



# Quarterly Performance Report

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





## Acknowledgement of Country

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

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

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

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

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# Message from the CEO



**As we enter 2024 after a very busy first half of the financial year I am pleased to present the second quarter performance results for Greater Dandenong City Council.**

Firstly I would like to congratulate our new Mayor, Cr Lana Formoso, and Deputy Mayor, Cr Richard Lim who were elected by their fellow Councillors in November. Myself and the Executive Team look forward to working with them and their fellow Councillors throughout 2024 to progress the key priorities of Council and deliver key projects and services to our community.

We are making great progress against our key actions in quarter two (October–December 2023) with 86% on track and 3% already completed. Large community events were held across the municipality, a number of capital works projects progressed and key leadership positions were recruited for Council's Executive Team.

Highlights this quarter include:

- The Container Deposit Scheme Victoria (CDS) was introduced marking a pivotal step in the ongoing efforts to overhaul Victoria's waste and recycling system. The scheme rewards people with a 10-cent refund for each eligible can, carton and bottle they return to one of the reverse vending machines located at Dandenong Market and Warwick Avenue, Springvale.
- Council received a commendation for our Business Permit Support Service, in the Improving Planning Processes Award as part of the Planning Institute of Australia Awards 2023.
- Over 500 people attended the annual Walk Against Family Violence to take a stand against violence towards women and children.
- The Alex Wilkie Nature Reserve upgrade received a Better Parks and Playgrounds grant for \$220,000.
- Council also received a Local Roads and Community Infrastructure grant for \$1,017,000.
- Light Up Our Streets was launched in December brightening up Noble Park's streets, parks, laneways and shops including a new public art installation of community lanterns in Copas Park.
- Council's Aged and Disability Services Review Community Consultation process, including the Deliberative Panel, received 1,341 responses from stakeholders.

- A public consultation was undertaken for the Webster Street Dandenong Level Crossing Removal and Council prepared a comprehensive submission to maximise the opportunities the road re-alignment offers to the Dandenong Activity Centre.
- Additional community consultations were conducted across the municipality by Council and external agencies including the Budget 2024-25, Shape Springvale, and an Environmental Protection Agency Community Information Session in Keysborough on 16 December.

As we enter 2024 we will continue to focus on Council’s financial sustainability and ensure we are fiscally responsible in our decisions regarding capital improvements and ongoing asset renewal. As we enter an election year for Local Government, Council will also be focussed on engaging with our community on the strategic direction for 2025-29 and preparing for the development of a new Council Plan.

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

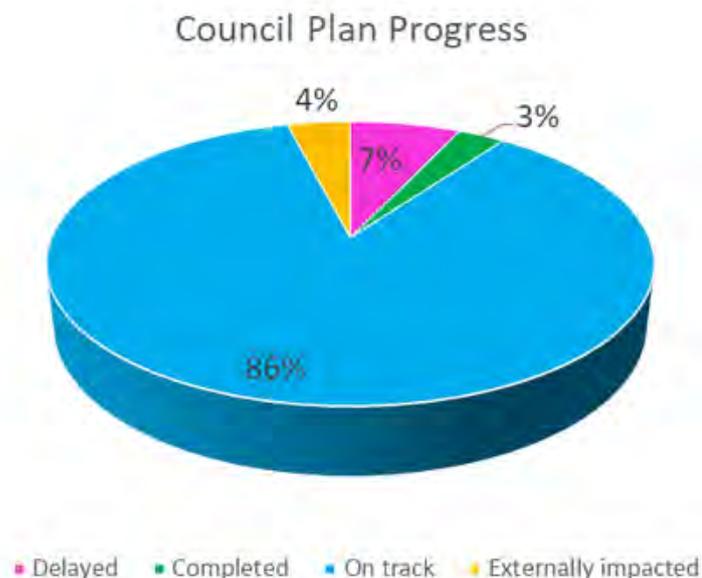
**CEO, Jacqui Weatherill**



# Performance Summary

## Council Plan Progress

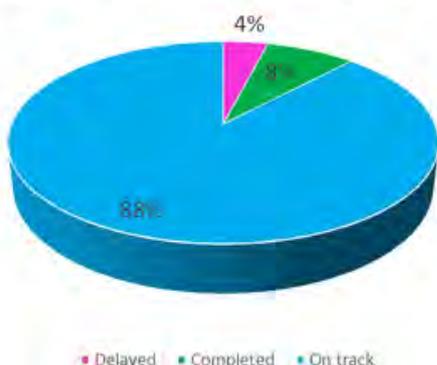
The Annual Plan 2023–24 outlines Council’s key activities to deliver on the Council Plan 2021–25. In Q2 86% of the actions are on track and 3% are complete. A small number of actions continue to be affected by external factors such as government reforms and planning decisions.



## Reshaping Greater Dandenong

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

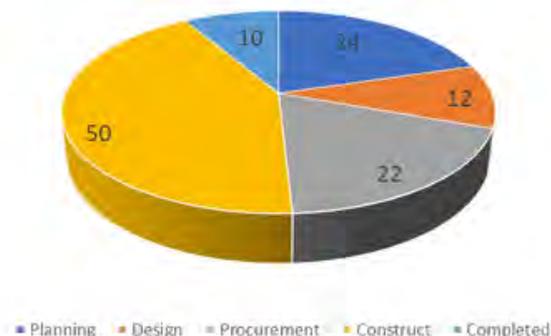
Reshaping Greater Dandenong Progress



## Capital Works Program

Over 69 per cent of our capital works projects are in the procurement or construction phases or are completed as at the end of this quarter. The current process will be reviewed once a Project Management Office has been established.

Program Status as at December 2023



# Highlights



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

- 1,341 people participated in the Aged and Disability Services Review community engagement process. A multi-faceted approach was taken using surveys, pop-up sessions, forums, and interviews. A Deliberative Panel was also conducted with 42 community members to consider the consultation findings and provide feedback to Council to assist in future decisions on its role in Aged and Disability Services.
- The Clean Streets program, focused on illegal footpath trading, busking and littering, was a great success and has seen an improvement in the general amenity of the area.
- Maternal and Child Health commenced key child development stage visits for 3 and a half year olds including offering a Saturday service to accommodate working parents.
- The official opening of the Ross Reserve sports pavilion and synthetic soccer field was attended by the Mayor and Councillors.



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

- Major events were held including Carols which attracted 2,000 visitors and the New Years Eve Fireworks which saw 18,000 attendees.
- The Little Library at Menzies Avenue, Dandenong North was opened to provide residents convenient access to return and collect library items. 164 loans were made over the two month period of its opening.
- Year One Action Plans have been completed for the Springvale Community Hub, Arts and Cultural Heritage Strategy and Library Strategy.
- Drum Theatre had over 19,000 visits across all programs and performances.
- 184,581 visits were made to Greater Dandenong Libraries, a 12% increase on Q2 last year.
- The Anti-Racism Support Network Steering Committee Terms of Reference were signed by Greater Dandenong, Casey and Cardinia Councils.

# Highlights



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

- \$175,000 of grant funding has been obtained from the IP43 Safe System Pedestrian Infrastructure Program for detailed design and improvements for pedestrian crossings around Dandenong Market and along Cleeland Street.
- The Light Up our Streets program was launched in Noble Park in December brightening up the streets and laneways.
- Council installed three “urban pods” at the corner of Lonsdale and Clow streets in central Dandenong designed to provide canopy shelter in a picnic bench setting.
- Traffic calming treatments were installed on Sunnyvale Crescent and Templewood Crescent and Corrigan Road/Harold Road traffic signals were installed as part of the Federal Blackspot Program.



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

- An EPA led community engagement session was held for residents as part of the development of an Air and Water Quality Taskforce.
- The Our Bright Green Future electric van was used to educate the community on climate change and sustainability at a number of Council events.
- Community consultation was undertaken on the playground concept plans for Pitman Reserve, George T Andrews Reserve and Barry Powell Reserve. Park concept plan consultations have also been completed for Madison Reserve, Bakers Reserve, Browns Reserve, 218 Railway Parade and 86-88 Clow Street.
- A subsidised cat desexing program is complete with 90 additional cats having been de-sexed, microchipped and registered under the program. Round two of the program is expected to roll out in March.

# Highlights



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

- 1,094 contacts were made across youth programs and initiatives that promote youth voice, build leadership capability and skills that enhance employment.
- The Ignite program was run in November and provided 18 participants with essential training, tools, mentorship, and resources to elevate their business ventures. Throughout the program participants engaged in comprehensive modules covering planning, strategy formulation, marketing, compliance, and fostering innovation within their enterprises.
- A Women in Business showcase event was held in November with Dr Kim Hazendonk presenting on how neuroscience can increase confidence and work performance.
- Drum Theatre hosted the GSEM Jobs and Skills Plan Launch on 17 November.



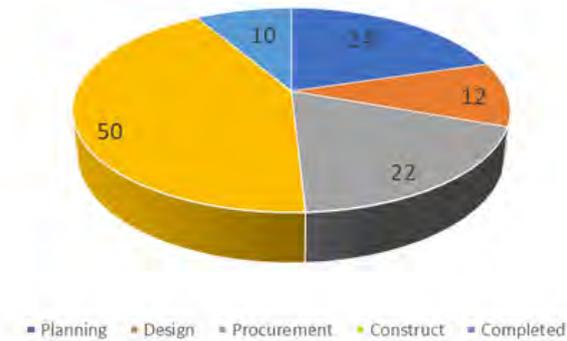
## Strategic Objective 6: A Council that demonstrates leadership and a commitment to investing in the community

- Council elected its new Mayor Cr Lana Formoso and Deputy Mayor Cr Richard Lim.
- Four Citizenship ceremonies were held with 864 recipients.
- Research was undertaken to better understand how our community likes Council to communicate in particular in relation to the Greater Dandenong Council News. 85% of respondents indicated they still prefer to receive the magazine via post.
- New members of Council's Executive Team were appointed and are due to commence in January and February.
- Council commenced planning for the development of its new Council Plan 2025-29 and upcoming community engagement activities to be delivered.
- Council adopted a new, consolidated Community Grants program to simplify funding to community organisations, groups and individuals.

# Capital Works Summary

## Project Updates

Program Status as at December 2023



Dandenong New Art

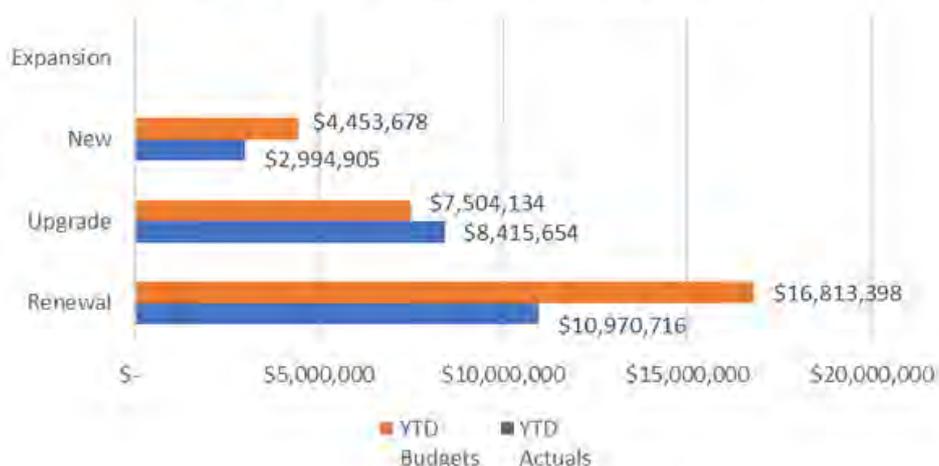
- Keysborough South Community Hub – earthworks and in-ground works are in progress. Council is awaiting a stage 2 building permit to be issued but this is not expected to delay the project.
- Dandenong New Art – A process is underway to appoint a builder to reconstruct in-ground services.
- Perry Road – Construction and Widening from Greens Road to Pacific Drive – Works have commenced on site. Trees have been removed and footpath construction is underway.



Keysborough Community Hub

## Expenditure

Capital Expenditure vs Budget (YTD)

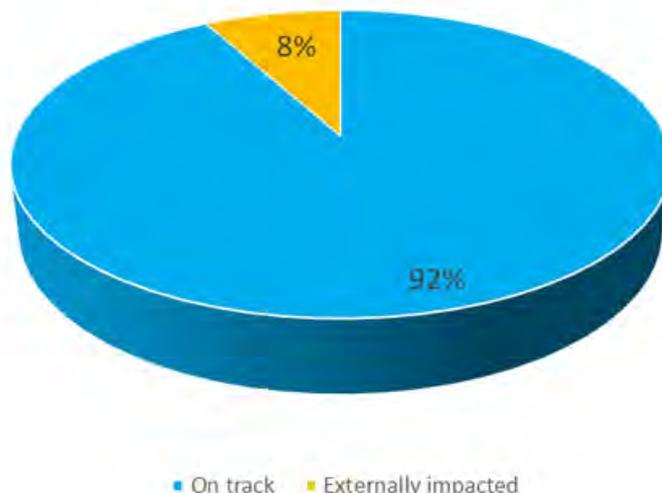


The capital program has experienced underspend due to project delays including required permits and third party approvals. Efforts will be made to progress projects as soon as practicable.

Part A:

# Annual Plan Progress

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



Action	Comment	Progress
<b>Implement the Year Four actions of the 'Make Your Move' Greater Dandenong Physical Activity Strategy 2020-30 to improve health outcomes for our diverse and multicultural community</b>	14 of 17 actions have commenced. Two actions are not yet due to start and one is on hold due to external factors. A range of community programs and activities were delivered with key stakeholders including the completion of pavilion redevelopments at Ross Reserve and Thomas Carroll Reserve; opening of the 'Blue Soccer Pitch' on George Street, Dandenong; an enhanced focus on gender equity through the updated Sports Allocation Policy; and a Black Rhino's UBUNTU basketball event.	●
<b>Partner with Melbourne City Football Club and City in the Community to develop and deliver aligned programs that focus on community outreach, engagement, participation and business networking.</b>	The Memorandum of Understanding has been finalised and signed by Melbourne City's CEO and is now awaiting sign off by Council. The agreement will commence in early 2024.	●
<b>Commence implementation of the Climate Change Community Engagement and Mobilisation Plan (CEMP)</b>	The CEMP has been drafted and is currently undergoing internal review prior to presentation to Council in early 2024. Implementation will commence in mid 2024.	●
<b>Increase and promote meaningful volunteering opportunities within Council and recruit, support and recognise Council volunteers</b>	Nine new volunteers were recruited. A volunteer appreciation event was held in December with 70 volunteers attending. One of Council's long serving volunteers received the Julian Hill MP Federal Member for Bruce Volunteer Recognition Award.	●

Action	Comment	Progress
<p><b>Work with strategic partners and key stakeholders including the Department of Health, Monash Health and the South East Public Health Unit to address Victorian and local health priorities</b></p>	<p>Planning is underway to leverage partnerships in the development of the new Municipal Public Health and Wellbeing Plan. Council joined the SEPHU Population Health Catchment Plan Advisory Committee and participated in Regional Expert Advisory Groups for priority action areas including reducing vaping, tobacco use and related harms; and falls prevention.</p>	
<p><b>Implement the agreed key recommendations from the Future Directions for Council's Community Transport Program Project</b></p>	<p>A record number of day trips, outings, education sessions and luncheons were provided as part of Seniors Festival 2023. Feedback from the initial loop trials has been analysed with a number of new loop options to be trialled in Q3. Bus drivers have been recruited as part of the increased transport offerings for older people and people with a disability.</p>	
<p><b>Undertake community consultation and development of an Options Paper that determines the future role of Council in the provision of home support services</b></p>	<p>A total of 1,341 participants (staff, clients, service providers, and community) provided Council with feedback via interviews, focus groups, pop-ups, and surveys. 42 people participated in the Aged and Disability Services Deliberative Panel who met to consider the consultation findings and analysis from the technical consultant on an Options Paper. Councillors received a briefing of the high level outcomes of the consultation process and panel and further briefings are planned for January.</p>	
<p><b>Support and encourage older residents to understand the importance of developing and maintaining social connection through support to seniors clubs and groups and increasing the range and number of social activities provided by Council.</b></p>	<p>Seniors Festival returned to in-person activities with an afternoon dance, several social and informative activities, and the inaugural celebration of local centenarians. The "Social Connections in Older People" survey, in conjunction with feedback from the Aged and Disability Services Review, was used to develop a program of activities aimed at strengthening the social connections of older people. Day trips have been very popular and the bimonthly Living Well newsletter, promoting opportunities for connection, is now available in electronic and printed formats to cater to differing needs.</p>	

Action	Comment	Progress
<p><b>Actively collaborate with the Orange Door and Southern Area Family Partnership to support vulnerable families to address/prevent family violence</b></p>	<p>Family Services has received increased funding to effectively deal with demand management of vulnerable family referrals. Referrals continue to come through the Orange Door and Family Support meet weekly with them as well as participating in monthly governance meetings for family violence and six-weekly meetings for Family Alliance.</p>	
<p><b>Implement the Youth and Family Services Strategy Year Three action plan</b></p>	<p>Youth and Family Services are on track for all strategic actions of year three under the priority pillars Lead and Advocate, Engaged and Valued, Learn and Work, Health and Wellbeing and Safe and Inclusive.</p>	
<p><b>Implement Year Three of the Children's Plan</b></p>	<p>The Year Three Action Plan is being implemented.</p>	
<p><b>Provide information and support to local residents with a disability and their families to successfully find the necessary supports to assist them to actively participate in community life including employment opportunities, how to access the NDIS and support for carers.</b></p>	<p>Utilising additional short-term HACC PYP funding Council is working with all potentially eligible HACC PYP clients to navigate and support their access to the NDIS. Council is also participating in several local disability networks focused on increasing access to supports and employment. Council has become a member of the Sunflower program which supports people with a hidden disability to access Council programs and services.</p>	
<p><b>Deliver preventative health activities to Aboriginal and Torres Strait Islander families through the New Directions project</b></p>	<p>The New Directions Project has delivered a large number of preventative health activities to Aboriginal and Torres Strait Islander families including the Koorie Maternity Service Early Parenting Yarning Group (12 sessions), Kirrup Playtime (12 sessions), Safe Space for Mum and Bub and Clow Street Yarning Group (65 Mums and carers participating), Regional Aboriginal Maternal and Child Health liaison nurse visits (30 Yarning Groups attended).</p>	

Action	Comment	Progress
<p><b>Implement the VicHealth Local Government Partnership health promotion modules, incorporating the Vic Kids Eat Well and Healthy Kids Advisor initiatives</b></p>	<p>The VicHealth Local Government Partnership is in its third year of operation with multiple health promotion modules continuing to be delivered including: the newly formed local anti-racism network, support of the Connecting to Country program for young local First Nations people, delivery of the local 'Get Active Get Moving' campaign to support active travel among children, delivery of a local This Girl Can campaign each year, and work on the partnership agreement with Monash Health and South East Leisure (SEL). Over 25 schools have signed up to the 'Vic Kids Eat Well' program to support healthier food choices for children and young people.</p>	
<p><b>Support the mental and physical health of children, young people and their families through preventative health initiatives and responsive interventions</b></p>	<p>Family Services engaged 46 families and 159 children, providing a total of 4,242 contact hours of support. 146 intake enquiries were responded to, providing information and referral to young people, families and professionals. Individual support was provided to young people via phone check-ins and transition support was provided for primary school students transitioning to secondary.</p>	
<p><b>Work with the Alliance for Gambling Reform to implement initiatives that reduce the level of gambling harm</b></p>	<p>Data concerning Electronic Gambling Machine losses and impacts, and losses to other forms of legal gambling has been shared with the Alliance for Gambling Reform and local government partners. Submissions supporting mandatory pre-commitment have been submitted to a State Parliamentary Inquiry and a letter sent to Sport and Recreation Victoria urging action on sports gambling. Council initiated a roundtable meeting of key gambling stakeholders including the Alliance, Gambling Commission and Gambler's Help to build links and progress gambling reform.</p>	
<p><b>Promote gender equity and support and implement initiatives to address and prevent family violence with the municipality.</b></p>	<p>Information about family violence prevention and response is displayed on Council screens and brochures available at public events. Assistance has been provided to community agencies such as Women's Health in the South East to conduct regional training and professional development events.</p>	

