



Acknowledgement of Country

Greater Dandenong City Council acknowledges the traditional owners and custodians of this land, the Bunurong People, and pays respect to their Elders past, present and emerging. We recognise and respect their continuing connections to climate, culture and Country.

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OUR GREAT CITY





Over 168,000
people live in the
municipality

500 residents
are of Aboriginal
and Torres Strait
Islander Heritage

7/10 people speak a
**language other than
English** in their home,
more than twice the
metropolitan level.

In 2020,
4,100
immigrants
settled

1,100
**asylum
seekers**

152 playgrounds

Residents are from
157 birthplaces

97,000 people work within CGD

2/3 of people are
born overseas

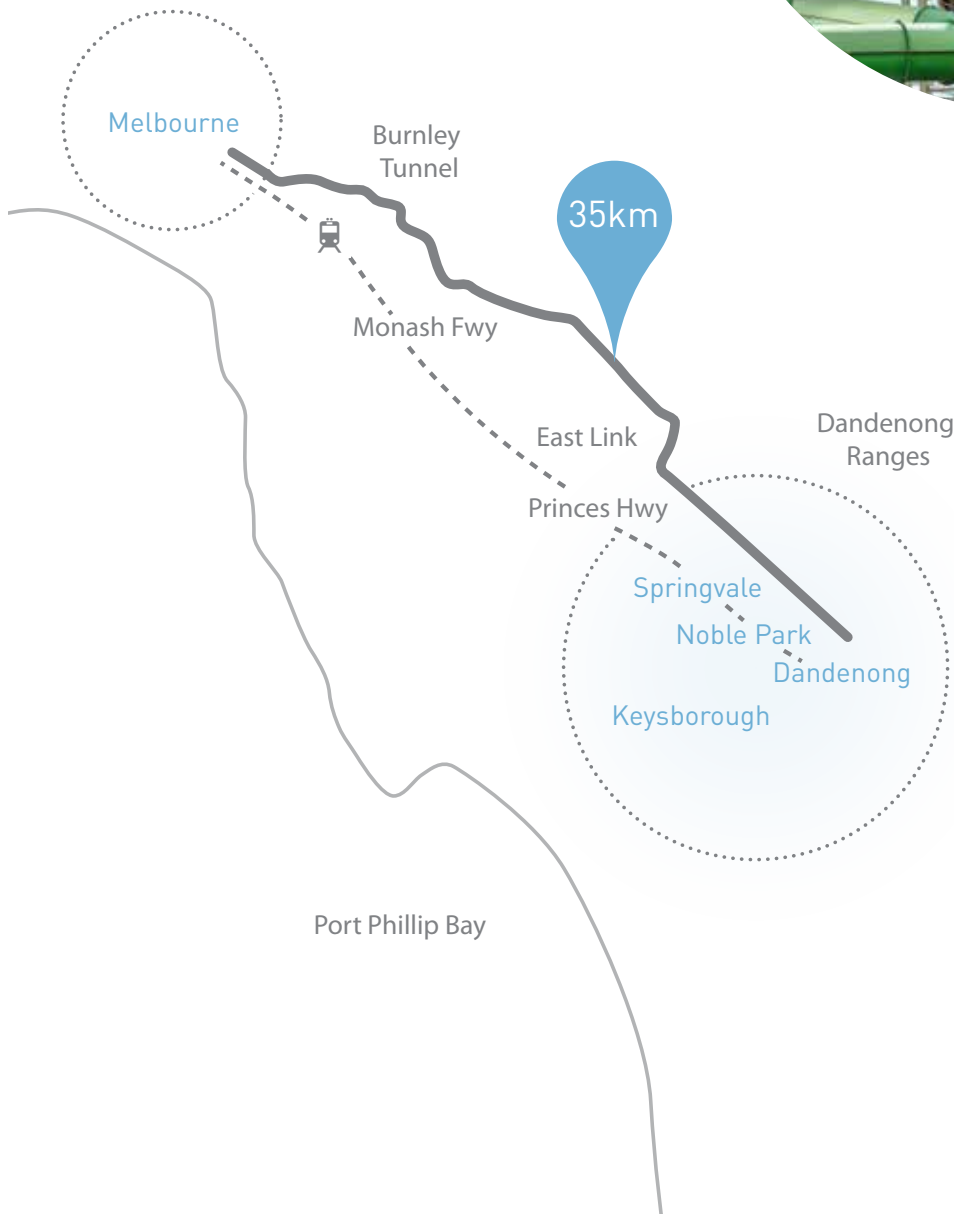
Key industries include
manufacturing; retail trade;
health care and social
assistance; wholesale
trade; and transport,
postal and warehousing



35 sports reserves

33 bushland areas

5 leisure facilities



197 parks
totalling 523
hectares

188km of
bike and
shared paths

1,100km
of footpaths

Our Vision

Greater Dandenong is a safe and vibrant city of opportunity for all – to visit, work, live and play

Our Strategic Objectives

People

- A vibrant, connected and safe community
- A creative city that respects and embraces diversity

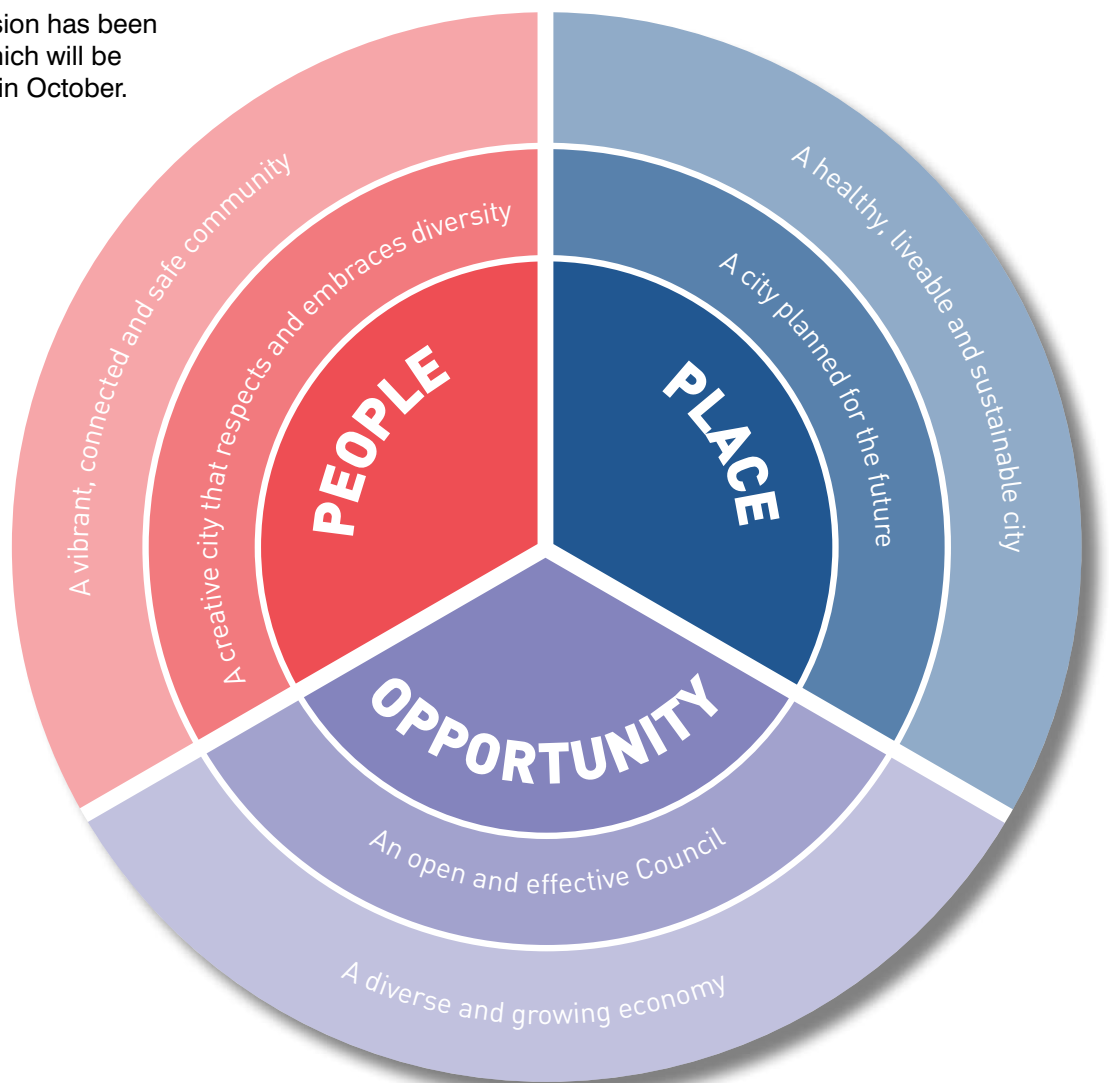
Place

- A healthy, liveable and sustainable city
- A city planned for the future

Opportunity

- A diverse and growing economy
- An open and effective Council

*A new Community Vision has been developed in 2021 which will be endorsed by Council in October.





Greater Dandenong Youth at Youth Fest Noble Park

Message from the Mayor

The City of Greater Dandenong is a vibrant and resilient community that has adapted to the many challenges of the last 12 months. Despite the disruptions of the COVID-19 pandemic, there have been many exceptional achievements to celebrate.

Council provided tangible assistance for those who need it most, offering rate relief for some of our most vulnerable residents and providing substantial material aid for people needing immediate support. We launched our COVID-19 Business Recovery Taskforce and awarded 360 grants to small and medium businesses affected by the pandemic.

As part of the Victorian Government's Working for Victoria program, Council employed 104 people who had experienced job loss or long term unemployment. The six-month roles were offered to help people get back into the workforce.

A highlight of the year was the opening of the Springvale Community Hub in October 2020. This spectacular building has become the new community heart of Springvale, providing the community with a safe and inclusive space for a range of activities. The hub has had more than 120,000 visitors and received positive feedback from the community and industry leaders in design, public architecture and sustainability. 36,395 people attended our library programs and there were 477,491 physical, remote and virtual visits to our libraries.

