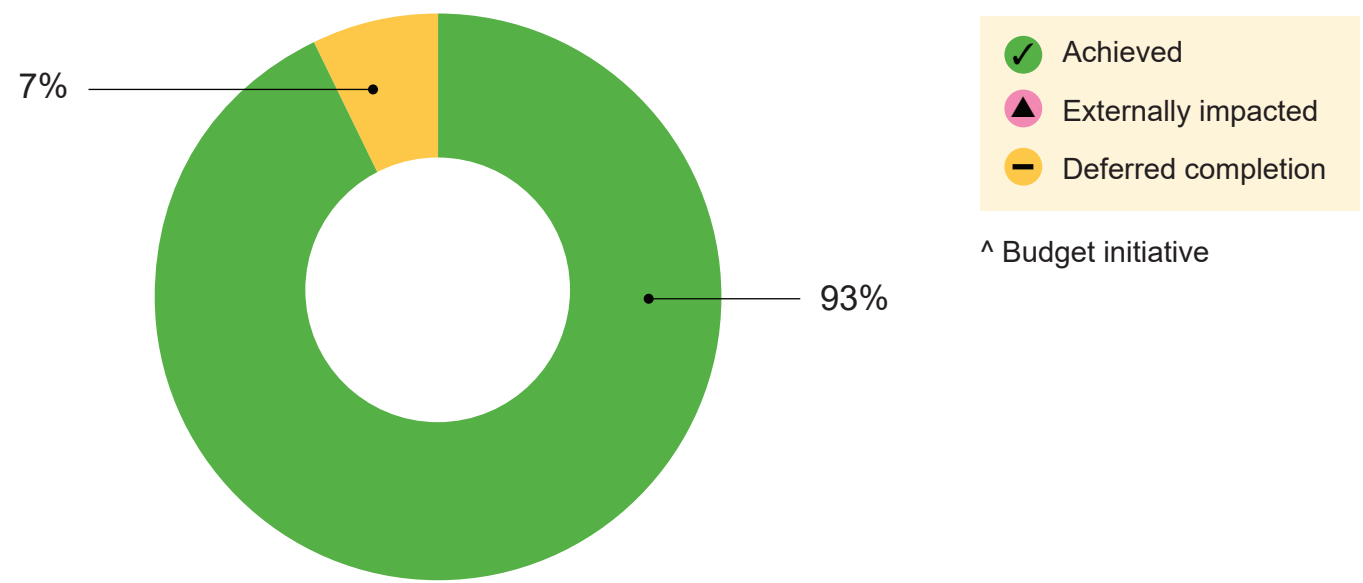
## Highlights

- 13 free workshops were delivered to 223 people running local businesses.
- 50 industry and network events were held by SEBN covering topics such as manufacturing, global environment, and workplace health and safety.
- 150 students and industry representatives attended the annual Lunch with the Winners event held in partnership with SELLEN.
- 286 jobseekers, ten local employers and two educational organisations participated in the 'Learn from a Local Employer' initiative.
- The GameChange Dandenong Career and Support Expo was the biggest yet with 300% more attendees than 2023–24.
- 2,913 young people were involved in leadership and personal development opportunities.

## Performance Measures

Performance Measure	Result
Number of business networking activities and key events offered to the manufacturing sector	50
Number of leadership and personal development opportunities for young people	2,913 contacts
Number of Women in Business activities and key events offered	16
Number of events held which provide opportunities for business and education providers to support the community	13
Number of library activities and partnerships that support the community to participate in work, entrepreneurship, education, training, social and civic life	1,080 sessions with 8,457 adults and young people participating
Number of engagement opportunities to enhance learning, reading and literacy, digital and technology skills at all life stages	2,720 sessions with 42,028 participants

# Our Performance



Priorities	Action	Progress
Support engagement in learning, skill development and employment pathways to improve social, economic and environmental outcomes	Develop a new Economic and Place Strategy^  <i>The draft strategy is scheduled to be finalised in late 2025</i>	—
	Successfully deliver an annual Business Education Program targeted to local entrepreneurs or established businesses^	✓
	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 South East Melbourne Manufacturers Alliance (SEMMA)^	✓

Priorities	Action	Progress
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 a Women in Business Network, that is inclusive to all women in business in CGD	✓
	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)	✓
	Facilitate Playgroup Training Vocational Pathways for local community members	✓
Deliver key events which provide an opportunity for business and education providers to support vulnerable and disadvantaged members of the community	Deliver initiatives in partnership with local schools, industry and SELLEN, that provide opportunities for young people to gain skills and experience that enhance their employment opportunities	✓
	Support the Market Street Child Care Centre with a sustainable business model to expand market share and community expectation	✓
Work with partners to facilitate engaged local business and industry taking action to increase resilience and transition to a net zero carbon economy	Support local business efforts to respond to their climate change risks and transition to a net zero economy by informing them of relevant State and Federal Government policies and programs^	✓
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	Participate in the GSEM Jobs and Skills Summit	✓



## Services Funded

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000	Notes
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.	3,337 <u>3,082</u> (255)	



headspace  
Dandenong

headspace

headspace  
Dandenong

need support  
reach your  
or study goals



scan the  
code to find  
out more.

headspace

- identify your preferences
- explore work that are right for you
- develop job application
- prepare for
- navigate C
- find and keep job or course

on  
primary

about  
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for a  
my  
space

about headspace  
What we do  
What we can help

mental health  
benefits of work  
and study

heads



## Strategic Objective 6

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



## Highlights

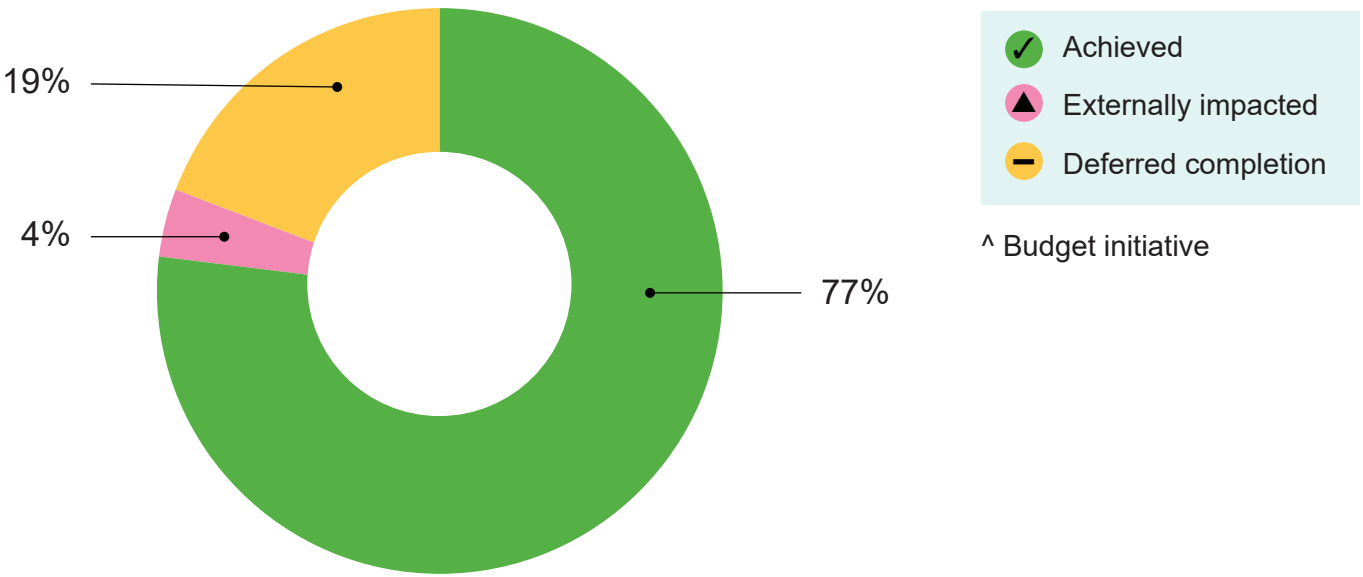
- Council achieved the highest overall satisfaction score of all Council's participating in the Metropolis Research Community Satisfaction Survey 2025.
- Council continued to hold transparent and accountable Council meetings with only 2.1% of resolutions made in meetings closed to the public.
- Registered users of Council's digital portal increased from 2023–24 by 1,855 people to 4,071.
- The largest community consultation process for the development of Council's strategic documents was conducted in 2024 with over 3,300 participants.
- Council adopted its Council Plan 2025–29, Long Term Financial Plan 2026–35, Asset Plan 2025–35, Budget 2025–26, and Revenue and Rating Plan 2025–26 on 23 June 2025.
- Council received over 70 emergency relief and support requests, a record number this year.

## Performance Measures

Performance Measure	Result
Completion of Asset Plans in accordance with LGA requirements	100% – The 10 Year Asset Plan was endorsed by Council on 23 June 2025
Completion of Council's Capital Works Program	77%
Satisfaction with community consultation (Community Satisfaction Survey)	77/100
Underlying financial result remains in surplus	\$14.06 million
% of decisions made in Council meetings closed to the public	2.10% – 5 resolutions were made in meetings closed to the public
Increase in number of registered users accessing the Council digital portal	4,071 an increase of 1,855 users since 2023–24.



# Our Performance



Priorities	Action	Progress
Increase the use of smarter technologies to improve the efficiency and effectiveness of managing Council assets and resources to ensure they meet the community’s current and future needs	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	Conduct a comprehensive review of the 10-year Activity Centre Capital Improvement Program including evaluation of ongoing projects^	✓
	Implement Council’s infrastructure renewals program  <i>Some outstanding work has been carried over to the next financial year due to delays by external parties or other unforeseen circumstances.</i>	▲
	Review the existing Road Management Plan and develop the new Road Management Plan 2025^  <i>A Councillor briefing is scheduled for August, with exhibition and adoption due by 31 October 2025.</i>	–

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	✓
	Develop a Customer Experience Strategy, and update the Customer Service Charter <sup>^</sup>  <i>Data from the CSBA Customer Experience Benchmarking and the Customer Centricity Audit, form a strong foundation for the CX Strategy along with feedback from a community-wide online survey which has helped identify resident priorities and expectations. These initiatives will inform the development of a more responsive and customer-centric service approach.</i>	—
	Facilitate better community engagement across a diverse community to promote more accessible engagement	✓
	Improve Council's customer service and communications to our linguistically diverse community by making more effective use of translation and interpreter services	✓
	Provide timely and accurate information and tell stories reflecting the best of our community and local economy	✓
Ensure Council decisions contribute towards building a smarter, more digitally enabled future for our community and organisation	Implement the recommendations of the IT Service Review  <i>A market scan is currently being undertaken to identify potential replacements for our ERP system. This forms part of a broader review of all systems, with the objective of developing a strategic roadmap for the next 3-4 years.</i>	—

Priorities	Action	Progress
Deliver Council's capital works program	Enhance Council's major projects communications, so they are timely, accurate and promote community trust; and explain project benefits effectively	✓
	Complete Council's capital works program as outlined in the Annual Budget and Long Term Financial Plan  <i>Current works completed and underway equate to 77% of the revised mid-year budget of \$98M.</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 that facilitates appropriate investment attraction matched to the region's competitive strengths across identified target and growth industry sectors^	✓
Maintain a safe and healthy workplace through a people centred, systematic approach to risk management	Introduce psychosocial education and assessment programs to proactively identify and mitigate workplace risks to employee health and wellbeing	✓
	Continue the rollout of wearable technology to prevent musculoskeletal injuries in high risk work areas	✓
Encourage an organisational culture of innovation and leadership	Implement Leadership Development programs for People Leaders incorporating innovation and change management	✓
Ensure compliance with the <i>Local Government Act 2020</i> , Councillor and Staff Codes of Conduct, Council policies and all legislation relevant to Council	Develop the new Council Plan 2025–29 in accordance with the <i>Local Government Act 2020</i> ^	✓
	Comply with the auditing and reporting requirements of the <i>Gender Equality Act 2020</i> including the preparation for the development of a new Gender Equality Action Plan (GEAP)	✓
	Implement the recommendations of the recent Child Safe Standards Audit Review^  <i>A Child Safety Compliance Officer role was resourced and a number of recommendations from the audit have been implemented. Ongoing activities will continue into 2025-26 with child safety education and best practice initiatives.</i>	—



Priorities	Action	Progress
Manage Council's resources effectively and efficiently to ensure financial sustainability	Meet budget revenue targets for all commercial properties	✓
	Develop a structured framework to streamline the preparation of Council's Strategies	✓
	Review Council's Long Term Financial Plan in line with the <i>Local Government Act 2020</i> <sup>^</sup>	✓
	With the community, strengthen engagement, build capacity and accessibility to Council's grants programs	✓
	Implement the recommendations of the Procurement Review	✓
Ensure all Council's Emergency Management responsibilities and obligations are implemented as described in the Municipal Emergency Management Plan (MEMP)	Facilitate and chair at least four Municipal Emergency Management Planning Committee (MEMPC) meetings with relevant members and emergency service agencies	✓
	Review, implement and monitor progress on mitigation and response (including relief and recovery) risk strategies and actions	✓



## 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	2022	2023	2024	2025	Comments
<b>Governance</b>					
<b>Transparency</b>					
<p><i>Council decisions made at meetings closed to the public</i></p> <p>[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</p>	0.00%	1.11%	1.06%	2.10%	Council continued to have minimal resolutions made in meetings closed to the public with a total of 5 for this financial year, an increase of 2 from 2023-2024.
<b>Attendance</b>					
<p><i>Councillor attendance at council meetings</i></p> <p>[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</p>	88.14%	87.35%	85.38%	86.78%	

Service / Indicator / Measure	2022	2023	2024	2025	Comments
<b>Service cost</b>					
<i>Cost of elected representation</i>  [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$57,566.91	\$66,111.82	\$63,021.09	\$64,635.91	
<b>Satisfaction</b>					
<i>Satisfaction with council decisions</i>  [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	62.00	60.00	59.00	75.00	Council changed providers for the Community Satisfaction Survey in 2025 and took a face-to-face, door-knocking approach. The results following this change showed a considerable increase in satisfaction.



## Services Funded

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000	Notes
Office of the 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.	900 <u>710</u> (190)	
Corporate Development Executive	Resourcing for the Director of Corporate Development and directorate business support.	675 <u>825</u> 150	
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.	2,579 <u>2,297</u> (282)	(e)
Communications 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.	4,458 <u>4,464</u> 6	
Digital Technology	The Digital Technology unit is responsible for the provision of cost-effective information and telecommunication solutions to staff and Councillors.	6,954 <u>8,558</u> 1,604	(g)
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.	3,873 <u>4,449</u> 576	
Governance, Legal and Risk	This department is responsible for the overall governance of the organisation, insurance and risk management and management of Council's commercial property portfolio. It 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.	4,513 <u>4,336</u> (177)	
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.	3,690 <u>3,167</u> (523)	

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000	Notes
Strategic Growth and 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.	3,834 <u>4,017</u> 183	

(e) Actual operating expenditure incurred and budgeted in the Capital Improvement Program (CIP) has been allocated to these service areas in 2024-25 as they were deemed operational in nature at 30 June 2025.

(g) Expenditure was impacted due to a deferral of Council's finance system replacement pending the outcome of an Enterprise Resource Planning (ERP) business case review. Employee costs were also below budget as a result of the timing gap between recruitment processes and onboarding of new staff.