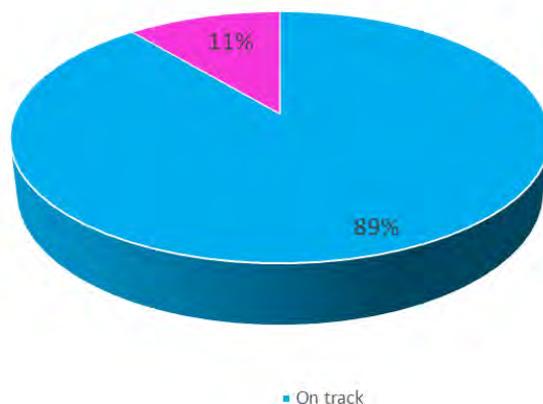
Action	Comment	Progress
<p><b>Proactively deliver and support initiatives that raise young people's awareness of harmful alcohol, vape/tobacco and other drugs use</b></p>	<p>Social media campaigns were run regarding the re-use of alcohol, drugs and vaping.</p>	
<p><b>Coordinate tobacco control activities to meet service and funding requirements in accordance with the Municipal Association of Victoria service agreement</b></p>	<p>46 education visits were conducted last year including 19 retail education visits and 27 visits to eating and drinking establishments. Seven Hospital inspections were conducted with two incidents reported to security teams where non-compliance was identified. Two tobacco complaints were received resulting in two infringement notices.</p>	
<p><b>Work with key stakeholders to deliver a 'Functional Zero' model of homelessness in Greater Dandenong</b></p>	<p>Council continues to partner with Launch Housing to deliver the Dandenong Zero Rough Sleeper program. Regular Service Coordination, Hotspots and Improvement meetings are conducted with specific service providers who offer case management and other supports. 17 people from the By Name List of those experiencing rough sleeping have been moved into long-term social and affordable housing. Other activities included a focus group discussion and survey on people's perception of social housing (in partnership with regional Councils), and a combined submission on behalf of Dandenong Zero and other Functional Zero projects to address the Federal Government's National Housing and Homelessness Plan Issues Paper.</p>	

Action	Comment	Progress
<p><b>Increase access and availability of social housing stock in the city by activation of Council and community assets for delivery of social housing, and advocate for increased State and Federal Government provision</b></p>	<p>Increased supply of emergency, crisis and transitional housing within the municipality continues to be affected by external factors such as high rental demand, low supply of available rentals and increased demand for homelessness services. A Building Permit has been approved for a Council owned site to construct four single level units to be managed by homelessness service provider WAYSS to provide housing support for women and families affected by family violence.</p>	
<p><b>Complete Keysborough South Community Hub Strategy and develop an Action Plan</b></p>	<p>The Keysborough South Community Hub Strategy has been developed and Council are currently working towards an engagement plan. Consultation is anticipated to be undertaken in early 2024 once construction of the new Hub is visibly underway.</p>	
<p><b>Implement the Springvale Community Hub Action Plan</b></p>	<p>Activities included the implementation of a soft plastics recycling collection at the Hub, holiday activities both indoor and outdoor, and working with Foodbank to support vulnerable families to access food. The annual Christmas Giving Tree was in place and over 1,160 gifts and food items were donated to local families in partnership with Friends of Refugees and Cornerstone.</p>	
<p><b>Improve the lives of those experiencing poverty in our community through implementation of Council's Anti-Poverty Strategy</b></p>	<p>200 people attended the 'Help Yourself' event during Anti-Poverty week which highlighted useful tips and tricks community members could use to save money. The 'Bring Your Bills' day hosted by the Salvation Army and supported by Council was held in the same week as the delivery of Foodbank's special backpacks for the homeless that were provided to consortium partners for distribution. Council and consortium partners will focus on advocacy in 2024 and the need for additional support from State and Federal Governments.</p>	

Action	Comment	Progress
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<p><b>Create safer spaces and improve actual and perceived levels of community safety within the municipality</b></p>	<p>Funding for two mobile CCTV trailers for dedicated Victoria Police use was approved by Council. The Community Safety Advisory Committee met in November and members were advised of the creation of a new dedicated Community Safety unit at Council. Dandenong Plaza hosted Coffee with a Cop and Councillor on 5 December.</p>	
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## Strategic Objective 2: A city that respects and celebrates diversity, our history and the arts

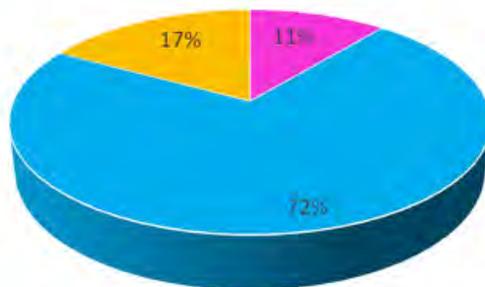


Action	Comment	Progress
<b>Deliver a range of major festivals, events and program across the City which celebrate the diversity of cultures within our community.</b>	Two major festivals, events and programs were conducted across the city including Greater Dandenong Carols (2,000 people), and New Year's Eve Fireworks (18,000 people).	●
<b>Support appropriate event applications from community/corporate event organisers in planning and delivering festivals and events across the municipality</b>	Event applications for 35 community events and 15 council events were supported. This includes 36 completed events and 14 events that were cancelled, postponed or changed during the event permit process.	●
<b>Support and promote LGBTQIA+, anti-racism and gender equitable initiatives throughout the community.</b>	Midsumma Pride March promotional material has been published and an offer to help facilitate transport made to residents wishing to attend. The Anti-Racism Support Network Steering Committee Terms of Reference were signed by Greater Dandenong, Casey and Cardinia Councils. Invitations to the 25 January meeting of the committee will be extended to representatives of the Department of Families, Fairness and Housing.	●

Action	Comment	Progress
<p><b>Support and advocate for the rights of people seeking asylum and refugees as part of the 'Back Your Neighbour' campaign</b></p>	<p>The Mayoral Taskforce continues a recruitment campaign for new members across Australia and Executive Council members have approved an updated Back Your Neighbour Advocacy Campaign Strategy and Communications Plan. The Taskforce's priority objectives have been updated and a letter template created for members to write to their local Member of Parliament.</p>	
<p><b>Promote reconciliation by implementing Council's Reconciliation Action Plan (RAP)</b></p>	<p>Activities included:</p> <ul style="list-style-type: none"> <li>-Collaboration with Nairm Marr Djambana including two Deadly Dingo and Living Culture intergenerational environmental engagement sessions</li> <li>-Lunchbox sessions with Aunty Helen Brads re the Voice Forum</li> <li>-Greater Dandenong Multicultural Community for the Voice Forum</li> <li>-Eyes on Boorais partnership re Aboriginal children out of home care</li> <li>-Bunurong Land Council have been added to the Rapid Global procurement portal</li> <li>-Sponsorship of Dardimunwurro Connecting to Country initiative - 'Native Footsteps - Tracing Indigenous Footsteps'</li> <li>-Acknowledgement lanyards created and distributed to over 500 staff and meeting room acknowledgement cards in place for all Council meeting spaces.</li> </ul>	
<p><b>Progress the Dandenong New Art Gallery and associated PEP redevelopment</b></p>	<p>Works are progressing on the gallery with a tender awarded to complete the underground services. Market sounding is being undertaken to determine interest for delivering the remainder of the works via alternative management arrangements.</p> <p>The initial co-design process concept design stage was successfully completed for the 'Creative Industry Space' redevelopment project for the former Precinct Energy Plant (located on the corner of Halpin Way and Moysey Lane, Dandenong).</p>	

Action	Comment	Progress
<p><b>Implement the Arts, Culture and Heritage Strategy 2022-26</b></p>	<p>Key highlights:</p> <ul style="list-style-type: none"> <li>-20.6% social media reach for Arts in Greater Dandenong</li> <li>- 83 attendees for Heritage Hill tours and public programs.</li> <li>- 10 arts events, workshops, interviews and webinar opportunities delivered online and in person via Walker St Gallery. 9,558 visits were made across programs, hire activities and performances.</li> <li>- 4 creative RISE programs, 11 community exhibitions and a culturally significant public art piece, 'Hanging by a Thread' were hosted.</li> <li>- Two exhibitions were delivered in partnership with historical societies and 453 visits were made to Heritage Hill including a sold out program and eight tours.</li> <li>-Council's online heritage collection page views totaled 1,612.</li> <li>-Drum Theatre delivered 64 events and activities including 35 performances. Visitation was 19,509.</li> </ul>	
<p><b>Complete a review of the existing sites covered by the Heritage Overlay within the Planning Scheme</b></p>	<p>The review of the Heritage Overlay commenced in May 2023. A report and recommendation from the Heritage consultant has recently been received by officers. A report on the outcomes and recommendations will be presented to the Executive Team in February.</p>	
<p><b>Implement the Greater Dandenong Libraries Strategy 2022-26</b></p>	<p>99,238 people attended Springvale Library and 85,383 visited Dandenong. The total number of visitors was 184,581, a 12% increase on Q2 last year. The "Little Library" locker at Menzies Avenue in Dandenong North was opened providing greater library access across the municipality with 164 loans in two months. A total of 395 programs with 5,927 attendees were delivered.</p>	

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



■ Delayed ■ On track ■ Externally impacted

Action	Comment	Progress
<p><b>Conduct a comprehensive review of the Dandenong Visitor Attraction Action Plan (DVAP) and implement actions identified that will increase the number of visitors to the city in support of local businesses and the economy, raise awareness of the City as a destination, and promote the unique features and attractions to potential visitors.</b></p>	<p>The DVAP Working Group has been formed and will identify a number of actions to deliver on visitation aspirations.</p>	<p>●</p>
<p><b>Deliver the Greater Dandenong Regional Food Strategy through the successful implementation of the 12 month action plan for 2023-24</b></p>	<p>114 businesses were assisted with various issues and numerous business visits were undertaken. 42 businesses have been contacted to showcase how Council can support businesses with any issues they might have and five site visits made. A collaboration with Food Innovation Australia has been finalised to deliver a workshop for the local business community and across the South East titled Middle East Trade Readiness.</p>	<p>●</p>
<p><b>Deliver the Tourism Strategy through the successful implementation of the 12 month action plan for 2023-24</b></p>	<p>Work has begun to update the Dandenong Visitor Attraction Plan and connections have been made with the Dandenong Market to address collaborative projects in the next quarter.</p>	<p>●</p>

Action	Comment	Progress
<p><b>Commence construction of a new aquatic and wellbeing centre to replace Dandenong Oasis at Mills Reserve subject to Council funding approval.</b></p>	<p>The detailed design process is now complete. Following Council endorsement the procurement of the principal construction contract will commence and construction is expected to start in late 2024.</p>	
<p><b>Continue to plan for the development of a new table tennis centre in Greater Dandenong in partnership with key stakeholders.</b></p>	<p>A feasibility study has been completed and a CIP bid has been submitted to undertake concept designs in 2024–25.</p>	
<p><b>Advocate to the State Government to create a State and Local Government Task Force to address inconsistencies in the standards of social housing providers</b></p>	<p>Discussions with Consumer Affairs Victoria and the Department of Housing has highlighted their increased focus on compliance of rooming house operators licensing and the minimum standards under the Residential Tenancies (Rooming House Standards) Regulations 2023. The focus of this action will now move to a review of the many different and confusing legislative requirements for operating and regulating rooming houses.</p>	
<p><b>Progress the Environmentally Sustainable Design 2.0 Planning Scheme Amendment</b></p>	<p>The Environmentally Sustainable Design 2.0 Planning Scheme Amendment was submitted to the Minister for Planning for authorisation in July 2022. The Minister for Planning has advised that the Planning Scheme Amendment remains under active consideration although further time will be required prior to a decision. In late November it was confirmed with the DTP that the Planning Scheme Amendment remains under active consideration by the Minister.</p>	
<p><b>Develop a Place Activation Plan to increase the attractiveness and vibrancy of Greater Dandenong's activity centres</b></p>	<p>Two workshops and a site visit have been conducted for the selected areas of focus. The Activation Plan will centre around the Settler's Square Precinct, Palm Plaza and Harmony Square.</p>	

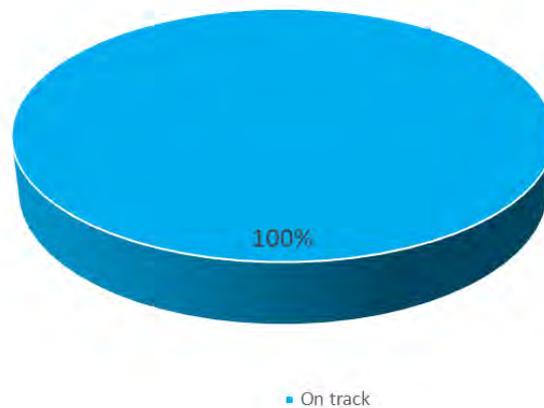
Action	Comment	Progress
<p><b>Progress the Sandown Redevelopment Planning Scheme Amendment</b></p>	<p>The Sandown Redevelopment Planning Scheme Amendment continues to await authorisation from the Minister for Planning. The amendment was submitted to the Minister for authorisation on 9 September 2022. DTP requested further information regarding the proposed amendment which has been provided. Council is now awaiting a decision.</p>	
<p><b>Advocate for public transport initiatives identified in Council's Greater Dandenong Public Transport Advocacy Statement</b></p>	<p>Council continues to advocate on priorities identified in the Advocacy Statement, primarily through regional groups and support for community initiatives. Council's messaging is consistent with the most recent recommendations in Infrastructure Victoria's 'Fast, frequent, fair' research report on improvements to the bus network.</p>	
<p><b>Advocate for, plan and deliver improved active transport networks and initiatives</b></p>	<p>Planning for the delivery of the Active Transport Infrastructure program continues. \$175,000 of grant funding has been obtained from the IP43 Safe System Pedestrian Infrastructure Program for detailed design and improvements for pedestrian crossings around Dandenong Market and along Cleeland Street.</p>	
<p><b>Roll-out a high priority local road program within Dandenong South, including the Dandenong South Industrial Area Extension Structure Plan's Transport Network</b></p>	<p>The Abbots Road duplication project including signals at Taylors Road are complete. Work continues with developers to roll out the road network and this is anticipated to continue for several years.</p>	
<p><b>Review the Municipal Early Years Infrastructure Plan to continue the delivery of three and four-year-old kindergarten at 15 hours working to 30 hours by 2030</b></p>	<p>A meeting with the Victorian School Building Authority was held to discuss options for two new Kindergarten on School Sites projects to help meet the infrastructure needs of the municipality to roll out 30 hours of PrePrep.</p>	

Action	Comment	Progress
<p><b>Advocate for, and deliver, transport safety improvements and initiatives to improve road safety awareness and to mitigate road safety risks</b></p>	<p>Advocacy on key transport safety projects, including the Stud Rd / McFees Rd intersection, Heatherton Rd / Douglas St roundabout and general anti-social driving issues (i.e. Hooning) continued via various forums. Works to install traffic calming treatments on Sunnyvale Crescent and Templewood Crescent were undertaken. Corrigan Road/Harold Road traffic signals were installed as part of the Federal Blackspot Program. A letter was sent to the Minister regarding a tragic fatality on Stud Road.</p>	
<p><b>Implement the Springvale Revitalisation Action Plan to improve the physical and social environment to enhance the quality of life for residents, workers and visitors, encourage economic development and investment, and foster a sense of community and social cohesion in the Springvale activity centre</b></p>	<p>Endorsement of the SRAP is scheduled for March 2024. Community consultation occurred in October/November and included:</p> <ul style="list-style-type: none"> <li>-Feedback from Phase 1 consultation presented to stakeholders and community members for consideration</li> <li>-An increase in the awareness, knowledge and understanding of the SRAP and Placemaking</li> <li>-Collation of the communities' input and metrics in relation to the SRAP objectives to facilitate a community led co-design of the Placemaking objectives and priorities.</li> </ul> <p>The feedback from this process is being integrated in to the final version of the SRAP.</p>	
<p><b>Develop and implement the Noble Park Revitalisation program to enhance the quality of life for residents, workers and visitors by improving their physical and social environment, encouraging investment and economic development, and fostering a sense of community and social cohesion within the Noble Park activity centre</b></p>	<p>Two of the four project bids were successful in securing funding with the other two projects being revisited for potential support in Q3. Formal funding applications and project plans have been submitted. Project success so far includes:</p> <ul style="list-style-type: none"> <li>-Muderra Way Railbridge Pillars: First Nations Mural – project advocacy and delivery with DJSIR and BLCAC</li> <li>-Place Activation Program: A \$50,000 funding pool for innovative, community-led place activation at Frank Street open space and Civic Space, Noble Park.</li> </ul>	

Action	Comment	Progress
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<p><b>Facilitate Development Victoria/Capital Alliance investment project in the Revitalising Central Dandenong Foster Street precinct</b></p>	<p>The next steps of the project are dependent on the outcome of the master plan submission to DTP which is currently pending.</p>	
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# Strategic Objective 4: A green city committed to a sustainable future



Action	Comment	Progress
<p><b>Finalise review and update the Waste and Litter Strategy</b></p>	<p>A revised draft strategy, incorporating recent changes in the waste and recycling sector, is due to be finalised in Q3 with a view to formal adoption by Q4.</p>	
<p><b>Implement the Open Space Strategy 2020-30</b></p>	<p>Community consultation is complete on the playground concept plans for Pitman Reserve, George T Andrews Reserve and Barry Powell Reserve. Park concept plan consultations have also been completed for Madison Reserve, Bakers Reserve, Browns Reserve, 218 Railway Parade and 86-88 Clow Street. Summary reports have been prepared for each project and the implementation of works has progressed. The Springvale Reserve Master Plan was adopted at the 23 October Council meeting and the Greaves Reserve Master Plan was adopted on 13 November.</p>	

Action	Comment	Progress
<p><b>Undertake tree canopy coverage audit</b></p>	<p>The tree canopy coverage audit project has commenced and an assessment of canopy coverage consistent with the methodology used in previous audits undertaken. A draft report was reviewed in November and further detail has been requested of the consultants working on the project.</p>	
<p><b>Implement the Urban Forest Strategy 2021-28 and Green Wedge Management Plan</b></p>	<p>The raising of community awareness on the importance of tree canopy is led by a priority objective for the design and upgrade of the open space projects that have capital improvement funding in 2023-24 to increase the number of trees that will be planted in Council reserves. The implementation of the Green Wedge Management Plan is supported by the planning for equestrian trails and supporting DEECA's proposed Patterson River Master Plan which envisages the naturalisation of Patterson River and lower reaches of the Dandenong Creek inclusive of connective paths.</p>	
<p><b>Implement the Tree Protection on Private Land Local Law and undertake a community education program</b></p>	<p>Certification of the Local Law is complete and the certificate tabled at the 11 December Council meeting to enable immediate gazettal and implementation. A community education program consisting of an online communication plan, flyers and community sessions is currently being implemented.</p>	

Action	Comment	Progress
<b>Implement the Biodiversity Action Plan 2021-26</b>	Implementation for the delivery of the Biodiversity Action Plan is currently on track. The focus has been developing the 2024 revegetation program and securing State Government grant funding (\$220,000) for ecological and accessibility improvements at Alex Wilkie Nature Reserve.	
<b>Implement the Cat Curfew in line with the Domestic Animal Management Act</b>	A subsidised cat desexing program is complete with 90 additional cats having been de-sexed, microchipped and registered under the program. Round two of the program is expected to roll out in March. A Cat Curfew education plan has been initiated in preparation for the official enforcement period in April. An expanded Cat trapping program is to be launched in March. This has been delayed due to the global shortage of cat vaccines which should be resolved in January.	
<b>Develop a strategic register of sites for potential open space acquisition</b>	Research into methodologies and systems for the identification of potential open space acquisition sites has been undertaken. Findings from the research has identified potential digital processes to identify properties coming to the market on a weekly basis. A software product has been purchased to assist with the identification of strategic sites.	
<b>Commence the review of the Playground Strategy 2013-23</b>	The review of the Playground Strategy has commenced.	
<b>Implement year six of the Greening Our City: Urban Tree Strategy 2018-28</b>	Finalising street and park tree planting has been a high priority along with transitioning to watering and establishment maintenance.	