We have invested \$44 million in capital expenditure, with a range of upgrades for our community. Works were completed at parks right across Greater Dandenong, with major construction commencing on our All Abilities playground at Ross Reserve. Construction of the Greater Dandenong Gallery of Art continued with the opening of the facility on track for early 2022. Council also completed significant upgrade works at the Dandenong Market.

Further investment into spaces for connection continued with the detailed design and documentation completed for the Keysborough South Community Hub, and the structure plan adopted for the Noble Park Activity Centre.

Council continued to support the health and wellbeing of our community, with the Make Your Move campaign empowering people to increase their physical activity. \$3.3 million of stimulus funding was secured for the first stage of the Noble Park Aquatic Centre redevelopment, and the design for a major sports pavilion at Thomas P Carroll Reserve was completed. Council welcomed the news of Melbourne City Football Club's move to the south-east, and continued to advocate for a sports and events centre in central Dandenong. The formation of South East Leisure was also announced, with the wholly owned company to operate Dandenong Oasis, Noble Park Aquatic Centre, Springers Leisure Centre and Dandenong Stadium from July 2022.

We planned for the future through the development of our new Council Plan 2021–25, with extensive community consultation including the Greater Dandenong People's Panel, involving 31 members of the public randomly selected to represent our diverse community. Council also adopted the Budget and Revenue and Rating Plan, and established an Emergency Management Relief Centre Framework.

A range of initiatives to act on climate change were introduced, including the planting of 2,184 street and park trees as part of Council's Urban Tree Strategy. Council introduced the Food Waste Recycling Service in April 2021, with residents now able to recycle their food scraps in the green lid garden waste bin, reducing the amount of waste going to landfill. Council also adopted the Open Space Strategy to ensure the quality, design and provision of open space is protected and improved over the next 10 years.

Council's Customer Service team received 115,661 calls during 2020–21 and achieved exceptional results in the Community Satisfaction Survey, which revealed Council was equal to or above the metropolitan and state wide averages in all categories.

\$1 million of Black Spot Program funding was secured for road safety treatments in 2021–22. Council adopted the Greater Dandenong Public Transport Advocacy Statement and installed 1,000 parking sensors in the Dandenong Activity Centre to provide data that will help improve road services in the future.

As Mayor of this city, I am proud to present the 2020–21 Annual Report. We achieved so much during this unprecedented time, standing up to the challenges and continuing to build for a bright future.

I would like to thank my fellow Councillors and Council staff for their commitment to making the City of Greater Dandenong such a welcoming place for all.



Cr Angela Long
Mayor



Chief Executive Officer's Report

Last year, we reported on the significant challenges that Council and its community faced arising from the impacts of COVID-19. We were optimistic – perhaps hopeful – that the worst of the pandemic might have passed.

But 2020–21 dampened that optimism and threw up yet another series of challenges.

Council feels for all in its community who continue to be impacted directly and indirectly and has done as much as it can within the resource capacity it has to continue to support people, businesses and public places. Council recognises the support that other spheres of Government have provided – directly to people; through various grants and programs to business; and through some significant grants to Council for the upgrade and improvement of its public places and spaces.

The latter is one important aspect of economic and pandemic recovery stimulus that will assist this community and Council has sought to capitalise on the opportunities presented.

Council pursued and secured an additional \$26.4 million in grant funding in 2020–21 allowing the following projects – among many more – to be fast tracked or implemented:

- Noble Park Revitalisation – \$500,000
- Herbert Street – new pocket park – \$550,000
- Burden Park Tennis Courts redevelopment – \$1 million
- Ross Reserve Synthetic Soccer Pitch – \$1.75 million
- Keysborough South Community Hub – \$3 million
- Noble Park Aquatic Centre – health and wellbeing centre – \$3.3 million
- *Working for Victoria* Program – various essential works – \$4.98 million

As far as has been practicable, Council has focused entirely on its core services and activities and in this challenging year, has delivered the following, as a sample of key achievements:

- Construction of the Greater Dandenong Gallery of Art – for completion in early 2022;
- Launch of COVID-19 Business Recovery Taskforce that aims to capitalise on opportunities that present themselves;

- Design for a major sports pavilion redevelopment at Thomas P Carroll Reserve;
- Construction of an All Abilities Playground at Ross Reserve – due for completion in late 2021;
- Acquisition of new open spaces and construction of local parks in Noble Park, Yarraman, Dandenong and Springvale;
- Implementation of Council's Urban Tree Strategy with 2,184 street and park trees planted along with over 80,000 native seedlings;
- Advocacy for a Dandenong Sports and Events Centre following the welcome arrival of A-league team Melbourne City to our region;
- Completion of detailed design and documentation for a Keysborough South Community Hub – with construction to commence in 2022;
- Adoption of the Greater Dandenong Public Transport Advocacy Statement;
- Adoption of an updated Noble Park Activity Centre Structure Plan that will assist the State created Noble Park Revitalisation Board to make decisions in support of this vibrant centre;
- Opening of the Springvale Community Hub in October 2020 which has had 121,318 visits – again, despite numerous COVID-19 lockdowns;
- Formation of South East Leisure – a Council owned company that will manage and lead Council's leisure facilities and services into the future;
- Community Satisfaction Survey – Council was equal to or above the metropolitan and state-wide averages in all categories; and
- Establishment of an Emergency Management Relief Centre Framework.

None of these achievements – nor hundreds of others – would have materialised without sound and strategic leadership from Council (and from November 2020, a newly elected Council) but also, from a workforce (like so many others) that has battled through this year's COVID-19 challenges and has delivered under various working restrictions.

The commitment shown by Council staff and the flexibility applied to their respective work plans has been extremely important in delivering the fundamentals that are rightly expected by our community. Our commendable Community Satisfaction Survey results reinforce that this has been a year of outstanding achievement.

Capital Investment

In 2020–21, Council invested \$47 million on a wide range of assets using various sources of capital (rates, reserves and grants). Of this amount, \$14.9 million was dedicated to asset renewals, a further \$14.4 million on upgrades to existing assets and \$9.4 million on major projects.

The funding of basic infrastructure – roads, footpaths and drains – is always a challenge, but it is pleasing to report that in 2020–21, \$10 million was spent on this essential area. This significant investment continues to underpin the importance of Council's maintenance and protection of existing assets.

Sound Financial Management

Council's operating result was a surplus of over \$16 million. It is important to note that this is an 'accounting surplus' which includes a range of non-cash items such as depreciation on Council assets, assets written off, assets gifted to Council by developers (eg. roads, footpaths and open space) and excludes cash costs such as capital expenditure.

Once again, through sound and prudent leadership by Council and management by staff, Council remains in a healthy financial position although it must again be stated, that this will be tested into the future by the compounding effect of rate capping and more recently, the adverse impacts of COVID-19.

I thank Council for its leadership and the many wonderful staff who remain committed to local government service within Greater Dandenong City Council.



John Bennie PSM
Chief Executive Officer



PERFORMANCE HIGHLIGHTS





PERFORMANCE HIGHLIGHTS



115,661 calls to Customer Service were received



104 new staff were employed through the Working for Victoria program targeting under employed or displaced people due to COVID-19



\$43,000 was raised for community organisations from the 'Take a Swing for Charity' Golf Day



Social media channels grew by **19 per cent**



19,404 at call hard waste collection services were provided to the community



121,318 visits were made to the new Springvale Community Hub



28,707 tonnes of waste was recycled



11,000 people received Council's 'Talking Business' magazine



\$500,000 was secured from the Department of Jobs, Precincts and Regions for a program to support outdoor dining in the municipality



Over **1,100** people participated in business network activities



755 tonnes of dumped rubbish was removed from public open spaces



242 projects were awarded community grants worth over \$3.5 million



62 artists workshops and opportunities were provided



The Libraries had **477,491** physical, remote and virtual visits



20 traineeships were offered to people interested in working in aged care



\$9.4 million was spent on major projects



7,587 visits were made to the Drum Theatre



9,956 contact hours of family support were provided



80 students from **14** local primary schools attended the Children's Forum



2,184 street and park trees were planted



3,000 vulnerable individuals were supported through material aid emergency relief throughout the COVID-19 pandemic



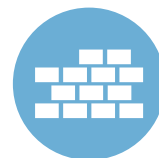
Over **1,100** people participated in community engagement activities for the new Council Plan 2021–25



Over **80,000** native seedlings were planted



5,148 adolescents were immunised according the Victorian Secondary School program



93 per cent of capital works projects were completed



\$450,000 of Council funded road safety treatments were delivered

CORPORATE GOVERNANCE



 **GREATER DANDENONG**
Opportunity

Library

Living Libraries
Infrastructure Program
gov.au

Springvale Community Hub Official Opening



The Council

Greater Dandenong City Council's 11 Councillors (Council) are elected as representatives of all residents and ratepayers within the city and have a statutory responsibility to represent all people that live, participate and invest within the City of Greater Dandenong. Under the *Local Government Act 1989* and the *Local Government Act 2020*, Council's key responsibilities include:

- ensuring the peace, order and good government of the municipal district;
- acting as a representative government by taking into account the diverse needs of the local community in decision-making;
- providing leadership by establishing strategic objectives and monitoring their achievement;
- maintaining the viability of Council by ensuring that resources are managed in a responsible, transparent and accountable manner;
- advocating for the interests of the local community to other communities and governments;
- fostering community cohesion and encouraging active participation in civic life;
- making all decisions impartially and in the best interests of the whole community; and
- giving effect to the overarching governance principles in the performance of its role as prescribed in section 9 of the *Local Government Act 2020*.