# Infrastructure and Development Contributions

In accordance with the *Planning and Environment Act 1987*, Greater Dandenong City Council 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 2024-25 year the following information about infrastructure and development contributions is disclosed:

## Keysborough South Development Contributions Plan

Table 1 Total DCP levies received in 2024-25

Name of DCP (Year approved)	Levies received in 2024-25 financial year	
	Development Infrastructure Levies	Community Infrastructure Levies
Keysborough South Development (2008)	\$38,590,177	-\$214
Total	\$38,590,177	-\$214

Table 2 DCP land, works, services or facilities accepted as works-in-kind in 2024-25 financial year

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

Table 3 Land, works, services or facilities delivered in 2024-25 financial year from DCP levies collected

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

For the 2024-25 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 2024-25

Name of DCP (Year approved)	Area	Levies received in 2024-25 financial year	
		Infrastructure Levies (cash) \$	Development \$
Dandenong South Industrial Area Extension (2015)	LYNDHURST		\$154,564
Dandenong South Industrial Area Extension (2015)	KEYSBOROUGH		\$0
Total			\$154,564



Table 2 DCP land, works, services or facilities accepted as works-in-kind 2024-25

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



**Table 3 Land, works, services or facilities delivered in 2024-25 from DCP contributions collected**

<b>Project description</b>	<b>Project ID</b>	<b>DCP name and year approved</b>	<b>DCP expended (cash) \$</b>	<b>Works-in-kind accepted \$ (non cash)</b>	<b>Council's contribution \$</b>	<b>Other contributions (external agencies) \$</b>	<b>Total project expenditure \$</b>	<b>Percentage of item delivered %</b>
Perry Road – South (Part A – Greens Road to R6)	KR01a	Dandenong South Industrial Area Extension (2015)	\$1,447,347	\$0	\$1,062,166	\$0	\$2,509,514	31.66%
Perry Road – South (Part B – R6 to R7)	KR01b	Dandenong South Industrial Area Extension (2015)	\$1,448,108	\$0	\$1,594,776	\$0	\$3,042,884	31.66%
<b>Total</b>			<b>\$2,895,456</b>	<b>\$0</b>	<b>\$2,656,943</b>	<b>\$0</b>	<b>\$5,552,398</b>	





# Performance Statement

For the year ended 30 June 2025

Certification of the Performance Statement	130
Victorian Auditor-General’s Office Audit Report	131
Section 1 – Description of municipality	133
Section 1 – Description of municipality	133
Section 2 – Service performance indicators	134
Section 3 – Financial performance indicators	137
Section 4 – Sustainable capacity indicators	144
Section 5 – Notes to the accounts	147
5.1 Basis of preparation	147
5.2 Definitions	148
5.3 Other matters	149



## 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: 22 September 2025

Dandenong

In our opinion, the accompanying performance statement of the Greater Dandenong City Council for the year ended 30 June 2025 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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**Jim Memeti**

*Mayor*

Date: 22 September 2025

Dandenong



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**Rhonda Garad**

*Councillor*

Date: 22 September 2025

Dandenong



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**Sanjay Manivasagasivam**

*Acting Chief Executive Officer*

Date: 22 September 2025

Dandenong



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 2025</li><li>• service performance indicators for the year ended 30 June 2025</li><li>• financial performance indicators for the year ended 30 June 2025</li><li>• sustainable capacity indicators for the year ended 30 June 2025</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 2025 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  
25 September 2025



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 167,000 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.



## Section 2 – Service performance indicators

Service / indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Target 2025	Results 2025	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]	2.27	3.82	4.60	N/A	4.89	The utilisation of the aquatic facilities is the number of visits divided by the population and has returned to the pre-COVID figures seen in 2018 and 2019.
<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%	Council continues to achieve 100% success.

Service / indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Target 2025	Results 2025	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]	59	59	58	61	77	Council changed providers for the Community Satisfaction Survey in 2025 and took a face-to-face, door-knocking approach. The results following this change showed a considerable increase in satisfaction.
<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	33.47%	N/A	35.64%	
<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	72.31%	70.31%	72.81%	N/A	72.22%	
<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	83.33%	81.30%	74.17%	N/A	82.40%	This year has seen an increase in the number of Aboriginal Children due to Key Age and Stage consultations. There has also been a targeted approach by an Aboriginal Maternal and Child Health Nurse to engage with Aboriginal families.

Service / indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Target 2025	Results 2025	Material Variations and Comments
<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]	94.58%	98.37%	97.82%	95.50%	99.94%	
<b>Statutory Planning</b> <b>Service standard</b> <i>Planning applications decided within the relevant required time</i> [Percentage of planning application decisions made within the relevant required time]	89.93%	78.97%	81.64%	83.00%	84.28%	
<b>Waste Collection</b> <b>Waste diversion</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	47.96%	45.25%	47.71%	48.00%	46.46%	



## Section 3 – Financial performance indicators

Dimension / indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Target 2025	Results 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Material Variations and Comments
<b>Efficiency</b> <b>Expenditure level</b> <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,108.28	\$3,354.91	\$3,561.83	\$3,396.60	\$3,712.00	\$3,781.21	\$3,802.21	\$3,857.65	\$3,920.88	
<b>Revenue level</b> <i>Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]	\$1,925.49	\$1,972.70	\$2,053.24	N/A	\$2,122.97	\$2,203.77	\$2,263.23	\$2,323.89	\$2,385.68	

Dimension / indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Target 2025	Results 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	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	200.03%	205.57%	206.67%	153.91%	229.35%	148.44%	148.99%	150.76%	151.12%	The 2025 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 the Dandenong Wellbeing Centre major capital project.

Dimension / indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Target 2025	Results 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	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	(29.51%)	15.01%	(21.56%)	N/A	(29.06%)	3.84%	2.19%	(1.24%)	(2.69%)	The negative indicator result for 2025 is primarily due to \$179.7 million in investments that are required to be classified as 'other financial assets' as the term deposit period exceeds 90 days. If these investments were included in the ratio calculation, the ratio result would be a positive 135% for 2025. Future years are not comparable as they do not project capital expenditure delays or unspent grants.

Dimension / indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Target 2025	Results 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Material Variations and Comments
<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	34.33%	30.74%	27.84%	N/A	27.41%	43.96%	56.28%	50.61%	45.08%	The upwards trend in future years relates to planned borrowings to fund the Dandenong Wellbeing Centre major capital project.
<b>Loans and borrowings repayments compared to rates</b> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100	3.99%	3.81%	3.63%	N/A	3.71%	4.78%	6.95%	7.27%	7.00%	The upwards trend in future years relates to planned borrowings to fund the Dandenong Wellbeing Centre major capital project.
<b>Obligations</b> <b>Indebtedness</b> <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x 100	30.54%	26.05%	23.29%	N/A	22.64%	35.93%	46.04%	41.48%	37.21%	The upwards trend in future years relates to planned borrowings to fund the Dandenong Wellbeing Centre major capital project.



Dimension / indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Target 2025	Results 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Material Variations and Comments
<b>Asset renewal and upgrade</b> Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x 100	110.26%	121.50%	102.50%	105.57%	66.99%	219.35%	149.11%	75.81%	75.36%	The 2025 result reflects a 33% increase in depreciation expense due to the componentisation of building assets, alongside delays in key renewal programs such as fleet upgrades and road reconstruction. The forecast ratios for 2026 and 2027 are influenced by increased renewal works, primarily driven by the Dandenong Wellbeing Centre major project.

Dimension / indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Target 2025	Results 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Material Variations and Comments
<b>Operating position</b> <b>Adjusted underlying result</b> <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x 100	6.39%	3.04%	(4.50%)	N/A	3.76%	(1.59%)	(1.53%)	(1.32%)	(1.53%)	The positive ratio result for 2025 is primarily driven by increased operating grants, reflecting the timing of Financial Assistance Grant distributions. This uplift has been partially offset by higher depreciation expense. Looking ahead, adjusted underlying deficits are projected in future years due to rate capping, rising costs, and the progression of the significant Dandenong Wellbeing Centre project. Council remains committed to addressing these future challenges with transparency and accountability.

Dimension / indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Target 2025	Results 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Material Variations and Comments
<b>Stability Rates concentration</b> <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x 100	68.79%	68.32%	72.20%	71.22%	65.90%	70.52%	71.86%	72.48%	73.23%	
<b>Rates effort</b> <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x 100	0.31%	0.27%	0.26%	N/A	0.26%	0.26%	0.26%	0.27%	0.27%	

## Section 4 – Sustainable capacity indicators

Indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Results 2025	Material Variations and Comments
<b>Population</b> <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$1,293.37	\$1,445.16	\$1,497.72	\$1,540.13	
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$6,772.05	\$7,343.30	\$7,570.52	\$9,670.62	The increase in the 2024 ratio result is due to fair value asset revaluations of the roads, footpaths and cycleways, drainage and off-street car parks asset classes during 2024–25.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	235.17	228.47	234.73	240.20	
<b>Own-source revenue</b> <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,095.59	\$1,221.10	\$1,268.07	\$1,296.28	
<b>Recurrent grants</b> <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$235.45	\$252.02	\$151.96	\$294.15	This ratio result is affected by the timing of Financial Assistance Grant payments, which are sometimes received in advance of the financial year they relate to. In 2023, the result reflects 125% of the grant allocation due to an early receipt of 100% of the 2023–24 grant allocation plus 25% of the 2022–23 allocation). No early payment was received in 2024, resulting in a lower reported figure. In contrast, the 2025 result includes 150% of the grant allocation (100% from 2024–25 and 50% early from 2025–26), contributing to a higher ratio outcome.



Indicator / measure [formula]	Results 2022	Results 2023	Results 2024	Results 2025	Material Variations and Comments
<b>Disadvantage</b> <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	1.00	1.00	1.00	1.00	
<b>Workforce turnover</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	17.06%	12.92%	12.52%	12.25%	





## 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 2025–26 to 2028–29 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 2024–25 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 – <ul style="list-style-type: none"> <li>(a) enhances an existing asset to provide a higher level of service; or</li> <li>(b) extends the life of the asset beyond its original life</li> </ul>
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
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



Key term	Definition
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 2025

During the 2024–25 financial year, Council achieved stronger-than-expected interest returns on investments, driven by sustained high interest rates and increased cash holdings. These higher cash balances were largely due to delays in delivering multi-year capital projects.

The 2024–25 year was governed by a rate cap of 2.75%, reflecting the broader inflationary pressures affecting both organisations and households. Despite this constraint, progress continued on key infrastructure projects, including the completion of the Keysborough Community Hub in July 2025 and ongoing development of the Dandenong Wellbeing Centre.

Operating grants were higher than the previous year, largely due to the timing of Financial Assistance grant distributions, contributing to a more favourable financial outcome. This was partially offset by increased depreciation expenses, following the componentisation of building assets.

# Understanding the Financial Report

## Financial Overview

Interpreting Council's financial performance through financial statements prepared in accordance with Australian Accounting Standards can often be complex. This overview aims to provide greater clarity and insight into the financial outcomes for the 2024-25 financial year, helping readers better understand the key results and what they mean for our community.

Council's financial statements present a consolidated view of its financial performance, including the results of entities over which Council has control. This includes Dandenong Market Pty Ltd and South East Leisure Pty Ltd, whose operations are governed by Council to deliver community benefits.

The 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*. This ensures consistency, transparency, and compliance with Australian Accounting Standards.

Council recorded a surplus of \$30.91 million for the 2024-25 financial year, a significant increase compared to the \$12.29 million surplus in 2023-24. It's important to note that this result is influenced by a mix of factors – some are recurring operational items, while others are more variable and can fluctuate significantly from year to year. This overview aims to help readers understand the key drivers behind the surplus and the broader financial context.

In 2024-25, Council delivered a strong financial result, supported by early grant funding, favourable investment returns and reduced operating costs in some areas due to non-recurring factors. Delays in multi-year capital projects contributed to increased cash holdings, which, combined with sustained high interest rates, boosted revenue. The broader economic environment – marked by high inflation and interest rates – had mixed effects, benefiting investment income but increasing borrowing costs and dampening development activity in some areas.

Council continued to invest in key infrastructure, including progressing the Keysborough Community Hub and Dandenong Wellbeing Centre major capital projects. Council's commitment for the 2025-26 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 comprehensive review of Council's asset valuations in 2024-25 resulted in a significant revaluation increase of \$373 million, contributing to a \$404 million surplus in the Comprehensive Income Statement. The uplift was driven by improvements in valuation methods, including more detailed assessments of asset features, location, and updated construction inputs. Key asset classes such as drainage, footpaths, cycleways, off-street car parks, and roads saw notable increases. These changes reflect both market conditions and updates to accounting standards. For further details, refer to Note 6.2 of the Financial Report.

## Comprehensive Income Statement

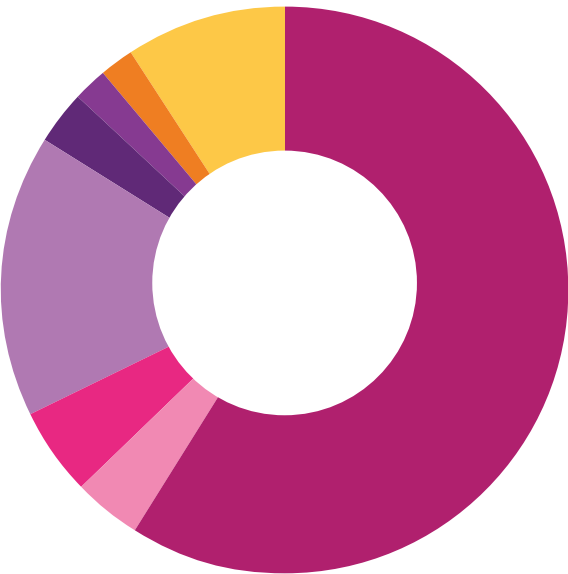
This Statement shows:

- 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 2024-25 was \$305.54 million (\$272.60 million in 2023-24) including rates and charges income (\$178.13 million), fees, charges and fines (\$26.67 million), operating grants (\$48.78 million), capital grants (\$9.68 million), monetary contributions (\$7.15 million), contributions of non-monetary assets, mainly from subdivision activity (\$6.00 million), net gain on disposal of property, infrastructure, plant and equipment (\$1.39 million) and other income (\$27.56 million). The breakdown of operating income by major categories is depicted in the graph following:

## Operating Income 2025



● Rates and charges	59%
● Statutory fees and fines	4%
● User fees	5%
● Grants – operating	16%
● Grants – capital	3%
● Contributions – monetary	2%
● Contributions – non-monetary	2%
● Other income	9%
○ Fair value adjustments for investment property	0%

**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 including the State Government waste levy, 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 \$26.67 million for the year (\$25.06 million in 2023-24). The major sources of income are:

**Fees, charges and fines income**

	2024–25 \$ million	2023–24 \$ million	Movement %
Statutory fees and fines	11.69	11.29	3.5%
Registrations and other permits	1.88	1.85	1.6%
Parking fees	3.54	3.28	7.9%
Aged care services	1.24	1.15	7.8%

As can be seen from the above table, statutory fees, fines, and parking revenue increased compared to the previous year, reflecting a higher number of infringements issued and a recovery in business activity across the municipality.

## 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 across multiple ongoing and non-recurrent programs, mainly in Community Strengthening. 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 per annum. Operating grant income increased significantly in 2024-25, largely due to the timing of the Financial Assistance Grant payments. 2025 includes 150% of these grant allocations (100% of 2024-25 and 50% of 2025-26 distributed early) and 2024 had 0% of these grant allocations as 100% of the 2023-24 allocation was distributed early in 2022-23. These payments can vary year to year depending on early distribution practices. Additional grant income was also recognised following the finalisation of the Regional Assessment Service program and prior year acquittal outcomes of the Commonwealth Home Support Programme.

**Grants capital** – capital grants recognised of \$9.68 million (2023-24: \$8.28). 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). The \$1.4 million increase in capital grant income is due primarily to higher funding recognised for the Roads to Recovery program and Dandenong Wellbeing Centre project compared to the prior year. Refer to note 5.3(c) of the Financial Report for further details.



## Contributions

**Contributions monetary** – Council received increased monetary contributions in 2024-25, primarily driven by \$3.99 million in open space contributions (transferred to reserves) and \$2.9 million contribution income from the Development Contributions Plan (DCP). The uplift reflects both stronger development activity and the completion of key capital project milestones for Perry Road stages 1 and 2.

**Contributions non-monetary** – Capital non-monetary contributions of \$6.00 million were mainly from “gifted” land and infrastructure assets from subdivisions and developer activity.