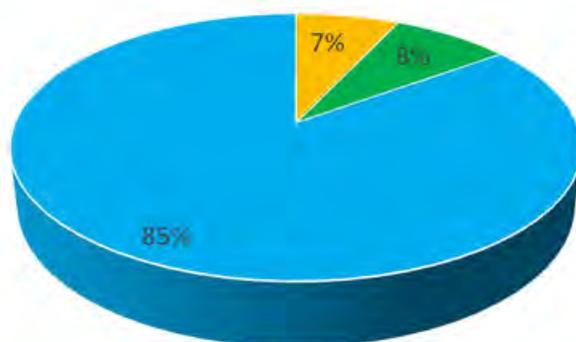
Action	Comment	Progress
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<p><b>Implement the Electric Vehicle Transition Plan</b></p>	<p>Implementation of the EV transition plan is well underway. All chargers at the Operations Centre and Thomas Street carpark are commissioned and operational. EV footpath sweepers have been trialled by the Cleansing team and several small plant items have been procured. Council's EV van is operational and being used at Council events by several teams.</p>	
<p><b>Work with partners and key stakeholders to support increased community awareness of climate change risks and their ability to respond</b></p>	<p>Council's commitment to increasing community awareness is a key priority. A workshop was held at the recent Children's Forum employing a 'Design Your Own Climate Change Superhero' activity to instil climate awareness in a fun and engaging manner.</p>	
<p><b>Support local business efforts to respond to their climate change risks by informing them of relevant State and Federal Government policies and programs</b></p>	<p>Informative resources are being sought for the Talking Business enewsletter to embrace eco-friendly practices and develop a community of environmentally conscious businesses. By promoting awareness and understanding of sustainable business practices, the newsletter seeks to inspire positive change within the small business landscape.</p>	
<p><b>Deliver the Sustainability Festival</b></p>	<p>The Sustainability Festival is set to return to the Dandenong Market on Sunday 25 February. Individuals, community groups, clubs and schools are invited to host their own small-scale sustainability events and activities throughout Greater Dandenong between 1 and 29 February, expanding the Festival's reach and engagement. The 2024 theme, 'Urban Heat', will be explored in -depth to provide the community with valuable insights and actionable steps to enhance their personal resilience to climate change.</p>	

Action	Comment	Progress
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<p><b>Implement the Climate Emergency Strategy, Sustainability Strategy and climate emergency declaration</b></p>	<p>A notable achievement this quarter is participation in the 'Business Renewables Buying Group'. This collaborative effort with approximately 30 other Councils aims to source a renewable electricity power purchasing agreement for small-medium enterprises in Greater Dandenong, contributing to their sustainability goals.</p>	
<p><b>Working with key internal and external partners provide our older residents and residents with a disability with information on the impacts of climate change and possible ways to mitigate these impacts</b></p>	<p>Heatwave information was sent to all Community Care clients providing suggestions on how to prepare for heatwaves, including information on how to minimise energy costs by planning ahead. As part of Council's contract with the Commonwealth Government to provide in home care to eligible older residents Council developed a Heatwave Plan for clients. This plan identifies the most vulnerable clients in regards to coping with a heatwave. All identified clients were contacted and offered further assistance where required. Identified clients will be contacted on hot days to monitor their health and safety.</p>	
<p><b>Advocate to the Environment Protection Agency to undertake regular air and water quality assessments to protect the health of our community</b></p>	<p>The EPA and Council held a community information session in December to discuss the differences between odour nuisance and poor air quality. Recent scientific air quality monitoring has also been conducted by the EPA and showed that there are no air quality impacts on the residential areas of the city. Further monitoring will take place over the next three months as well as within residential properties to inform the future of the formulation of a taskforce.</p>	

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



Externally impacted   Completed   On track

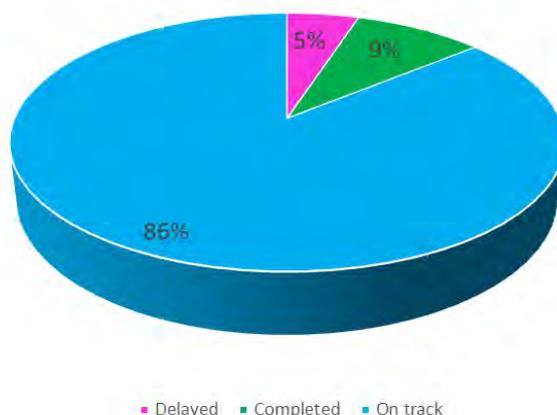
Action	Comment	Progress
<p><b>Drive the ongoing implementation of the Local Economic and Employment Development Strategy</b></p>	<p>Implementation of the Local Economic and Employment Strategy continues with a focus on business education and providing support to businesses. Pre-work on the refreshed strategy has commenced. A brief economic profile has been prepared and sent out for expressions of interest as the first stage of the strategy development.</p>	<p>●</p>
<p><b>Manage, support and deliver activities that strengthen the capability and capacity and jobseekers in our community facing multiple barriers to employment.</b></p>	<p>The Greater Dandenong Regional Employment Taskforce incorporates oversight and governance of the GameChange project. This project has occupied the majority of the Taskforce' focus this quarter and will continue over the coming months. Members continue to share their intelligence as to what is happening on the ground which enables Council to identify any gaps in services that may need to be addressed. Members of the taskforce are also involved in the GSEM Jobs and Skills committee to enhance the collaboration between the organisations. GSEM is planning a major employment event in 2024.</p>	<p>●</p>

Action	Comment	Progress
<p><b>Deliver youth programs and initiatives that promote youth voice, build leadership capability and skills that enhance employment</b></p>	<p>The following programs, initiatives and activities were delivered:</p> <ul style="list-style-type: none"> <li>• Young Leaders program</li> <li>• FReeZA events committee</li> <li>• Disability Inclusion project</li> <li>• Proud to Be - a program to combat discrimination and homophobia and raise awareness of culturally diverse LGBTIQ+ young people</li> <li>• Holiday Activities Committee</li> <li>• Lighthouse Christian College Careers Expo</li> <li>• Noble Park English Language School service literary workshop</li> <li>• Wired interactive performance for secondary school students around cyber bullying and mental health strategies</li> <li>• Year 10 Careers Breakfast</li> </ul> <p>(1,094 contacts)</p>	
<p><b>Maintain support, collaboration and board participation of SEMMA</b></p>	<p>Council continues to maintain support of and collaboration with SEMMA and have maintained board participation and attendance at meetings and events.</p>	
<p><b>Deliver a range of networks, common interest groups and targeted activities that have relevance and impact for local manufacturers, including exposure to global issues and international opportunities</b></p>	<p>Site visits including Rinnai and Bosch Australia were held. Network sessions covered a variety of topics including market sentiment, quality clinic, lessons learned from automation projects, AI versus AI and working with universities.</p>	

Action	Comment	Progress
<p><b>Deliver key events that showcase women in business including International Women's Day and facilitate the SEBN Women in Business Network</b></p>	<p>Network meetings continue and a Women in Business showcase event was held in November with Dr Kim Hazendonk presenting on how neuroscience can increase confidence and work performance.</p>	
<p><b>Review the Family Day Care Business and Marketing Plans to maintain market share and community expectation</b></p>	<p>The Business and Marketing Plan is currently under review. Professional development training was completed for educators on sleep and settling for infants in partnership with Council's Maternal and Child Health team. A professional development calendar has been developed for 2024 with a focus on streamlining processes and training to assist educators manage their time and business more effectively.</p>	
<p><b>Guide the 'collective impact' phase of CR #2: GameChange towards a community-led jobs and skills system, strengthening pathways to economic participation (SPEP)</b></p>	<p>To ensure the initiative remains relevant the Backbone team led structural changes across the priority action groups including the merging of three into one and the development of a communications toolkit to assist community members to promote their projects and GameChange work. The pop-up central employment project hub resulted in two visitors gaining employment and renewed interest in the hub from across the sector.</p>	
<p><b>Successfully deliver an annual Ignite Program for local entrepreneurs who have recently started their business or are looking to get a business idea off the ground</b></p>	<p>The program was run in November and provided 18 participants with essential training, tools, mentorship, and resources to elevate their business ventures. Throughout four weeks of workshops, participants engaged in comprehensive modules covering planning, strategy formulation, marketing, compliance, and fostering innovation within their enterprises. The program offered personalised support through mentoring and expert advice.</p> <p>A notable highlight in the Talking Business magazine was the success story from 'We Do Tennis', a business venture of a former participant, who through the program's support, guidance and resources was able to develop his project from ideation to activation and is now looking to grow interstate.</p>	

Action	Comment	Progress
<p><b>Deliver initiatives which provide opportunities for young people to gain skills and experience that enhance their employment opportunities, including Schools-Industry 'Lunch with the Winners' annual event with SELLEN</b></p>	<p>This event was held in Q1 and preparation for the next event in September has begun.</p>	
<p><b>Facilitate and deliver the fundraising event 'Take a Swing for Charity' Golf Day in collaboration with industry partners</b></p>	<p>Planning is well underway for the CGD-Industry Golf Day which will be held on 20 February at Kingston Heath Golf Course.</p>	
<p><b>Partner with SEMMA, the Chamber of Commerce, local business and industry to facilitate and inform the business community on the transition to a net zero economy.</b></p>	<p>SEBN continues to raise awareness to promote sustainability and move towards a circular economy. All networks address reducing waste within manufacturing environments. Given current legislation and the potential impact on the manufacturing community sustainability will be an even greater focus in 2024.</p>	
<p><b>Advocate for the establishment of a Revitalising Central Dandenong Taskforce/Board with representation from Government, agencies and other influential stakeholders, to identify, support, and deliver targeted renewal initiatives for improved economic and social outcomes</b></p>	<p>The current focus is centred on the Capital Alliance project for Sites 11-15 in Dandenong. Once the outcome of the Master Plan submission to the Department of Transport and Planning is known, strategic direction on next steps around advocacy can be developed.</p>	

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



Action	Comment	Progress
<b>Improve access to, from, and within major Activity Centres, including the management of parking, harnessing modern and smart technologies to build on existing capacity</b>	Design for consolidated and improved parking wayfinding for Springvale is underway and expected to be delivered in early 2024. The roll-out of access to mobile phone/pedestrian data through Planwisely occurred and will inform utilisation statistics to determine needs and priorities.	●
<b>Conduct a comprehensive review of the 10-year Activity Centre Capital Improvement Program including evaluation of ongoing projects, identification of any changes in community needs or priorities, and ensure the program is aligned with the strategic goals and objectives of Council.</b>	Three in-house workshops were held in November and December to review the 10 year pipeline of infrastructure projects for each activity centre. Consideration was given to activity drivers, public/private development and major Council projects. Funding constraints arising from expenditure on the Dandenong Wellbeing Centre are being managed by delaying infrastructure investment in activity centres. The workshop outcomes will be tabled with the working group.	●
<b>Encourage the voice of children and young people through the facilitation of the children's and youth forums and advisory groups to inform planning and policy development.</b>	The annual Children's Forum was held on 25 October with 80+ primary school students in attendance. One Children's Advisory Group meeting was held in November with 44 students in attendance.	●

Action	Comment	Progress
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<p><b>Enhance Council's customer interactions through the development of a Customer Experience (CX) Strategy</b></p>	<p>Door to door research by Metropolis research has been conducted and the report delivered in December. Initial discussions are underway about the future approach to CX.</p>	
<p><b>Undertake a review of Council's information technology systems to identify gaps in the organisation's digital capability</b></p>	<p>Stage two of the review is currently underway with Digital Frontier Partners actioning a scope of works to continue improving Council's digital capability and enhancing its cyber security.</p>	
<p><b>Review the Business Classification System to better meet Council's record keeping practices and responsibilities</b></p>	<p>The review of the Business Classification System (BCS) is progressing well and has been the focus of an internal working group. Feedback will be sought from departments on the proposed changes and will guide the final version of the BCS for endorsement.</p>	
<p><b>Completion of Council's annual approved Capital Works Program</b></p>	<p>Approximately 52% of the capital program has been committed to date. This includes completed works as well as those contracted and underway. Additionally, 40% of all projects are either completed or in construction.</p>	

Action	Comment	Progress
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<p><b>Develop an investment attraction program to encourage investment within the Dandenong, Springvale and Noble Park activity centres</b></p>	<p>The Request for Quote (RFQ) for the development of an Economic and Place Profile was sent to qualified consultants in December with responses expected in January. The Brand Dandenong project brief and RFQ are undergoing a final review and are set to be distributed in mid-January.</p>	
<p><b>Pilot new wearable technology to prevent musculoskeletal disorders and injuries</b></p>	<p>The pilot was completed in 2023 and additional funding has been secured to expand the program in 2024.</p>	
<p><b>Introduce psychosocial programs to identify hazards to manual handling and psychological health</b></p>	<p>The OHS team is currently approaching providers of Psychosocial Risk and Education services to undertake programs in 2024. A project plan is currently being developed.</p>	
<p><b>Drive innovation through Council's Service Improvement Program</b></p>	<p>All innovation projects have been completed for 2023. Further training will be rolled out in 2024. Council is working with Swinburne Edge in the first half of 2024 on a 'future of flexible and hybrid work' project.</p>	
<p><b>Implement a Policy Development Program to ensure the currency of Council policies</b></p>	<p>The number of policies has been reduced by 25% since the Policy Register was introduced. Further work will continue on consolidation in 2024.</p>	

Action	Comment	Progress
<p><b>Maintain transparency of Councillor expenses as required under the Council Expenses, Support and Accountability Policy.</b></p>	<p>Councillor expenses are updated as soon as they are received and made publicly available via Council's website.</p>	
<p><b>Comply with the auditing and reporting requirements of the Gender Equality Act 2020 including the implementation of the Gender Equality Action Plan</b></p>	<p>The Gender Audit and People Matter survey have been analysed and the compulsory Commission for Gender Equality in the Public Sector reporting template is complete. A report has been tabled for noting at the 12 February Council meeting and then staff will be notified of the outcomes of both the audit and survey.</p>	
<p><b>Comply with the requirements of the Child Safe Standards</b></p>	<p>A revised Code of Conduct is expected to be sent to the Staff Consultative Committee Policy Sub-Committee in mid-January. Advocacy is underway to the State Government to introduce mandatory Working with Children checks for all individuals seeking to stand for election as Councillors in our communities. The Appropriate Workplace Behaviours policy will also be updated in early 2024.</p>	
<p><b>Meet budget revenue targets for all commercial properties.</b></p>	<p>Revenue actuals are still slightly under budget targets this quarter and are likely to remain so until the end of the financial year due to the timing of the receipt of revenue.</p>	
<p><b>Develop a Strategy Framework to streamline Council's planning and future focus</b></p>	<p>A review of existing documents has been undertaken to ensure alignment with the Community Vision principles. A number of consolidation options have been identified which will be further investigated in Q3.</p>	
<p><b>Review Council's Long Term Financial Plan</b></p>	<p>The Long Term Financial Plan figures have been reviewed and the document is now being prepared for presentation to Council at the Executive Leadership Workshop in February.</p>	

Action	Comment	Progress
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<p><b>With the community, strengthen engagement, build capacity and accessibility to Council's grants programs</b></p>	<p>Council's Community Support Grants Program (CSGP) 2023 Round 1 went through panel decision making in October and was finalised in November with Council endorsement. Of the 63 applications, 19 community development submissions and 8 arts, festivals and events were funded. 17 applications were submitted to the Community Response Grants Program. Council has administered the contracts and payments for awarded grants. The review of funding program guidelines and preparation for the opening of new funding rounds has commenced.</p> <p>The Community Grants Program Policy was finalised and endorsed on 11 December. A project brief has been developed to specifically address Neighbourhood Houses and Community Centre's Funding Proposal and North Dandenong Neighbourhood House Proposal.</p>	
<p><b>Implement a Revenue Optimisation Plan to enhance existing revenue streams and identify new options</b></p>	<p>An issues and options report has been completed and a Councillor Briefing Session has been scheduled for January.</p>	

Action	Comment	Progress
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<p><b>Coordinate and conduct four Municipal Emergency Management Planning Committee (MEMPC) meetings with key stakeholders and agencies</b></p>	<p>The next meeting of the MEMPC is scheduled for 20 February. The Municipal Fire Management Planning Sub-Committee met on 15 December to discuss arrangements for the 2023-24 fire season.</p>	
<p><b>Implement, monitor and review progress on mitigation strategies to risks identified via the Community Emergency Risk Assessment (CERA) – Heat/Health, Floods and Storms, and Pandemic</b></p>	<p>The latest Community Emergency Risk Assessment (CERA) was completed on 22 August by members of the Municipal Emergency Management Planning Committee (MEMCP) and invited subject matter experts from local major hazard facilities and various Council departments. As a result sub plans of Council’s Municipal Emergency Management Plan (MEMP) are being produced for Heatwaves, Storms, Floods, Pandemics and Fires. These sub plans are due to be approved by the Southern Metropolitan Regional Emergency Management Planning Committee in 2024.</p>	

# Reshaping Greater Dandenong

Action	Comment	Progress
<b>SUSTAINABILITY – We will deliver on our community vision in a financially sustainable manner</b>		
<p>1.1 Undertake a review of Council's 2 major projects (Dandenong Wellbeing Centre – DWC and Dandenong Community Hub – DCH) with a view of postponing one and to ensure Major Projects remain within budget parameters.</p>	<p>The Dandenong Community Hub Project will undertake codesign workshops in Q3 to finalise the preferred concept design and undertake a further cost plan prior to advancing to detailed design and documentation.</p> <p>The Dandenong Wellbeing Centre's procurement documentation has been finalised and is currently awaiting a further/final review by Council prior to tenders being released.</p>	
<p>1.2 Explore new revenue streams/optimize existing revenue streams to implement a Revenue Optimisation Plan.</p>	<p>An issues and options report has been completed and will be presented at a Councillor Briefing in January.</p>	
<p>1.3 Explore Private Public Sector Partnership (PPP) model for major projects e.g. Dandenong Community Hub (DCH)/Multicultural Hub.</p>	<p>Exploration of partnership opportunities will be advanced upon completion of a finalised concept.</p>	
<p>1.4 Explore Strategic Asset Sales.</p>	<p>Given the strategic nature of this issue asset sales will form part of Council's future planning discussions post election.</p>	
<p>1.5 Develop a Model of Service Review/Improvement.</p>	<p>A benchmark model for service improvement has been identified and reviewed. The scope of the model is to be refined and implemented in 2024.</p>	

# Reshaping Greater Dandenong

Action	Comment	Progress
<b>CUSTOMER EXPERIENCE – Improve customer experience across all touchpoints</b>		
2.1 Undertake a Review of Customer Experience to identify current situation and assess multicultural effectiveness,	Door to door research was undertaken in October and November by Metropolis Research and a report was delivered in December. This will be reviewed and the outcomes of the research benchmarked against Council's current situation.	
2.2 Implement a Customer Experience Action Plan: <ul style="list-style-type: none"> <li>• digital technology</li> <li>• KPI's – feedback system</li> </ul>	Discussions have been held on how to measure customer sentiment. Touchpoint (after call survey), SnapSendSolve, Oracle, and Ingenius AI (chatbot) will be investigated for ways to measure sentiment.	
<b>PEOPLE AND CULTURE – Ensure we have the right number of the right people and right ability in the right roles</b>		
3.1 Recruitment of Director Community Strengthening	Achieved – Peta Gillies commenced in April	
3.2 Create and roll out an updated employee value proposition	Work is well underway in updating the EVP for CGD. Edits will be made to update the current EVP and later in 2024 to develop a new EVP focused on meaningful work research.	
3.3 Develop and implement a People Plan for the organisation:	Once the organisational functional review is completed work will continue on developing a new people strategy for CGD.	
3.4 Review organisational structure and workforce plan with focus on staff shortages and skills	Work on reviewing the organisational structure as part of the Our Future Your Future functional review is now virtually complete. Transition to the new organisational structure has also been completed with new Executive Directors and an Executive Manager recruited in December and due to commence in January and February.	

# Reshaping Greater Dandenong

Action	Comment	Progress
<b>PEOPLE AND CULTURE - Ensure we have the right number of the right people and right ability in the right roles</b>		
3.5 Refresh the Workplace Culture Development Strategy	Work has commenced on this action.	
3.6 Create a Workplace Diversity Strategy	Work has commenced on this action.	

# Reshaping Greater Dandenong

Action	Comment	Progress
<b>COMMUNICATION, ENGAGEMENT AND ADVOCACY – National leader in communication and engagement with diverse communities</b>		
4.1 Develop a Community Engagement Resourcing Plan, incorporating benchmarking of other LGA's	The development of an engagement brief will assist staff to start their engagement process. Attendance at the Local Government Community Engagement network has developed connections and enabled Council's Engagement Lead to hear what other Local Governments are doing to comply with the Act.	
4.2 Investigate translation software, use of and strategies to enhance translation services	Advice from expert consultancy Ethnolink has been received. There are opportunities to improve access to Communications through plain English and visual communications. There may be opportunities to improve access through including translated snippets in the Council News though this may impact overall content. There are opportunities to include content in community languages in the New Residents kits, or through local real estate agents – these could promote how to use the TIS translation and interpreting service and access Google Translate content and will be explored in the first half of 2024.	
4.3 Explore options for the community newsletter in line with enhanced community engagement/ communication	New design concepts for the Council News were presented to Council in August but have not yet been adopted. The research by Metropolis in October found over 80% of residents are satisfied with the design, layout, articles and frequency of the Council News magazine. A way to enhance Council communication and engagement with our multicultural community beyond these aspects is readability. Of respondents who indicated how they prefer to receive the magazine, 85% said printed copy delivered by Australia Post, 29% electronic copy emailed, 12% printed copy available to pick up from key locations throughout the city, and 10% electronic copy available for download from Council's website. 87% of respondents also reported they receive the magazine at least some of the time and 60% reported receiving it most or all months. Metropolis note some may not recognise they receive it. Resident feedback, requests and complaints relating to the 2024 Council Community Calendar, which has recently been delivered by walkers, will assist in considering this option for delivery of the magazine.	