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

Suburbs

Cleeland Ward

Dandenong, Dandenong North

Dandenong Ward

Dandenong, Dandenong South, Lyndhurst

Dandenong North Ward

Dandenong North

Keysborough Ward

Keysborough

Keysborough South Ward

Bangholme, Keysborough, Keysborough South

Noble Park Ward

Noble Park

Noble Park North Ward

Noble Park North, Dandenong North, Springvale

Springvale Central Ward

Springvale

Springvale North Ward

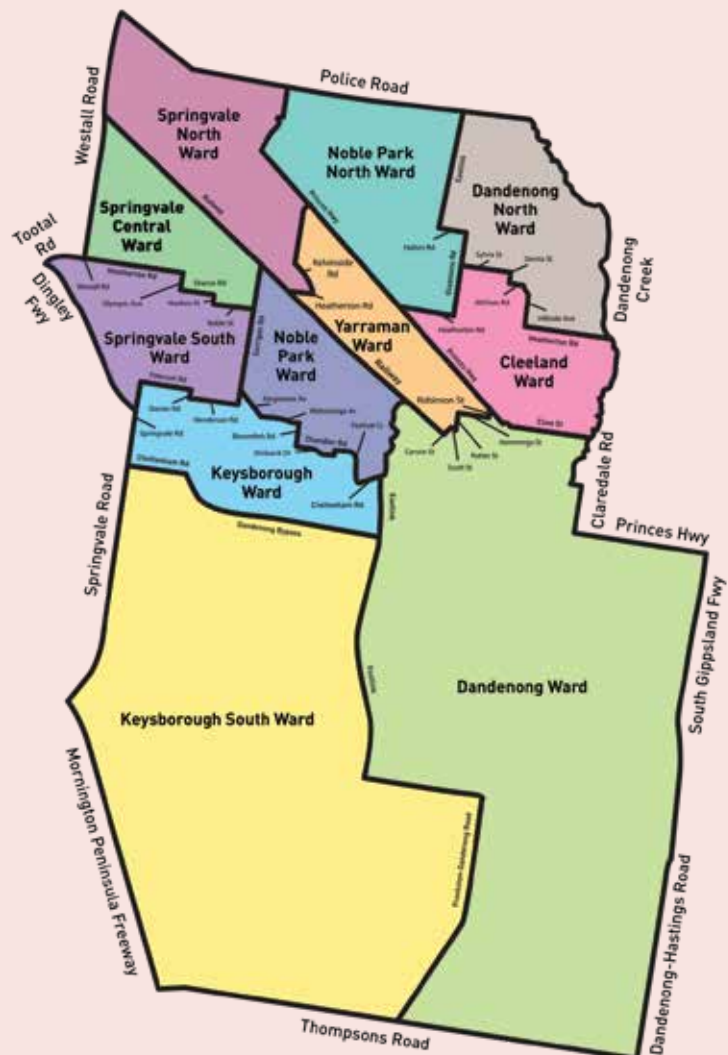
Springvale, Springvale North

Springvale South Ward

Springvale, Springvale South

Yarraman Ward

Dandenong, Noble Park



Your Councillors

CLEELAND WARD

Suburbs:
Dandenong,
Dandenong North



Cr Angela Long
Term as a Councillor:
1997–2005 and
2008–present

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

DANDENONG NORTH WARD

Suburbs:
Dandenong North



Cr Bob Milkovic
Term as a Councillor:
2020–present

NOBLE PARK WARD

Suburbs:
Noble Park



Cr Sophie Tan
Term as a Councillor:
January 2019–present
Term as Deputy Mayor:
2020–present

SPRINGVALE NORTH WARD

Suburbs:
Springvale,
Springvale North



Cr Sean O'Reilly
Term as a Councillor:
2012–present
Mayoral term: 2014–15

DANDENONG WARD

Suburbs:
Dandenong,
Dandenong South,
Lyndhurst



Cr Jim Memeti
Term as a Councillor:
2005–present

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

KEYSBOROUGH WARD

Suburbs:
Keysborough



Cr Tim Dark
Term as a Councillor:
2016–present

NOBLE PARK NORTH WARD

Suburbs:
Noble Park North,
Dandenong North,
Springvale



Cr Lana Formoso
Term as a Councillor:
2020–present

SPRINGVALE SOUTH WARD

Suburbs:
Springvale,
Springvale South



Cr Loi Truong
Term as a Councillor:
2008–present

KEYSBOROUGH SOUTH WARD

Suburbs:
Bangholme,
Keysborough,
Keysborough South



Cr Rhonda Garad
Term as a Councillor:
2020–present

SPRINGVALE CENTRAL WARD

Suburbs:
Springvale



Cr Richard Lim OAM
Term as a Councillor:
2020–present

YARRAMAN WARD

Suburbs:
Dandenong,
Noble Park



Cr Eden Foster
Term as a Councillor:
2020–present



Greater Dandenong City Council Councillors

Governance

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

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

Code of Conduct – Councillors

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

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

Council Meetings

Council conducts its business in open and publicly advertised meetings.

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

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

All Council meetings are conducted in accordance with Council's Governance Rules and any State COVID-19 restrictions in place.

During 2020–21, there were 21 Council Meetings which is inclusive of the Council Meeting held on 19 November 2020 to swear in new Councillors and elect a Mayor and Deputy Mayor.

Listed below is the number of meetings attended by individual Councillors. (Note: the transition from an old Council to a new Council after the Council elections on 24 October 2020).

Note: the new *Local Government Act 2020* will change some of the requirements and terminology in relation to Council Meetings in the next financial year.

| Councillors from 1 July 2020–30 June 2021 | Council Meetings |
|--|------------------|
| Number of Meetings Held | 21 |
| Councillors not re-elected on 24 October 2020 | |
| Cr Peter Brown | 7 |
| Cr Youhorn Chea | 6 |
| Cr Matthew Kirwan | 7 |
| Cr Zaynoun Melhem | 7 |
| Cr Maria Sampey | 7 |
| Councillors elected on 24 October 2020 | |
| Cr Tim Dark | 21 |
| Cr Eden Foster | 14 |
| Cr Lana Formoso | 13 |
| Cr Rhonda Garad | 14 |
| Cr Richard Lim OAM | 14 |
| Cr Angela Long | 21 |
| Cr Jim Memeti | 20 |
| Cr Bob Milkovic | 14 |
| Cr Sean O'Reilly | 21 |
| Cr Sophie Tan | 20 |
| Cr Loi Truong | 13 |

Council Meetings Online

As part of Council's commitment to open and accountable government, all Council Meetings are webcast at www.greaterdandenong.vic.gov.au/councilmeetings

During 2020–21, the average number of 'log-ins' to the live webcasts per ordinary Council meeting was 88 (a 76 per cent increase on 2019–20) with 64 'log-ins' recorded (a 25 per cent increase on 2019–20) as an average against each archived (non-live) webcast of each Council Meeting. The higher results could be attributed to the number of meetings that were required to be held virtually under COVID-19 restrictions, however, Council is still pleased with the results and will continue to webcast meetings.

Notices of Motion

A Notice of Motion is a proposal for action by a Councillor submitted to a formal meeting of Council. In the 2020–21 financial year 17 Notices of Motion were submitted by Councillors.

Councillor Allowances

Mayoral Allowance

| | |
|--------------------------|--|
| 1 July 2020–30 June 2021 | \$100,434 (plus 9.5% superannuation equivalent) with the use of a fully maintained vehicle |
|--------------------------|--|

Councillor's Allowance

| | |
|--------------------------|--|
| 1 July 2020–30 June 2021 | \$31,444 (plus 9.5% superannuation equivalent) |
|--------------------------|--|

Note: the *Local Government Act 2020* will change some of the requirements in relation to Councillor allowances in the next financial year.

Councillor Expenses, Support and Accountability Policy

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

Councillor Expenses

In accordance with Section 40 of the *Local Government Act 2020*, Council is required to reimburse a Councillor for expenses incurred whilst performing their duties as a Councillor. These expenses can be found on Council's website and are updated monthly. The expenses include information technology and communication, conferences and training, travel expenses, vehicle mileage, childcare, and any other bona fide expenses claimed. The below table outlines the expenses incurred for the 2020–21 financial year.

| 2020–21 YTD | *Cr Peter Brown Paperbark Ward | *Cr Youhorn Chea Lightwood Ward | Cr Tim Dark Paperbark Ward | *Cr Matthew Kirwan Red Gum Ward | Cr Angela Long Red Gum Ward | *Cr Zaynoun Melhem Silverleaf Ward |
|---|-----------------------------------|------------------------------------|-------------------------------|------------------------------------|--------------------------------|---------------------------------------|
| Information and Communication Technology [#] | \$0.00 | \$25.06 | \$0.00 | \$0.00 | \$36.43 | \$25.85 |
| Training and Conferences | \$0.00 | \$0.00 | \$3,180.19 | \$0.00 | \$2,745.19 | \$0.00 |
| Airfares (Travel Expenses) | \$0.00 | \$0.00 | \$937.98 | \$0.00 | \$530.08 | \$0.00 |
| Taxi/Train Fares (Travel Expenses) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Accommodation and Meals (Travel Expenses) | \$0.00 | \$0.00 | \$1,039.00 | \$0.00 | \$823.00 | \$0.00 |
| Child/Family Care | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Vehicle/Mileage | \$0.00 | \$0.00 | \$285.48 | \$0.00 | \$0.00 | \$0.00 |
| Functions Attended | \$0.00 | \$140.00 | \$120.00 | \$0.00 | \$164.00 | \$0.00 |
| Other [^] | \$0.00 | \$0.00 | \$24.00 | \$0.00 | \$48.34 | \$0.00 |
| TOTAL | \$0.00 | \$165.06 | \$5,586.65 | \$0.00 | \$4,347.04 | \$25.85 |

| 2020–21 YTD | Cr Jim Memeti Red Gum Ward | Cr Sean O'Reilly Lightwood Ward | *Cr Maria Sampey Silverleaf Ward | Cr Sophie Tan Paperbark Ward | Cr Loi Truong Lightwood Ward |
|---|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|---------------------------------|
| Information and Communication Technology [#] | \$0.00 | \$0.00 | \$230.67 | \$0.00 | \$25.00 |
| Training and Conferences | \$3,100.19 | \$3,100.19 | \$0.00 | \$3,100.19 | \$3,100.19 |
| Airfares (Travel Expenses) | \$530.08 | \$532.08 | \$0.00 | \$530.28 | \$535.05 |
| Taxi/Train Fares (Travel Expenses) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Accommodation and Meals (Travel Expenses) | \$902.41 | \$939.58 | \$0.00 | \$880.00 | \$775.00 |
| Child/Family Care | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Vehicle/Mileage | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Functions Attended | \$65.00 | \$60.00 | \$0.00 | \$79.00 | \$60.00 |
| Other [^] | \$24.00 | \$13.95 | \$0.00 | \$24.00 | \$112.39 |
| TOTAL | \$4,621.68 | \$4,645.80 | \$230.67 | \$4,613.47 | \$4,607.63 |

| 2020–21 YTD | Cr Lana Formoso Noble Park North | Cr Eden Foster Yarraman | Cr Rhonda Garard Keysborough South | Cr Richard Lim OAM Springvale Central | Cr Bob Milkovic Dandenong North |
|---|-------------------------------------|----------------------------|---------------------------------------|--|------------------------------------|
| Information and Communication Technology [#] | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Training and Conferences | \$4,610.18 | \$3,100.19 | \$3,950.19 | \$3,100.19 | \$3,100.19 |
| Airfares (Travel Expenses) | \$520.38 | \$497.98 | \$535.05 | \$530.28 | \$779.92 |
| Taxi/Train Fares (Travel Expenses) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Accommodation and Meals (Travel Expenses) | \$941.27 | \$519.00 | \$823.00 | \$867.00 | \$1,096.60 |
| Child/Family Care | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Vehicle/Mileage | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Functions Attended | \$74.00 | \$0.00 | \$79.00 | \$65.00 | \$0.00 |
| Other [^] | \$0.00 | \$188.00 | \$48.34 | \$24.00 | \$0.00 |
| TOTAL | \$6,145.83 | \$4,305.17 | \$5,435.58 | \$4,586.47 | \$4,976.71 |