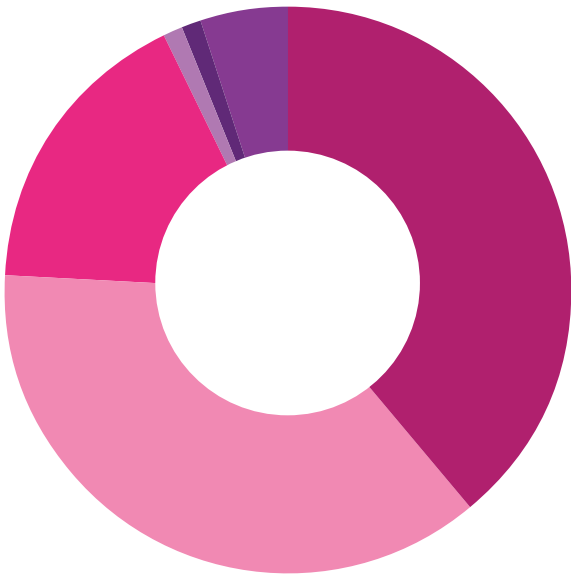
**Other income** (\$27.56 million) – This comprises a number of income sources including Dandenong Market revenue from operations, recoveries, property rental, interest received on investments and other sundry income.

## Expenditure

Total operating expenditure for 2024-25 including depreciation was \$274.63 million (\$260.32 million in 2023-24).

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

### Operating Expenditure



● Employee costs	39%
● Materials and services	37%
● Depreciation	17%
○ Amortisation – intangible assets	0%
○ Amortisation – right of use assets	0%
● Bad and doubtful debts	1%
● Borrowing costs	1%
○ Finance costs – leases	0%
○ Fair value adjustment	0%
● Other	5%

### Employee costs (\$106.37 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 (\$101.53 million) –**

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

	2024–25 \$ million
Waste management	20.73
Parks maintenance	11.31
Other contract payments	10.10
Consultants and professional services	7.40
Cleaning services	7.31
Educator services	7.09
General maintenance	6.70
Office administration	6.28
Utilities	6.08
Information technology	5.93
Building maintenance	3.43
Insurance	2.36
Security services	2.25

**Depreciation (\$47.64 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 (\$20,000) –**

This expense item reflects the amortisation of computer software assets.

**Depreciation – right of use assets (\$661,000) –**

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**

**(\$2.74 million) –** Mainly relates to provisions recognised for bad and doubtful debts during the year for parking fine debtors (\$1.92 million) and other debtors (\$771,000). The provision for doubtful debts is recognised on an expected credit loss model. This model considers both historical and forward-looking information in determining the level of impairment.

**Borrowing costs (\$2.67 million) –** Represents interest on Council's long-term borrowings.

**Finance costs – leases (\$28,000) –** Relates to the interest on lease liabilities.

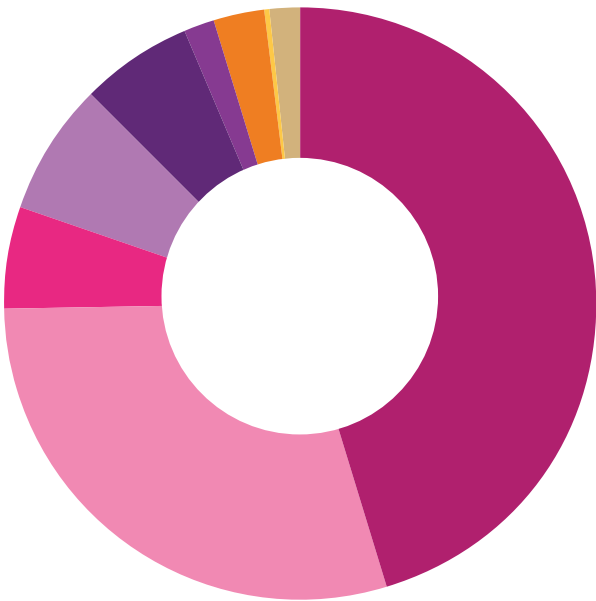
**Fair value adjustment for investment property**

**(\$175,000) –** 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 \$60.69 million on capital expenditure during the year. This comprises upgrade (\$7.08 million), renewal (\$24.71 million) and new asset expenditure (\$28.90 million).

Capital expenditure by asset class is depicted in the chart below:



Buildings	45.44%
Intangibles – software	0%
Roads and bridges	29.36%
Parks, open space and streetscapes	5.68%
Plant and equipment	7.11%
Recreational, leisure and community facilities	6.05%
Footpaths and cycleways	1.83%
Drainage	2.77%
Off street car parks	0.10%
Investment property	0%
Land	1.66%

### 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 represent 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 are 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 \$403.67 million during the year, made up of a surplus of \$30.91 million and net asset revaluation increments of \$372.76 million. The difference between the assets and liabilities amounting to \$3.13 billion is the net worth of the Council to its ratepayers and community (\$2.72 billion in 2023-24).

Council's borrowings at 30 June 2025 was \$48.37 million, which is 27% of rates and charges revenue (Government prudential limit is 80%). Loan repayments of \$34.54 million are forecast over the next five years under Council's borrowing strategy, as Council intends to draw down an additional \$68.85 million in new borrowings over the next two years to fund the Dandenong Wellbeing Centre major capital project. 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 consolidated assets (what Council and its wholly owned entities own) comprise:**

Assets	30-Jun-25	
	\$'000	%
Land	1,408,961	42.82
Roads and bridges	499,434	15.18
Drainage	504,490	15.33
Buildings (including leasehold improvements)	319,507	9.71
Cash and other assets	255,021	7.75
Footpaths and cycleways	110,617	3.36
Works in progress	74,159	2.25
Parks, open space and streetscapes	38,746	1.18
Recreational, leisure and community facilities	42,602	1.29
Off street car parks	16,264	0.49
Plant and equipment	12,561	0.38
Investment property	6,895	0.21
Right-of-use assets	680	0.02
Other non-current assets	183	0.01
Intangible assets	19	0.00
	<b>3,290,109</b>	<b>100.00</b>

**Council's consolidated liabilities (what Council and its wholly owned entities owe) comprise:**

Liabilities	30-Jun-25	
	\$'000	%
Unearned income	54,103	33.46
Borrowings	48,371	29.91
Creditors	27,545	17.03
Provisions	23,934	14.80
Trust funds	6,718	4.15
Lease liabilities	738	0.46
Other interest-bearing liabilities	300	0.19
	<b>161,709</b>	<b>100.00</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.
- Transfers to or from Council's reserves reflect funds withdrawn for use during the year or allocated for future expenditure.

## 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 flows from investing activities show 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 2024-25 financial year Council repaid \$3.93 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. This overall cash balance is allocated for specific future purposes by Council to cover several items including employee provisions, unearned income, reserves and carry forward budgets to 2025-26. For further details, refer to Note 5.1 of the Financial Report.

## Glossary of Financial Terms

- *Surplus*: When income exceeds expenses.
- *Depreciation*: Reduction in value of assets over time due to use or aging.
- *Asset Revaluation*: Adjustment of asset values to reflect current market or replacement costs.
- *Capital Grants*: Funds received for specific infrastructure projects.
- *Unearned Income*: Income received for services not yet delivered.

**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 2025

<b>Financial Report</b>	<b>162</b>
Certification of the Consolidated Financial Statements	162
Independent Auditor's Report	163
<b>Financial Statements</b>	<b>166</b>
Comprehensive Income Statement	166
Balance Sheet	167
Statement of Changes in Equity	168
Statement of Cash Flows	169
Statement of Capital Works	170
<b>Notes to the Consolidated Financial Report</b>	<b>171</b>
Note 1 Overview	171
1.1 Basis of accounting	171
1.2 Impact of emergencies and natural disasters	172
Note 2 Analysis of our results	172
2.1 Performance against budget	172
2.2 Analysis of Council results by program	178
Note 3 Funding for the delivery of our services	180
3.1 Rates and charges	180
3.2 Statutory fees and fines	180
3.3 User fees	181
3.4 Funding from other levels of government	181
3.5 Contributions	184
3.6 Net gain on disposal of property, infrastructure, plant and equipment	185
3.7 Other income	185
Note 4 The cost of delivering services	186
4.1 Employee costs	186
4.2 Materials and services	187
4.3 Depreciation	187
4.4 Amortisation – intangible assets	187
4.5 Depreciation – right-of-use assets	187
4.6 Allowance for impairment losses	188
4.7 Borrowing costs	188
4.8 Finance costs – leases	188
4.9 Other expenses	188



Note 5 Investing in and financing our operations	189
5.1 Financial assets	189
5.2 Non-financial assets	191
5.3 Payables, trust funds and deposits and contract and other liabilities	192
5.4 Interest-bearing liabilities	197
5.5 Provisions	198
5.6 Financing arrangements	200
5.7 Commitments	201
5.8 Leases	203
Note 6 Assets we manage	205
6.1 Non-current assets classified as held for sale	205
6.2 Property, infrastructure, plant and equipment	206
6.3 Investments in associates, joint arrangements and subsidiaries	214
6.4 Investment property	218
Note 7 People and relationships	219
7.1 Council and key management remuneration	219
7.2 Related party disclosure	222
Note 8 Managing uncertainties	224
8.1 Contingent assets and liabilities	224
8.2 Change in accounting standards	225
8.3 Financial instruments	225
8.4 Fair value measurement	227
8.5 Events occurring after balance date	228
8.6 Adjustments directly to equity	228
Note 9 Other matters	229
9.1 Reserves	229
9.2 Reconciliation of cash flows from operating activities to surplus	232
9.3 Superannuation	233
Note 10 Change in accounting policy	235

# 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: 22 September 2025

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 2025 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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**Mayor Jim Memeti**

Date: 22 September 2025

Dandenong



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**Councillor Rhonda Garad**

Date: 22 September 2025

Dandenong



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**Sanjay Manivasagasivam**

*Acting Chief Executive Officer*

Date: 22 September 2025

Dandenong



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 2025</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 2025 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 consolidation 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  
25 September 2025



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

# Financial Statements

## Comprehensive Income Statement

For the year ended 30 June 2025

	Note	Consolidated 2025 \$'000	Consolidated 2024 \$'000
<b>Income / Revenue</b>			
Rates and charges	3.1	178,130	171,109
Statutory fees and fines	3.2	11,693	11,218
User fees	3.3	14,973	13,844
Grants – operating	3.4	48,785	26,058
Grants – capital	3.4	9,676	8,282
Contributions – monetary	3.5	7,149	3,305
Contributions – non-monetary	3.5	6,000	12,098
Net gain on disposal of property, infrastructure, plant and equipment	3.6	1,395	604
Fair value adjustments for investment property	6.4	175	115
Other income	3.7	27,563	25,971
<b>Total income / revenue</b>		<b>305,539</b>	<b>272,604</b>
<b>Expenses</b>			
Employee costs	4.1	106,375	102,319
Materials and services	4.2	101,528	102,858
Depreciation	4.3	47,645	35,881
Amortisation – intangible assets	4.4	20	44
Depreciation – right-of-use assets	4.5	661	715
Allowance for impairment losses	4.6	2,743	3,267
Borrowing costs	4.7	2,669	2,575
Finance costs – leases	4.8	28	41
Other expenses	4.9	12,957	12,617
<b>Total expenses</b>		<b>274,626</b>	<b>260,317</b>
<b>Surplus for the year</b>		<b>30,913</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	9.1(a)	372,755	125,688
Impairment loss of previous revaluation	9.1(a)	–	(729)
<b>Total other comprehensive income</b>		<b>372,755</b>	<b>124,959</b>
<b>Total comprehensive result</b>		<b>403,668</b>	<b>137,246</b>

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

## Balance Sheet

As at 30 June 2025

	Note	Consolidated 2025 \$'000	Consolidated 2024 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1(a)	36,758	25,170
Trade and other receivables	5.1(c)	32,584	30,802
Other financial assets	5.1(b)	179,708	172,820
Inventories	5.2(a)	67	69
Prepayments	5.2(b)	2,373	1,222
Other assets	5.2(c)	3,531	5,396
<b>Total current assets</b>		<b>255,021</b>	<b>235,479</b>
<b>Non-current assets</b>			
Trade and other receivables	5.1(c)	183	266
Property, infrastructure, plant and equipment	6.2	3,027,341	2,644,801
Investment property	6.4	6,865	6,690
Right-of-use assets	5.8	680	1,169
Intangible assets	5.2(c)	19	40
<b>Total non-current assets</b>		<b>3,035,088</b>	<b>2,652,966</b>
<b>Total assets</b>		<b>3,290,109</b>	<b>2,888,445</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3(a)	27,545	27,816
Trust funds and deposits	5.3(b)	3,808	4,825
Contract and other liabilities	5.3(c)	54,103	56,677
Provisions	5.5	21,872	21,135
Other interest-bearing liabilities	5.4(b)	107	99
Interest-bearing liabilities	5.4(a)	4,379	3,834
Lease liabilities	5.8	494	594
<b>Total current liabilities</b>		<b>112,308</b>	<b>114,980</b>
<b>Non-current liabilities</b>			
Trust funds and deposits	5.3(b)	2,910	2,898
Provisions	5.5	2,062	1,560
Other interest-bearing liabilities	5.4(b)	193	285
Interest-bearing liabilities	5.4(a)	43,992	43,348
Lease liabilities	5.8	244	642
<b>Total non-current liabilities</b>		<b>49,401</b>	<b>48,733</b>
<b>Total liabilities</b>		<b>161,709</b>	<b>163,713</b>
<b>Net assets</b>		<b>3,128,400</b>	<b>2,724,732</b>
<b>Equity</b>			
Accumulated surplus		995,430	974,960
Reserves	9.1(c)	2,132,970	1,749,772
<b>Total equity</b>		<b>3,128,400</b>	<b>2,724,732</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 2025

2025	Consolidated				
	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,724,732	974,960	1,655,211	94,561
Surplus for the year		30,913	30,913	–	–
Net asset revaluation gain	9.1(a)	372,755	–	372,755	–
Transfers to other reserves	9.1(b)	–	(22,487)	–	22,487
Transfers from other reserves	9.1(b)	–	12,044	–	(12,044)
<b>Balance at end of the financial year</b>		<b>3,128,400</b>	<b>995,430</b>	<b>2,027,966</b>	<b>105,004</b>

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>

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 2025

	Note	Consolidated 2025 Inflows/ (Outflows) \$'000	Consolidated 2024 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		176,944	169,741
Statutory fees and fines		8,494	8,550
User fees		15,668	14,065
Grants – operating		48,360	23,777
Grants – capital		12,244	8,240
Contributions – monetary		4,460	4,153
Interest received		9,785	7,919
Trust funds and deposits taken		37,862	33,731
Other receipts		21,043	19,324
Net GST refund		12,545	12,052
Employee costs		(105,188)	(101,634)
Materials and services		(120,050)	(104,078)
Short-term, low value and variable lease payment		(696)	(727)
Trust funds and deposits repaid		(38,853)	(34,359)
Other payments		(6,005)	(4,963)
<b>Net cash provided by operating activities</b>	9.2	76,613	55,791
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment		(57,595)	(53,271)
Proceeds from sale of property, infrastructure, plant and equipment		1,505	628
Payments for investments		(371,810)	(338,033)
Proceeds from sale of investments		365,143	290,054
<b>Net cash used in investing activities</b>		(62,757)	(100,622)
<b>Cash flows from financing activities</b>			
Finance costs		(2,655)	(2,591)
Proceeds from borrowings		5,120	1,000
Repayment of borrowings		(3,931)	(3,597)
Repayment of other interest-bearing liabilities		(102)	(81)
Interest paid - lease liability		(30)	(43)
Repayment of lease liabilities		(670)	(680)
<b>Net cash used in financing activities</b>		(2,268)	(5,992)
Net increase (decrease) in cash and cash equivalents		11,588	(50,823)
Cash and cash equivalents at the beginning of the financial year		25,170	75,993
<b>Cash and cash equivalents at the end of the financial year</b>	5.1(a)	<b>36,758</b>	<b>25,170</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 2025

	Note	Consolidated 2025 \$'000	Consolidated 2024 \$'000
<b>Property</b>			
Land		1,013	10
<b>Total land</b>		1,013	10
Buildings		27,576	15,412
<b>Total buildings</b>		27,576	15,412
<b>Total property</b>	2.1.2	28,589	15,422
<b>Plant and equipment</b>			
Plant, machinery and equipment		2,324	2,259
Fixtures, fittings and furniture		98	49
Computers and telecommunications		1,002	940
Library books		889	791
<b>Total plant and equipment</b>	2.1.2	4,313	4,039
<b>Infrastructure</b>			
Roads		17,820	13,299
Bridges		—	343
Footpaths and cycleways		1,109	700
Drainage		1,682	1,002
Recreational, leisure and community facilities		3,672	9,616
Parks, open space and streetscapes		3,447	5,684
Off street car parks		59	66
<b>Total infrastructure</b>	2.1.2	27,789	30,710
<b>Total capital works expenditure</b>	2.1.2	<b>60,691</b>	<b>50,171</b>
<b>Represented by:</b>			
New asset expenditure		28,899	13,582
Asset renewal expenditure		24,710	21,713
Asset upgrade expenditure		7,082	14,876
<b>Total capital works expenditure</b>		<b>60,691</b>	<b>50,171</b>

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

# Notes to the Consolidated Financial Report

## Note 1 Overview

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

### Statement of compliance

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

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

### Accounting policy information

#### 1.1 Basis of accounting

These consolidated financial statements for the year ended 30 June 2025 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. 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.