# Reshaping Greater Dandenong

Action	Comment	Progress
<b>SYSTEMS AND PROCESSES – Fit for purpose processes, systems and technology in place for our objectives to be enabled</b>		
5.1 Update financial delegations and thresholds to enhance speed of decision making/ effectiveness	Financial delegations were updated in October and this action is now complete.	
5.2 Assess the capturing of Councillor correspondence in Oracle to ensure tracking of 100% of all queries	This action has been delayed as the Oracle system is yet to be implemented.	
5.3 Progress our target to be a paper less organisation by 2026	Council continues to review its paper consumption and identify areas for improvement. Councillor communications and meeting agendas and minutes for Councillor Briefing Sessions and the Executive Team have been moved to digital platforms in Q2. All new and updated Council forms are also created in an online format to reduce the use of hard copies.	
5.4 Launch customer portal/dashboard	The customer portal has continued growing with an additional 330 new users in the last quarter. Feedback is currently being received to then determine the next enhancements to be made for the portal, which will be targeted to be added next quarter.	
5.5 Investigate new models for a Councillor intranet	This action is in the early stages of planning.	
5.6 Assess our current digital capability and invest in contemporary technology and digital systems to facilitate identified opportunities for system and process improvements.	The review of Digital and IT Capacity including cyber security is complete. Improvement actions linked to a high level roadmap have commenced.	

# Reshaping Greater Dandenong

Action	Comment	Progress
<b>STRATEGY AND FUTURE PLANNING</b>		
6.1 Review Council's performance measures	Council's performance measures will be reviewed as part of the Council Plan process for 2025-29 .	
6.2 Develop a set of organisational KPIs which track progress against the recommendations of the 100 Day Report	Performance against the 100 Day Report actions will be presented quarterly to Council and the community. Further work will be undertaken regarding specific KPIs as the actions progress.	
6.3 Create a framework for Council's strategies and plans which provides an integrated approach to their development and clearly articulates alignment with Council's strategic and operational priorities	Work has commenced on developing a strategy and policy framework and initial discussions have been held regarding possible consolidation opportunities. Decision making frameworks have been created to assist with the creation of new documents and further work will be undertaken in Q3.	

Part B:

# Finance Report

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## Key financial highlights

Period ending 31 December 2023

	31 Dec 2023 Year-to-Date					Full Year				
	Actual	Mid Year Budget	Variance	Var.	Status	Original Budget	Mid Year Budget	Variance	Var.	Status
	\$'000	\$'000	\$'000	%	Var.	\$'000	\$'000	\$'000	%	Var.
Operating Income	119,959	118,510	1,449	1%	✓	247,868	253,805	5,937	2%	—
Operating Expenses	110,085	114,377	4,292	4%	✓	218,785	234,393	(15,608)	(7%)	—
<b>Operating Surplus</b>	<b>9,874</b>	<b>4,133</b>	<b>5,741</b>	<b>139%</b>	<b>✓</b>	<b>29,083</b>	<b>19,412</b>	<b>(9,671)</b>	<b>(33%)</b>	<b>×</b>
Capital Expenditure	(22,381)	(28,771)	6,390	22%	✓	(58,331)	(87,442)	(29,111)	(50%)	×
Non-Cash Operating Items	19,496	17,093	(2,403)	(14%)	×	27,553	26,953	(600)	(2%)	—
Loan Repayments	(1,785)	(1,785)	-	0%	✓	(3,713)	(3,713)	-	0%	✓
Loan Proceeds	-	-	-	0%	✓	6,120	6,120	-	0%	✓
Lease Repayments	(308)	(178)	(131)	(74%)	×	(710)	(710)	-	0%	✓
Net Reserve Transfers	(6,366)	(6,229)	137	2%	✓	4,047	5,602	1,555	38%	✓
<b>Current Year Cash Surplus</b>	<b>(1,470)</b>	<b>(15,737)</b>	<b>14,267</b>	<b>91%</b>	<b>✓</b>	<b>4,049</b>	<b>(33,779)</b>	<b>(37,828)</b>		
Accumulated Surplus b/f	-	-	-			-	34,589	34,589		
<b>Accumulated Cash Surplus</b>	<b>(1,470)</b>	<b>(15,737)</b>	<b>14,267</b>			<b>-</b>	<b>810</b>	<b>(3,239)</b>		
<b>Cash/Investment Holdings</b>	<b>211,982</b>		<i>Not applicable</i>			<b>143,184</b>	<b>143,184</b>	<b>-</b>	<b>0%</b>	<b>✓</b>

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

### Budget information

The Original Budget information contained in the report is the budget approved by Council on 26 June 2023. The year to date budget in this report reflects the Mid-Year Budget as adopted by Council on 11 December 2023.

## Executive Summary

### Operating Result

For the six months ended 31 December 2023, Council achieved a surplus operating result of \$9.87 million which is \$5.74 million better than the year-to-date budget. The main factors contributing to this result comprise:

- **Income** (\$1.45 million favourable)
  - Higher than anticipated operating grant funding due mainly to an expanded Family Day Care (FDC) program combined with additional funding in other programs (Community Strengthening \$754,000).
  - Favourable user fees due to higher than anticipated Health registration permit income raised to date which is expected to come in line with budget over the coming months (City Futures \$496,000).
  - Contributions monetary mainly due to unbudgeted income received for the Status Resolution Support Services program and Healthy Children and Young People grant program (Community Strengthening \$130,000) and higher public open space contributions which are transferred to reserves (City Futures \$73,000).
- **Operating expenditure** (\$4.29 million favourable)
  - Employee costs lower than anticipated due to vacant positions and delay in recruitment (\$4.65 million). Approximately half of this variance (\$2.09 million) relates to grant funded programs which require an acquittal (mainly in Community Strengthening).
  - Materials and services (\$1.78 million favourable) due to delay in receipt of waste management invoices combined with lower contract costs and professional expenses to date (City Futures \$1.49 million).

Partly offset by:

- Prior year capital expenditure unable to be capitalised (\$2.21 million unfavourable). This is due to works in progress (prior year capital expenditure) that is not capital in nature, does not meet the capitalisation threshold or relates to non-Council owned assets (Non-Directorate). This is an accounting entry that does not impact on Council's cash position. It is not included in the budget as it is difficult to predict.

More detailed variance explanations are included in the body of this report.

### Capital Result

Capital expenditure for the first six months (\$22.38 million) is \$6.39 million favourable to budget. The more significant variances relate to the following projects - Ross Reserves Athletic Track (\$1.17 million), Perry Road (\$1.05 million), Building Renewal Program (\$556,000) and Dandenong Wellbeing Centre (\$408,000).

There are also \$24.07 million in commitments (open purchase orders) at 31 December.

# Income Statement

For the period 1 July 2023 - 31 December 2023

	Note	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>	<b>B1</b>					
Rates and charges		86,501	86,507	(6)	170,408	170,138
Statutory fees and fines		5,418	5,407	11	10,817	10,865
User fees		4,838	4,343	495	9,178	9,214
Grants - operating		13,187	12,490	697	24,570	33,824
Grants - capital		1,107	1,010	97	13,828	5,316
Contributions - monetary		1,218	1,000	218	4,358	2,000
Contributions - non-monetary		-	-	-	7,500	7,500
Net gain (loss) on disposal of property, infrastructure, plant and equipment		478	500	(22)	746	746
Other income		7,212	7,253	(41)	12,400	8,265
<b>Total income</b>		<b>119,959</b>	<b>118,510</b>	<b>1,449</b>	<b>253,805</b>	<b>247,868</b>
<b>Expenses</b>	<b>B2</b>					
Employee costs		45,452	50,099	4,647	103,317	95,009
Materials and services		40,986	42,767	1,781	86,093	80,136
Prior year capital expenditure unable to be capitalised (non-cash)		2,209	-	(2,209)	-	-
Bad and doubtful debts		890	870	(20)	2,245	2,245
Depreciation		16,794	16,794	-	34,201	33,601
Amortisation - right of use assets		299	299	-	598	598
Borrowing costs		1,290	1,290	-	2,698	2,698
Finance costs - leases		-	-	-	22	22
Asset write offs		194	-	(194)	-	-
Other expenses		1,971	2,258	287	5,219	4,476
<b>Total expenses</b>		<b>110,085</b>	<b>114,377</b>	<b>4,292</b>	<b>234,393</b>	<b>218,785</b>
<b>Net surplus (deficit)</b>		<b>9,874</b>	<b>4,133</b>	<b>5,741</b>	<b>19,412</b>	<b>29,083</b>

## NOTE

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

## Balance Sheet

As at 31 December 2023

	Note	2023-24 ACTUAL 31 Dec 2023 \$'000	2022-23 ACTUAL 30 Jun 2023 \$'000	2023-24 MID YEAR BUDGET \$'000	2023-24 ORIGINAL BUDGET \$'000
<b>ASSETS</b>					
<b>Current assets</b>					
	<b>C1</b>				
Cash and cash equivalents		22,099	72,244	60,193	143,184
Financial assets		189,883	122,869	102,000	-
Trade and other receivables		95,551	30,705	31,203	30,267
Other assets		3,342	9,310	8,104	5,852
<b>Total current assets</b>		<b>310,875</b>	<b>235,128</b>	<b>201,500</b>	<b>179,303</b>
<b>Non-current assets</b>					
	<b>C2</b>				
Property, infrastructure, plant and equipment		2,510,851	2,507,665	2,568,152	2,526,769
Investment property		6,575	6,575	6,575	6,336
Right-of-use assets		1,255	1,554	1,656	2,044
Intangible assets		25	25	25	56
Trade and other receivables		274	273	273	281
<b>Total non-current assets</b>		<b>2,518,980</b>	<b>2,516,092</b>	<b>2,576,681</b>	<b>2,535,486</b>
<b>Total assets</b>		<b>2,829,855</b>	<b>2,751,220</b>	<b>2,778,181</b>	<b>2,714,789</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
	<b>C3</b>				
Trade and other payables		6,516	24,505	29,327	25,063
Prepaid rates		83,744	-	-	-
Trust funds and deposits		13,975	5,959	6,159	5,670
Unearned income		57,360	58,816	58,816	52,483
Provisions		20,722	20,954	21,127	22,909
Interest-bearing liabilities		1,813	3,597	4,193	4,193
Lease liabilities		439	548	545	518
<b>Total current liabilities</b>		<b>184,569</b>	<b>114,379</b>	<b>120,167</b>	<b>110,836</b>
<b>Non-current liabilities</b>					
	<b>C4</b>				
Provisions		1,259	1,258	1,215	975
Trust funds and deposits		881	2,112	2,112	2,409
Interest-bearing liabilities		46,182	46,182	47,993	47,993
Lease liabilities		839	1,038	1,031	1,310
<b>Total non-current liabilities</b>		<b>49,161</b>	<b>50,590</b>	<b>52,351</b>	<b>52,687</b>
<b>Total liabilities</b>		<b>233,730</b>	<b>164,969</b>	<b>172,518</b>	<b>163,523</b>
<b>NET ASSETS</b>	<b>C5</b>	<b>2,596,125</b>	<b>2,586,251</b>	<b>2,605,663</b>	<b>2,551,266</b>
<b>EQUITY</b>					
Accumulated surplus		971,628	968,119	991,578	1,008,893
Asset revaluation reserve		1,530,252	1,530,252	1,530,252	1,472,583
Reserves		94,245	87,880	83,833	69,790
<b>TOTAL EQUITY</b>		<b>2,596,125</b>	<b>2,586,251</b>	<b>2,605,663</b>	<b>2,551,266</b>

## NOTES TO THE STATEMENTS

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

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

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

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

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

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

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

Cash inflows and outflows are inclusive of GST where applicable.

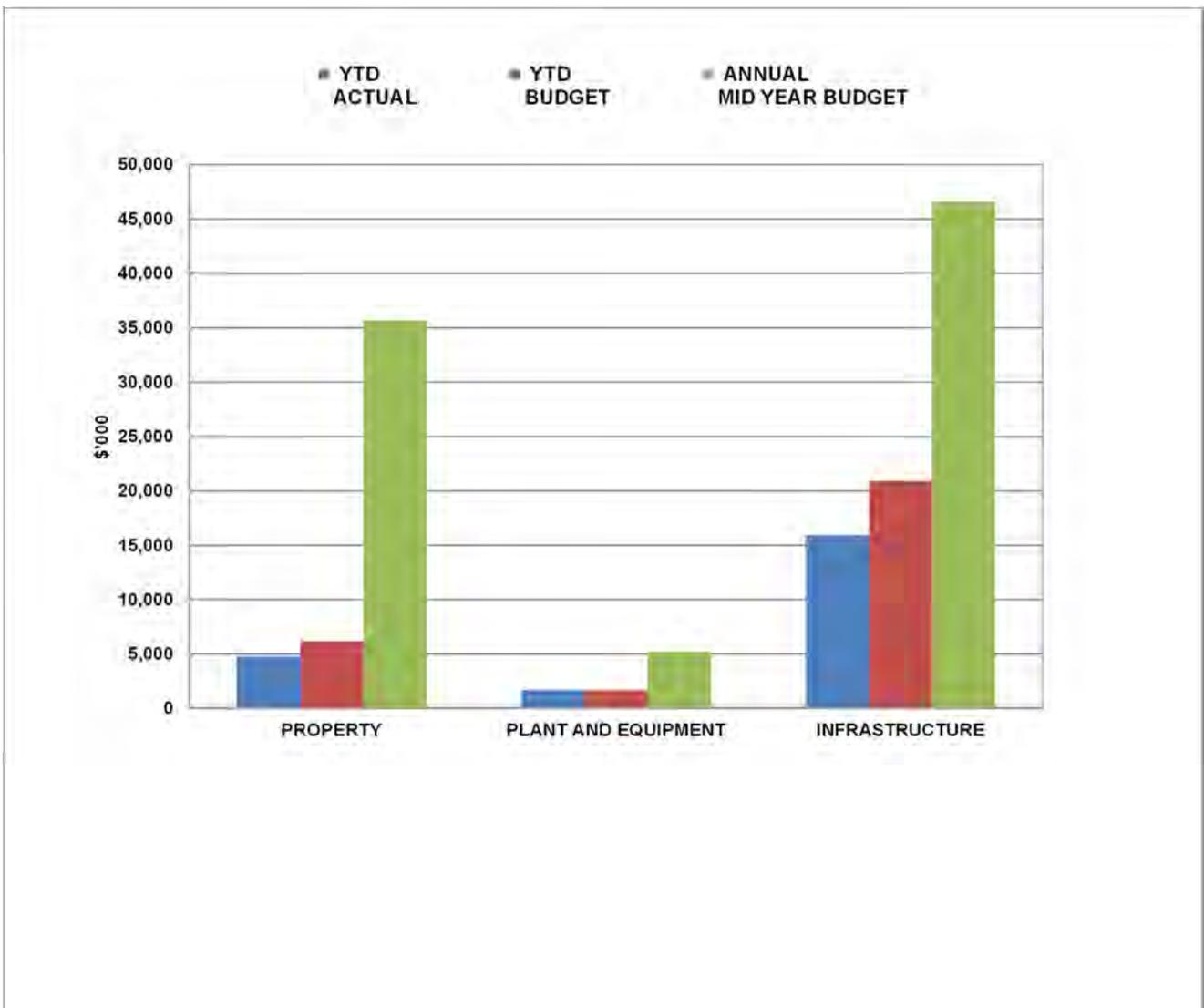
## Cash Flow Statement

	2023-24 ACTUAL as at 31 Dec 2023 Inflows/ (Outflows) \$'000	2023-24 ANNUAL MID YEAR BUDGET Inflows/ (Outflows) \$'000	2023-24 ANNUAL ORIGINAL BUDGET Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges	103,714	169,910	168,756
Statutory fees and fines	3,664	8,572	8,104
User fees	5,619	10,549	9,939
Grants - operating	15,356	25,761	35,794
Grants - capital	3,908	12,845	5,316
Contributions - monetary	323	7,154	2,000
Interest received	3,130	6,800	3,394
Trust funds and deposits taken	17,689	29,400	31,050
Other receipts	2,942	6,466	5,452
Net GST refund	6,208	13,911	10,688
Employee costs	(50,038)	(102,893)	(94,092)
Materials and services	(48,712)	(98,695)	(95,674)
Short-term, low value and variable lease payments	(359)	(641)	(641)
Trust funds and deposits repaid	(10,626)	(29,200)	(30,250)
Other payments	(1,283)	(5,394)	(4,283)
<b>Net cash provided by operating activities</b>	<b>51,535</b>	<b>54,545</b>	<b>55,553</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	(31,482)	(87,442)	(58,331)
(Payments) proceeds for investments	(67,291)	20,869	-
Proceeds from sale of property, infrastructure, plant and equipment	478	1,000	1,000
<b>Net cash provided by investing activities</b>	<b>(98,295)</b>	<b>(65,573)</b>	<b>(57,331)</b>
<b>Cash flows from financing activities</b>			
Finance costs	(1,288)	(2,698)	(2,698)
Proceeds from borrowings	-	6,120	6,120
Repayment of borrowings	(1,784)	(3,713)	(3,713)
Interest paid - lease liability	(5)	(22)	(22)
Repayment of lease liabilities	(308)	(710)	(710)
<b>Net cash used in financing activities</b>	<b>(3,385)</b>	<b>(1,023)</b>	<b>(1,023)</b>
Net increase (decrease) in cash and cash equivalents	(50,145)	(12,051)	(2,801)
Cash and cash equivalents at the beginning of the year	72,244	72,244	145,985
<b>Cash and cash equivalents at the end of the period</b>	<b>22,099</b>	<b>60,193</b>	<b>143,184</b>
<b>Represented by:</b>			
Operating cash	(150,330)	(97,031)	2,538
Restricted cash	172,429	157,224	140,646
<b>Total</b>	<b>22,099</b>	<b>60,193</b>	<b>143,184</b>

## Capital Expenditure Statement

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

	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	COMMIT \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
PROPERTY	4,765	6,205	1,440	14,773	35,686	26,745
PLANT AND EQUIPMENT	1,696	1,662	(35)	1,466	5,213	4,995
INFRASTRUCTURE	15,920	20,905	4,985	7,831	46,543	26,591
<b>TOTAL EXPENDITURE</b>	<b>22,381</b>	<b>28,771</b>	<b>6,390</b>	<b>24,069</b>	<b>87,442</b>	<b>58,331</b>



## Management Accounting Result

For the period 1 July 2023 - 31 December 2023

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

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

Description	YEAR TO DATE			FULL YEAR		
	ACTUAL \$'000	MID YEAR BUDGET \$'000	VARIANCE Fav(unfav) \$'000	ORIGINAL BUDGET \$'000	MID YEAR BUDGET \$'000	VARIANCE Fav(unfav) \$'000
<b>Income Statement</b>						
Income	119,959	118,510	1,449	247,868	253,805	5,937
Expenditure	110,085	114,377	4,292	218,785	234,393	(15,608)
<b>Net surplus - ongoing operations</b>	<b>9,874</b>	<b>4,133</b>	<b>5,741</b>	<b>29,083</b>	<b>19,412</b>	<b>(9,671)</b>
<b>Management Accounting reconciliation</b>						
<i>Add back (less) non cash items</i>						
Depreciation	16,794	16,794	-	33,601	34,201	(600)
Amortisation - right of use assets	299	299	-	598	598	-
Contributions non-monetary assets	-	-	-	(7,500)	(7,500)	-
Assets written off	194	-	(194)	-	-	-
Prior year capital expenditure unable to be capitalised	2,209	-	(2,209)	-	-	-
Written down value of assets sold/disposed	-	-	-	254	254	-
<b>Sub total</b>	<b>19,496</b>	<b>17,093</b>	<b>(2,403)</b>	<b>26,953</b>	<b>27,553</b>	<b>(600)</b>
<b>Net operating surplus</b>	<b>29,370</b>	<b>21,226</b>	<b>8,144</b>	<b>56,036</b>	<b>46,965</b>	<b>(9,071)</b>
<i>Add/less non operating cash items</i>						
Capital expenditure	22,381	28,771	6,390	58,331	87,442	(29,111)
Net transfers to (from) reserves	6,366	6,229	(137)	(598)	(4,047)	3,449
Repayment of borrowings	1,785	1,785	-	3,713	3,713	-
Proceeds from borrowings	-	-	-	(6,120)	(6,120)	-
Repayment of lease liabilities	308	178	(131)	710	710	-
<b>Sub total</b>	<b>30,840</b>	<b>36,963</b>	<b>6,123</b>	<b>56,036</b>	<b>81,698</b>	<b>(25,662)</b>
<b>Cash surplus (deficit)</b>	<b>(1,470)</b>	<b>(15,737)</b>	<b>14,267</b>	<b>-</b>	<b>(34,733)</b>	<b>(34,733)</b>
Accumulated surplus brought forward	-	-	-	-	34,733	34,733
<b>Surplus (deficit) position</b>	<b>(1,470)</b>	<b>(15,737)</b>	<b>14,267</b>	<b>-</b>	<b>-</b>	<b>-</b>

The overall management accounting result (after removing non-cash items) at 31 December 2023 shows a favourable variance between the budget and actual of \$14.27 million. The variance is due to a favourable surplus from ongoing operations (\$5.7 million), caused by lower than anticipated operating expenditure and higher income combined with lower than anticipated capital expenditure to date (\$6.39 million).