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

24 October 2020 Vic Local Government General Elections

*Councillors not returned

Peter Brown, Youhorn Chea, Matthew Kirwan, Zaynoun Melhem, Maria Sampey

Councillors re-elected

Cr Tim Dark, Cr Angela Long, Cr Jim Memeti, Cr Sean O'Reilly, Cr Sophie Tan, Cr Loi Truong

Councillors newly elected

Cr Lana Formoso, Cr Eden Foster, Cr Rhonda Garad, Cr Richard Lim OAM, Cr Bob Milkovic

Notes:

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

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

Councillor Representations and Community Consultations

On 15 November 2019, Councillors were appointed as representatives of the following organisations, committees and reference groups that assist the Council and the community in the provision of services to the people of Greater Dandenong. New appointments were made on 19 November 2020 as listed:

| Organisation | Past Councillor Liaison(s) 2019–20 15 Nov 2019–19 Nov 2020 | New Councillor Liaison(s) 2020–21 19 Nov 2020–Nov 2021 |
|--|--|--|
| Dandenong and District Historical Society | Cr Matthew Kirwan | Cr Rhonda Garad |
| Dandenong Show Committee | Cr Matthew Kirwan Cr Zaynoun Melhem Cr Jim Memeti | Cr Bob Milkovic |
| Greater Dandenong Interfaith Network | Cr Youhorn Chea Cr Loi Truong | Cr Sophie Tan |
| South East Community Links | Cr Youhorn Chea Cr Sean O'Reilly | Cr Tim Dark Cr Loi Truong |
| Springvale and District Historical Society | Cr Youhorn Chea Cr Matthew Kirwan Cr Loi Truong | Cr Richard Lim OAM Cr Loi Truong |
| Springvale Benevolent Society | Cr Youhorn Chea Cr Sean O'Reilly Cr Loi Truong | Cr Tim Dark Cr Richard Lim OAM Cr Sean O'Reilly Cr Loi Truong |

Councillor Liaison

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

Protocols

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

Council Groups and Committees

| Organisation | Past Councillor Representative(s) 2019–20 15 Nov 2019–19 Nov 2020 | New Councillor Representative(s) 2020–21 19 Nov 2020–Nov 2021 |
|---|---|---|
| Arts Advisory Board | Cr Matthew Kirwan | Cr Rhonda Garad |
| Audit Advisory Committee (AAC) – now called the Audit and Risk Committee under the <i>Local Government Act 2020</i> | Mayor of the Day Cr Matthew Kirwan Cr Maria Sampey <i>(Note: The Mayor plus only one Councillor Representative has voting rights – who shall be determined by the AAC)</i> | Mayor of the Day Cr Rhonda Garad |
| Australia Day Community Assessment Panel | Mayor of the Day Cr Youhorn Chea Cr Maria Sampey | Mayor of the Day Cr Lana Formoso Cr Rhonda Garad Cr Bob Milkovic Cr Jim Memeti |
| Business COVID-19 Recovery Taskforce | Mayor of the Day | Mayor of the Day |
| CEO Performance Review Committee | Mayor of the Day Cr Youhorn Chea Cr Tim Dark Cr Matthew Kirwan Cr Angela Long Cr Jim Memeti Cr Maria Sampey Cr Sophie Tan | Mayor of the Day Cr Lana Formoso Cr Rhonda Garad Cr Richard Lim OAM Cr Angela Long Cr Bob Milkovic Cr Jim Memeti Cr Sophie Tan |
| Children and Family Partnership | Cr Matthew Kirwan Cr Maria Sampey Cr Loi Truong | Cr Sophie Tan Cr Loi Truong |
| Community Safety Advisory Committee | Mayor of the Day Cr Matthew Kirwan Cr Angela Long Cr Maria Sampey Cr Sophie Tan Cr Loi Truong | Mayor of the Day Cr Lana Formoso Cr Rhonda Garad Cr Angela Long Cr Sophie Tan Cr Loi Truong |
| Cultural Heritage Advisory Committee | Cr Youhorn Chea Cr Matthew Kirwan | Cr Tim Dark Alternate – Cr Angela Long |
| Dandenong Market Pty Ltd | Cr Tim Dark | Cr Tim Dark Alternate – Cr Angela Long |
| Dandenong Stadium Advisory Board | Cr Angela Long | Cr Lana Formoso Cr Angela Long |
| Disability Advisory Committee | Cr Angela Long Cr Zaynoun Melhem Cr Maria Sampey Cr Loi Truong | Cr Angela Long Cr Loi Truong |

CORPORATE GOVERNANCE

Council Groups and Committees *(continued)*

| Organisation | Past Councillor Representative(s) 2019–20 15 Nov 2019–19 Nov 2020 | New Councillor Representative(s) 2020–21 19 Nov 2020–Nov 2021 |
|---|---|--|
| Family Violence Advisory Committee | Cr Youhorn Chea Cr Angela Long Cr Sophie Tan Cr Loi Truong | Cr Lana Formoso Cr Rhonda Garad Cr Angela Long Cr Sophie Tan Cr Loi Truong |
| Community Partnership Funding Grants Advisory and Assessment Panel – Building Capacity Grants | Mayor of the Day Cr Youhorn Chea Cr Tim Dark Cr Matthew Kirwan Cr Zaynoun Melhem | Budget allocated for 2020–21 – no round expected to be held. No appointment required. |
| Community Partnership Funding Grants Advisory and Assessment Panel – Strategic Project Grants | Mayor of the Day Cr Peter Brown Cr Youhorn Chea Cr Tim Dark Cr Matthew Kirwan Cr Zaynoun Melhem | Budget allocated for 2020–21 – no round expected to be held. No appointment required. |
| Community Partnership Funding Grants Advisory and Assessment Panel – Sponsorships | Mayor of the Day Cr Youhorn Chea Cr Tim Dark Cr Matthew Kirwan | Budget allocated for 2020–21 – no round expected to be held. No appointment required. |
| Community Support Grants Advisory and Assessment Panel – Community Development | Mayor of the Day Cr Youhorn Chea Cr Tim Dark Cr Sophie Tan Cr Loi Truong | Cr Rhonda Garad Cr Sophie Tan |
| Community Support Grants Advisory and Assessment Panel – Arts, Festivals and Events | Mayor of the Day Cr Youhorn Chea Cr Tim Dark | Cr Eden Foster Cr Jim Memeti |
| Indian Cultural Precinct Taskforce | Mayor of the Day | Mayor of the Day |
| Leisure Contract Advisory Group | Cr Tim Dark Cr Angela Long Cr Loi Truong | Cr Angela Long |
| LG Mayoral Taskforce Supporting People Seeking Asylum | Mayor of the Day Cr Matthew Kirwan Cr Youhorn Chea <i>(Note: Only the Mayor or their delegate has voting rights)</i> | Mayor of the Day Cr Lana Formoso Cr Rhonda Garad |
| Multicultural and People Seeking Asylum Advisory Committee | Cr Youhorn Chea Cr Matthew Kirwan | Cr Eden Foster |
| Noble Park Revitalisation Board | Mayor of the Day | Mayor of the Day |
| Positive Ageing Advisory Committee | Cr Youhorn Chea Cr Maria Sampey Cr Loi Truong | Cr Sophie Tan |
| Reconciliation Working Group | Cr Matthew Kirwan Cr Angela Long | Cr Angela Long |

| Organisation | Past Councillor Representative(s) 2019–20 15 Nov 2019–19 Nov 2020 | New Councillor Representative(s) 2020–21 19 Nov 2020–Nov 2021 |
|---|---|--|
| Springvale Community Hub Committee | – | Cr Richard Lim OAM Cr Loi Truong |
| Sustainability Advisory Committee | Cr Matthew Kirwan Cr Sophie Tan | Cr Rhonda Garad Cr Sophie Tan |
| Taylor's Road Landfill Community Reference Group [#] | Cr Angela Long Alternate – Cr Matthew Kirwan | Cr Angela Long Alternate – Cr Sean O'Reilly |
| Young Leaders | Ambassador – Cr Tim Dark Ambassador – Cr Zaynoun Melhem Ambassador – Cr Jim Memeti Ambassador – Cr Sean O'Reilly Ambassador – Cr Sophie Tan | Ambassador – Cr Tim Dark Ambassador – Cr Lana Formoso Ambassador – Cr Eden Foster Ambassador – Cr Rhonda Garad Ambassador – Cr Jim Memeti Ambassador – Cr Sean O'Reilly Ambassador – Cr Sophie Tan |

NB: [#]denotes alternate Councillor required when nominated Councillor cannot attend a meeting.