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.

## **Note 1 Overview (*continued*)**

### **Goods and Services Tax (GST)**

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

### **1.2 Impact of emergencies and natural disasters**

During 2024-25 there were no notable emergencies or natural disasters that impacted Council's operations.

## **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 24 June 2024 (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 2025 \$'000	Council Actual 2025 \$'000 (note 6.3)	Council Budget 2025 \$'000	Council Variance \$'000 Fav (Unfav)	Council Variance % Fav (Unfav)	Note 2.1.1 Ref
<b>Income / Revenue</b>						
Rates and charges	178,130	178,238	176,177	2,061	1.2%	
Statutory fees and fines	11,693	11,693	10,972	721	6.6%	
User fees	14,973	9,448	9,812	(364)	(3.7%)	
Grants – operating	48,785	48,759	35,216	13,543	38.5%	(a)
Grants – capital	9,676	9,676	8,625	1,051	12.2%	(b)
Contributions – monetary	7,149	7,149	7,676	(527)	(6.9%)	
Contributions – non-monetary	6,000	6,000	7,500	(1,500)	(20.0%)	(c)
Net gain on disposal of property, infrastructure, plant and equipment	1,395	1,395	833	562	67.5%	
Fair value adjustments for investment property	175	175	–	175	100.0%	
Other income	27,563	15,916	11,935	3,981	33.4%	(d)
<b>Total income / revenue</b>	<b>305,539</b>	<b>288,449</b>	<b>268,746</b>	<b>19,703</b>	<b>7.3%</b>	
<b>Expenses</b>						
Employee costs	106,375	96,659	99,649	2,990	3.0%	
Materials and services	101,528	95,234	88,357	(6,877)	(7.8%)	(e)
Depreciation	47,645	47,455	34,885	(12,570)	(36.0%)	(f)
Amortisation – intangible assets	20	–	–	–	0.0%	
Depreciation – right-of-use assets	661	661	598	(63)	(10.5%)	
Allowance for impairment losses	2,743	2,695	2,026	(669)	(33.0%)	
Borrowing costs	2,669	2,637	3,184	547	17.2%	
Finance costs – leases	28	28	55	27	49.1%	
Other expenses	12,957	12,292	5,180	(7,112)	(137.3%)	(g)
<b>Total expenses</b>	<b>274,626</b>	<b>257,661</b>	<b>233,934</b>	<b>(23,727)</b>	<b>10.1%</b>	
<b>Surplus for the year</b>	<b>30,913</b>	<b>30,788</b>	<b>34,812</b>	<b>4,024</b>	<b>11.6%</b>	

## 2.1.1 Income / Revenue and expenditure (continued)

### Explanation of material variations

Ref	Item	Explanation
(a)	Grants – operating	<p>Operating grant income was \$13.54 million higher due to:</p> <ul style="list-style-type: none"> <li>– Early distribution of 50% of Council's 2025-26 Financial Assistance grant allocation via the Victorian Local Government Grants Commission (VLGGC) (\$7.24 million) combined with a better than anticipated 2024-25 allocation (\$859,000).</li> <li>– \$2.32 million of prior year Community Care grant income transferred from unearned income due to the cessation of the Regional Assessment Service program at 30 June 2024 and final grant acquittal outcomes.</li> <li>– Higher than anticipated Family Day Care grant income due to an expanded program, mostly offset by higher program expenditure (\$1.17 million).</li> <li>– Additional grant funding for the Child First program (\$763,000) and unbudgeted grant income (\$350,000) for the Housing Innovation Support program which were advised after the adoption of Council's budget.</li> </ul>
(b)	Grants – capital	<p>Capital grant income was \$1.05 million favourable to budget due to:</p> <ul style="list-style-type: none"> <li>– Grant funded projects carried over from the previous financial year (notably Keysborough Community Hub \$1.88 million, Black Spot Works Program projects \$1.26 million and Springvale Reserve \$553,000). Carry overs are not included in the adopted budget.</li> <li>– Funding advised after adoption of Council's budget (Roads to Recovery \$1.88 million, Black Spot Works Program \$685,000, Parkfield Reserve \$325,000 and Greaves Reserve Oval 4 Lighting \$250,000).</li> </ul> <p>These favourable variances were partly offset by a delay in the Dandenong Wellbeing Centre multi-year project which means that the grant funding received is not able to be recognised in the Income Statement yet (\$6.18 million).</p>
(c)	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 2024-25, non-monetary contributions relate mainly to land titles (land reserves and land under roads), roads, drainage and footpath assets transferred to Council. The number of subdivisions that are completed vary from year to year and the timing of these asset transfers is outside of Council's control and difficult to predict.</p>
(d)	Other income	<p>Other income is \$3.98 million favourable to budget due to:</p> <ul style="list-style-type: none"> <li>– \$3.17 million higher interest return on investments, driven by the Reserve Bank of Australia maintaining interest rates at higher levels for longer than initially forecast in the budget.</li> <li>– \$378,000 higher than budgeted recovery income relating to prior year expenditure for a legal matter and a storm event, partly offset by lower partner council contributions (\$133,000) for works at Spring Valley Landfill driven by lower expenditure at the site.</li> <li>– Better than anticipated income from the Container Deposit Scheme (\$123,000) and casual parks hire (\$112,000).</li> </ul>

## 2.1.1 Income / Revenue and expenditure (continued)

### Explanation of material variations (continued)

Ref	Item	Explanation
(e)	Materials and services	<p>The unfavourable variance to budget of \$6.88 million is attributable to:</p> <ul style="list-style-type: none"> <li>– \$6.34 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 (\$3.35 million relating to current year capital expenditure and \$2.99 million relating to prior year capital expenditure in works in progress).</li> <li>– \$1.88 million in costs to demolish the Precinct Energy Plant (PEP) building due to structural deficiencies that mean it is not suitable for public use.</li> <li>– Higher legal costs (\$1.11 million) particularly in relation to a proposed Sandown Racecourse development and an ongoing legal matter.</li> <li>– Higher Family Day Care contract services expenditure as a result of an expanded program (\$1.17 million), offset by higher grant income.</li> </ul> <p>These unfavourable variances are partly offset by:</p> <ul style="list-style-type: none"> <li>– A \$1.45 million reduction in contract costs for Roads and Drains primarily due to the suspension of proactive inspection programs, which typically generate most of the works. This suspension was caused by a lack of asset condition data from the current works management system. Reactive maintenance has continued as normal.</li> <li>– Waste Management (\$1.41 million) lower expected waste collection and processing costs, driven by reduced waste volumes and lower than expected contract gate fee, particularly in recycling.</li> <li>– Lower software implementation costs of \$1.05 million due to a deferral of the replacement of Council's finance system whilst an Enterprise Resource Planning (ERP) business case is assessed.</li> </ul>
(f)	Depreciation	<p>The \$12.57 million unfavourable variance to the budget is due primarily to the componentisation of Council's building assets into 3 components in the 2023-24 financial year: substructure, ancillary services and, fixtures and fittings. The useful life on substructure remained consistent (100 years), however, the latter two components had a change in useful life from 100 years to 20 years, thus increasing the depreciation expense significantly.</p>
(g)	Other expenses	<p>The unfavourable variance of \$7.11 million to the budget is due to:</p> <ul style="list-style-type: none"> <li>– \$6.16 million in asset write offs which are not budgeted for as they are difficult to predict. The asset write offs mainly relate to the renewal and replacement of roads, buildings, bridges and off street car parks.</li> <li>– An increase in the provision for remediation of Spring Valley Landfill of \$356,000.</li> <li>– Donation of two mobile Closed Circuit Television (CCTV) trailers to Victoria Police (\$172,000).</li> <li>– Higher than budgeted Victorian Electoral Commission costs for the 2024 Council election (\$108,000).</li> </ul>

## 2.1.2 Capital works

	Consolidated Actual 2025 \$'000	Council Actual 2025 \$'000 (note 6.3)	Council Budget 2025 \$'000	Council Variance \$'000 Fav (Unfav)	Council Variance % Fav (Unfav)	Note 2.1.2 Ref
<b>Property</b>						
Land	1,013	1,013	-	(1,013)	(100.00%)	(a)
<b>Total land</b>	<b>1,013</b>	<b>1,013</b>	<b>-</b>	<b>(1,013)</b>	<b>(100.00%)</b>	
Buildings	27,576	27,576	58,845	31,269	53.14%	(b)
<b>Total buildings</b>	<b>27,576</b>	<b>27,576</b>	<b>58,845</b>	<b>31,269</b>	<b>53.14%</b>	
<b>Total property</b>	<b>28,589</b>	<b>28,589</b>	<b>58,845</b>	<b>30,256</b>	<b>51.42%</b>	
<b>Plant and equipment</b>						
Plant, machinery and equipment	2,324	2,250	2,980	730	24.50%	
Fixtures, fittings and furniture	98	93	225	132	58.67%	
Computers and telecommunications	1,002	999	3,166	2,167	68.45%	(c)
Library books	889	889	1,100	211	19.18%	
<b>Total plant and equipment</b>	<b>4,313</b>	<b>4,231</b>	<b>7,471</b>	<b>3,240</b>	<b>43.37%</b>	
<b>Infrastructure</b>						
Roads	17,820	17,820	17,976	156	0.87%	
Footpaths and cycleways	1,109	1,109	1,057	(52)	(4.92%)	
Drainage	1,682	1,682	1,600	(82)	(5.13%)	
Recreational, leisure and community facilities	3,672	3,672	2,935	(737)	(25.11%)	
Parks, open space and streetscapes	3,447	3,447	3,540	93	2.63%	
Off street car parks	59	59	50	(9)	(18.00%)	
<b>Total infrastructure</b>	<b>27,789</b>	<b>27,789</b>	<b>27,158</b>	<b>(631)</b>	<b>(2.32%)</b>	
<b>Total capital works expenditure</b>	<b>60,691</b>	<b>60,609</b>	<b>93,474</b>	<b>32,865</b>	<b>35.16%</b>	
<b>Represented by:</b>						
New asset expenditure	28,899	28,817	56,646	27,829	49.13%	(d)
Asset renewal expenditure	24,710	24,710	27,301	2,591	9.49%	(e)
Asset upgrade expenditure	7,082	7,082	9,527	2,445	25.66%	(f)
<b>Total capital works expenditure</b>	<b>60,691</b>	<b>60,609</b>	<b>93,474</b>	<b>32,865</b>	<b>35.16%</b>	



## 2.1.2 Capital works (*continued*)

### *Explanation of material variations*

Ref	Item	Explanation
(a)	Land	A \$1.01 million strategic property acquisition in Blissington Street, Springvale (funded by internal reserves) for the purpose of expanding open space for the community.
(b)	Buildings	Lower expenditure of \$31.27 million due mainly to the Dandenong Wellbeing Centre major project (\$30.45 million). This project is now progressing well with the construction contract awarded in April 2025 and active works underway to deliver this important community facility. Unspent funds will be carried over to the 2025-26 financial year to support project delivery.
(c)	Computers and telecommunications	The favourable variance of \$2.17 million to the budget is due primarily to a delay in progressing two projects that will be carried over to the 2025-26 year: <ul style="list-style-type: none"> <li>– \$1.65 million CCTV infrastructure</li> <li>– \$458,000 parking meters.</li> </ul>
(d)	New asset expenditure	The \$27.83 million favourable budget variance is mainly due to lower-than-expected spending on two major projects – the Dandenong Wellbeing Centre and the Keysborough Community Hub as at 30 June 2025 (\$31.20 million). Construction of the Dandenong Wellbeing Centre is underway, and the Keysborough Community Hub received practical completion in July 2025. Any remaining funds at 30 June 2025 will be carried forward into the 2025-26 financial year. This favourable result is partly offset by: <ul style="list-style-type: none"> <li>– A \$1.01 million unbudgeted property purchase in Blissington Street, Springvale to expand open space.</li> <li>– \$1.81 million in Black Spot road safety projects carried over from the prior financial year (2023-24), which were not included in the adopted budget.</li> <li>– \$408,000 in expenditure for the Victoria Avenue Gross Pollutant Trap (GPT) project, which was partly carried over from 2023-24.</li> </ul>
(e)	Asset renewal expenditure	Capital renewal expenditure was \$2.59 million lower than budget, primarily due to lower expenditure across several projects and programs, most of which will be carried over to the 2025-26 financial year: <ul style="list-style-type: none"> <li>– \$2.35 million in the Road Resurfacing and Reconstruction program, with \$1.17 million reclassified to operating expenditure as it was not considered capital in nature.</li> <li>– \$1.65 million in CCTV infrastructure.</li> <li>– \$852,000 Fleet Renewal program.</li> <li>– \$600,000 Parking meters.</li> </ul> These favourable variances were partly offset by the following unbudgeted capital items: <ul style="list-style-type: none"> <li>– \$1.74 million transferred from operating expenditure following reassessment as capital in nature.</li> <li>– \$1.35 million in Roads to Recovery grant-funded works.</li> </ul>
(f)	Asset upgrade expenditure	Asset upgrade expenditure was \$2.45 million below budget, primarily due to the Perry Road widening project which had a carry over from the prior year of \$1.76 million and benefited from contract costs coming in lower than originally estimated.

## **2.2 Analysis of Council results by program**

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

#### **Chief Executive Office (CEO)**

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

The Chief Executive Office has overall responsibility for the operations of the organisation. Each member of the executive 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, growth and investment, place making and revitalisation. 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, Creative and Engaged City; Community Care; Community Wellbeing; and Safe, Active and Connected Communities.

#### **Corporate Development**

Corporate Development covers a broad range of organisational functions including financial planning, communications, customer experience, 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 to a directorate.

## 2.2 Analysis of Council results by program

### 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>2025</b>					
Chief Executive Office	456	12,075	(11,619)	386	1,398
City Futures	60,921	120,414	(59,493)	10,289	2,192,479
Community Strengthening	41,465	95,919	(54,454)	26,594	741,294
Corporate Development	185,607	26,265	159,342	21,166	350,045
Non-attributable*	—	2,988	(2,988)	—	26
<b>Council Total</b>	<b>288,449</b>	<b>257,661</b>	<b>30,788</b>	<b>58,435</b>	<b>3,285,242</b>
Dandenong Market Pty Ltd	7,447	7,377	70	—	2,792
South East Leisure Pty Ltd	13,913	13,858	55	26	2,250
Consolidated elimination	(4,270)	(4,270)	—	—	(175)
<b>Consolidated Total</b>	<b>305,539</b>	<b>274,626</b>	<b>30,913</b>	<b>58,461</b>	<b>3,290,109</b>

	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>Total for Council</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
Consolidation 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>

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

## Note 3 Funding for the delivery of our services

	Consolidated 2025 \$'000	Consolidated 2024 \$'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 2024-25 was \$67.11 billion (\$64.44 billion in 2023-24).