# Notes to the Financial Statements

## A. Accounting Policy Notes

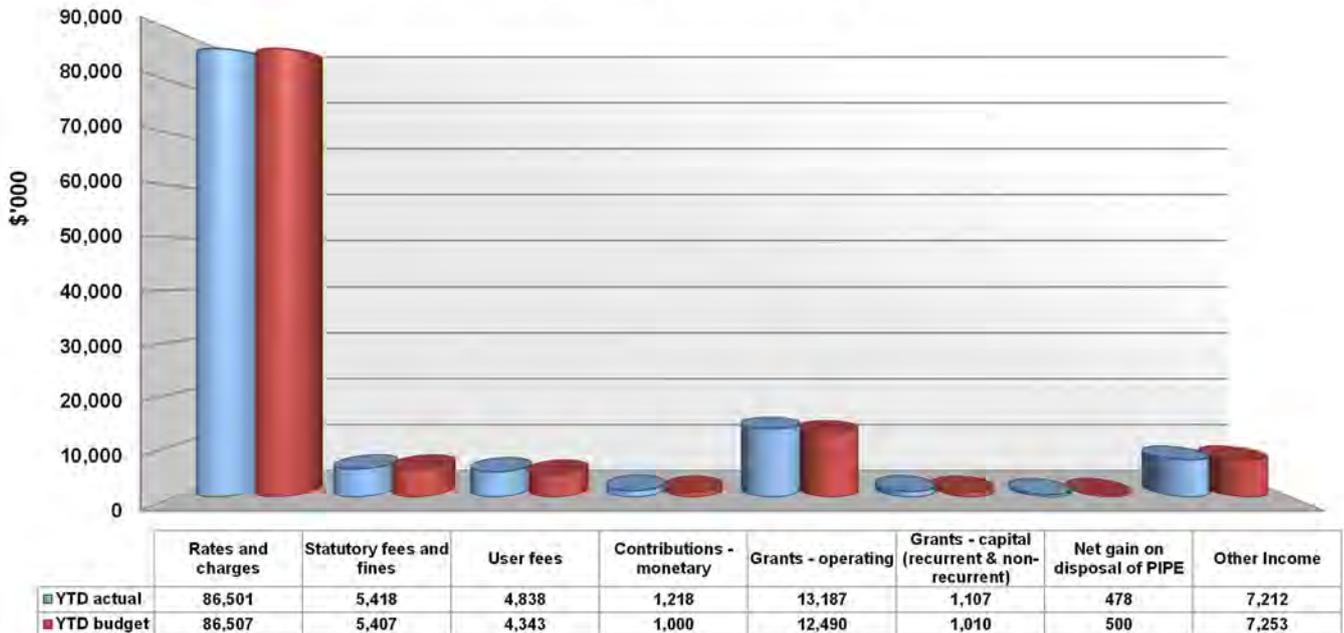
The financial report is prepared on the principles of accrual accounting. Accrual accounting recognises income when earned and expenditure when incurred, regardless of whether cash settlement has taken place. The basis of recognition of major income and expenditure in these statements are defined below.

- 1. Rate revenue:** Rate revenue (excluding supplementary rates) is accrued evenly over the year, although cash is received in quarterly instalments or a lump sum, depending on how the ratepayer chooses to pay. Rate revenue in the Income Statement is a monthly accrual of the rates determined for the year in July.
- 2. Grants revenue:** Council receives two types of grants, namely a General Purpose Grant (Financial Assistance Grant funding from the Victoria Local Government Grants Commission) which is not tied to any programs and Special Purpose Grants for various programs. In accordance with new Accounting Standards, AASB 15 'Revenue from Contracts with Customers' and AASB 1058 'Income of Not-For-Profit Entities', grant income is now generally recognised in the Income Statement to the extent of satisfied performance obligations. Alternatively, grant funding which does not have sufficiently specific performance obligations are recognised as income when the cash is received. Any grant income relating to unsatisfied performance obligations are recognised as unearned income in the Balance Sheet at balance date. Grants comprise of operating and capital (recurrent and non-recurrent in nature).
- 3. Fees and charges:** Most fees and charges are recognised when cash is received. Generally, where Council raises a debtor's invoice, income is recognised at the point of the invoice and not when cash is received. Car parking permit income relating to a future period at balance date are recognised as unearned income in the Balance Sheet.
- 4. Contributions - cash:** Cash contributions are essentially from developers towards open space works. These monies are treated as income when received. Council is obligated to spend these monies for the purpose for which they are given by the developers. Council also receives external contributions for other capital projects. Cash contributions received are held in reserves and treated as "restricted cash" until they are spent (see **note 9** below).
- 5. Employee costs:** Salaries expenditure is based on fortnightly salaries paid and accruals for salary on-costs such as leave entitlements, superannuation and workcover.
- 6. Capital expenditure:** The two broad areas of capital are the capital improvement program (CIP) (which includes infrastructure and major projects) and 'other' which includes fleet, computers, plant and furniture. Expenditure is recognised as capital if it is significant in value and results in assets which have a useful life in excess of at least one year.
- 7. Budget information:** The Original Budget information contained in the report is the budget approved by Council on 26 June 2023. The year to date budget in this report reflects the Mid-Year Budget as adopted by Council on 11 December 2023. In accordance with Section 97(3) of the *Local Government Act 2020* the Chief Executive Officer is of the view that a Revised Budget is not required for the financial reporting period 31 December 2023. No variations have been made to the declared rates and charges or loan borrowings other than what has been approved in the 2023-24 Adopted Budget.
- 8. Cash Flow Statement:** Reflects the actual cash movements during the year.
- 9. Restricted cash:** These are monies set aside for specific purposes and are not readily available for day to day operations or general capital works. They include funds set aside towards meeting long service leave commitments (required by government regulations), statutory reserves (eg. open space contributions) and other funds that are committed towards specific purposes.

## B1. Operating Income

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

**Income from operating activities  
for 1 July 2023 - 31 December 2023**



Operating income for the period ended 31 December 2023 is \$1.45 million favourable against budget. This is primarily due to the following:

- Grants – operating (\$754,000 favourable)** – Higher than anticipated operating grant funding due mainly to an expanded Family Day Care (FDC) program (\$559,000) combined with additional funding in other programs including Child First (\$140,000), Maternal and Child Health (\$118,000), Market Street Occasional Care Centre Operational (\$82,000), Children’s Support Services (\$65,000), HACC Co-ordination \$36,000, Emergency Management (\$36,000), Positive Ageing (Senior Citizens) (\$21,000), Home and Community Care (\$19,000), PYP Linkages (\$17,000), Playgroups Initiatives (\$15,000) and Volunteer Program (\$13,000).

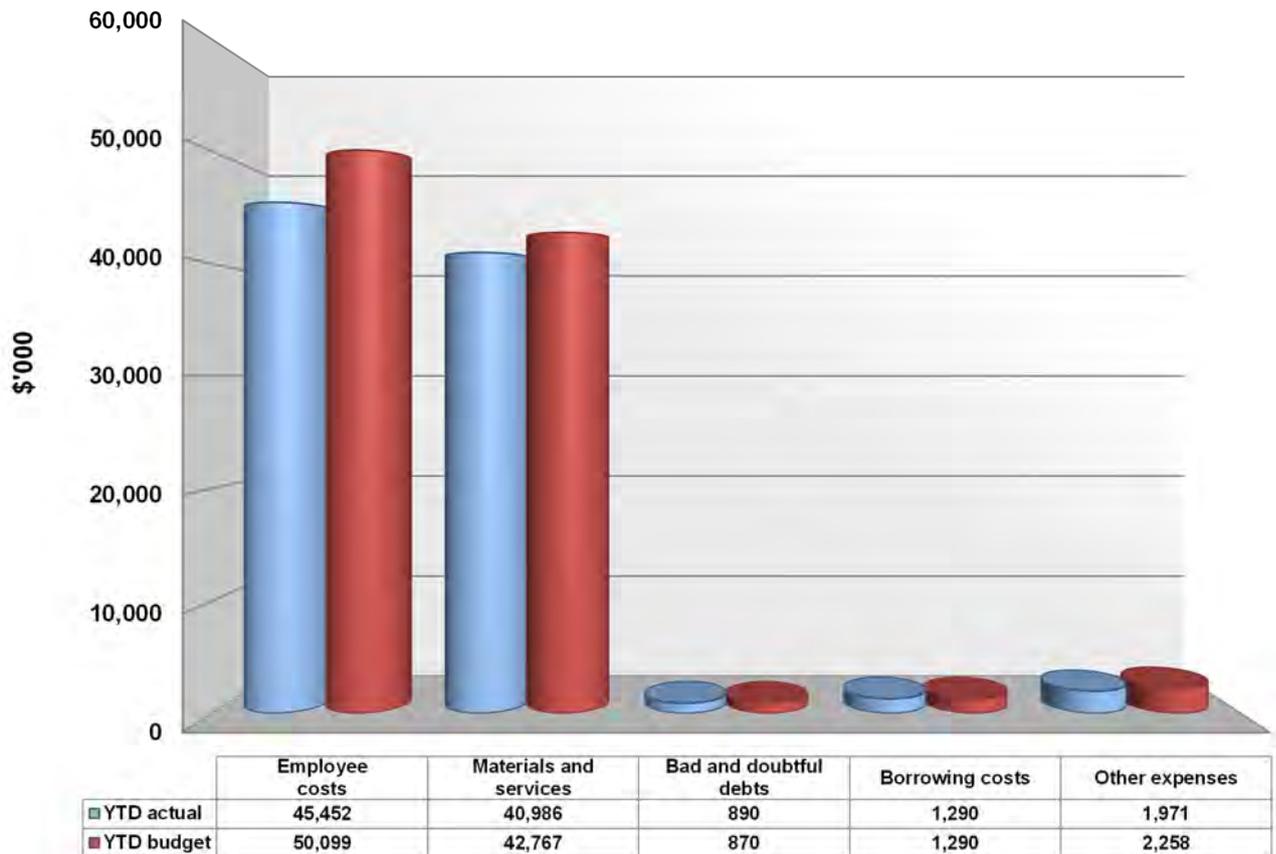
These favourable variances are partly offset by lower than anticipated grant funding recognised to date based on satisfied performance obligations for HACC – Assessments and Team Leaders (\$203,000), Sleep and Settling Initiative (\$105,000), Planned Activity Group (\$36,000) and Food Services (\$14,000).

- User fees (\$495,000 favourable)** – Higher than anticipated Health registration permit income which is expected to come in line with budget over the coming months (City Futures \$496,000).
- Contributions-monetary (\$218,000 favourable)** - Due to unbudgeted income received for the Status Resolution Support Services program and Healthy Children and Young People grant program (Community Strengthening \$130,000) and higher public open space contributions to date which are transferred to reserves (City Futures \$73,000).

## B2. Operating Expenditure

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

**Expenditure from operating activities  
for 1 July 2023 to 31 December 2023**



Operating expenditure for the quarter ended 31 December 2023 is favourable by \$4.29 million against budget. The major variances are in Employee Costs and Materials and Services.

### Employee costs (\$4.65 million favourable)

- Approximately half (\$2.09 million) of this favourable variance relates to grant funded programs which require an acquittal, caused mainly by a delay in recruitment (Community Strengthening).
- The remaining favourable variance is due to a delay in recruitment of vacant positions combined with challenges in sourcing permanent skilled staff in Community Strengthening (\$1.90 million), City Futures (\$342,000) and Corporate Development (\$241,000).

**Materials and services (\$1.78 million favourable)** – The major items contributing to this favourable variance are:

- Delay in receipt of waste management invoices, timing of works at Spring Valley Landfill combined with lower than anticipated costs in graffiti removal to date (City Futures \$1.41 million).
- Lower than anticipated software maintenance and network communications rental combined with a delay in receipt of invoices for telephone costs, street lighting tariffs and asbestos audits (CEO \$284,000), printing and stationery, postage and storage, legal services, professional services, software and application maintenance, advertising (Corporate Development \$151,000) and parking equipment maintenance, cash collection and the animal pound contract, food service materials and PYP Linkages service delivery costs (Community Strengthening \$254,000).
- These favourable variances are offset by higher than anticipated cleaning and security costs (City Futures \$511,000) and higher payments to educators relating to an expanded Family Day Care program matched by higher grant income (Community Strengthening \$502,000).

## C. Balance Sheet

Council's net assets are valued at \$2.60 billion at 31 December 2023.

### C1. Current assets

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

**Cash and cash equivalents (\$22.10 million)** – Represent the net amount held by Council in cash or investments with a term of less than 90 days.

\$172.43 million of cash and investment funds are 'restricted' for various purposes. The reduction in operating funds at 31 December 2023 is due to the classification of \$189.88 million of term deposits greater than 90 days as 'financial assets'. These are detailed in the notes to the cash flows that follow in **section D** and a graphical presentation in **Appendix 2**. If these term deposits were classified as cash, the operating cash balance would be \$211.98 million.

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

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

**Financial assets (\$189.88 million)** – Increase in financial assets from 30 June 2023 is due to the make-up of Council's cash and investments holdings at 31 December 2023 with more investments placed with a term of over 90 days and less investments with a term of under 90 days.

**Trade and other receivables (\$95.55 million)** – This balance includes:

- Rate debtors \$78.46 million
- Infringement debtors of \$9.69 million (net of provision for doubtful debts).
- General debtors \$7.40 million (net of provision for doubtful debts).

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

**Other assets (\$3.34 million)** – This balance includes:

- Accrued income \$2.77 million – income earned but cash not yet received as at 31 December 2023.
- Prepayments \$9,000 - expenses prepaid at 31 December 2023.
- Other deposits \$567,300 – represents \$8,700 works warranty bond for Soccer Pitch and Community Centre - 9 Memorial Drive, Noble Park, \$75,000 deposit for Metropolitan Resource Recovery organic waste processing contract, \$250,000 deposit paid for Metropolitan Resource Recovery Landfill Services Gate Fee and \$233,600 deposit paid to South East Water for 5 Mason Street, Dandenong works.

## C2. Non-current assets

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

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

**Right-of-use assets (\$1.26 million)** – Represents leased (right-of-use) assets and includes property, fleet, IT and office equipment that has been leased under ordinary lease arrangements.

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

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

## C3. Current liabilities

*Debts due to be repaid within 12 months.*

**Trade and other payables (\$6.52 million)** – This balance includes trade creditors arising from operations and capital works.

**Prepaid rates (\$83.74 million)** – Rate revenue (excluding supplementary rates) is accrued evenly over the year, although cash is received in a variety of patterns including quarterly instalments, nine direct debit payments or a lump sum, depending on how the ratepayer chooses to pay. Rate revenue in the Income Statement is a monthly accrual of the rates determined for the year in July. Prepaid rates represent the monthly rate income not yet recognised in the Income Statement for the remaining months of this financial year.

**Trust funds and deposits (\$13.98 million)** – Includes:

- Fire services property levy funds collected by Council on behalf of the State Government, but not yet paid on to the State Revenue Office (\$8.62 million). These monies are remitted to the State Revenue Office in accordance with legislative timeframes (28 days after each quarterly rate instalment date).
- Other deposits (\$3.72 million).
- Landscape deposits (\$1.11 million).
- Road deposits (\$361,000).
- Open space contributions (\$168,000).

**Unearned income (\$57.36 million)** – Represents income not yet earned based on specific performance obligations that were not complete at 31 December 2023 in respect of:

- Developer Contribution Plan (DCP) liabilities – (\$42.36 million).
- Operating grants (\$12.47 million).
- Capital grants (\$2.19 million).
- Other – including facility hire for future events (\$337,000).

**Provisions (\$20.72 million)** – This balance represents the provision for employee entitlements and landfill restoration works.

- Employee entitlements:
  - Long service leave entitlements - \$11.95 million.
  - Annual leave entitlements - \$7.95 million.
  - Rostered days off (RDO) - \$533,000.
- Landfill provision - \$294,000 - provision for the restoration and aftercare management of the former Spring Valley landfill site (closed). The former closed landfill is owned by the Council and is used as recreational open space. Council's share is 19.88% of the total future estimated costs.

**Interest-bearing liabilities (\$1.81 million)** – Represents the repayment of long-term borrowings expected during 2023-24.

**Lease liabilities (\$439,000)** - Represents the lease repayments in respect of right-of-use assets that are payable during 2023-24.

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

*Debts due to be repaid in future years.*

**Provisions (\$1.26 million)** – Represents the provisions estimated to be paid beyond the 2023-24 financial year and comprises of long service leave entitlements for employees (\$539,000) and landfill provision for restoration of Spring Valley landfill site (\$720,000) (Council's share is 19.88% of the total future estimated costs).

**Trust funds and deposits (\$881,000)** – Represents deposits that are payable beyond the 2023-24 financial year and comprises asset protection bonds of \$577,000, landscape deposits of \$239,000 and contractor deposits of \$65,000.

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

**Lease liabilities (\$839,000)** – Represents lease payments in respect of right-of-use assets to be repaid beyond the next 12 months.

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

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

**Reserves** – Includes both statutory reserves (S) and discretionary reserves (D). The statutory reserves apply where funds are gained from the application of legislative requirements to contribute – and where expenditure of the funds is not entirely discretionary (i.e. the funds need to be used for certain expenditure only). The reserves listed below are explained in the notes to the cash flows that follow.

The discretionary reserves are:

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

The statutory reserves are:

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

## D. Cash Flow Statement

Cash and investment holdings total \$22.10 million as at 31 December 2023, an decrease of \$50.14 million since 30 June 2023. Total cash and investment holdings are made up of operating cash and restricted cash. The reduction in operating funds at 31 December 2023 is due to the classification of \$189.88 million of term deposits greater than 90 days as 'financial assets'. Please refer below for a detailed listing of Restricted Cash items, which are set aside for specific purposes.

**Cash flows from operating activities** – net inflow of \$51.53 million.

The major inflows are rates (\$103.72 million), trust funds and deposits taken (\$17.69 million), grants - operating (\$15.36 million), user fees (\$5.62 million) and statutory fees and fines (\$3.66 million).

The major outflows are employee costs (\$50.04 million), materials and services (\$48.71 million), and trust funds and deposits repaid (\$10.63 million).

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

**Cash flows from investing activities** – net outflow of \$98.29 million, including:

- \$67.29 million relates to cash outflow for term deposits with a maturity of greater than three months.
- \$31.48 million for capital works expenditure. The detailed capital works schedule is included in this report as Appendix 1. Please note the difference between the two capital expenditure amounts is due to the movement in capital trade creditors at the start and end of the reporting period. Appendix 1 is on an accrual basis.

Partly offset by:

- \$478,000 proceeds on asset sales mainly relating to the fleet replacement program.

**Cash flows from financing activities** – outflow of \$3.39 million.

Council incurred \$1.29 million in finance costs on its borrowings and repaid \$1.78 million of existing borrowings. In addition, Council repaid \$308,000 of its lease liabilities as at 31 December 2023.