Peak Industry Bodies

| Organisation | Past Council Representative(s) 2019–20 15 Nov 2019–19 Nov 2020 | New Council Representative(s) 2020–21 19 Nov 2020–Nov 2021 |
|--|--|--|
| Australian Local Government Women's Association (ALGWA) | Cr Sophie Tan | Cr Sophie Tan |
| Municipal Association of Victoria (MAV) [#] | Cr Sean O'Reilly Alternate – Cr Matthew Kirwan | Cr Sean O'Reilly Alternate – Cr Lana Formoso |
| Victorian Local Governance Association (VLGA) [#] | Cr Matthew Kirwan Alternate – Cr Maria Sampey | Cr Lana Formoso Alternate – Cr Rhonda Garad |

NB: [#]denotes alternate Councillor required when nominated Councillor cannot attend a meeting.

Regional Organisations and Committees

| Organisation | Past Councillor Representative(s) 2019–20 15 Nov 2019–Nov 2020 | New Councillor Representative(s) 2020–21 19 Nov 2020–Nov 2021 |
|--|--|---|
| 2020 Local Government Mayoral Advisory Panel | Cr Jim Memeti | Appointment by Minister only |
| Alliance for Gambling Reform | Cr Youhorn Chea Cr Matthew Kirwan Cr Sean O'Reilly Cr Maria Sampey Cr Loi Truong | Cr Lana Formoso Cr Rhonda Garad Cr Sean O'Reilly |
| Eastern Transport Coalition# (Name and structure likely to change) | Cr Youhorn Chea | To be advised |
| Inter Council Aboriginal Consultative Committee (ICACC) | Cr Angela Long Alternate – Cr Matthew Kirwan | Cr Angela Long Alternate – Cr Lana Formoso |
| Local Governments'/Metropolitan Waste Management Forum# | Cr Matthew Kirwan Alternate – Cr Maria Sampey | Cr Rhonda Garad Alternate – Cr Jim Memeti |
| RoadSafe South East Inc. | Cr Angela Long | Cr Lana Formoso Cr Angela Long |
| South East Councils Climate Change Alliance (SECCCA) Councillor Advisory Group | Cr Youhorn Chea Cr Matthew Kirwan | Cr Rhonda Garad |
| South East Melbourne (SEM) | Mayor of the Day | Mayor of the Day |
| Welcoming Australia | Cr Youhorn Chea Cr Matthew Kirwan | Cr Eden Foster Cr Rhonda Garad |

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

Councillor Representative

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

Protocols

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

Advocacy

Council continued to build on its significant advocacy program this year, with a great deal of effort put into securing grant funding for key projects impacting on our community. The entire year was focused on assisting people through the COVID-19 pandemic via advocacy to the State and Federal Governments for resources and local project funding.

General advocacy efforts again aimed to increase funding and levels of service for the city, raise awareness of critical issues facing the Greater Dandenong community during the pandemic, as well as build and foster key relationships with a number of external sources.

A dedicated advocacy page on Council's website was completely updated as part of the website redevelopment project, however it still provides an opportunity for members of the community to check on the current advocacy campaigns and get further information on Council's position and actions. This was kept updated throughout the year.

Projects

Key advocacy projects for 2020–21 included the following:

- **Status Resolution Support Services (SRSS):** continuation of this campaign towards the Federal Government changes to the eligibility criteria for the SRSS for people seeking asylum, which meant that funding for many of them ceased.
- **Homelessness:** Council joined with 12 other Councils to form the 'Regional Local Government Homelessness and Social Housing Group Charter', which together will undertake a range of activities and initiatives aimed at addressing homelessness across the south eastern region.
- **Family Violence services:** the relocation of 'Southern Melbourne Orange Door' to Dandenong was announced, which provides a state-wide network of service hubs, and will include specialist workers in the fields of family violence, child and family support, Aboriginal services, and men's behaviour change, offering critical family violence support services under the one roof.
- **Dandenong Aquatic and Wellbeing Centre:** funding to support the development of a new multi-purpose aquatic and wellbeing centre to replace the ageing Dandenong Oasis with a focus on allied health, passive activity, education and wellness.
- **Stage 2 NPAC redevelopment:** funding received for this project, which will include an expanded range of year-round services, to maximise use and further develop as a family friendly facility.
- **Dandenong Sports and Events Centre:** funding submissions made for a multipurpose sport, community, cultural and entertainment venue in the heart of Melbourne's south-east catering for elite sporting competitions, major events, concerts, festivals, community events and corporate functions.
- **Keysborough South Community Hub:** funding to support this multi-purpose facility providing a range of services, programs and flexible meeting spaces for the community.
- **Shepley Regional Multipurpose Centre:** capital grant funding assistance is being sought for the development of this Centre.
- **Transport infrastructure:** funding for a number of road projects to support Dandenong as a major employment hub, including completion of the Dandenong Bypass and Glasscocks Road.
- **Public transport:** updating facilities that are no longer DDA compliant and extending shared user networks.
- **Greater Dandenong Gallery of Art:** funding towards an exciting new initiative which would transform the Masonic Hall building in Central Dandenong into a state-of-the-art gallery and exhibition space.
- **Gambling reform:** a range of initiatives aimed at reducing the impact on Greater Dandenong residents, currently one of the highest areas for gaming losses in Victoria.
- **Lyndhurst landfill:** a commitment for the earliest possible closure of the Lyndhurst landfill site and a process of planning and policy development to address the matter of future land use and location of landfill sites.
- **Waste and recycling:** the allocation of a greater proportion of landfill levy funds from the State Government towards waste reduction, resource recovery programs, minimising dumped rubbish and recycling initiatives; as well as looking at alternatives to landfill.

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



Liaison with the following key groups:

- Australian Sports Commission
- Bicycle Network Victoria
- Committee for Dandenong
- Committee for Melbourne
- Council Alliance for a Sustainable Built Environment (CASBE)
- Development Victoria
- Eastern Transport Coalition
- Eastern Treatment Plant Community Liaison Committee
- Federal Government Ministers and departments
- Greater South East Melbourne – group of eight south east Councils
- Level Crossing Removal Authority (LXRA)
- Melbourne Water
- Metropolitan Planning Authority (MPA)
- Metropolitan Waste and Resource Recovery Group (MWRRG)
- Migrant Resource Centres
- Municipal Association of Victoria (MAV)
- National Broadband Network Company
- Parks Victoria
- Port Phillip and Westernport Catchment Management Authority (PPWCMA)
- Public Transport Victoria
- Regional Development Australia (RDA)
- Regional Management Forums
- South East Community Links Inc
- Southern and Eastern Integrated Transport Authority (SEITA)
- South East Councils Climate Change Alliance (SECCCA)
- South East Integrated Water Management Group
- South East Melbourne Manufacturers Alliance (SEMMA)
- South East Water
- Sport and Recreation Victoria
- Sport associations such as AFL, Victorian Football Federation, Cricket Vic, Softball Vic, Tennis Vic and Vic Sport
- State Government Ministers and departments
- Vic Health
- Vic Roads
- Victorian Multicultural Commission
- Victoria Police
- Water Sensitive Cities Steering Committee.

Audit and Risk Committee

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

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

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

The members of the Audit and Risk Committee for 2020–21 were as follows:

| Members | |
|--|------------------------|
| Mr David Ashmore 1 July 2020–30 June 2021 | Chair |
| Mr Mick Ulbrick 1 July 2020–30 June 2021 | External Member |
| Mr Geoff Harry 1 July 2020–30 June 2021 | External Member |
| CEO | Non-voting |
| Director Corporate Services | Non-voting |
| Manager Finance and IT | Non-voting |
| Cr Jim Memeti 1 July 2020–23 October 2020 | Mayoral representative |
| Cr Matthew Kirwan 1 July 2020–23 October 2020 | Council representative |
| Cr Maria Sampey 1 July 2020–23 October 2020 | Council representative |
| Cr Angela Long 19 November 2020–30 June 2021 | Mayoral representative |
| Cr Rhonda Garad 19 November 2020–30 June 2021 | Council representative |

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

The Audit and Risk Committee met on four occasions during 2020–21. Matters considered included:

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

Sitting fees for external members of the Audit and Risk Committee for 2020–21 were set by Council (on 13 July 2020) as follows:

| | |
|--------|--|
| Chair | \$2,000 per meeting (exclusive of GST) |
| Member | \$1,750 per meeting (exclusive of GST) |

Public Interest Disclosures Act 2012

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

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

Public Interest Disclosure Coordinator:

Anthony Camillo – Manager People and Procurement

Public Interest Disclosure Officers:

Lisa Roberts – Manager Governance

Mark Perrett – Team Leader Risk Management and Occupational Health and Safety

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

Freedom of Information

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

During the financial year, 29 FOI requests were received, all of which were considered valid and reportable. Four were outstanding and actioned from the previous year.

The table below outlines the results of those requests:

| | 2020–21 |
|--|------------|
| Total number of requests | 33 |
| Access granted in full | 14 |
| Access granted in part | 2 |
| Other* | 13 |
| Access denied in full | 4 |
| Requests still under consideration | 5 |
| Number of internal reviews sought | 2 |
| Number of appeals lodged with VCAT | 0 |
| Number of requests transferred/withdrawn | 2 |
| Total fees and charges collected | \$1,096.29 |

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

Public Transparency

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

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



Alex Wilkie Reserve

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

Municipal Emergency Management

Council has a statutory obligation under the *Emergency Management Act 1986* and *2013* to plan for and assist the community in the mitigation, planning, preparing for, responding to and recovering from emergency incidents.

Achievements

- In line with the new Emergency Management Legislation, Council helped establish a new Municipal Emergency Management Planning Committee (MEMPC) with representatives from Victoria Police, Country Fire Authority, Fire Rescue Victoria, State Emergency Service, Red Cross, Ambulance Victoria and a number of other local organisations.
- Council led the MEMPC to rewrite a Greater Dandenong Municipal Emergency Management Plan (MEMP) which can be found on Council's website.
- The Emergency Management team within Council expanded to include the full-time position of Municipal Recovery Manager (MRM) and Fire Prevention Coordinator (MFPO).
- A Municipal Fire Management Plan was produced.
- A draft Municipal Emergency Flood/Storm Plan in collaboration with the Victorian State Emergency Service (VICSES) was developed.
- The COVID-19 response dominated this year and Council worked in collaboration with the Department of Health in all aspects of the pandemic.
- Council hosted a Southern Metro Region Emergency Management Forum to discuss:
 - The role of Monash Health in establishing the South East Public Health Unit (SEPHU);
 - The ongoing Council's and Emergency Project with Local Government Victoria (LGV);
 - The Machinery of Government changes to the Department of Health and Human Services; and
 - The role and support provided by the Municipal Association of Victoria (MAV).
- Council continued its COVID-19 Material Aid Program by supporting a number of local organisations.
- Council conducted an operation at Dandenong Market for seven weeks to improve COVID-19 safety practices at the market and ensure its ongoing viability to remain open.