Residential	61,081	59,675
Commercial	13,066	12,818
Industrial	70,812	67,494
Farm	522	501
Cultural and recreational	506	519
Waste management charge - residential	27,115	26,185
Supplementary rates and rates adjustment	1,878	999
Maintenance levy	1,796	1,735
Interest on rates and charges	1,354	1,183
<b>Total rates and charges</b>	<b>178,130</b>	<b>171,109</b>

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2024 and the valuation was first applied in the rating year commencing 1 July 2024.

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	6,628	6,376
Court recoveries	2,418	2,308
Building and town planning fees	1,817	1,948
Subdivision	154	63
Land information certificates	144	128
Election fines	182	67
Permits	350	328
<b>Total statutory fees and fines</b>	<b>11,693</b>	<b>11,218</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 2025 \$'000	Consolidated 2024 \$'000
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### 3.3 User fees

Aged and health services	1,237	1,149
Leisure centre and recreation	5,524	4,744
Child care/children's programs	1,697	1,791
Parking	3,542	3,278
Registration and other permits	1,881	1,850
Asset protection fees	445	458
Other fees and charges	647	574
<b>Total user fees</b>	<b>14,973</b>	<b>13,844</b>

#### User fees by timing of revenue recognition

User fees recognised over time	390	278
User fees recognised at point in time	14,583	13,566
<b>Total user fees</b>	<b>14,973</b>	<b>13,844</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	41,996	17,824
State funded grants	16,456	16,507
Other grant sources	9	9
<b>Total grants received</b>	<b>58,461</b>	<b>34,340</b>

#### a) Operating grants

##### Recurrent - Commonwealth Government

Financial Assistance Grants (via Victoria Local Government Grants Commission)*	21,166	568
Family Day Care	7,091	7,201
General Home Care**	7,495	5,792
Family, Youth and Children Services	—	366
Libraries	246	252
Immunisation	13	15
	<b>36,011</b>	<b>14,194</b>

\*Financial Assistance Grants received via the Victorian Local Government Grants Commission can vary year to year due to timing differences in distributions. In 2024-25, approximately 150% of the annual allocation is reflected – comprising 100% of the 2024-25 funding and an early distribution of 50% of the 2025-26 allocation received in June 2025. By contrast, 100% of the 2023-24 allocation was received early in 2022-23. The 2023-24 amount shown represents the adjustment between the preliminary and confirmed funding allocations.

\*\*The increase in General Home Care grants is due primarily to \$1.8 million of prior year grant income transferred from unearned income due to the cessation of the Regional Assessment Service program at 30 June 2024 and final grant acquittal outcomes.

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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### 3.4 Funding from other levels of government (*continued*)

#### a) Operating grants (*continued*)

##### **Recurrent – State Government**

Aged Care	2,794	1,005
Maternal and Child Health	2,774	2,618
Family, Youth and Children Services	3,161	2,960
Libraries	1,137	1,137
School Crossing Supervisors	556	540
General Home Care	426	421
Education and Employment	160	480
Community Health	184	260
Open Space and Environment	–	212
Immunisation	78	86
Emergency Management	40	–
Volunteer Services	8	8
	11,318	9,727
<b>Total recurrent operating grants</b>	<b>47,329</b>	<b>23,921</b>

##### **Non-recurrent – Commonwealth Government**

Immunisation	–	100
Family, Youth and Children Services	10	50
Arts and Culture	61	–
General Home Care	10	–
Community Development	–	22
Libraries	1	1
	82	173

##### **Non-recurrent – State Government**

Community Development	594	501
Immunisation	–	301
Waste Management	29	68
Family, Youth and Children Services	286	394
Maternal and Child Health	–	166
Community Safety	219	200
Open Space and Environment	211	219
COVID Safety and Support	–	60
South East Leisure Pty Ltd	26	44
Other	–	2
	1,365	1,955

##### **Non-recurrent – Other**

Arts and Culture	9	9
	9	9
<b>Total non-recurrent operating grants</b>	<b>1,456</b>	<b>2,137</b>

<b>Total operating grants</b>	<b>48,785</b>	<b>26,058</b>
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	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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### 3.4 Funding from other levels of government (*continued*)

#### b) Capital grants

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

Roads to Recovery	1,881	969
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##### **Non-recurrent – Commonwealth Government**

Local Roads Community Infrastructure Program	1,109	1,044
Black Spot Program	1,949	1,404
Buildings	924	–
Parks, Open Space and Streetscapes	40	40
	4,022	2,488

##### **Non-recurrent – State Government**

Buildings and Leaseholds	2,597	2,462
Parks, Open Space and Streetscapes	657	1,873
Noble Park Revitalisation Program	26	490
Recreational, Leisure and Community Facilities	275	–
Footpaths and Cycleways	118	–
Plant, Machinery and Equipment	50	–
	3,723	4,825

##### **Non-recurrent – Other**

Recreational, Leisure and Community Facilities	50	–
	50	–

<b>Total non-recurrent capital grants</b>	<b>7,795</b>	<b>7,313</b>
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<b>Total capital grants</b>	<b>9,676</b>	<b>8,282</b>
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#### (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.

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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### 3.4 Funding from other levels of government (*continued*)

#### (c) Recognition of grant income (*continued*)

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

General purpose	21,166	568
Specific purpose grants to acquire non-financial assets	9,676	8,282
Other specific purpose grants	13,905	15,163

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

Specific purpose grants	13,714	10,327
	58,461	34,340

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

The unspent grant income disclosed below relates to contracts that do not have sufficiently specific performance obligations. The income for these contracts is 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	5,912	20,866
Received during the financial year and remained unspent at balance date	11,543	5,471
Received in prior years and spent during the financial year	(4,772)	(20,425)
Balance at year end*	12,683	5,912

Unspent grants are determined and disclosed on a cash basis.

\*The large balance of unspent operating grants in the 2025 year relates to the early distribution by the Victorian Local Government Grants Commission of 50% of the Financial Assistance Grants allocation for the following financial year (2025: \$7.24 million and 2024: \$0).

### 3.5 Contributions

#### **Monetary**

Community contributions (for capital works)	9	16
Other contributions	248	91
<b>Total non-developer contributions</b>	<b>257</b>	<b>107</b>

Open space contributions (for future capital works)**	3,996	2,288
Development infrastructure levies (for capital works completed)	2,896	910
<b>Total developer contributions</b>	<b>6,892</b>	<b>3,198</b>
<b>Total monetary contributions</b>	<b>7,149</b>	<b>3,305</b>

Non-monetary	6,000	12,098
<b>Total contributions</b>	<b>13,149</b>	<b>15,403</b>

\*\*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 2025 \$'000	Consolidated 2024 \$'000
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### 3.5 Contributions (continued)

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

Land	3,796	1,640
Infrastructure	2,204	10,458
<b>Total non-monetary contributions</b>	<b>6,000</b>	<b>12,098</b>

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

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

Proceeds of sale	1,505	628
Less carrying amount of assets sold	(110)	(24)
<b>Total net gain on disposal of property, infrastructure, plant and equipment</b>	<b>1,395</b>	<b>604</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	9,975	9,593
Interest – other	62	–
Dandenong Market Pty Ltd – revenue from operations	6,807	6,028
Investment property rental	1,566	1,607
Other rent	4,164	3,915
Recoveries	1,773	1,965
South East Leisure Pty Ltd	1,750	1,542
Dandenong Market Pty Ltd – other income	434	449
Other	1,032	872
<b>Total other income</b>	<b>27,563</b>	<b>25,971</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 2025 \$'000	Consolidated 2024 \$'000
<b>4.1 a) Employee costs</b>		
Wages and salaries	82,602	80,172
WorkCover	2,685	2,349
Casual staff	1,423	1,091
Superannuation	9,723	8,885
Long service leave oncost	2,333	1,844
Fringe benefits tax	342	392
Other	7,267	7,586
<b>Total employee costs</b>	<b>106,375</b>	<b>102,319</b>

### b) Superannuation

Council made contributions to the following funds:

#### Defined benefit fund

Employer contribution to Local Authorities Superannuation Fund  
(Vision Super)

	312	312
	312	312

Employer contributions payable at reporting date.

41 34

#### Accumulation funds

Employer contribution to Local Authorities Superannuation Fund  
(Vision Super)

	3,798	3,771
Employer contribution – other funds	5,438	4,772
	9,236	8,543

Employer contributions payable at reporting date.

335 313

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

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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## 4.2 Materials and services

Waste management	20,734	20,643
Parks maintenance	11,314	8,840
Other contract payments	10,102	11,430
Consultants and professional services	7,404	7,424
Cleaning services	7,311	7,103
Educator services	7,093	7,187
General maintenance	6,698	5,888
Office administration	6,282	6,534
Utilities	6,076	5,218
Information technology	5,934	5,472
Building maintenance	3,435	3,546
Works in progress (unable to be capitalised)	2,987	8,054
Insurance	2,360	1,832
Security services	2,254	2,187
Library resources	578	587
Meals for delivery	425	354
Cash collection services	269	205
Property valuation services	147	120
Springvalley landfill rehabilitation and monitoring costs	125	234
<b>Total materials and services</b>	<b>101,528</b>	<b>102,858</b>

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

## 4.3 Depreciation

Property	15,799	8,559
Plant and equipment	4,176	4,202
Infrastructure	27,670	23,120
<b>Total depreciation</b>	<b>47,645</b>	<b>35,881</b>

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

## 4.4 Amortisation – intangible assets

Software	20	44
<b>Total amortisation – intangible assets</b>	<b>20</b>	<b>44</b>

## 4.5 Depreciation – right-of-use assets

Property	428	430
Vehicles	20	46
IT and office equipment	213	239
<b>Total depreciation – right-of-use assets</b>	<b>661</b>	<b>715</b>

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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#### 4.6 Allowance for impairment losses

Parking fine debtors	1,925	2,268
Other debtors	771	995
Dandenong Market Pty Ltd	44	3
South East Leisure Pty Ltd	3	1
<b>Total allowance for impairment losses</b>	<b>2,743</b>	<b>3,267</b>

#### Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	3,208	2,260
New allowances recognised during the year	2,743	3,267
Amounts already allowed for and written off as uncollectible	(1,907)	(2,319)
Balance at end of year	4,044	3,208

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

#### 4.7 Borrowing costs

Interest – borrowings	2,637	2,537
Interest – other interest-bearing liabilities	32	38
<b>Total borrowing costs</b>	<b>2,669</b>	<b>2,575</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.

#### 4.8 Finance costs – leases

Interest – lease liabilities	28	41
<b>Total finance costs – leases</b>	<b>28</b>	<b>41</b>

#### 4.9 Other expenses

Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals	110	123
Auditors' remuneration – Internal Audit	130	171
Auditors' remuneration – Other	3	–
Councillors' allowances	538	514
Council elections	859	129
Operating lease / rentals	725	768
Assets written-off	6,163	6,754
Landfill provision	356	90
Impairment loss	–	56
South East Leisure Pty Ltd	198	192
Dandenong Market Pty Ltd	512	287
Other expenses	831	878
Community grants and contributions	2,532	2,655
<b>Total other expenses</b>	<b>12,957</b>	<b>12,617</b>



## Note 5 Investing in and financing our operations

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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### 5.1 Financial assets

#### (a) Cash and cash equivalents

Cash on hand	16	14
Cash at bank	29,243	25,156
Term deposits	7,499	–
<b>Total cash and cash equivalents</b>	<b>36,758</b>	<b>25,170</b>

#### (b) Other financial assets

##### Current

Term deposits	179,708	172,820
Total current other financial assets	179,708	172,820
<b>Total other financial assets</b>	<b>179,708</b>	<b>172,820</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>216,466</b>	<b>197,990</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))	6,718	7,723
Total restricted funds	6,718	7,723
<b>Total unrestricted cash and cash equivalents</b>	<b>209,748</b>	<b>190,267</b>

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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Council further restricts its cash and cash equivalents by the following intended allocations:

#### Intended allocations\*

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

Employee provisions (note 5.5 (a))	22,474	21,591
Development Contribution Plans (DCP) unearned income (note 5.3 (c))	41,415	44,104
Other contract liabilities (note 5.3 (c ))	12,688	12,573
Statutory and other reserves (note 9.1(b))	105,004	94,561
Cash held to fund carried forward operational projects (net)**	14,686	6,770
Cash held to fund carried forward capital works (net)**	22,056	18,455
<b>Total funds subject to intended allocations</b>	<b>218,323</b>	<b>198,054</b>
<b>Council's unrestricted cash and cash equivalents</b>	<b>(8,575)</b>	<b>(7,787)</b>

\*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.

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	17,346	15,960
Infringement debtors	11,906	10,884
Allowance for expected credit loss – infringements	(1,906)	(1,522)
Other statutory debtors	245	291
Allowance for expected credit loss – other debtors	(116)	(88)
Net GST receivable	2,635	1,854

##### Non statutory receivables

Other debtors	4,496	5,021
Allowance for expected credit loss – other debtors	(2,022)	(1,598)
<b>Total current trade and other receivables</b>	<b>32,584</b>	<b>30,802</b>

##### Non-current

##### Non statutory receivables

Narre Warren landfill – financial contribution	180	192
South East Metropolitan Advanced Waste Processing Pty Ltd	3	–
Other debtors – refundable deposit	–	74
<b>Total non-current trade and other receivables</b>	<b>183</b>	<b>266</b>
<b>Total trade and other receivables</b>	<b>32,767</b>	<b>31,068</b>

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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### (c) Trade and other receivables (continued)

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)	604	986
Past due by up to 30 days	525	297
Past due between 31 and 180 days	404	982
Past due between 181 and 365 days	224	122
Past due by more than 1 year	900	1,302
<b>Total trade and other receivables</b>	<b>2,657</b>	<b>3,689</b>

#### ii) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$2.02 million (2024: \$1.59 million) were impaired. The amount of the allowance raised against these debtors was \$2.02 million (2024: \$1.59 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.

#### Ageing of all impaired trade and other receivables (excluding statutory receivables)

Current (not yet due)	30	56
Past due by up to 30 days	2	16
Past due between 31 and 180 days	5	31
Past due between 181 and 365 days	50	83
Past due by more than 1 year	1,935	1,412
<b>Total trade and other receivables</b>	<b>2,022</b>	<b>1,598</b>

## 5.2 Non-financial assets

### a) Inventories

Inventories held for distribution	67	69
<b>Total inventories</b>	<b>67</b>	<b>69</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) Prepayments

Prepayments	2,373	1,222
<b>Total prepayments</b>	<b>2,373</b>	<b>1,222</b>

### c) Other assets

Accrued income	3,189	4,729
Other	342	667
<b>Total other assets</b>	<b>3,531</b>	<b>5,396</b>

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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## 5.2 Non-financial assets (continued)

### (c) Intangible assets

Software	19	40
<b>Total intangible assets</b>	<b>19</b>	<b>40</b>

#### Software

#### Gross carrying amount

Balance at 1 July 2024	3,050	3,050
Balance at 30 June 2025	3,050	3,050

#### Accumulated amortisation and impairment

Balance at 1 July 2024	(3,010)	(2,966)
Amortisation expenses	(21)	(44)
Balance at 30 June 2025	(3,031)	(3,010)

Net book value at 30 June 2024	40	84
Net book value at 30 June 2025	19	40

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

## 5.3 Payables, trust funds and deposits and contract and other liabilities

### (a) Trade and other payables

#### Current

#### Non-statutory payables

Trade payables	17,470	17,454
Accrued expenses	9,939	10,124
Statutory payables		
Net GST payable	136	238

<b>Total current trade and other payables</b>	<b>27,545</b>	<b>27,816</b>
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### (b) Trust funds and deposits

#### Current

Fire services property levy	30	877
Road deposits	290	429
Landscape deposits	996	1,044
Open space contributions	162	212
Other refundable deposits	2,330	2,263
<b>Total current trust funds and deposits</b>	<b>3,808</b>	<b>4,825</b>

#### Non-current

Other refundable deposits	2,910	2,898
<b>Total non-current trust funds and deposits</b>	<b>2,910</b>	<b>2,898</b>

<b>Total trust funds and deposits</b>	<b>6,718</b>	<b>7,723</b>
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	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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### 5.3 Payables, trust funds and deposits and contract and other liabilities (*continued*)

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.