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

Type	31-Dec-23	Notes
<b>Reserve funds</b>	<b>\$'000</b>	
Council funded Development Contribution Plans (DCP) reserve	19,277	Reserved for specific expenditure in accordance with the published DCP.
Open space – planning, development and improvements	3,338	Reserved for enhancing the City's open space by planning, development and improvements.
Open space – acquisitions	6,000	To fund acquisitions of new open space land.
Major projects reserve	48,193	Funds realised from sale of Council's property assets or surplus Council funds to invest in other properties or funding future major projects.
Keysborough South Maintenance Levy	3,685	Reserved for specific maintenance expenditure relating to this area.
Spring Valley landfill rehabilitation	3,119	Rehabilitation of the Spring Valley landfill site.
Re-vegetation reserves	217	To meet native re-vegetation requirements on Council's reserves.
Insurance fund reserve	469	To meet large and unexpected policy excesses on multiple insurance claims.
Springvale Activity Precinct Parking and Development reserve	236	To fund development in the Springvale Activity Centre.
Dandenong Activity Precinct Parking and Development reserve	3,061	To fund development in the Dandenong Activity Centre.
Grants received in advance	0	Represents grants received in advance.
General reserve (Aged Care)	2,431	Funds set aside for the aged care reforms.
Future maintenance reserve	4,219	Contribution funds for future works to address level crossing removal authority defects.
<b>Total reserve funds</b>	<b>94,245</b>	
<b>Employee provisions</b>	<b>\$'000</b>	
Long service leave	12,484	Funds to meet long service leave commitments.
Annual leave and other	8,483	Funds set aside to meet annual leave and rostered days off (RDO) commitments.
<b>Employee provisions</b>	<b>20,967</b>	
<b>Trust funds and deposits</b>	<b>\$'000</b>	
Fire services property levy (FSPL) collected and due	8,624	Payable to State Revenue Office – legislative requirement.
Open space contributions	168	Pending completion of works.
Landscape deposits	1,345	Pending completion of works.
Road deposits	361	Pending completion of works.
Other trust funds and deposits	4,358	Refundable upon finalisation of programs.
<b>Total trust funds and deposits</b>	<b>14,856</b>	
<b>Other restricted funds</b>	<b>\$'000</b>	
DCP unearned income	42,361	Pending completion of works by developers.
<b>Other restricted funds</b>	<b>42,361</b>	
<b>Total restricted cash</b>	<b>172,429</b>	

## E. Statement of Capital Works

Total capital expenditure at 31 December 2023 was \$22.38 million. A further \$24.07 million was committed as at the end of December. The following **CIP Expenditure Report** contains the expenditure status of each of the approved capital projects.

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

### Property

- **3876 Building Renewal Bathroom (\$556,000 favourable)** - Designs and request for quotes are underway for several child projects.
- **3974 Dandenong Wellbeing Centre (DWC) (\$408,000 unfavourable)** - The design for the DWC facility has been completed. The project is awaiting endorsement to proceed with the procurement phase. Procurement plan and preferred project governance model under review.
- **3902 Ross Reserve Pavilion (\$341,000 favourable)** – Minor outstanding works required for the certificate of occupancy including rainwater tank connection and access ramps.
- **3219 Thomas Carroll Pavilion (\$327,000 unfavourable)** - Minor Disability Discrimination Act (DDA) rectification works are underway.
- **4004 8 Balmoral Avenue (\$319,000 unfavourable)** – The unfavourable variance in this project is due to the enhancement to the original project scope to install a user activated roller shutter. This created a secure parking area for permit holders as well as reducing anti-social behaviour and vandalism on the roof level. This work was undertaken knowing that there was savings within the broader CIP 2022-23 budget. However, due to delays with manufacturing the works were completed in 2023-24 and invoice received in August 2023. A review of the broader CIP 2023-24 budget will be undertaken in February 2024 to identify savings to cover the over expenditure on this project.

### Infrastructure

- **4120 Ross Reserve Athletics Track (\$1.17 million favourable)** – On site works are progressing well with estimated completion in February 2024.
- **3992 Perry Road DCP-KR01a (\$1.05 million favourable)** - Contract has been awarded and works have commenced. Trees have been removed. Footpath construction is in progress. Awaiting approval from Melbourne Water to commence drainage works.
- **4158 Springvale Reserve Netball (\$348,000 favourable)** - Tender evaluation underway.

### Roads

- **3752 Roads to Recovery Program (\$422,000 favourable)** - Kerb and channel works of 15 road segments completed. Contractor for asphalt works of 20 road segments appointed. Procurement works for asphalt works of 9 road segments in progress.
- **3754 Road Rehabilitation Program (\$377,000 unfavourable)** – Twelve road sections are nominated this financial year. Five road segments were resurfaced and completed. The remaining works are planned to start in January 2024.

## APPENDIX 1 - Capital Expenditure Report

	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD COMMIT	ANNUAL MID YEAR BUDGET	ANNUAL ORIGINAL BUDGET
	\$	\$	\$	\$	\$	\$
<b>PROPERTY</b>						
<b>Buildings</b>						
1631. 2434-22/23 Art Gallery PEP Bldg	14,066	228,600	214,534	7,995	573,668	-
1818. 1622-19/20 Walker St Carpark	10,845	-	(10,845)	4,435	-	-
1869. 2587-23/24 D'ong Community Hub	125,042	148,800	23,758	1,481,061	2,000,810	1,756,000
1943. Air Fryer Crowe Pavilion	-	-	-	-	15,000	-
3219. 1943-20/21 Thomas Carroll Pavilion	802,296	475,310	(326,986)	77,285	475,310	-
3547. 1504-19/20 George Andrews Reserve	312,678	78,210	(234,468)	327,909	103,210	-
3548. 2588-23/24 Keysb Sth Community Hub	1,343,953	1,486,000	142,047	10,392,578	13,830,089	11,000,000
3793. 1583-19/20 Dandenong Market Square	2,463	68,834	66,371	24,045	68,834	-
3817. 2356-22/23 Civic Archive Building	4,405	-	(4,405)	6,788	-	-
3820. 2367-22/23 N'Park Aquatic Ctr NPAC	-	-	-	13,372	-	-
3874. 2272-22/23 Bldg Renewal.- HVAC	-	186,100	186,100	-	465,000	465,000
3876. 2456-23/24 Bldg Renewal Bathroom	31,815	588,000	556,185	337,425	1,470,000	1,470,000
3879. 2457-23/24 Bldg Renewal Minor Wrks	147,844	58,800	(89,044)	89,106	147,000	147,000
3880. 2458-23/24 Bldg Renewal Roof	-	182,000	182,000	-	377,950	260,000
3883. 2321-22/23 Bldg Renewal Kitchen/Eq	106,850	-	(106,850)	238,060	-	-
3902. 1928-20/21 Ross Reserve Pavilion	6,800	347,465	340,665	130	347,465	-
3904. 2459-23/24 Bldg Renewal Theatre	-	153,200	153,200	36,760	383,000	383,000
3906. 2583-23/24 Dandenong Gallery of Art	745,533	504,400	(241,133)	498,296	4,681,181	3,000,000
3946. 2452-23/24 Bldg Renewal Aquat/Leis	144,661	416,000	271,339	200,486	1,039,500	1,039,500
3949. 1785-20/21 NPAC Redevelopment	8,502	-	(8,502)	13,107	-	-
3974. 2586-23/24 D'ong Wellbeing Centre	408,274	-	(408,274)	60,235	5,152,186	5,500,000
4003. 2054-21/22 Springvale Reserve	92,718	-	(92,718)	286,794	-	-
4004. 1764-19/20 8 Balmoral Avenue	319,738	-	(319,738)	9,699	-	-
4026. Springvale Town Hall Works	-	-	-	1,111	-	-
4042. NPR N'Park Comm Ctr Bldg Upgrade	36,690	41,752	5,062	15,561	41,752	-
4067. 2570-23/24 Lyndale Sec Coll Kitchen	8,000	5,000	(3,000)	29,682	544,800	400,000
4069. 2585-23/24 Pep Redevelopment	64,801	290,800	225,999	500,830	1,526,995	800,000
4105. 2311-22/23 Police Padck Water Main	-	144,100	144,100	68,182	144,100	-
4106. 2330-22/23 D'ong Civic Hot Water	-	66,500	66,500	-	93,280	-
4109. 2167-22/23 Bains Pavilion	-	104,400	104,400	-	348,875	-
4132. 1009-18/19 Heritage Hill (Laurel)	-	12,000	12,000	-	60,000	60,000
4133. 1028-18/19 Jan Wilson Community Ctr	-	9,200	9,200	-	45,000	45,000
4142. 1944-20/21 Dandy Mkt Carpk Bollards	-	3,200	3,200	-	15,000	15,000
4143. 2336-22/23 Cooinda Ctr - DDA Comply	14,715	80,000	65,285	-	200,000	200,000
4144. 1925-20/21 Dandy CvcCtrLib Ccpt Des	-	5,200	5,200	-	25,000	25,000
4145. 1362-19/20 Paddy O'Donoghue Centre	-	7,200	7,200	-	35,000	35,000
4146. 1487-19/20 39a Clow Street-Lighting	-	7,600	7,600	-	38,000	38,000
4147. 2340-22/23 Dandenong West Prim Sch	-	1,600	1,600	7,852	7,000	7,000
4148. 1688-19/20 Noble Park - Mbl Lib Srv	-	10,000	10,000	-	50,000	50,000
4149. 2602-23/24 Dandy North Snr Citizens	-	8,000	8,000	-	40,000	40,000
4150. 1893-20/21 The Castle - Lighting	-	2,000	2,000	-	10,000	10,000
4184. Dandenong Market - Lift	-	52,500	52,500	-	175,000	-
4185. Dandenong Market - Fire Services	12,420	180,000	167,580	42,937	600,000	-
<b>Leasehold Improvements</b>						
3941. 1767-19/20 Police Padck Grandstand	-	130,100	130,100	-	433,660	-
4006. 1671-19/20 Police Padck Function Rm	-	-	-	1,000	-	-
4111. 2247-22/23 Rosewd Downs PS MCH	-	122,070	122,070	-	122,070	-
<b>Total property</b>	<b>4,765,108</b>	<b>6,204,941</b>	<b>1,439,833</b>	<b>14,772,724</b>	<b>35,685,735</b>	<b>26,745,500</b>

	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD COMMIT	ANNUAL MID YEAR BUDGET	ANNUAL ORIGINAL BUDGET
	\$	\$	\$	\$	\$	\$
<b>PLANT AND EQUIPMENT</b>						
<b>Plant, machinery and equipment</b>						
1188. HACC Minor works	-	-	-	-	50,000	-
1445. 1702-19/20 Fleet Purchases	1,093,701	861,000	(232,701)	880,498	3,140,900	3,140,900
1447. 2252-22/23 Fleet New Program	130,571	57,770	(72,801)	-	57,770	-
4044. NPR Pedestrian Counters S/City	-	12,492	12,492	-	12,492	-
<b>Library books</b>						
3104. 2593-23/24 Library Strategy	334,576	436,600	102,024	282,179	878,000	878,000
<b>Computers and telecommunications</b>						
3957. 2294-22/23 Audio Visual Renewal	24,225	111,200	86,975	303,312	556,500	556,500
4007. 1713-19/20 Merit CRM Replacement	-	88,050	88,050	-	88,050	-
4052. LRCI3 Optical Fibre Various	-	10,194	10,194	-	10,194	-
4104. 1932-20/21 Security Program	-	8,000	8,000	-	40,000	40,000
4112. 2455-23/24 Keysborough Food Svcs	110,745	33,200	(77,545)	-	165,500	165,500
4152. 1347-19/20 Various Locations Wi-Fi	-	7,200	7,200	-	36,000	36,000
4153. 1346-19/20 Hemmings Pk-Radio/Wi-Fi	-	5,200	5,200	-	25,000	25,000
4154. 2358-22/23 Var Locations Pple Count	-	7,600	7,600	-	37,000	37,000
<b>Fixtures, fittings and furniture</b>						
3314. 2460-23/24 Furniture Renewal Prg	-	13,200	13,200	-	65,780	65,780
4151. 2463-23/24 Public Art Renewal Prog	2,501	10,000	7,499	-	50,000	50,000
<b>Total plant and equipment</b>	<b>1,696,318</b>	<b>1,661,706</b>	<b>(34,612)</b>	<b>1,465,989</b>	<b>5,213,186</b>	<b>4,994,680</b>

<b>INFRASTRUCTURE</b>						
<b>Parks, open space and streetscapes</b>						
1629. 2231-22/23 Vanity Lane 275 Lonsdale	275	-	(275)	5,576	1,985,276	-
3442. 2574-23/24 NPR Noble Park Revital'n	-	90,000	90,000	-	335,000	150,000
3849. 2201-22/23 Fred Wachter Playground	-	92,392	92,392	-	92,392	-
3900. 1542-19/20 Ross Reserve Landscape	92,394	134,279	41,885	5,542	134,279	-
3931. 2440-23/24 Guardrail Program	1,750	20,000	18,250	69,155	100,000	100,000
3932. 2462-23/24 Passive O/Space Renewal	445,702	407,300	(38,402)	337,682	1,335,000	1,335,000
3977. 1996-20/21 LXRA Rectification Works	-	12,185	12,185	16,818	40,644	-
4012. 1800-20/21 Alex Wilkie Wetlands	-	50,000	50,000	-	50,000	-
4014. 2575-23/24 NPR Frank Street	157,226	24,000	(133,226)	-	120,000	120,000
4018. 2101-21/22 Tirhatuan Park Wetland	-	-	-	1,760	-	-
4020. 2225-22/23 LRCI3 Railway Parade SC	198,050	213,742	15,692	3,563	213,742	-
4027. 1920-20/21 NPR Ian St Street Scape	116,556	305,221	188,665	38,075	305,221	-
4032. 1138-18/19 Hemmings St Precinct	11,277	141,320	130,043	-	141,320	-
4043. NPR Leonard/Buckley Streetscape	-	31,400	31,400	-	31,400	-
4062. 2561-22/23 NPR Muderra Artwork	10,800	179,664	168,864	2,500	179,664	-
4065. 2564-22/23 NPR Leonard Av St-Scape	344,773	398,079	53,306	36,782	398,079	-
4128. 1313-18/19 Tyers Lane Reserve	13,039	24,000	10,961	68,892	120,000	120,000
4134. 2465-23/24 Lighting Renewal Prg	121,695	264,500	142,805	1,056,612	1,390,000	1,802,500
4136. 1519-19/20 Norine Cox Reserve	14,900	-	(14,900)	-	-	-
4141. 2560-22/23 Keshava Mural Thunder FC	25,000	30,000	5,000	-	30,000	-
4162. 2303-22/23 Safe City CCTV RenewProg	-	27,200	27,200	-	136,550	136,550
4163. 2469-23/24 Ligh Renew Prog-Op Space	1,560	100,000	98,440	390	412,500	-
4164. 2318-22/23 Dandy CBD-LED Upgrade	-	94,200	94,200	-	409,640	409,640
4165. 2359-22/23 Hemmings Pk - Lighting	-	18,800	18,800	81,766	93,500	93,500
4166. 2223-22/23 86-88 Clow St Landscape	-	50,000	50,000	5,649	250,000	250,000
4167. 1869-20/21 Ian Tatt Lsr Prk LEDStg1	-	40,000	40,000	-	200,000	200,000
4168. 2113-21/22 Warner Rsv - Stg 2 of 2	43,639	40,000	(3,639)	7,034	200,000	200,000
4169. 2141-21/22 Madison Reserve	500	50,000	49,500	7,034	250,000	250,000
4170. 2144-21/22 Bakers Reserve	500	50,000	49,500	1,386	250,000	250,000
4171. 2202-22/23 Fred. Wachtr. RsvLandscape	-	20,000	20,000	10,551	100,000	100,000
4172. 2207-22/23 Rowley Allan Rsv LapBldg	-	19,200	19,200	65,273	95,000	95,000

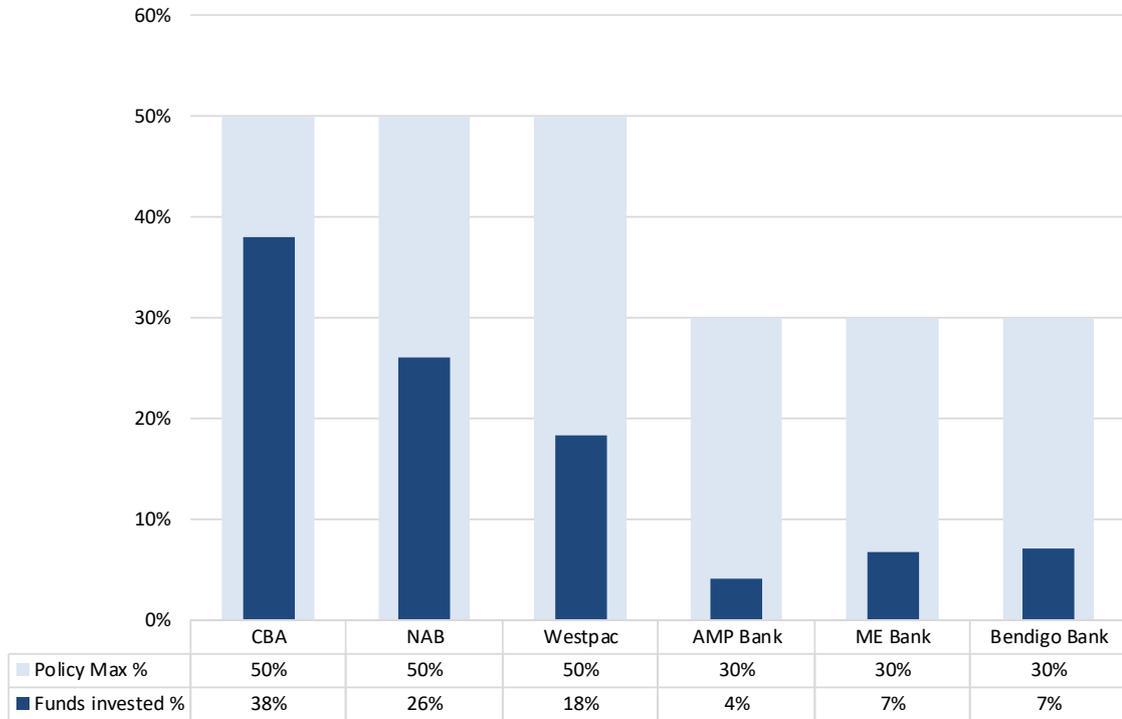
	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	YTD COMMIT	ANNUAL MID YEAR BUDGET	ANNUAL ORIGINAL BUDGET
	\$	\$	\$	\$	\$	\$
<b>Parks, open space and streetscapes (continued)</b>						
4173. 2398-22/23 Thoms. Carroll Rsv Entry	20,594	100,000	79,406	71,481	500,000	500,000
4174. 2414-22/23 Springvalley Park	-	40,000	40,000	5,542	200,000	200,000
4175. 2576-23/24 Springvale Revit ActPLAN	-	50,000	50,000	-	250,000	250,000
4177. 1832-20/21 George Andrews Rsv Upgrd	500	30,000	29,500	146,979	150,000	150,000
4178. 2614-23/24 Burden Park-Shade Sails	9,785	24,000	14,215	-	120,000	120,000
4179. 2609-23/24 Glendale Reserve	21,783	20,000	(1,783)	2,771	100,000	100,000
4180. 2214-22/23 218 Railway Pde Pckt Prk	500	16,000	15,500	5,649	80,000	80,000
4181. 2147-21/22 Thornton Reserve	-	25,200	25,200	44,318	125,000	125,000
4191. Railway Parade Shopping Centre	-	-	-	-	200,000	-
<b>Recreational, leisure and community facilities</b>						
3209. 2464-23/24 Active Reserves Renewal	346,817	347,700	883	709,711	1,995,000	5,995,000
3454. 2584-23/24 ash program	5,995	47,000	41,005	-	100,000	100,000
3518. 1987-20/21 Harmony Square	1,200	-	(1,200)	3,182	-	-
3849. 2201-22/23 Fred Wachter Playground	445,220	523,554	78,334	41,633	523,554	-
3853. 2186-22/23 Parkfield Rsrve Cricket	29,290	53,418	24,128	-	53,418	-
3969. 1641-19/20 Thomas Carroll P'ground	10,162	-	(10,162)	-	-	-
4031. 1499-19/20 Ross Reserve SoccerPitch	83,881	338,081	254,200	255,596	338,081	-
4066. 2592-23/24 George Andrews Rsv Light	119	-	(119)	701,753	704,130	230,800
4119. 1843-20/21 Fred Wachter Tennis Lght	138	-	(138)	71	-	-
4120. 2475-23/24 Ross Reserve Ath Track	3,586,390	4,755,506	1,169,116	1,087,996	5,166,121	-
4121. 2339-22/23 Children Services Prg	17,944	-	(17,944)	7,063	-	-
4123. 2192-22/23 Ross Reserve Lighting	-	-	-	71	-	-
4124. 2194-22/23 Thomas Carroll Oval1 Lgt	138	-	(138)	71	-	-
4157. 2209-22/23 Springvale Rsv - Playgrd	-	141,000	141,000	2,771	300,000	300,000
4158. 2416-22/23 Springvale Rsv - Netball	-	347,800	347,800	280	740,000	740,000
4159. 2197-22/23 Warner Rsv-Tennis-1 of 3	3,250	6,000	2,750	11,764	30,000	30,000
4160. 2601-23/24 Booth Rsv-Afghan RockCrt	195	15,200	15,005	39,062	75,000	75,000
4161. 2203-22/23 Fred. Wachtr. Rsv-RecDes	-	16,000	16,000	-	80,000	80,000
<b>Roads</b>						
3080. 2232-22/23 LRCI2 DCP-L102 AbbottsRd	-	-	-	-	350,000	-
3231. 2256-22/23 Road Reconstruction Prg	1,604,436	1,668,451	64,015	315,902	3,618,451	3,000,000
3373. 2441-23/24 Kerb & Channel Renewal	209,706	300,000	90,294	29,910	500,000	500,000
3404. Black Spot - Brady Rd, Dandenong	-	-	-	-	1,191,072	-
3418. 2582-23/24 LATM New Program	491,478	333,719	(157,759)	141,074	723,719	500,000
3752. 2445-23/24 Roads to Recovery Prg	437,917	860,200	422,283	362,350	2,496,388	2,407,702
3753. 2253-22/23 Road Resurfacing Prg	1,503	-	(1,503)	3,413	-	-
3754. 2446-23/24 Road Rehabilitation Prg	3,751,739	3,375,000	(376,739)	1,179,234	5,000,000	2,500,000
3828. 1685-19/20 Mason Street	28,407	-	(28,407)	16,075	-	-
3942. 1784-20/21 Black Spot Works Program	991,440	870,788	(120,652)	62,280	870,788	-
3962. 1478-19/20 Bakers Road Service Road	10,217	23,305	13,088	-	23,305	-
3992. 1399-19/20 Perry Road DCP-KR01a	223,476	1,269,600	1,046,124	40	4,232,883	-
4059. 2557-22/23 OUTLOOK DVE BLACKSPOT F	7,255	29,600	22,345	3,384	148,336	-
4060. 2558-22/23 RAILWAY PDE BLACKSPOT P	17,762	141,000	123,238	16,961	471,480	-
4061. 2559-22/23 Browns Rd Blackspot PG	23,240	127,900	104,660	2,297	427,083	-
4064. 2563-22/23 NPR Laneway Activation P	54,485	50,000	(4,485)	38,305	100,000	-
4138. 2448-23/24 LATM Renewal Program	125,225	109,500	(15,725)	24,326	150,000	150,000
<b>Bridges</b>						
4034. 2243-22/23 LRCI3 Hammond Rd Bridge	132,098	156,000	23,902	294,836	519,581	-
4046. 2244-22/23 LRCI3 Abbotts Rd Bridge	-	30,000	30,000	-	100,000	-
<b>Footpath and cycleways</b>						
3174. 2581-23/24 Active Transport ATIPP	145,787	130,000	(15,787)	1,472	500,000	500,000
3355. 2443-23/24 Footpath Renewal Prg	439,016	350,000	(89,016)	272,879	700,000	700,000
4155. 1995-20/21 Mordialloc Crk Eq Trail	-	4,000	4,000	-	20,000	20,000