Governance and Management Checklist

| Governance and Management Items | Assessment |
|--|---|
| 1. Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest) | Current policy in operation Date of adoption: 22/02/2021 |
| 2. Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community) | Current guidelines in operation Date of adoption: 30/06/2019 |
| 3. Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years) | Adopted in accordance with section 91 of the Act Date for adoption: 25/10/2021 The Long Term Financial Strategy 2020–24 was adopted on 22/08/2020 |
| 4. Asset Plan (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years) | Adopted in accordance with section 92 of the Act Dates of adoption: Roads – 01/05/2015 Buildings and Facilities – 31/07/2015 Stormwater Drainage – 01/08/2015 |
| 5. Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges) | Adopted in accordance with section 93 of the Act Date of adoption: 28/06/2021 |
| 6. Annual budget (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required) | Budget adopted in accordance with section 94 of the Act Date of adoption: 28/06/2021 |
| 7. Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations) | Current policy in operation Date of adoption: 27/01/2015 |
| 8. Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud) | Current policy in adoption Date of adoption: 10/08/2020 |
| 9. Municipal emergency management plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery) | Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> Date of preparation: 15/02/2018 |
| 10. Procurement policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council) | Adopted in accordance with section 108 of the Act Date of approval: 11/11/2019 |
| 11. Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of disaster) | Current plan in operation Date of adoption: 08/08/2018 |
| 12. Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster) | Current plan in operation Date of adoption: 15/02/2018 (Municipal Emergency Management Plan) 09/05/2019 (IT Disaster Recovery Plan) |

| Governance and Management Items | Assessment |
|--|--|
| 13. Risk management framework (framework outlining Council's approach to managing risks to the Council's operations) | Current framework in operation Date of commencement of current framework: 27/01/2015 |
| 14. Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act) | Established in accordance with section 53 of the Act Date of establishment: 08/07/1996 |
| 15. Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls) | Internal auditor engaged Date of engagement of current provider: 01/10/2009 |
| 16. Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the <i>Local Government Act 1989</i>) | Current framework in operation Date of adoption: 01/07/2014 |
| 17. Council Plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year) | Current report Dates reports presented to Council: 10/08/2020 30/11/2020 22/02/2021 10/05/2021 |
| 18. Financial reporting (quarterly statements to Council under section 138(1) of the <i>Local Government Act 1989</i> comparing budgeted revenue and expenditure with actual revenue and expenditure) | Quarterly statements presented to Council in accordance with section 138(1) of the 1989 Act Dates reports presented to Council: 14/09/2020 30/11/2020 22/02/2021 10/05/2021 |
| 19. Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies) | Risk reports prepared and presented Dates of reports: 28/08/2020 03/12/2020 05/03/2021 18/06/2021 |
| 20. Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the 1989 Act) | Performance reports prepared and presented Dates of reports: 10/08/2020 14/09/2020 30/11/2020 22/02/2021 25/03/2021 10/05/2021 |
| 21. Annual report (annual report under sections 131, 132 and 133 of the <i>Local Government Act 1989</i> to the community containing a report of operations and audited financial performance statements) | Annual report considered at a meeting of Council in accordance with section 134 of the 1989 Act Date report presented: 12/10/2020 |



Alex Wilkie Nature Reserve wood carving

| Governance and Management Items | Assessment |
|---|--|
| 22. Councillor Code of Conduct (Code setting out the standards of conduct to be followed by Councillors and other matters.) | Code of conduct reviewed and adopted in accordance with section 139 of the Act Date of adoption: February 2021 |
| 23. Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff) | Delegations reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act Date of review: August 2020 |
| 24. Meeting procedures (Governance Rules governing the conduct of meetings of Council and delegated committees) | Governance Rules adopted in accordance with section 60 of the Act Date of adoption: August 2020 |

OUR ORGANISATION





Dandenong Civic Centre – Wominjeka Artwork

Council



Chief Executive Officer

John Bennie PSM



Business, Engineering and Major Projects

Director – Paul Kearsley

- Business and Revitalisation
- City Improvement Services
- Infrastructure Services and Planning
- Major Projects
- South East Business Networks (SEBN)
- Transport and Civil Development



City Planning, Design and Amenity

Director – Jody Bosman

- Building and Compliance Services
- Planning and Design
- Regulatory Services



Community Services

Director – Martin Fidler

- Community Arts, Culture and Libraries
- Community Care
- Community Development, Sport and Recreation
- Community Wellbeing



Corporate Services

Director – Mick Jaensch

- Customer Service and Civic and Community Facilities
- Financial Services
- Governance
- Information Technology
- Media and Communications
- People and Procurement Services

Our Staff

Council achievements for this financial year included:

- Successfully transitioned a large portion of the workforce to remote working very quickly in response to health directions whilst sustaining directly affected employees in meaningful work without need for standdowns.
- In partnership with Monash University and WorkSafe Victoria, developed and piloted a toolkit for investigating incidents of work-related violence towards local government employees.
- Completed the State funded initiative of Working for Victoria project employing 104 new staff for a six month period targeting under employed or displaced persons during the COVID-19 pandemic.
- Implemented a new eRecruitment and Onboarding System to create efficiencies and enhance the prospective and new employee experience.
- Continued the Family Violence and Gender Equity action plan and strategy with a particular focus on staff awareness and training.
- Established an Emergency Management Relief Centre Framework and trained staff to prepare for deployment.

Enterprise Agreement and Industrial Relations

The largest piece in Council's industrial matters landscape is the Enterprise Agreement which was completed for the first time under a rate capped environment in 2019. The Agreement has provision for annual increases at the rate cap or 2.25 per cent and expires in June 2022. During 2020–21 there were no disputes relating to the Enterprise Agreement.

Gender Equality

The *Gender Equality Act 2020* was passed in late February and is the first of its kind in Australia. It requires Councils to measure, report on, plan for and progress gender equality in their organisations. Importantly, the Act requires Council to consider gender equality not only in our workforce but in the policies, programs and services that we deliver. Work is underway developing a responsive action plan, training and relevant policies.

Council is also a champion of saying NO to violence against women and all forms of family violence. This incorporates the extensive work undertaken to gain reaccreditation with White Ribbon Australia.

Staff Giving Scheme

Council employees continued to elect to make regular donations to agencies within the municipality under the Staff Giving Scheme. 10 local organisations have benefited from this ongoing program which is administered via Payroll. The Staff Giving Committee also reviewed ways in which Council can continue to increase staff participation in this program. In 2020–21 Council staff donated a total of \$21,150.68 to local agencies.

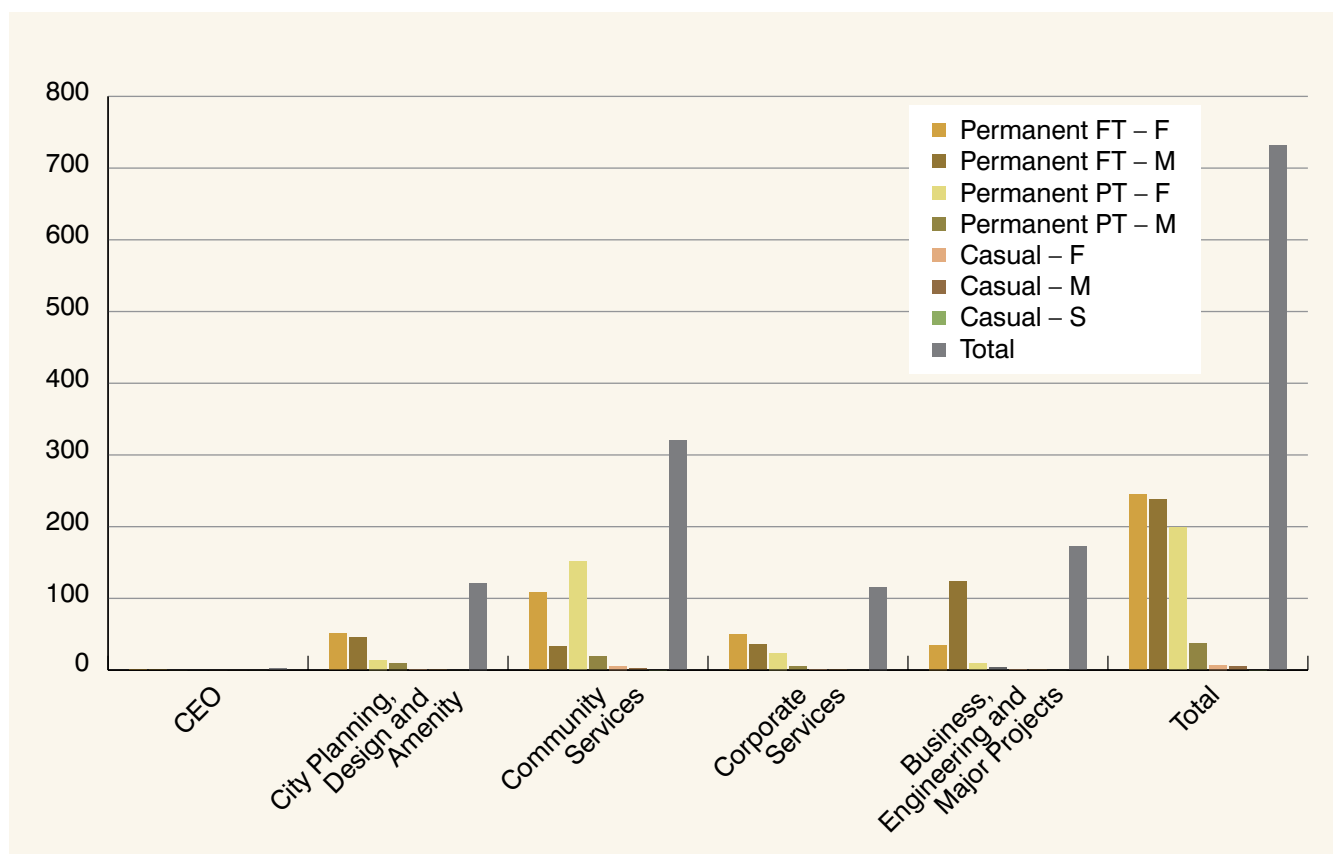
OUR ORGANISATION

Service Milestones

95 staff achieved service milestones for reaching 5, 10, 20, 30, and 40 years' service and received recognition for their achievement and contribution to Council.