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

##### **Contract liabilities**

##### **Current**

Grants received in advance – operating grants*	7,171	8,162
Grants received in advance – capital grants*	3,012	2,177
Unearned income / revenue – Development Contribution Plans (DCP)*	41,415	44,104
Other	2,505	2,234
<b>Total contract liabilities</b>	<b>54,103</b>	<b>56,677</b>

\*Movement reconciliations for 2025 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.

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

Consolidated 2025					
<i>Revenue from contracts (AASB 15)</i>	<b>Opening balance \$'000</b>	<b>Income received during current year \$'000</b>	<b>Income refunded \$'000</b>	<b>Income recognised due to satisfied obligations \$'000</b>	<b>Closing balance of unsatisfied obligations \$'000</b>
<b>Operating grants</b>					
Home and Community Care*	7,310	9,356	(82)	(10,259)	6,325
Family, Youth and Children	835	3,415	—	(3,404)	846
Parks and Open Space	8	—	—	(8)	—
Other	9	34	—	(43)	—
	<b>8,162</b>	<b>12,805</b>	<b>(82)</b>	<b>(13,714)</b>	<b>7,171</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 \$6.33 million relates to unsatisfied performance obligations from 2022-23, 2023-24 and 2024-25. 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- or two-year contract extensions in recent years. The current CHSP contract extension now finishes 30 June 2027. The combining of Home Care Packages (HCP) and CHSP into the new In Home Support Program is currently due to commence 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.

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

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.

Consolidated 2025					
Transfers to construct a recognisable non-financial asset to be controlled by Council (AASB 1058)	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
<b>Capital grants</b>					
Alex Wilkie Reserve	55	110	–	(27)	138
Black Spot Program	–	2,368	–	(1,949)	418
Dandenong Library Parents, Multi Faith and Quiet Study Spaces Project	–	319	–	–	319
Dandenong Wellbeing Centre	–	2,000	–	(924)	1,076
Greaves Reserve Public Recreation Infrastructure Stage 2	–	225	–	–	225
Intangibles (AI Chatbot)	–	100	–	–	100
Keysborough Community Hub	384	1,500	–	(1,884)	–
Local Roads Community Infrastructure Program	15	1,094	–	(1,109)	–
Lyndale Secondary College Pavilion	22	8	–	(30)	–
Noble Park Revitalisation Program	131	–	–	(26)	104
Open Space and Streetscapes (Ian, Hemmings and Frank Streets)	142	–	–	(142)	–
Other	91	48	(14)	(89)	36
Parkfield Reserve Tennis Court	248	78	–	(325)	1
Railway Parade Streetscape	100	–	–	(92)	8
Redevelopment of former Precinct Energy Plant (PEP) building	454	–	–	(160)	294
Roads to Recovery	–	1,941	–	(1,881)	60
Safe System Pedestrian Infrastructure	175	–	–	(89)	86
Sportsground Lighting (George Andrews, WJ Turner, Lois Twohig, Rowley Allan and Greaves reserves)	360	183	–	(396)	147
Springvale Reserve (various)	–	553	–	(553)	–
	<b>2,177</b>	<b>10,527</b>	<b>(14)</b>	<b>(9,676)</b>	<b>3,012</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.

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

Consolidated 2025					
Transfers to construct a recognisable non-financial asset to be controlled by Council (AASB 1058)	Opening balance \$'000	Income deferred during current year \$'000	Income recognised due to satisfied obligations \$'000	Developer reimbursements \$'000	Closing balance of unsatisfied obligations \$'000
<b><i>Development Contribution Plans (DCP)</i></b>					
Keysborough Residential DCP	28,846	–	–	–	28,846
Dandenong Industrial DCP (Keysborough & Lyndhurst)	15,258	206	(2,895)	–	12,569
	<b>44,104</b>	<b>206</b>	<b>(2,895)</b>	<b>–</b>	<b>41,415</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.



## 5.4 Interest-bearing liabilities

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
<b>(a) Interest-bearing loans and borrowings</b>		
<i>Current</i>		
Other borrowings – secured	4,379	3,834
	4,379	3,834
<i>Non-current</i>		
Other borrowings – secured	43,992	43,348
	43,992	43,348
<b>Total interest-bearing liabilities</b>	<b>48,371</b>	<b>47,182</b>

Borrowings are secured over the general rates of Council.

<b>(b) Other Interest-bearing loans and borrowings</b>		
<i>Current</i>	107	99
Other borrowings – secured	107	99
<i>Non-current</i>	193	285
Borrowings – secured	193	285
<b>Total other interest-bearing loans and borrowings</b>	<b>300</b>	<b>384</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.

### (c) Maturity profile

The maturity profile for Council's borrowings is:

Not later than one year	4,486	3,933
Later than one year and not later than five years	18,159	12,592
Later than five years	26,026	31,041
	<b>48,671</b>	<b>47,566</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.

In classifying borrowings as current or non-current Council considers whether at balance date it has the right to defer settlement of the liability for at least twelve months after the reporting period. Council's loan arrangements include covenants based on Council's financial performance and position at the end of the reporting period. These covenants are assessed for compliance after the reporting period based on specified financial ratios.

## 5.5 Provisions

	Consolidated		
	Employee \$'000	Landfill restoration \$'000	Total \$'000
<b>2025</b>			
Balance at beginning of the financial year	21,591	1,104	22,695
Additional provisions	9,540	470	10,010
Amounts used	(8,933)	(130)	(9,063)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	276	16	292
<b>Balance at the end of the financial year</b>	<b>22,474</b>	<b>1,460</b>	<b>23,934</b>
<i>Provisions – current</i>	<i>21,771</i>	<i>101</i>	<i>21,872</i>
<i>Provisions – non-current</i>	<i>703</i>	<i>1,359</i>	<i>2,062</i>
	<i>22,474</i>	<i>1,460</i>	<i>23,934</i>
<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>

## 5.5 Provisions (continued)

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
<b>(a) Employee provisions</b>		
<i>Current provisions expected to be wholly settled within 12 months</i>		
Annual leave	8,459	8,017
Long service leave	1,041	1,005
Other	735	620
	10,235	9,642
<i>Current provisions expected to be wholly settled after 12 months</i>		
Annual leave	454	477
Long service leave	11,082	10,787
	11,536	11,264
<b>Total current employee provisions</b>	<b>21,771</b>	<b>20,906</b>
<i>Non-current</i>		
Long service leave	703	685
<b>Total non-current employee provisions</b>	<b>703</b>	<b>685</b>
<i>Aggregate carrying amount of employee provisions:</i>		
Current	21,771	20,906
Non-current	703	685
<b>Total aggregate carrying amount of employee provisions</b>	<b>22,474</b>	<b>21,591</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.

## 5.5 Provisions (continued)

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
Key assumptions:		
– discount rate	3.67%	4.05%
– index rate	3.50%	3.50%
<b>(b) Landfill restoration</b>	<b>\$'000</b>	<b>\$'000</b>
Current	101	229
Non-current	1,359	875
<b>Total provision for landfill restoration</b>	<b>1,460</b>	<b>1,104</b>

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

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

The Greater Dandenong City Council shares the commitment for rehabilitation and aftercare management of the landfill with other stakeholder Council's. Council's interest or share of the costs is 19.88%. In the financial report for 30 June 2025, Council has an amount of \$1.46 million (30 June 2024 \$1.10 million) as a provision for the restoration of the Springvalley Road landfill site which includes aftercare costs to meet EPA obligations.

Key assumptions:		
– discount rate	3.89%	4.26%
– index rate	3.00%	3.00%
– settlement period	15 years	15 years

## 5.6 Financing arrangements

Bank overdraft	2,500	2,500
Credit card facilities	200	200
Interest-bearing liabilities – secured	48,371	47,182
Other interest-bearing liabilities – secured	300	384
<b>Total facilities</b>	<b>51,371</b>	<b>50,266</b>
Used facilities	48,675	47,611
Unused facilities	2,696	2,655



## 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>2025</b>					
<b>Operating</b>					
Animal pound services	438	—	—	—	438
Building maintenance services	2,180	55	51	—	2,286
Building Demolition	1,852	—	—	—	1,852
Cleaning services	3,019	584	—	—	3,603
Dandenong Market Pty Ltd commitments	2,765	2,849	419	—	6,033
Festivals and events	259	—	—	—	259
Garbage collection (incl. garden waste)	9,291	9,041	4,076	—	22,408
Hard waste and dumped rubbish	2,311	—	—	—	2,311
Meals for delivery	306	—	—	—	306
Open space management	33	204	—	—	237
Other contracts	1,120	456	1,368	—	2,944
Parking management	90	—	—	—	90
Recycling	1,069	—	—	—	1,069
Renewable electricity	489	489	977	—	1,955
South East Leisure Pty Ltd commitments	1,324	223	9	—	1,556
Works (Roads and drains) services	627	14	—	—	641
<b>Total operating</b>	<b>27,173</b>	<b>13,915</b>	<b>6,900</b>	<b>—</b>	<b>47,988</b>
<b>Capital</b>					
Buildings*	68,640	35,209	—	—	103,849
Drainage	626	626	156	—	1,408
Parks, open space and streetscapes	5,671	1,580	4	—	7,255
Roads	102	—	—	—	102
<b>Total capital commitments</b>	<b>75,039</b>	<b>37,415</b>	<b>160</b>	<b>—</b>	<b>112,614</b>
<b>Total commitments 2025</b>	<b>102,212</b>	<b>51,330</b>	<b>7,060</b>	<b>—</b>	<b>160,602</b>

\*Capital contract commitments for building projects have increased significantly in 2024-25 following Council's appointment of ADCO Constructions Pty Ltd to deliver the landmark Dandenong Wellbeing Centre project.

## 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>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
Garbage collection (incl. garden waste)*	8,055	5,826	12,300	142	26,323
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*	450	450	1,935	–	2,835
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>19,492</b>	<b>12,359</b>	<b>21,994</b>	<b>504</b>	<b>54,349</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>35,274</b>	<b>13,889</b>	<b>27,801</b>	<b>504</b>	<b>77,468</b>

Note\* – Comparative figures from the prior year have been updated ensuring consistent treatment across both financial years

### (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 2025 \$'000	Consolidated 2024 \$'000
Not later than one year	1,181	1,034
Later than one year and not later than five years	2,089	1,827
Later than five years	102	200
	<b>3,372</b>	<b>3,061</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)

	Consolidated			
	Property \$'000	Vehicles \$'000	IT and Office Equip. \$'000	Total \$'000
<b>Right-of-use assets</b>				
Balance at 1 July 2024	803	23	343	1,169
Additions/lease modifications	110	-	62	172
Depreciation charge	(428)	(20)	(213)	(661)
<b>Balance at 30 June 2025</b>	<b>485</b>	<b>3</b>	<b>192</b>	<b>680</b>

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
<b>Lease liabilities</b>		
Maturity analysis – contractual undiscounted cash flows:		
Less than one year	508	622
One to five years	247	658
<b>Total undiscounted lease liabilities as at 30 June</b>	<b>755</b>	<b>1,280</b>
Lease liabilities included in the Balance Sheet at 30 June:		
Current	494	594
Non-current	244	642
<b>Total lease liabilities</b>	<b>738</b>	<b>1,236</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	725	768
<b>Total</b>	<b>725</b>	<b>768</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	697	389
Later than one year but not later than five years	755	373
<b>Total lease commitments</b>	<b>1,452</b>	<b>762</b>



## **Note 6 Assets we manage**

### Note content:

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

#### 6.2 Property, infrastructure, plant and equipment

- (a) Summary of Property, Infrastructure, Plant and Equipment
- (b) Summary of Work in Progress (WIP)
- (c) Property
- (d) Plant and Equipment
- (e) Infrastructure
- (f) Recognition
- (g) Depreciation
- (h) Valuation
- (i) Reconciliation of Specialised Land

#### 8.4 \*Fair value measurement

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

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

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

There are no non-current assets classified as held for sale at 30 June 2025.

## 6.2 Property, infrastructure, plant and equipment

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

	Carrying amount 30 June 2024	Acquisitions	Contributions	Revaluation	Depreciation	Impairment (loss) / reversal	Disposals	Write Offs	Transfers	Carrying amount 30 June 2025
<i>(Related FS note)</i>		<i>Stmnt Cap Works</i>	<i>(Note 3.5)</i>	<i>(Note 9.1(a))</i>	<i>(Note 4.3)</i>	<i>(Note 4.9 and 9.1(a))</i>	<i>(Note 3.6)</i>	<i>(Note 4.2 &amp; 4.9)</i>		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	1,404,199	1,008	3,796	–	–	–	(52)	–	10	1,408,961
Buildings	330,919	1,340	–	–	(15,799)	–	–	(1,268)	4,315	319,507
Plant and equipment	12,207	3,551	–	–	(4,176)	–	(31)	(54)	1,064	12,561
Infrastructure	851,388	5,438	2,204	372,755	(27,670)	–	(27)	(4,840)	12,905	1,212,153
Work in progress (WIP)	46,086	49,354	–	–	–	–	–	(2,987)	(18,294)	74,159
<b>Total carrying amount</b>	<b>2,644,799</b>	<b>60,691</b>	<b>6,000</b>	<b>372,755</b>	<b>(47,645)</b>	<b>–</b>	<b>(110)</b>	<b>(9,149)</b>	<b>–</b>	<b>3,027,341</b>

### (b) SUMMARY OF WORK IN PROGRESS

	*Opening WIP \$'000	Additions \$'000	Transfers \$'000	Write Offs \$'000	Closing WIP \$'000
Property	25,076	26,366	(4,325)	(906)	46,211
Plant and equipment	799	802	(1,064)	(61)	476
Infrastructure	20,211	22,186	(12,905)	(2,020)	27,472
<b>Total</b>	<b>46,086</b>	<b>49,354</b>	<b>(18,294)</b>	<b>(2,987)</b>	<b>74,159</b>

\*The opening WIP balance at 1 July 2024 has been reclassified across property, infrastructure, and plant and equipment to reflect the correct categorisation. While the overall WIP opening balance remains unchanged, the allocation between asset classes has been updated from the 2023-24 Financial Statements.