	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	COMMIT	ANNUAL MID YEAR BUDGET	ANNUAL ORIGINAL BUDGET
	\$	\$	\$	\$	\$	\$
<b>Off street car parks</b>						
4033. 1914-20/21 LRCI3 The Crescent	-	19,616	19,616	-	19,616	-
4049. 2288-22/23 LRCI3 Robert Booth-Bess	-	14,243	14,243	-	14,243	-
4182. 2205-22/23 Rowley Allan Rsv - Fence	91	12,000	11,909	70,410	60,000	60,000
4183. 1428-19/20 The Castle - Carpark Des	4,456	3,200	(1,256)	-	15,000	15,000
4186. D'nong Market - CarPark Recitificat	-	67,500	67,500	-	225,000	-
<b>Drainage</b>						
3019. 2439-22/23 Drainage Renewal Prg	388,306	390,000	1,694	7,721	400,000	400,000
3558. 2449-23/24 Pit Renewal Program	10,235	35,000	24,765	-	100,000	100,000
3939. 2438-22/23 Drainage Reactive Prg	163,139	175,000	11,861	26,553	500,000	500,000
4010. 2230-22/23 LRCI2 Callander Rd	-	60,000	60,000	1,350	300,000	300,000
4116. 1998-20/21 Drainage Catchment 38A	475,000	425,000	(50,000)	-	425,000	-
4156. 1798-20/21 Victoria Avenue New GPT	-	50,000	50,000	-	250,000	250,000
<b>Total infrastructure</b>	<b>15,919,949</b>	<b>20,904,563</b>	<b>4,984,615</b>	<b>7,830,575</b>	<b>46,543,296</b>	<b>26,590,692</b>
<b>GRAND TOTAL</b>	<b>22,381,375</b>	<b>28,771,210</b>	<b>6,389,835</b>	<b>24,069,288</b>	<b>87,442,217</b>	<b>58,330,872</b>

## APPENDIX 2 – Investment Analysis

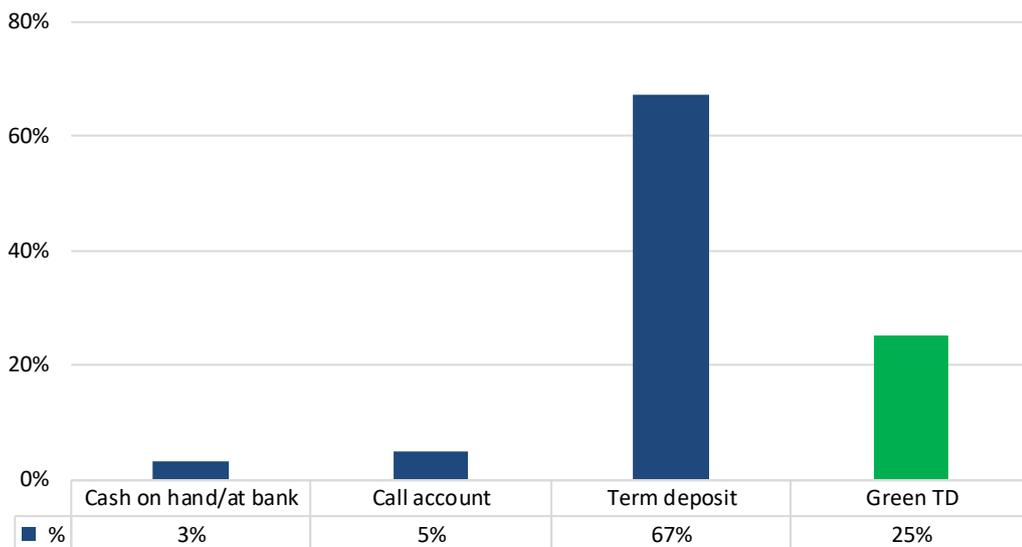
An update of Council’s Investment Policy was approved in July 2023. The graphs in this appendix have been revised in accordance with the new policy parameters governing controls and thresholds of investment funds.

### Individual Institution (ADI) limits



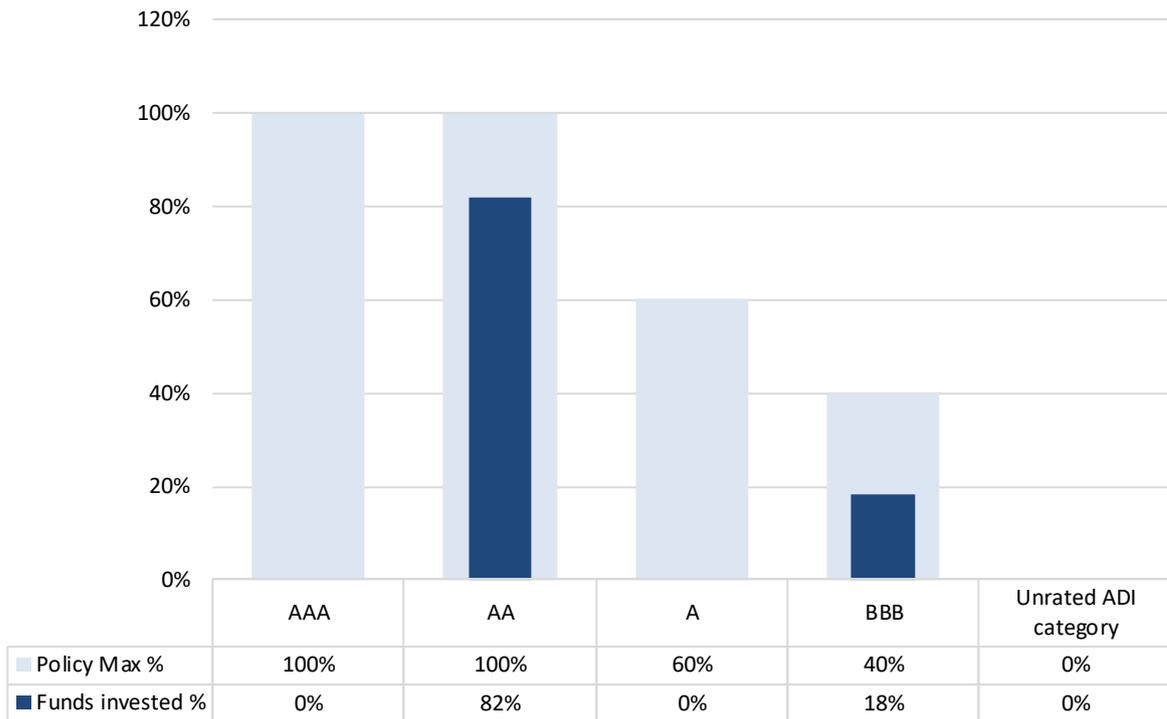
**Policy limit** – Council’s Investment Policy limits funds invested in AAA category Authorised Deposit Institutions (ADI) to a maximum of 60%, 50% with AA category or major bank, 40% with A category ADIs, 30% with BBB category ADIs and 0% in unrated ADIs.

### Portfolio Products

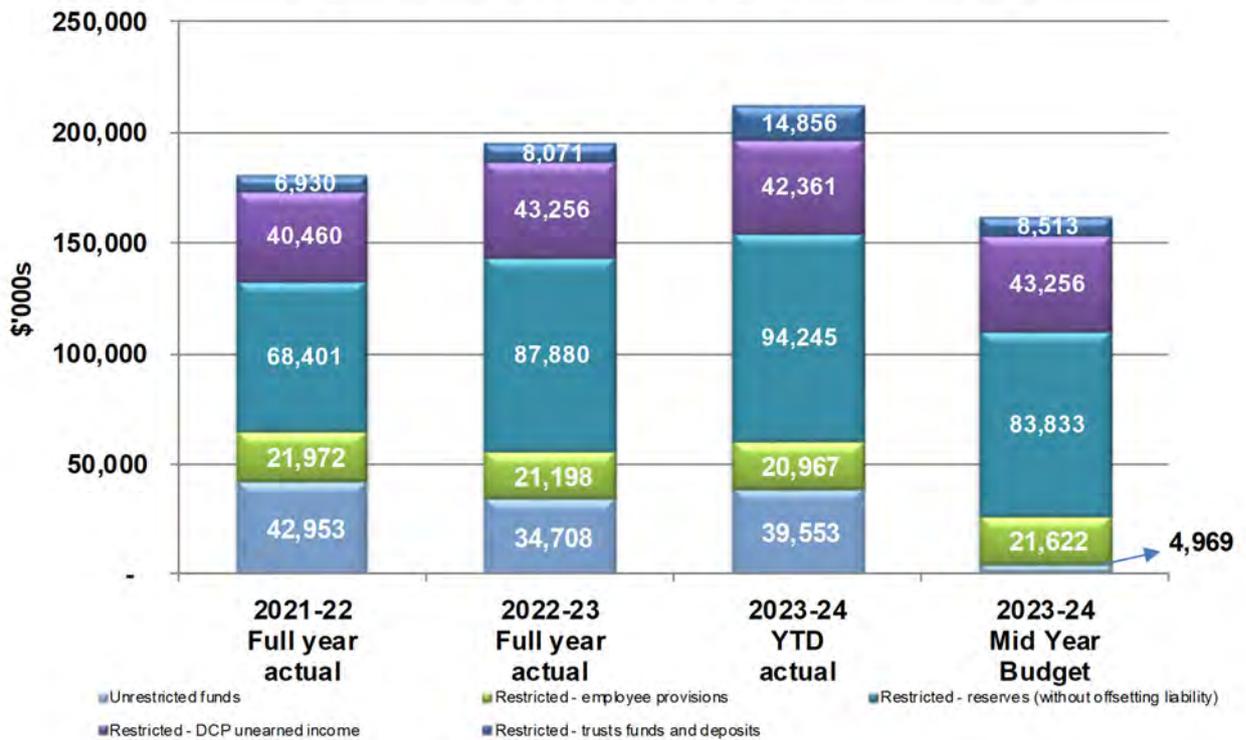


**Note: Green deposits:** 25% (or \$53.1 million) was invested at 31 December 2023. These investments are certified against Climate Bonds Initiative – Climate Bonds Standard, the same certification as green bonds. Investments held with Bendigo Bank fall under this category as this institution does not invest in fossil fuels.

### Investment portfolio by credit rating

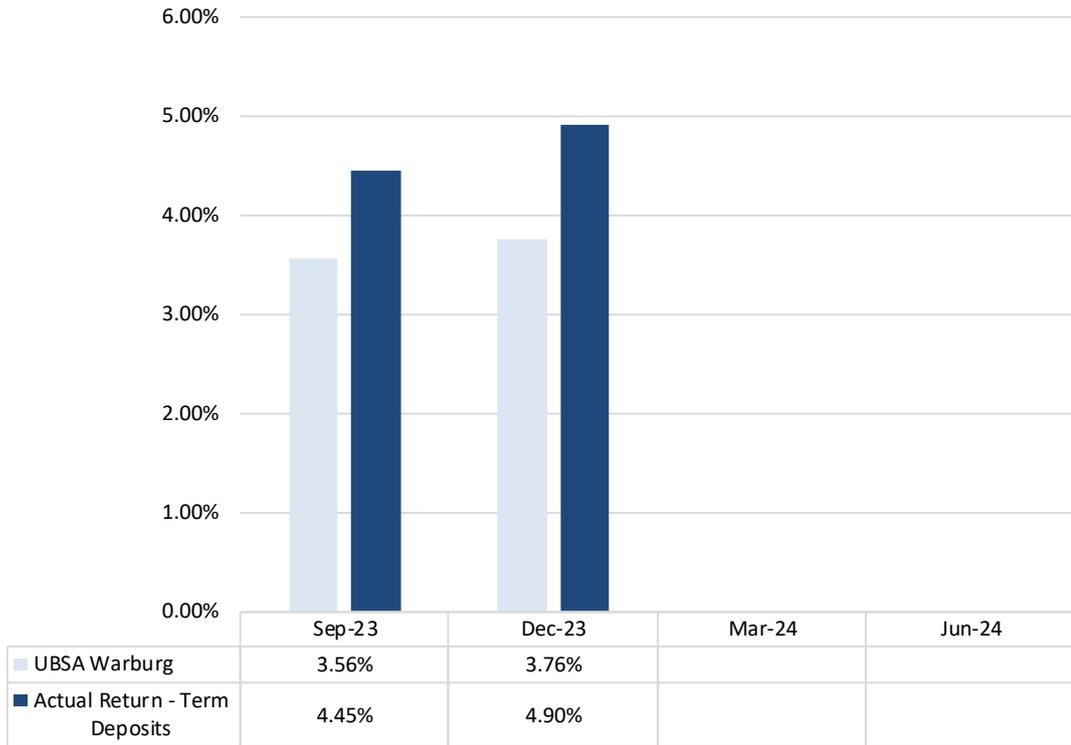


### Restricted and unrestricted cash balances

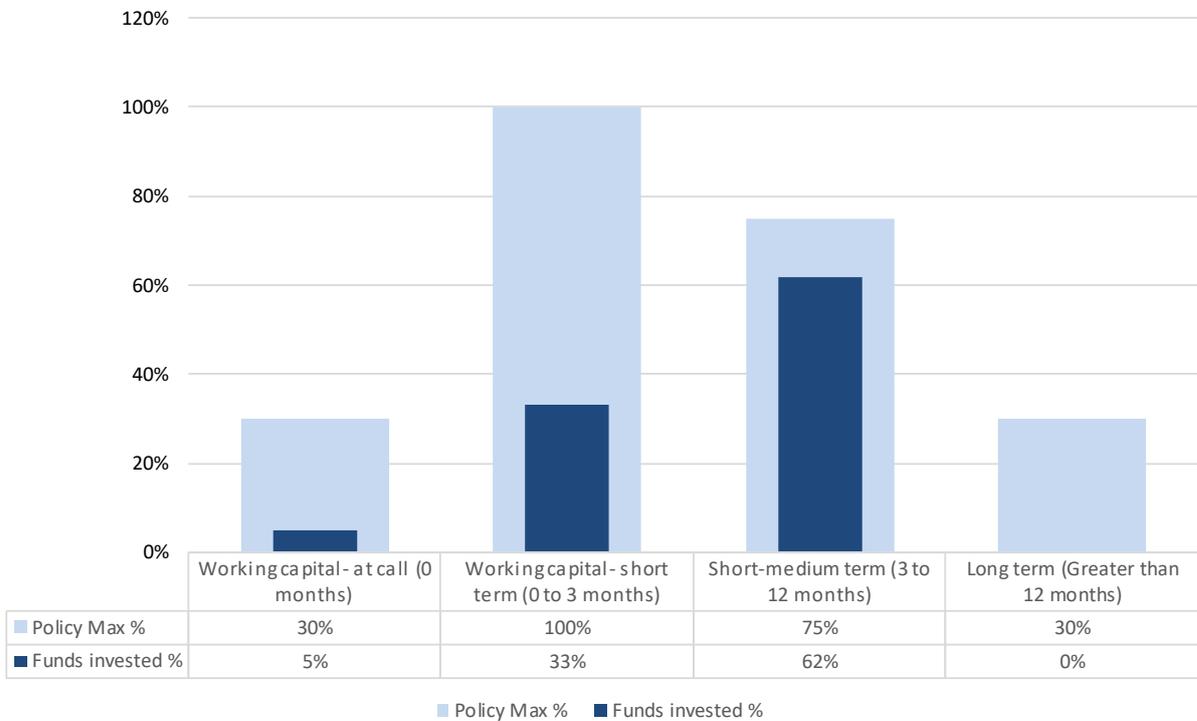


**Note** – the unrestricted cash balance at 31 December 2023 does not reconcile to the Statement of Cash Flows for the purposes of the above graph as the term deposits over 90 days classified as ‘financial assets’ has been included as cash here.

### Benchmark Indicator - Term/Green Deposits



### Maturity Targets



The above graph includes both cash and investments.

## APPENDIX 3 – Directorate Analysis

### Total Operating Results

#### CGD BY DIRECTORATE

	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>					
Chief Executive Office	8	-	8	-	-
Corporate Development	880	968	(88)	1,951	1,951
City Futures	18,289	17,957	332	37,052	36,252
Community Strengthening	21,053	19,707	1,346	39,800	37,554
Non-Directorate <sup>(a)</sup>	78,602	78,867	(265)	159,072	167,050
Capital Works Program	1,129	1,010	119	16,186	5,316
<b>Total income</b>	<b>119,961</b>	<b>118,509</b>	<b>1,452</b>	<b>254,061</b>	<b>248,123</b>
<b>Expenses</b>					
Chief Executive Office	6,324	6,737	413	11,553	11,098
Corporate Development	9,256	9,686	430	18,207	17,687
City Futures	38,414	40,145	1,731	86,966	84,772
Community Strengthening	34,595	38,761	4,166	77,519	65,972
Non-Directorate <sup>(a)</sup>	21,498	19,047	(2,451)	40,404	39,511
Capital Works Program	-	-	-	-	-
<b>Total expenses</b>	<b>110,087</b>	<b>114,376</b>	<b>4,289</b>	<b>234,649</b>	<b>219,040</b>
<b>Net surplus (deficit)</b>	<b>9,874</b>	<b>4,133</b>	<b>5,741</b>	<b>19,412</b>	<b>29,083</b>

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

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

## CEO DIRECTORATE

### OPERATING RESULT

	Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>						
Other income		8	-	8	-	-
<b>Total income</b>		<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>						
Employee costs	1	2,077	2,232	155	4,464	4,464
Materials and services	2	3,938	4,222	284	6,523	6,068
Other expenses		309	283	(26)	566	566
<b>Total expenses</b>		<b>6,324</b>	<b>6,737</b>	<b>413</b>	<b>11,553</b>	<b>11,098</b>
<b>Net surplus (deficit)</b>		<b>(6,316)</b>	<b>(6,737)</b>	<b>421</b>	<b>(11,553)</b>	<b>(11,098)</b>

### BUSINESS UNITS

		YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>						
Digital Technology		8	-	8	-	-
<b>Total income</b>		<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>						
CEO		405	390	(15)	709	709
Digital Technology		4,099	4,468	369	6,922	6,522
Strategic Growth & Advocacy		1,820	1,879	59	3,922	3,867
<b>Total expenses</b>		<b>6,324</b>	<b>6,737</b>	<b>413</b>	<b>11,553</b>	<b>11,098</b>
<b>Net surplus (deficit)</b>		<b>(6,316)</b>	<b>(6,737)</b>	<b>421</b>	<b>(11,553)</b>	<b>(11,098)</b>

### Expenditure

**Note 1 Employee costs (\$155,000 favourable)** – Favourable variance due to salary savings from vacant positions and delay in recruitment (Digital Technology \$146,000), partly offset by higher than anticipated temporary staff costs.