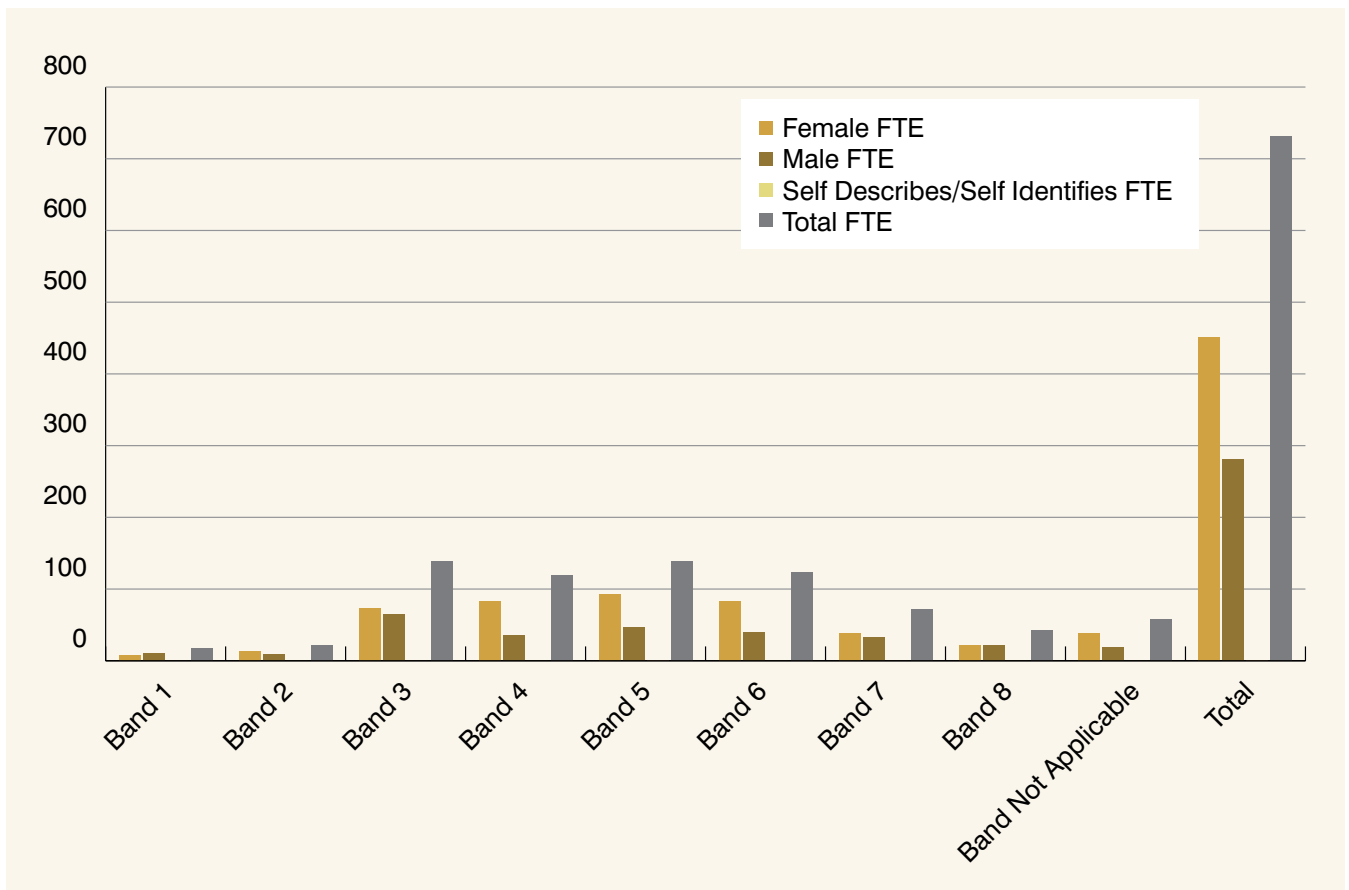
Council Staff – Full Time Equivalent (FTE)

| Employment Type / FTE Gender | CEO | City Planning, Design and Amenity | Community Services | Corporate Services | Business, Engineering and Major Projects | TOTAL |
|------------------------------|-------------|-----------------------------------|--------------------|--------------------|--|---------------|
| Permanent FT – F | 1 | 51 | 108 | 50 | 35 | 245 |
| Permanent FT – M | 1 | 45 | 33 | 36 | 123 | 238 |
| Permanent PT – F | – | 14.04 | 151.56 | 23.93 | 9.49 | 199.01 |
| Permanent PT – M | – | 10.01 | 19.45 | 4.69 | 3.10 | 37.25 |
| Casual – F | – | 0.56 | 5.64 | 0.37 | 0.63 | 7.20 |
| Casual – M | – | 0.87 | 2.73 | 0.83 | 0.76 | 5.19 |
| Casual – S | – | – | 0.04 | – | – | 0.04 |
| Total | 2.00 | 121.48 | 320.41 | 115.82 | 171.98 | 731.69 |



Council Staff – Full Time Equivalent (FTE)

| Employment Classification | Female FTE | Male FTE | Self Describes/ Self Identifies FTE | Total FTE |
|---------------------------|---------------|---------------|--|---------------|
| Band 1 | 7.81 | 9.86 | – | 17.67 |
| Band 2 | 13.26 | 8.66 | – | 21.92 |
| Band 3 | 72.64 | 65.49 | – | 138.13 |
| Band 4 | 83.02 | 36.23 | 0.04 | 119.29 |
| Band 5 | 92.74 | 46.35 | – | 139.08 |
| Band 6 | 83.38 | 39.88 | – | 123.26 |
| Band 7 | 39.04 | 33 | – | 72.04 |
| Band 8 | 21.11 | 21.79 | – | 42.89 |
| Band Not Applicable | 38.21 | 19.18 | – | 57.40 |
| Total | 451.21 | 280.44 | 0.04 | 731.69 |



GREATER DANDENONG AN ORGANISATION OF EXCEPTIONAL CHARACTER



- We **respect** and care about our community, each other and ourselves.
- We act with **integrity** at all times and in all matters.
- We take time to **listen** to and seek to understand the other point of view.
- We strive to understand and respect the **diversity** of our community and our workplace.
- We understand **our role** in the community and **respect** the responsibility that comes with it.



- We **listen** to our community and respond.
- We **work together** with our community and each other, to achieve the best outcome.
- We have the **confidence** to **challenge** the status quo, to reach for better outcomes.
- We are **action-oriented** in identifying and responding to new challenges.



- We are **proud** of our city, our community and our achievements.
- We spend our time and effort on **solutions** rather than looking for someone to blame.
- We take **responsibility** for our actions.



- We **care** about getting the best outcomes.
- We constantly ask: *What's the future and what's possible?*
- We have the **courage** to try new ideas.
- We strive for **excellence** in everything we do.



- We tell the **truth**, even when we know people may not want to hear it.
- We form our opinions and give advice from sound, **evidence based** research.
- We act with humility and apply the **highest standards** of ethical behavior to everything we do.



Equal Employment Opportunity (EEO) and Appropriate Workplace Behaviours

Council continued to support and uphold EEO principles and practices. Staff undergo initial EEO awareness training as part of Council's induction process and refresher training. In 2020–21, 140 staff undertook training.

Appropriate Workplace Behaviours remain an important part of who we are at work. Staff in all business units have participated in training and have been provided with supporting resources which facilitate a faster and more effective resolution of workplace issues. The Appropriate Workplace Behaviours Policy is promoted via Council's intranet. Further training is provided in Cooperative Conversations to enhance staff skills and capability to handle conflict, interpersonal communication and improve workplace relationships. This partners with our REACH values which defines who we are and how we interact with others. It is an extension of our corporate values and provides details about how each of us should aim to operate in the workplace regardless of the role we hold.

Training and Employee Development

Although restrictions limited many training programs being delivered face to face some continued virtually and some were organised in accordance with restrictions as a priority. The following programs were conducted in 2020–21:

- First aid, CPR and EPI pen emergencies – 144 attendees
- EAP – Dealing with resilience in these COVID-19 times, isolation, anxiety and mental wellbeing – 44 attendees
- Corporate Induction EEO – 41 attendees
- Corporate Induction Bus Tour – 10 attendees
- Introduction Pulse E-Recruit and On boarding – Corporate – 98 attendees
- Step up – Wellbeing – 54 attendees

Council remains committed to staff development, including current and upcoming leaders within the organisation. Council's training blends formal training and development opportunities with on-the-job experiences via secondments and acting in different roles. This includes participation in the annual Inter-Council Leadership Challenge organised by the Local Government Managers of Australia (LGMA) and tapping into industry based management development programs including the LGPro Ignite, Mastering Management, Emerging Leaders and Executive Leadership programs.

Digital Solutions

Employee processes and experiences are being enhanced and streamlined through the selection and implementation of cost effective digital solutions. In 2020–21 this included:

- Introduction of a new e-Recruitment system and complementary onboarding module to create efficiencies and enhance compliance as well as applicant and staff experience.
- Expanding e-learning programs to staff.
- Further expansion of online forms to minimise paper and maximise efficient workflows for staff related transactions.

Family violence prevention initiatives

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

SHINE – Staff reward and recognition program

Council's customised reward and recognition scheme is online and internally promoted as a way to thank and recognise work colleagues who perform above and beyond their role. The online program encourages staff to recognise each other for outstanding achievements. The following were awarded throughout the year:

- 94 REACH awards
- 7 Rise Above awards
- 3,052 appreciation eCards.