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

### (c) PROPERTY

Consolidated

	*Land – specialised \$'000	*Land under roads – specialised \$'000	Land – non-specialised \$'000	Total land \$'000	Buildings – specialised \$'000	Leasehold improvements \$'000	Total buildings \$'000	Work in progress \$'000	TOTAL PROPERTY \$'000
At cost 1 July 2024	–	–	–	–	–	3,740	3,740	25,076	28,816
At fair value 1 July 2024	1,119,498	92,381	192,320	1,404,199	569,412	–	569,412	–	1,973,611
Accumulated depreciation at 1 July 2024	–	–	–	–	(240,204)	(2,029)	(242,233)	–	(242,233)
	<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>25,076</b>	<b>1,760,194</b>
<b>Movements in fair value/cost</b>									
Additions	–	–	1,008	1,008	1,128	212	1,340	26,366	28,714
Contributed assets	2,740	1,056	–	3,796	–	–	–	–	3,796
Fair value/cost of assets disposed	–	(52)	–	(52)	–	–	–	–	(52)
Fair value/cost of assets written off	–	–	–	–	(2,315)	–	(2,315)	(906)	(3,221)
Transfers in (out)	–	–	10	10	4,240	75	4,315	(4,325)	–
	<b>2,740</b>	<b>1,004</b>	<b>1,018</b>	<b>4,762</b>	<b>3,053</b>	<b>287</b>	<b>3,340</b>	<b>21,135</b>	<b>29,237</b>
<b>Movements in accumulated depreciation</b>									
Depreciation	–	–	–	–	(15,665)	(134)	(15,799)	–	(15,799)
Accumulated depreciation of write offs	–	–	–	–	1,047	–	1,047	–	1,047
	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(14,618)</b>	<b>(134)</b>	<b>(14,752)</b>	<b>–</b>	<b>(14,752)</b>
At cost 30 June 2025	–	–	–	–	–	4,027	4,027	46,211	50,238
At fair value 30 June 2025	1,122,238	93,385	193,338	1,408,961	572,465	–	572,465	–	1,981,426
Accumulated depreciation at 30 June 2025	–	–	–	–	(254,822)	(2,163)	(256,985)	–	(256,985)
<b>Carrying amount</b>	<b>1,122,238</b>	<b>93,385</b>	<b>193,338</b>	<b>1,408,961</b>	<b>317,643</b>	<b>1,864</b>	<b>319,507</b>	<b>46,211</b>	<b>1,774,679</b>

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

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

### (d) PLANT AND EQUIPMENT

Consolidated

	Plant, machinery and equipment \$'000	Fixtures, fittings and furniture \$'000	Computers and telecomm's \$'000	Library books \$'000	Work in progress \$'000	TOTAL PLANT AND EQUIPMENT \$'000
At fair value 1 July 2024	17,724	9,302	8,730	11,754	799	48,309
Accumulated depreciation at 1 July 2024	(10,851)	(8,098)	(6,922)	(9,432)	–	(35,303)
	<b>6,873</b>	<b>1,204</b>	<b>1,808</b>	<b>2,322</b>	<b>799</b>	<b>13,006</b>
<b>Movements in cost</b>						
Additions	2,286	90	294	881	802	4,353
Cost of assets disposed	(1,488)	–	–	–	–	(1,488)
Cost of assets written off	(202)	(66)	–	–	(61)	(329)
Transfers in (out)	54	66	937	7	(1,064)	–
	<b>650</b>	<b>90</b>	<b>1,231</b>	<b>888</b>	<b>(323)</b>	<b>2,536</b>
<b>Movements in accumulated depreciation</b>						
Depreciation	(2,128)	(384)	(927)	(737)	–	(4,176)
Accumulated depreciation of disposals	1,457	–	–	–	–	1,457
Accumulated depreciation of write offs	164	50	–	–	–	214
	<b>(507)</b>	<b>(334)</b>	<b>(927)</b>	<b>(737)</b>	<b>–</b>	<b>(2,505)</b>
At fair value 30 June 2025	18,374	9,392	9,961	12,642	476	50,845
Accumulated depreciation at 30 June 2025	(11,358)	(8,432)	(7,849)	(10,169)	–	(37,808)
<b>Carrying amount</b>	<b>7,016</b>	<b>960</b>	<b>2,112</b>	<b>2,473</b>	<b>476</b>	<b>13,037</b>



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

### (e) INFRASTRUCTURE

Consolidated

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Recreational, leisure and community facilities \$'000	Parks, open space and streetscapes \$'000	Off street car parks \$'000	Work in progress \$'000	TOTAL INFRA- STRUCTURE \$'000	GRAND TOTAL PROPERTY, PLANT & EQUIP, INFRAST. \$'000
At cost 1 July 2024	–	–	–	–	–	–	–	20,211	20,211	97,336
At fair value 1 July 2024	567,315	84,251	108,318	561,158	66,453	56,804	19,154	–	1,463,453	3,437,064
Accumulated depreciation at 1 July 2024	(280,672)	(28,802)	(43,474)	(210,812)	(23,744)	(17,716)	(6,845)	–	(612,065)	(889,601)
	<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>20,211</b>	<b>871,599</b>	<b>2,644,799</b>

#### Movements in fair value/cost

Additions	2,727	–	383	603	452	1,263	10	22,186	27,624	60,691
Contributed assets	1,703	–	177	593	–	–	–	–	2,473	6,269
Revaluation increments	340,919	–	84,894	257,099	–	–	7,718	–	690,630	690,630
Fair value/cost of assets disposed	(57)	–	(14)	–	–	–	–	–	(71)	(1,611)
Fair value/cost of assets written off	(4,771)	(1,423)	(882)	(468)	(523)	(755)	(958)	(2,020)	(11,800)	(15,350)
Transfers in (out)	2,975	–	502	2,295	3,966	2,931	236	(12,905)	–	–
	<b>343,496</b>	<b>(1,423)</b>	<b>85,060</b>	<b>260,122</b>	<b>3,895</b>	<b>3,439</b>	<b>7,006</b>	<b>7,261</b>	<b>708,856</b>	<b>740,629</b>

#### Movements in accumulated depreciation

Depreciation	(9,622)	(1,065)	(2,507)	(5,819)	(4,310)	(3,984)	(363)	–	(27,670)	(47,645)
Accumulated depreciation of contributed assets	(213)	–	(18)	(38)	–	–	–	–	(269)	(269)
Accumulated depreciation of disposals	40	–	4	–	–	–	–	–	44	1,501
Accumulated depreciation of write offs	3,111	408	387	203	319	203	309	–	4,940	6,201
Revaluation (increments) decrements	(177,364)	–	(37,194)	(100,333)	–	–	(2,984)	–	(317,875)	(317,875)
Transfers in (out)	(26)	–	41	9	(11)	–	(13)	–	–	–
	<b>(184,074)</b>	<b>(657)</b>	<b>(39,287)</b>	<b>(105,978)</b>	<b>(4,002)</b>	<b>(3,781)</b>	<b>(3,051)</b>	<b>–</b>	<b>(340,830)</b>	<b>(358,087)</b>

At cost 30 June 2025	–	–	–	–	–	–	–	27,472	27,472	128,555
At fair value 30 June 2025	910,811	82,828	193,378	821,280	70,348	60,243	26,160	–	2,165,048	4,146,474
Accumulated depreciation at 30 June 2025	(464,746)	(29,459)	(82,761)	(316,790)	(27,746)	(21,497)	(9,896)	–	(952,895)	(1,247,688)
<b>Carrying amount</b>	<b>446,065</b>	<b>53,369</b>	<b>110,617</b>	<b>504,490</b>	<b>42,602</b>	<b>38,746</b>	<b>16,264</b>	<b>27,472</b>	<b>1,239,625</b>	<b>3,027,341</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. 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.

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

#### *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.

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

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

	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
<i>Recreational, leisure and community facilities</i>		
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

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

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

	Depreciation period (years)	Threshold limit \$'000
<i>Infrastructure(continued)</i>		
Parks, open space and streetscapes		
Open space furniture, fencing, bollards and gates.	10-50	3
Flood prevention – retarding/detention basins	20	3
Surface drainage – unformed open drains, water quality devices – wetlands, rain gardens and bioretention swales.	10	3
Surface drainage – formed open drains. Public art.	50	3
Signs, parking meters, ticket machines and equipment.	10-20	3
Lighting, landscaping, passive grass/surface and gardens.	10-20	3
Off street car parks	20-100	5

### (h) Valuation

#### *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 next valuation of land and buildings is scheduled for 1 January 2026.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserved) 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 2025 are as follows:

	Level 1 \$'000s	Non-specialised Level 2 \$'000s	Specialised Level 3 \$'000s	Date of last valuation	Type of valuation
Land	–	193,338	1,122,238	1-Jan-24	Full
Land under roads	–	–	93,385	1-Jan-24	Full
Buildings*	–	–	317,643	1-Jan-24	Full
<b>Total written down value</b>	<b>–</b>	<b>193,338</b>	<b>1,533,266</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.*



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

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

#### *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 prior year used CPI index as the basis of the valuation.

Details of Council's infrastructure and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1 \$'000s	Non-specialised Level 2 \$'000s	Specialised Level 3 \$'000s	Date of last valuation	Type of valuation
Roads	–	–	446,065	31-May-25	Full
Bridges	–	–	53,369	30-Jun-24	Index
Footpaths and cycleways	–	–	110,617	31-May-25	Full
Drainage	–	–	504,490	31-May-25	Full
Recreational, leisure and community facilities	–	–	42,602	31-May-24	Index
Parks, open space and streetscapes	–	–	38,746	31-May-24	Index
Off street car parks	–	–	16,264	31-May-25	Full
<b>Total written down value</b>	<b>–</b>	<b>–</b>	<b>1,212,153</b>		

During 2024-25, Council adopted ARC360, an online asset valuation platform developed by Insight Valuations, to enhance the accuracy and transparency of infrastructure asset replacement rates. The transition from spreadsheet-based models to ARC360 enabled more granular assessments incorporating asset-specific features, location, and updated construction inputs, which along with input cost increases, resulted in significant revaluation increases across Roads, Footpaths and Cycleways, Off-street Car Parks and Drainage. These increases also reflect the application of AASB 13 amendments, including site preparation and disruption costs, which contributed \$40.4 million to the overall revaluation increment. Valuations were undertaken by Ashay Prabhu, MIE(Aust), CPEng, NPER (Membership 1102199), a qualified valuer with over 25 years' experience in infrastructure asset valuation.

As part of this process, Council also incorporated recent amendments to AASB 13, which require the inclusion of overheads related to site preparation and disruption. These overheads are estimated to account for approximately 10-11% of the total infrastructure asset revaluation increase of \$372.8 million in 2024-25. The remaining infrastructure asset classes are scheduled for a similar review in the 2025-26 financial year.

#### ***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 (such as location, frontage, access and zoning), 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.

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

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
Parks and reserves	648,055	648,055
Floodway	7,615	7,615
Public use	23,160	23,160
Industrial	121,769	112,746
Other	415,024	420,303
<b>Total specialised land</b>	<b>1,215,623</b>	<b>1,211,879</b>

### 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 2025, 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.

In recent years, the broader economic environment has presented ongoing challenges, with rising interest rates and cost-of-living pressures contributing to a decline in business confidence. These conditions have placed sustained pressure on DMPL's revenue streams, while operational costs have continued to rise.

Despite these headwinds, DMPL delivered a stronger than forecast financial return in 2024-25, reflecting prudent management and resilience in a difficult market. Looking ahead, a return is also budgeted for 2025-26, and DMPL remains focused on adapting to economic conditions while continuing to deliver value to Council and the community.

##### 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.

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

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 2024-25 financial year. These financial statements should be read in conjunction with the accompanying notes in the financial report.

## Comprehensive Income Statement

For the year ended 30 June 2025

Consolidated

	Council 2025 \$'000	DMPL 2025 \$'000	SEL 2025 \$'000	Consolidation Adjustment 2025 \$'000	Consolidated Accounts 2025 \$'000
<b>Income / revenue</b>					
Rates and charges	178,238	–	–	(108)	178,130
Statutory fees and fines	11,693	–	–	–	11,693
User fees	9,448	–	5,528	(3)	14,973
Grants – operating	48,759	–	26	–	48,785
Grants – capital	9,676	–	–	–	9,676
Contributions – monetary	7,149	–	–	–	7,149
Contributions – non-monetary	6,000	–	–	–	6,000
Net gain on disposal of property, infrastructure, plant and equipment	1,395	–	–	–	1,395
Fair value adjustments for investment property	175	–	–	–	175
Other income	15,916	7,447	8,359	(4,159)	27,563
<b>Total income / revenue</b>	<b>288,449</b>	<b>7,447</b>	<b>13,913</b>	<b>(4,270)</b>	<b>305,539</b>
<b>Expenses</b>					
Employee costs	96,659	1,770	7,946	–	106,375
Materials and services	95,234	4,609	5,468	(3,783)	101,528
Depreciation	47,455	20	170	–	47,645
Amortisation – intangible assets	–	–	20	–	20
Depreciation – right-of-use assets	661	–	–	–	661
Allowance for impairment losses	2,695	47	1	–	2,743
Borrowing costs	2,637	–	32	–	2,669
Finance costs – leases	28	–	–	–	28
Other expenses	12,292	931	221	(487)	12,957
<b>Total expenses</b>	<b>257,661</b>	<b>7,377</b>	<b>13,858</b>	<b>(4,270)</b>	<b>274,626</b>
<b>Surplus for the year</b>	<b>30,788</b>	<b>70</b>	<b>55</b>	<b>–</b>	<b>30,913</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	372,755	–	–	–	372,755
<b>Total comprehensive result</b>	<b>403,543</b>	<b>70</b>	<b>55</b>	<b>–</b>	<b>403,668</b>

a) Principles of consolidation (*continued*)

## Balance Sheet

As at 30 June 2025

Consolidated

	Council 2025 \$'000	DMPL 2025 \$'000	SEL 2025 \$'000	Consolidation Adjustment 2025 \$'000	Consolidated Accounts 2025 \$'000
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	32,822	2,556	1,380	–	36,758
Trade and other receivables	32,253	161	260	(90)	32,584
Other financial assets	179,708	–	–	–	179,708
Inventories	–	–	67	–	67
Prepayments	2,287	25	61	–	2,373
Other assets	3,608	8	–	(85)	3,531
<b>Total current assets</b>	<b>250,678</b>	<b>2,750</b>	<b>1,768</b>	<b>(175)</b>	<b>255,021</b>
<b>Non-current assets</b>					
Trade and other receivables	183	–	–	–	183
Property, infrastructure, plant and equipment	3,026,836	42	463	–	3,027,341
Investment property	6,865	–	–	–	6,865
Right-of-use assets	680	–	–	–	680
Intangible assets	–	–	19	–	19
<b>Total non-current assets</b>	<b>3,034,564</b>	<b>42</b>	<b>482</b>	<b>–</b>	<b>3,035,088</b>
<b>Total assets</b>	<b>3,285,242</b>	<b>2,792</b>	<b>2,250</b>	<b>(175)</b>	<b>3,290,109</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Trade and other payables	25,669	1,005	1,046	(175)	27,545
Trust funds and deposits	3,201	607	–	–	3,808
Contract and other liabilities	54,054	5	44	–	54,103
Provisions	21,504	89	279	–	21,872
Other interest-bearing liabilities	–	–	107	–	107
Interest-bearing liabilities	4,379	–	–	–	4,379
Lease liabilities	494	–	–	–	494
<b>Total current liabilities</b>	<b>109,301</b>	<b>1,706</b>	<b>1,476</b>	<b>(175)</b>	<b>112,308</b>
<b>Non-current liabilities</b>					
Trust funds and deposits	2,910	–	–	–	2,910
Provisions	1,957	9	96	–	2,062
Other interest-bearing liabilities	–	–	193	–	193
Interest-bearing liabilities	43,992	–	–	–	43,992
Lease liabilities	244	–	–	–	244
<b>Total non-current liabilities</b>	<b>49,103</b>	<b>9</b>	<b>289</b>	<b>–</b>	<b>49,401</b>
<b>Total liabilities</b>	<b>158,404</b>	<b>1,715</b>	<b>1,765</b>	<b>(175)</b>	<b>161,709</b>
<b>Net assets</b>	<b>3,126,838</b>	<b>1,077</b>	<b>485</b>	<b>–</b>	<b>3,128,400</b>
<b>Equity</b>					
Accumulated surplus	993,868	1,077	485	–	995,430
Reserves	2,132,970	–	–	–	2,132,970
<b>Total equity</b>	<b>3,126,838</b>	<b>1,077</b>	<b>485</b>	<b>–</b>	<b>3,128,400</b>



## Statement of Cash Flows

For the year ended 30 June 2025

Consolidated

	Council 2025 \$'000	DMPL 2025 \$'000	SEL 2025 \$'000	Consolidation Adjustment 2025 \$'000	Consolidated Accounts 2025 \$'000
<b>Cash flows from operating activities</b>					
Rates and charges	177,052	—	—	(108)	176,944
Statutory fees and fines	8,494	—	—	—	8,494
User fees	10,143	—	5,528	(3)	15,668
Grants – operating	48,334	—	73	(47)	48,360
Grants – capital	12,244	—	—	—	12,244
Contributions – monetary	4,460	—	—	—	4,460
Interest received	9,675	49	62	(1)	9,785
Trust funds and deposits taken	37,862	—	—	—	37,862
Other receipts	6,538	8,244	9,788	(3,527)	21,043
Net GST refund / (payment)	13,478	(216)	(1,903)	1,186	12,545
Employee costs	(95,826)	(1,773)	(6,490)	(1,099)	(105,188)
Materials and services	(111,492)	(6,156)	(6,662)	4,260	(120,050)
Short-term, low value and variable lease payments	(694)	(2)	—	—	(696)
Trust funds and deposits repaid	(38,853)	—	—	—	(38,853)
Other payments	(5,361)	—	—	(644)	(6,005)
<b>Net cash provided by operating activities</b>	<b>76,054</b>	<b>146</b>	<b>396</b>	<b>17</b>	<b>76,613</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(57,513)	(32)	(33)	(17)	(57,595)
Proceeds from sale of property, infrastructure, plant and equipment	1,505	—	—	—	1,505
Payments for investments	(371,810)	—	—	—	(371,810)
Proceeds from sale of investments	365,143	—	—	—	365,143
<b>Net cash used in investing activities</b>	<b>(62,675)</b>	<b>(32)</b>	<b>(33)</b>	<b>(17)</b>	<b>(62,757)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(2,623)	—	(32)	—	(2,655)
Proceeds from borrowings	5,120	—	—	—	5,120
Repayment of borrowings	(3,931)	—	—	—	(3,931)
Repayment of other interest-bearing liabilities	—	—	(102)	—	(102)
Interest paid – lease liability	(30)	—	—	—	(30)
Repayment of lease liabilities	(670)	—	—	—	(670)
<b>Net cash used in financing activities</b>	<b>(2,134)</b>	<b>—</b>	<b>(134)</b>	<b>—</b>	<b>(2,268)</b>
Net increase in cash and cash equivalents	11,245	114	229	—	11,588
Cash and cash equivalents at the beginning of the financial year	21,577	2,442	1,151	—	25,170
<b>Cash and cash equivalents at the end of the financial year</b>	<b>32,822</b>	<b>2,556</b>	<b>1,380</b>	<b>—</b>	<b>36,758</b>

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

#### (b) Committees

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.