**Note 2 Materials and services (\$284,000 favourable)** - Mainly due to lower than anticipated software maintenance and network communications rental (Digital Technology \$182,000) combined with a delay in receipt of invoices for telephone costs (Digital Technology \$24,000), street lighting tariffs and asbestos audits (Asset Management \$52,000).

## CORPORATE DEVELOPMENT DIRECTORATE

### OPERATING RESULT

	Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>						
Statutory fees and fines		63	52	11	104	104
User fees		13	11	2	23	23
Other income	3	804	905	(101)	1,824	1,824
<b>Total income</b>		<b>880</b>	<b>968</b>	<b>(88)</b>	<b>1,951</b>	<b>1,951</b>
<b>Expenses</b>						
Employee costs	4	5,651	5,893	242	11,951	11,747
Materials and services	5	3,263	3,414	151	5,407	5,102
Other expenses		342	379	37	849	838
<b>Total expenses</b>		<b>9,256</b>	<b>9,686</b>	<b>430</b>	<b>18,207</b>	<b>17,687</b>
<b>Net surplus (deficit)</b>		<b>(8,376)</b>	<b>(8,718)</b>	<b>342</b>	<b>(16,256)</b>	<b>(15,736)</b>

### BUSINESS UNITS

	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>					
Governance, Legal & Risk	775	873	(98)	1,680	1,680
Financial Services	102	95	7	271	271
People and Change	3	-	3	-	-
<b>Total income</b>	<b>880</b>	<b>968</b>	<b>(88)</b>	<b>1,951</b>	<b>1,951</b>
<b>Expenses</b>					
Corporate Development Executive	148	147	(1)	299	299
Communications & Customer Experience	2,087	2,171	84	4,383	4,283
Governance, Legal & Risk	3,348	3,425	77	5,619	5,560
Financial Services	2,043	2,165	122	4,234	4,064
People and Change	1,630	1,778	148	3,672	3,481
<b>Total expenses</b>	<b>9,256</b>	<b>9,686</b>	<b>430</b>	<b>18,207</b>	<b>17,687</b>
<b>Net surplus (deficit)</b>	<b>(8,376)</b>	<b>(8,718)</b>	<b>342</b>	<b>(16,256)</b>	<b>(15,736)</b>

## Corporate Development Directorate

### Income

**Note 3 Other income (\$101,000 unfavourable)** – Lower than anticipated rental due to timing of quarterly invoice (Dandenong Market \$59,000) and commercial property rental expected to balance by year end (Property Management Administration \$33,000).

### Expenditure

**Note 4 Employee costs (\$241,000 favourable)** – Favourable variance due to delay in recruitment and lower temporary agency staff costs (Call and Service Centres \$76,000, Community Property \$69,000, Occupational Health and Safety \$52,000, Financial Services \$52,000, People and Change Executive \$30,000, Records Management \$20,000 and Members of Council \$13,000).

This favourable variance is partly offset by a higher than anticipated salaries and temporary agency staff costs to date (Governance \$35,000 and Property Management Administration \$20,000).

**Note 5 Materials and services (\$151,000 favourable)** – Due to delay in receipt of invoices, combined with lower than anticipated printing and stationery, postage and storage, legal services, professional services, software and application maintenance and advertising (Property Revenue \$56,000, People and Change Executive \$44,000, Customer Service Executive \$21,000, Call and Service Centres \$19,000, Procurement \$17,000, Occupational Health and Safety \$19,000 and Urban Screen \$14,000).

This favourable variance is partly offset by higher than anticipated professional fees (Communications and Customer Experience Executive \$51,000).

## CITY FUTURES DIRECTORATE

### OPERATING RESULT

Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>					
Rates and charges	13,174	13,217	(43)	26,315	26,315
Statutory fees and fines	6 1,186	1,475	(289)	2,951	2,999
User fees	7 1,579	1,083	496	2,175	2,176
Grants - operating	8 445	360	85	642	529
Contributions - monetary	9 1,073	1,000	73	2,000	2,000
Asset sales	478	500	(22)	1,000	1,000
Other income	354	322	32	1,969	1,233
<b>Total income</b>	<b>18,289</b>	<b>17,957</b>	<b>332</b>	<b>37,052</b>	<b>36,252</b>
<b>Expenses</b>					
Employee costs	10 15,205	15,572	367	31,337	31,267
Materials and services	11 23,013	24,422	1,409	55,025	52,938
Bad and doubtful debts	11	-	(11)	15	15
Other expenses	185	151	(34)	335	298
<b>Total expenses</b>	<b>38,414</b>	<b>40,145</b>	<b>1,731</b>	<b>86,966</b>	<b>84,772</b>
<b>Net surplus (deficit)</b>	<b>(20,125)</b>	<b>(22,188)</b>	<b>2,063</b>	<b>(49,914)</b>	<b>(48,520)</b>

### BUSINESS UNITS

	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>					
Business Development & Investment	176	190	(14)	392	386
Chief Engineering & Major Projects	14	10	4	20	20
Infrastructure Services	13,935	13,903	32	28,637	28,046
Building & Compliance Services	1,682	1,232	450	2,759	2,508
Statutory Planning	1,901	2,021	(120)	4,043	4,043
Strategic & Environmental Planning	55	13	42	25	25
Transport & Civil Development	526	588	(62)	1,176	1,224
<b>Total income</b>	<b>18,289</b>	<b>17,957</b>	<b>332</b>	<b>37,052</b>	<b>36,252</b>
<b>Expenses</b>					
City Futures Exec.	193	243	50	486	486
Business Development & Investment	1,589	1,881	292	3,973	3,515
Chief Engineering & Major Projects	6,990	6,182	(808)	12,566	12,474
Infrastructure Services	23,038	24,826	1,788	56,415	55,265
Building & Compliance Services	2,812	2,736	(76)	5,159	4,665
Statutory Planning	1,472	1,641	169	3,249	3,249
Strategic & Environmental Planning	1,071	1,304	233	2,620	2,620
Transport & Civil Development	1,249	1,332	83	2,498	2,498
<b>Total expenses</b>	<b>38,414</b>	<b>40,145</b>	<b>1,731</b>	<b>86,966</b>	<b>84,772</b>
<b>Net surplus (deficit)</b>	<b>(20,125)</b>	<b>(22,188)</b>	<b>2,063</b>	<b>(49,914)</b>	<b>(48,520)</b>

## City Futures Directorate

### Income

**Note 6 Statutory fees and fines (\$289,000 unfavourable)** – Unfavourable variance due to lower than anticipated application numbers (Statutory Planning \$178,000) and subdivisions to date (Civil Development and Design \$57,000).

**Note 7 User fees (\$496,000 favourable)** – Favourable variance mainly due to higher than anticipated income from Health registration permits which are expected to come in line with budget over the coming months (Health \$481,000).

**Note 8 Grants – operating (\$85,000 favourable)** – Mainly due to unbudgeted grant funding received for Liveable Communities, Liveable Waterways Yarraman Creek project (Parks Services \$78,000).

**Note 9 Contributions – monetary (\$73,000 favourable)** – Better than anticipated income from public open space contributions. The nature of these receipts makes timing difficult to predict. These funds are transferred to reserves (Statutory Planning).

### Expenditure

**Note 10 Employee costs (\$367,000 favourable)** – Due to a delay in filling vacant positions (Infrastructure Services \$243,000, Statutory Planning \$204,000, Strategic and Environmental Planning \$181,000, Business, Development and Investment \$100,000 and Strategic and City Futures Executive \$44,000).

This favourable variance is offset by higher than anticipated temporary staff costs (Chief Engineer and Major Projects \$393,000 and Building and Compliance Services \$19,000).

**Note 11 Materials and services (\$1.49 million favourable)** - Favourable variance due to delay in receipt of invoices for contract costs (Waste Management \$1.73 million), timing of works (Spring Valley Landfill \$142,000) and lower than anticipated costs (Business Networks \$89,000, Economic Development Unit \$68,000, Strategic Design and Sustainability \$59,000, Building \$59,000, Strategic Asset Planning \$35,000, Place Making and Revitalisation \$34,000, Strengthening Pathways to Economic Participation (SPEP) \$24,000, Asset Protection \$22,000 and Transport \$21,000), particularly in graffiti removal (Cleansing \$285,000) and open space maintenance (Parks Services \$101,000).

This favourable variance is offset by higher than anticipated professional services Roads and Drains \$129,000, Health \$105,000, City Improvement Executive \$80,000, Building Maintenance – Dandenong \$65,000 and Statutory Planning \$36,000), particularly in cleaning and security services (Building Maintenance \$287,000).

## COMMUNITY STRENGTHENING DIRECTORATE

### OPERATING RESULT

	Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>						
Statutory fees and fines	12	4,169	3,880	289	7,763	7,763
User fees		3,247	3,248	(1)	6,981	7,017
Grants - operating	13	12,458	11,704	754	23,361	21,079
Contributions - monetary	14	130	-	130	-	-
Other income	15	1,049	875	174	1,695	1,695
<b>Total income</b>		<b>21,053</b>	<b>19,707</b>	<b>1,346</b>	<b>39,800</b>	<b>37,554</b>
<b>Expenses</b>						
Employee costs	16	22,395	26,369	3,974	53,980	46,238
Materials and services	17	10,399	10,334	(65)	18,141	15,031
Bad and doubtful debts		879	870	(9)	2,230	2,230
Other expenses	18	922	1,188	266	3,168	2,473
<b>Total expenses</b>		<b>34,595</b>	<b>38,761</b>	<b>4,166</b>	<b>77,519</b>	<b>65,972</b>
<b>Net surplus (deficit)</b>		<b>(13,542)</b>	<b>(19,054)</b>	<b>5,512</b>	<b>(37,719)</b>	<b>(28,418)</b>

### BUSINESS UNITS

	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>					
Community Strengthening Executive	-	-	-	-	-
Community Wellbeing	8,327	7,295	1,032	14,840	11,617
Community Care	3,643	3,969	(326)	9,306	10,278
Community Arts, Culture and Libraries	1,988	1,837	151	2,730	2,730
Safe, Active & Connected Communities	606	445	161	690	737
Community Amenity	6,488	6,161	327	12,234	12,192
Special Projects	1	-	1	-	-
<b>Total income</b>	<b>21,053</b>	<b>19,707</b>	<b>1,346</b>	<b>39,800</b>	<b>37,554</b>
<b>Expenses</b>					
Community Strengthening Executive	480	392	(88)	870	480
Community Wellbeing	10,616	13,136	2,520	27,182	18,203
Community Care	6,518	7,406	888	15,261	14,666
Community Arts, Culture and Libraries	6,839	7,032	193	13,568	13,292
Safe, Active & Connected Communities	5,441	5,808	367	10,283	9,316
Community Amenity	4,607	4,831	224	10,077	9,812
Special Projects	94	156	62	278	203
<b>Total expenses</b>	<b>34,595</b>	<b>38,761</b>	<b>4,166</b>	<b>77,519</b>	<b>65,972</b>
<b>Net surplus (deficit)</b>	<b>(13,542)</b>	<b>(19,054)</b>	<b>5,512</b>	<b>(37,719)</b>	<b>(28,418)</b>

## Community Strengthening Directorate

### Income

**Note 12 User fees (\$289,000 favourable)** – Due mainly to better than anticipated income from parking fines and infringement cost recoveries (Parking Management \$293,000).

**Note 13 Grants – operating (\$754,000 favourable)** - comprising:

*Additional/unbudgeted or earlier than anticipated:*

- Family Day Care \$559,000
- Child First \$140,000
- Maternal and Child Health \$118,000
- Market Street Occasional Care Centre Operational \$82,000
- Children's Support Services \$65,000
- HACC Co-ordination \$36,000
- Emergency Management \$36,000
- Positive Ageing (Senior Citizens) \$21,000
- Home and Community Care \$19,000
- PYP Linkages \$17,000
- Playgroups Initiatives \$15,000
- Volunteer Program \$13,000

These favourable variances are partly offset by:

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

- HACC – Assessments and Team Leaders \$203,000
- Sleep and Settling Initiative \$105,000
- Planned Activity Group \$36,000
- Food Services \$14,000

*A delay in grant funding:*

- Library and Information Services \$51,000

**Note 14 Contributions-monetary (\$130,000 favourable)** – Due to unbudgeted income received for the Status Resolution Support Services program and Healthy Children and Young People grant program (Community Development \$58,000 and Healthy Children and Young People \$72,000).

**Note 15 Other income (\$174,000 favourable)** - Higher than anticipated rental and recovery income to date (Civic Facilities \$82,000, Drum Theatre \$58,000, Senior Citizen Facilities \$33,000, Jan Wilson Community Centre \$20,000 and Immunisation \$20,000).

This favourable variance is partly offset by delay in invoicing Carroll Lane car park lease and sports clubs for utility expenses (Car Parks \$41,000 and Sports Planning \$28,000).

### Expenses

**Note 16 Employee costs (\$3.97 million favourable)** – Approximately half (\$2.09 million) of this favourable variance relates to grant funded programs which require an acquittal, caused mainly by a delay in recruitment (Enhanced MCH Program \$846,000, Sleep and Settling Initiative \$430,000, Pre-School Field Officer \$200,000, Playground Initiatives \$181,000, Child First \$159,000 and Drug Strategy \$105,000).

The remaining favourable variance is due to a delay in recruitment of vacant positions combined with challenges in sourcing permanent skilled staff (Home and Community Care \$461,000, Maternal and Child Health \$278,000, Childrens' Support Services \$247,000, Library Services \$230,000, Family Day Care \$159,000, Community Funding \$107,000, Community Arts, Cultural and Libraries Executive \$158,000, Youth and Family Support \$84,000, Access and Quality Systems \$84,000, HACC Co-ordination \$80,000, Planned Activity Group \$68,000 and Community Amenity Administration \$68,000).

**Note 17 Materials and services (\$65,000 unfavourable)** – Due to higher payments to educators (Family Day Care \$500,000) relating to an expanded service matched by higher grant income, partly offset by lower than anticipated expenditure for contract services in parking equipment maintenance, cash collection and the animal pound contract (Community Amenity \$103,000), food service materials and PYP Linkages service delivery costs (Community Care \$119,000).

**Note 18 Other expenses (\$266,000 favourable)** – Favourable variance due higher than anticipated grants distributed and lower than anticipated expenditure (Community Funding \$322,000. Empowering Communities \$40,000 and Marketing Street Occasional Child Care \$13,000).

Partially offset by lower than anticipated accommodation costs (Food Services \$12,000)

## NON-DIRECTORATE

### OPERATING RESULT

		YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>						
Rates and charges		73,328	73,289	39	144,093	143,824
Grants - operating	19	284	426	(142)	568	12,215
Contributions - non-monetary		-	-	-	7,500	7,500
Other income	20	4,990	5,152	(162)	6,911	3,511
<b>Total income</b>		<b>78,602</b>	<b>78,867</b>	<b>(265)</b>	<b>159,072</b>	<b>167,050</b>
<b>Expenses</b>						
Employee costs	21	124	33	(91)	1,586	1,293
Materials and services		374	374	-	998	998
Prior year capital expenditure unable to be capitalised (non-cash)	22	2,209	-	(2,209)	-	-
Depreciation		16,794	16,794	-	34,201	33,601
Amortisation - right of use assets		299	299	-	598	598
Borrowing costs		1,290	1,290	-	2,698	2,698
Finance costs - leases		-	-	-	22	22
Asset write offs	23	194	-	(194)	-	-
Other expenses		214	257	43	301	301
<b>Total expenses</b>		<b>21,498</b>	<b>19,047</b>	<b>(2,451)</b>	<b>40,404</b>	<b>39,511</b>
<b>Net surplus (deficit)</b>		<b>57,104</b>	<b>59,820</b>	<b>(2,716)</b>	<b>118,668</b>	<b>127,539</b>

### BUSINESS UNITS

		YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>						
Corporate Accounting		78,602	78,867	(265)	159,072	167,050
<b>Total income</b>		<b>78,602</b>	<b>78,867</b>	<b>(265)</b>	<b>159,072</b>	<b>167,050</b>
<b>Expenses</b>						
Corporate Accounting		21,498	19,047	(2,451)	40,404	39,511
<b>Total expenses</b>		<b>21,498</b>	<b>19,047</b>	<b>(2,451)</b>	<b>40,404</b>	<b>39,511</b>
<b>Net surplus (deficit)</b>		<b>57,104</b>	<b>59,820</b>	<b>(2,716)</b>	<b>118,668</b>	<b>127,539</b>

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

## Non Directorate

### Income

**Note 19 Grants - operating (\$142,000 unfavourable)** – Due to timing of the Victoria Local Government Grants Commission funding allocation which will be resolved in February (Corporate Accounting \$142,000).

**Note 20 Other income (\$162,000 unfavourable)** – Due to phasing of interest income on investments which will resolve in January (\$191,000), partly off offset by unbudgeted legal discount rebate relating to prior year costs (\$30,000).

### Expenses

**Note 21 Employee costs (\$91,000 unfavourable)** – Due to temporary agency staff costs to progress the key deliverables of 'Reshaping Greater Dandenong' including review of revenue optimisation opportunities, which have been budgeted in Materials and Services.

**Note 22 Prior year capital expenditure unable to be capitalised (non-cash) (\$2,209,000 unfavourable)** – Due to works in progress (prior year capital expenditure) that is not able to be capitalised to the asset register because it is not capital in nature, does not meet the capitalisation threshold or relates to non-Council owned assets (Non-Directorate). This is an accounting entry that does not impact on Council's cash position. It is not included in the budget as it is difficult to predict.

**Note 23 Asset write offs (\$194,000 unfavourable)** – Unfavourable variance arising from asset renewal and replacement as part of capital work projects. This item is not budgeted as it is difficult to predict and is a non-cash accounting entry.

## CAPITAL WORKS PROGRAM

### OPERATING RESULT

Notes	YTD ACTUAL \$'000	YTD BUDGET \$'000	YTD VARIANCE \$'000	ANNUAL MID YEAR BUDGET \$'000	ANNUAL ORIGINAL BUDGET \$'000
<b>Income</b>					
24	1,107	1,010	97	13,828	5,316
	16	-	16	2,358	-
	6	-	6	-	-
<b>Total income</b>	<b>1,129</b>	<b>1,010</b>	<b>119</b>	<b>16,186</b>	<b>5,316</b>
<b>Expenses</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus (deficit)</b>	<b>1,129</b>	<b>1,010</b>	<b>119</b>	<b>16,186</b>	<b>5,316</b>

### Capital Works Program

#### Income

**Note 24**      **Grants – capital (\$97,000 favourable)** - comprising:

*Unbudgeted grant funding recognised:*

- Precinct Energy Plant (PEP) Redevelopment \$65,000
- Noble Park Revitalisation (NPR) Laneway Activation \$46,000

These grants will be offset by associated project expenditure and reflected in the full year forecast.

## APPENDIX 4 - Operating Initiatives

Operating initiative project	2023-24 YTD Actuals \$	2023-24 YTD Budget \$	YTD Variance (Unfav)Fav \$	2023-24 Original Budget \$	Project update 31 December 2023
<b>CITY FUTURES</b>					
Concept Plan for Lois Twohig Reserve, Dandenong North	-	-	-	40,000	Commencement on the development of the Lois Twohig Reserve Concept Plan will not commence until early quarter three. The focus for the first and second quarters has been to plan, design and consult on all of the capital works projects that have a construction component that needs to be completed by the end of the 2023-24 financial year.
Sub-total	-	-	-	40,000	
<b>Total Operating Initiatives</b>	-	-	-	<b>40,000</b>	

### Notes re Operating Initiative reporting:

The reporting on operating initiatives excludes the following:

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