### 6.4 Investment property

	<b>Consolidated 2025 \$'000</b>	<b>Consolidated 2024 \$'000</b>
Balance at beginning of financial year	6,690	6,575
Fair value adjustments	175	115
<b>Balance at end of financial year</b>	<b>6,865</b>	<b>6,690</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 2025 No.	Consolidated 2024 No.
<b>From 1 July 2024 to current</b>		
Councillor Jim Memeti	Mayor, 18 November 2024 – current	
Councillor Sophie Tan	Deputy Mayor, 18 November 2024 – current	
Councillor Lana Formoso	Mayor, 10 October 2023 – 26 October 2024	
Councillor Sean O'Reilly		
Councillor Loi Truong		
Councillor Bob Milkovic		
Councillor Rhonda Garad		
Councillor Phillip Danh		
<b>From 11 November 2024 to current</b>		
Councillor Isabella Do		
Councillor Melinda Yim		
Councillor Alice Phuong Le		
<b>From 1 July 2024 to 26 October 2024</b>		
Councillor Tim Dark		
Councillor Angela Long		
Councillor Richard Lim	Deputy Mayor, 10 November 2023 – 26 October 2024	
Total number of Councillors	14	12

**(b) Key Management Personnel (continued)**

	Consolidated 2025 No.	Consolidated 2024 No.
<b>Other key management personnel</b>		
Peta Gillies – Executive Director Community Strengthening		
Sanjay Manivasagasivam – Executive Director City Futures		
Marjan Hajjari – Executive Manager Strategic Growth and Advocacy		
Yuri Guzman – Chief Information Officer		
Michelle Hansen – Chief Financial Officer (Executive member from 10 March 2025)		
Andrew Foley – Executive Director Corporate Development (1 July 2024 – 7 March 2025)		
<b>Total number of other key management personnel</b>	<b>6</b>	<b>9</b>
<b>Chief Executive Officer</b>		
Jacqui Weatherill	1	1
<b>Total key management personnel</b>	<b>21</b>	<b>22</b>
<b>Dandenong Market Board Members</b>		
Board Members	5	6
Executives	5	3
<b>Total number of Dandenong Market Board Members</b>	<b>10</b>	<b>9</b>
<b>South East Leisure Board Members</b>		
Board Members	6	5
General Managers	4	4
Chief Executive Officer	1	1
<b>Total number of South East Leisure Board Members</b>	<b>11</b>	<b>10</b>

**(c) Remuneration of Key Management Personnel**

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

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

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

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

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



## 7.1 Council and key management remuneration (continued)

### (c) Remuneration of Key Management Personnel (continued)

	Consolidated 2025 No.	Consolidated 2024 No.
Total remuneration of key management personnel was as follows:		
Short-term benefits	4,404	3,779
Long-term benefits	40	50
Post employment benefit	410	353
Termination benefits	141	620
	<b>4,995</b>	<b>4,802</b>

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

	No.	No.
\$1 – \$9,999	–	1
\$10,000 – \$19,999	5	3
\$20,000 – \$29,999	8	6
\$30,000 – \$39,999	5	7
\$40,000 – \$49,999	4	5
\$50,000 – \$59,999	1	1
\$60,000 – \$69,999	1	–
\$70,000 – \$79,999	–	1
\$80,000 – \$89,999	1	–
\$90,000 – \$99,999	–	1
\$100,000 – \$109,999	2	1
\$110,000 – \$119,999	2	–
\$120,000 – \$129,999	–	1
\$130,000 – \$139,999	–	1
\$160,000 – \$169,999	–	3
\$180,000 – \$189,999	–	2
\$190,000 – \$199,999	–	1
\$200,000 – \$209,999	3	1
\$210,000 – \$219,999	1	–
\$220,000 – \$229,999	1	–
\$230,000 – \$239,999	–	1
\$240,000 – \$249,999	–	1
\$250,000 – \$259,999	1	–
\$260,000 – \$269,999	1	–
\$270,000 – \$279,999	1	–
\$280,000 – \$289,999	1	–
\$320,000 – \$329,999	–	1
\$340,000 – \$349,999	2	–
\$410,000 – \$419,999	–	1
\$420,000 – \$429,999	1	1
\$430,000 – \$439,999	–	–
\$440,000 – \$449,999	1	–
\$600,000 – \$609,999	–	1
<b>Total</b>	<b>42</b>	<b>41</b>

#### (d) Remuneration of other senior staff

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:

	Consolidated 2025 No.	Consolidated 2024 No
Income range:		
\$170,000 – \$179,999	2	–
\$180,000 – \$189,999	1	–
\$190,000 – \$199,999	5	3
\$200,000 – \$209,999	3	2
\$210,000 – \$219,999	1	4
\$220,000 – \$229,999	2	1
\$230,000 – \$239,999	1	2
\$240,000 – \$249,999	2	1
\$250,000 – \$259,999	1	1
\$290,000 – \$299,999	1	–
	<b>19</b>	<b>14</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Total remuneration for the reporting year for Senior Officers included above, amounted to:</b>	<b>4,051</b>	<b>3,061</b>

#### 7.2 Related party disclosure

##### (a) Transactions with related parties

(i) During 2024-25 Council entered into the following transactions with related parties Dandenong Market Pty Ltd (DMPL) and South East Leisure Pty Ltd (SEL).

	Consolidated 2025 Excl GST \$'000	Consolidated 2024 Excl GST \$'000
<b>Dandenong Market Pty Ltd</b>		
<b>Received from DMPL</b>		
Rent received	406	264
Other charges	108	103
<b>Total received</b>	<b>514</b>	<b>367</b>
<b>Paid to DMPL</b>		
Contributions for festival/events	80	82
Payment for gift vouchers	7	2
Payment for other items	120	315
<b>Total paid</b>	<b>207</b>	<b>399</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.

**(a) Transactions with related parties (continued)**

	<b>Consolidated 2025 Excl GST \$'000</b>	<b>Consolidated 2024 Excl GST \$'000</b>
<b>South East Leisure Pty Ltd</b>		
<b>Received from SEL</b>		
Other reimbursements	4	4
<b>Total received</b>	<b>4</b>	<b>4</b>
<b>Paid to SEL</b>		
Management fee	3,505	3,406
Payment for other items	40	135
<b>Total paid</b>	<b>3,545</b>	<b>3,541</b>

**(b) Outstanding balances with related parties**

The following transaction was outstanding at 30 June

Other reimbursements	2	20
	<b>2</b>	<b>20</b>

**(c) Loans to/from related parties**

On the 26 September 2022, Council resolved to serve as a guarantor for the finance lease facility in favour of South East Leisure Pty Ltd. The amount outstanding at 30 June 2025 is \$362,918.

**(d) Commitments to/from related parties**

*Dandenong Market Pty Ltd*

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

A commitment for rent of the Market premises is as follows	372	322
	<b>372</b>	<b>322</b>

*South East Leisure Pty Ltd*

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

A commitment to pay a Management Fee to South East Leisure Pty Ltd	3,637	3,505
	<b>3,637</b>	<b>3,505</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 assets 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) 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 contingent liabilities 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 \$10 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 \$2.15 million (\$1.0 million as at 30 June 2024).

### **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 \$1.39 million in adjustment



payments (2024-25: \$29,327 and 2023-24: \$32,260). 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. In August 2025, Council received an invoice for an additional adjustment payment of \$447,000 which will be paid in 2025-26.

### 8.1 (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.

Entities	Amount outstanding 30 June 2025 \$'000	Amount outstanding 30 June 2024 \$'000	Date commenced
Keysborough Bowls Club Inc.	23	31	18 May 2015
<b>Total Guarantees for loans to other entities</b>	<b>23</b>	<b>31</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 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

### 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.

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 16% 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 4.57%.

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.

Council has considered the amendments to *AASB 13 Fair Value Measurement* that apply for the 2024-25 financial year as a result of *AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

The AASB 13 amendments apply prospectively, comparative figures have not been restated.

The AASB 13 amendments have impacted Council's financial statements as follows: The current replacement cost of Council assets, such as infrastructure assets, has increased by \$40.4 million due to the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets.

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 and 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 1 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	2 to 5 years
Bridges	2 to 5 years
Footpaths and cycleways	2 to 5 years
Drainage	2 to 5 years
Off street car parks	2 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.

### *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.

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.

### **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 2024-25 financial year.



## Note 9 Other matters

### 9.1 Reserves

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Reversal of previous revaluations 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>2025</b>					
<b>Property</b>					
Land	1,025,776	–	–	–	1,025,776
Buildings	75,851	–	–	–	75,851
	1,101,627	–	–	–	1,101,627
<b>Infrastructure</b>					
Roads	216,246	163,555	–	–	379,801
Bridges	31,829	–	–	–	31,829
Footpaths and cycleways	22,752	47,700	–	–	70,452
Drainage	270,429	156,766	–	–	427,195
Off street car parks	3,329	4,734	–	–	8,063
Parks, open space and streetscapes	4,516	–	–	–	4,516
Recreational, leisure and community facilities	4,483	–	–	–	4,483
	553,584	372,755	–	–	926,339
<b>Total asset revaluation reserves</b>	<b>1,655,211</b>	<b>372,755</b>	<b>–</b>	<b>–</b>	<b>2,027,966</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>

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>2025</b>				
Insurance reserve	469	–	246	715
Re-vegetation reserves	200	(30)	–	170
Open space – planning, development and improvements	3,756	(1,026)	3,997	6,727
Open space – acquisitions	6,000	(1,026)	1,026	6,000
Keysborough South maintenance levy	3,008	(1,122)	1,796	3,682
Major projects reserve	49,308	(8,501)	8,457	49,264
General reserve	4,155	(34)	2,315	6,436
Council funded development contributions reserve	16,314	(31)	1,145	17,428
Spring Valley landfill rehabilitation	4,063	(25)	1,417	5,455
Springvale Activity Precinct – parking and development	235	–	–	235
Dandenong Activity Precinct – parking and development	3,013	(1)	1,000	4,012
Future maintenance reserve	4,040	(248)	–	3,792
Digital technology reserve	–	–	1,088	1,088
<b>Total other reserves</b>	<b>94,561</b>	<b>(12,044)</b>	<b>22,487</b>	<b>105,004</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) 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.

#### Digital Technology reserve

This reserve is dedicated to advancing Council's digital capabilities. This reserve supports initiatives that drive innovation, improve operational efficiency, enhance customer and employee experiences, and ensure long-term technological resilience.

	Note	Consolidated 2025 \$'000	Consolidated 2024 \$'000
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### (c) Total reserves summary

Asset revaluation reserve	9.1(a)	2,027,966	1,655,211
Other reserves	9.1(b)	105,004	94,561
<b>Total reserves</b>		<b>2,132,970</b>	<b>1,749,772</b>

## 9.2 Reconciliation of cash flows from operating activities to surplus

	Consolidated 2025 \$'000	Consolidated 2024 \$'000
<b>Surplus for the year</b>	<b>30,913</b>	<b>12,287</b>
<b>Non-cash adjustments:</b>		
Depreciation	47,645	35,881
Amortisation intangible assets	20	44
Depreciation right of use assets	661	715
Impairment loss	—	56
Investments in other entities	10	—
Gain on disposal of property, infrastructure, plant and equipment	(1,395)	(604)
Fair value adjustments for investment property	(175)	(115)
Contributions of non-monetary assets	(6,000)	(12,098)
Works in progress (unable to be capitalised)	2,987	8,054
Assets written-off	6,163	6,754
Borrowing costs	2,669	2,575
Finance cost – leases	28	41
Other interest bearing liabilities net present value adjustment	18	—
<b>Change in assets and liabilities</b>		
(Increase)/decrease in trade and other receivables	(2,529)	366
(Increase)/decrease in prepayments	1,313	(137)
Increase/(decrease) in trust funds and deposits taken/repaid	(1,005)	(862)
Increase/(decrease) in trade and other payables	(3,377)	4,947
Increase/(decrease) in contract and other liabilities	(2,574)	(2,203)
Increase in provisions	1,239	97
(Increase)/decrease in inventories	2	(7)
<b>Net cash provided by operating activities</b>	<b>76,613</b>	<b>55,791</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 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024:11.0%)).

#### Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of 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.

#### 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. As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Council is a contributing employer) was 105.4%. The financial assumptions used to calculate the VBI were:

– Net investment returns	5.60% pa
– Salary information	3.50% pa
– Price inflation (CPI)	2.70% pa

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

– Net investment returns	5.70% pa
– Salary information	3.50% pa
– Price inflation (CPI)	2.60% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 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 2024 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5% of members' salaries (11.0% in 2023-24). 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 2024 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while 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:

	2024 (Triennial) \$ million	2023 (Interim) \$ million
– A VBI surplus	108.4	84.7
– A total service liability surplus	141.4	123.6
– A discounted accrued benefits surplus	156.7	141.9

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 2024.

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 2024.

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 2024.

#### The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

– Net investment returns	5.70% pa
– Salary information	3.50% pa
– Price inflation (CPI)	2.60% pa

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

### 9.3 Superannuation (*continued*)

#### The 2023 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:

	2023 Triennial investigation	2020 Triennial investigation
– Net investment return	5.7% pa	5.6% pa
– Salary inflation	3.5% pa	2.5% pa for the first two years and 2.75% pa thereafter
– Price inflation	2.8% pa	2.0% pa

#### Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of scheme	Rate	Consolidated 2025 \$'000	Consolidated 2024 \$'000
Vision Super	Defined benefits	11.5% (2024: 11.0%)	312	312
Vision Super	Accumulation	11.5% (2024: 11.0%)	3,798	3,771
Other funds	Accumulation	11.5% (2024: 11.0%)	5,438	4,772

In addition to the above contributions, Council has paid \$0 unfunded liability payments to Vision Super in 2024-25 (2023-24: \$0).

There were \$376,000 contributions outstanding and no loans issued from or to the above schemes as at 30 June 2025.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$322,000.

#### Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2024-25 year.

There are no pending accounting standards that are likely to have a material impact on Council.

## Customer Service Centre locations

### Dandenong Civic Centre

Level 2, 225 Lonsdale Street, Dandenong  
8.30am–5pm Monday to Friday

### Springvale Community Hub

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



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