Greater Dandenong's reward and recognition activities remain contemporary and best practice across Local Government. The system has been integrated as a live feed on the new intranet to boost visibility and staff engagement.

Complaints and grievances

Complaints and grievance numbers continue to remain low. There were five complaints received by Council which required investigation. Resolution processes have been implemented and are progressing. Two formal staff grievances were lodged with the CEO and were resolved without the matter being escalated to an external body.

2020–21 Organisational Development Achievements

- While State Government directed restrictions during the COVID-19 pandemic limited many of Council's activities there were no Council staff stood down. Council deployed staff to new areas such as the material aid project or outdoor activities which were permitted and also of great benefit to the community.
- Council was the recipient of funds from the State Government that were designated to boost local employment to those economically affected by the pandemic. Council employed an additional 104 staff (some via a Citywide partnership) for a fixed term. Activities such as high touchpoint cleaning, outdoor maintenance and business and asset auditing provided a return to the community. The opportunity to gain employment and in many cases new skills was of great benefit for those involved.
- Over the past year our way of working has undergone an enormous transformation. We have had to become agile in working remotely, working differently and providing different services. This has meant staff have developed an agility and responsiveness to new demands and community needs and expectations. To support this Council has provided technology, consulted with staff and ensured adequate support and leadership in this challenging year.

The Year Ahead

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

- Compliance with the new legislation which sets gender equality, diversity and inclusion as a key priority for Councils and their staff.
- Preparation of a workforce plan that measures gender equality, diversity and inclusiveness in our workforce.
- Expansion of the use of the new people management software (Pulse).
- Enhancement of the use and analysis of the staff engagement survey.
- Continuation of emergency management initiatives including working within the State issued directions for the COVID-19 pandemic and adjusting people related initiatives accordingly.

Health and Safety

Absenteeism

Council saw continued improvement in three key lagging performance indicators which is a fantastic result.

The Lost Time Injury Frequency Rate (LTIFR) was maintained this year after considerable decreases in the past three years:

- LTIFR in June 2018 was 31
- LTIFR in June 2019 was 21
- LTIFR in June 2020 was 12
- LTIFR in June 2021 was 12

NB: *The LTIFR is the number of lost time injuries sustained per 1,000,000 hours worked*

The number of lost time injuries (LTI) rose slightly however the days lost through injury continued to drop:

- 2017–18 – LTI's = 28, Days lost = 1,455
- 2018–19 – LTI's 26, Days lost = 1,162
- 2019–20 – LTI's = 10, Days lost = 742
- 2020–21 – LTI's = 16, Days lost = 496

NB: *These figures include days lost from injuries/illnesses sustained in previous financial years.*

Health and Safety Policy

The City of Greater Dandenong is committed to achieving, so far as is practicable, a working environment that is safe and without risks to health. Council has a safety management system that establishes our corporate expectations for progressing us towards our Council vision.

Personal commitment and active involvement by all management and staff is essential to establish and maintain a safe and healthy working environment.

Occupational Health and Safety Management System (OHSMS)

Council's OHSMS has continued to improve over the year with an emphasis placed on embedding the system at the corporate and local levels. The OHS Committee and Health and Safety Representatives have been pivotal in the development and implementation of our OHSMS across all directorates. Council is now working towards aligning our OHSMS with AS/NZS ISO 45001:2018 Occupational Health and Safety Management Systems.

Workers Compensation, Injury Management, and Return to Work

Greater Dandenong was one of 31 Councils who committed to be part of a new industry-based scheme for workers compensation. The scheme which came into effect in November 2017 was designed to provide greater scope for participating Councils to prevent injuries occurring and improve return to performance, in turn reducing Workcover premiums.

MAV WorkCare's application for self-insurer licence renewal was declined by WorkSafe Victoria, and as a result the scheme wound up on 30 June 2021. WorkSafe Victoria appointed Xchanging as the Workcare agent for Council. The transition has been relatively seamless with no issues to report.



Working for Victoria employees

Health and Wellbeing

Council has continued to see participation in its health and wellbeing program FLARE (Flourishing, Lively, Active, Restored Employees). Staff attended a range of programs including sun-smart programs and mindfulness workshops.

Mindfulness programs have run throughout the year, along with meditation sessions, cultural learning activities, social activities and webinars. A safety, health and wellbeing leadership development program was also launched throughout the year. This program is targeted at front line leaders and provides them with a toolkit to increase employee engagement and safety, health and wellbeing.

Psychosocial risk management workshops commenced in the Community Care team. These workshops aimed to improve both mental and physical health by assessing the psychosocial risks associated with work, such as leadership, job demands, job resources, rostering, etc. Outcomes of the workshops are to be implemented throughout 2021–22.

Achievements

- A program of activities was developed to support health and wellbeing under the banners of physical exercise, mental health and wellbeing.
- A corporate OHS risk register has been developed and implemented. Departmental risk registers have also been developed for the Operations Centre, and drafting for Community Care commenced.
- A research project conducted in partnership with Monash University Accident Research Centre and WorkSafe Victoria in to work-related violence in local government was completed. This project was initiated by Council in 2019–20 and continued throughout 2020–21. Publication of the research report with recommendations for sector improvement is due for release in 2021–22.

The Year Ahead

- Council will continue to reinforce and continually improve the OHS Management System in line with AS/NZS ISO 45001:2018 Occupational health and safety management systems – requirements with guidance for use.
- The Safety, Health and Wellbeing Leadership Development Program will continue as part of Council's Leadership Development Program.
- The initiative to develop OHS Hazard and Risk Registers for the organisation will continue.

- An organisation wide training needs analysis will commence based on the results of OHS Hazard and Risk Registers with training programmed and delivered accordingly

Asset Management

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

Asset Management is the combination of management, financial, economic and engineering philosophy and other practices applied to physical assets. The objective is to provide the required level of service in the most cost effective manner. The notion of cost effectiveness is one that is applied to the minimum whole of lifecycle cost.

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

Council has an Asset Management Strategy which forms a major component of Council's Corporate Risk Management Framework for the strategic and operational management of infrastructure assets. A Road Management Plan (RMP) has been adopted by Council in accordance with the *Road Management Act 2004* and defines levels of service delivery for roads.

Planning

Asset Management Plans for roads (including paths and bridges), drainage, facilities and buildings, multimedia and broadcast assets, traffic signals and street trees have been developed. Plans are reviewed annually to accommodate budgetary limitations, enhanced service planning and financial sustainability considerations.

Further Asset Management Plans are currently under development and will be compliant with the new *Local Government Act 2020*. A review timetable is in place to ensure that these plans remain current and relevant.



Mayor Angela Long with Joshua Tchea, General Manager Field Operations Infrastructure Management Group during a recent Road Condition Survey

Information

All asset information is captured into a corporate register to enable whole of life cycle asset management. This system encompasses works management functionality which captures all works and maintenance completed on Council owned, maintained and managed assets. A sustainable data capture and condition assessment program has also been implemented to meet asset management requirements.

Knowledge

Complete life cycle asset information is captured within the Asset Management Plans and the asset management system to meet compliance requirements and to enhance asset management operational systems and decision making.

Technology

Council has recently implemented a new asset management system, incorporating works management and strategic asset planning functionality, which provides a single integrated solution for all organisational asset data needs and improves data capture, record keeping and predictive modelling processes across the organisation.

City Improvement Program

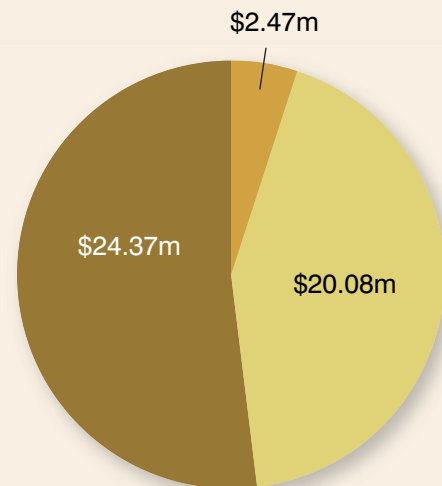
The City Improvement Program (CIP) is Council's ongoing program for the renewal, upgrade, expansion and creation of assets including, but not limited to, buildings, roads, stormwater drainage, parks, artwork, websites and library books. It consists of programs driven by Council's asset management plans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

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

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

In 2020–21, Council invested \$47 million in capital expenditure across a variety of assets as shown on the adjacent City Improvement Program chart.

2020–21 City Improvement Program Expenditure



- Plant and Equipment
- Infrastructure
- Property



| Asset Class | Project |
|---|--|
| Property | |
| Buildings | <ul style="list-style-type: none"> • Completion of significant upgrade works at the Dandenong Market site including back of house cool rooms and utility upgrades. • Completion of the annual building renewal program delivering upgrades across several Council owned buildings. • Completion of Springvale Community Precinct. • Commencement of construction of the Greater Dandenong Gallery of Art at Mason Street, Dandenong. |
| Plant and Equipment | |
| Library books | <ul style="list-style-type: none"> • Continuation of the renewal of Council's library books and resources. |
| Plant, machinery and equipment | <ul style="list-style-type: none"> • Ongoing renewal of Council's extensive fleet which supports operations and services across the municipality, including replacement of Council's heavy plant and motor vehicles. |
| Infrastructure | |
| Drainage | <ul style="list-style-type: none"> • Completion of a number of renewal and upgrade projects including a wetlands retarding basin at Wachter Reserve. |
| Parks, open space and streetscapes | <ul style="list-style-type: none"> • Construction of artwork, paths, irrigation and lighting for Dandenong Park as part of the master plan. • Tattersson Park master plan works including access roads and car parks. • Ross Reserve urban plaza, community centre carpark and all abilities playground. • A number of lighting, landscape and open space projects completed across Council reserves including Shepley Oval and Parkfield Reserve. • Construction of local parks at Douglas Street Noble Park, Fifth Avenue Dandenong and Gove Street Springvale. |
| Roads | <ul style="list-style-type: none"> • Road resurfacing and rehabilitation program, partially funded by the Commonwealth Government Roads to Recovery Program, delivered throughout the municipality. • Improvements to the Cheltenham Road and Chandler Road intersection. • Road safety improvements delivered under Council's Local Area Traffic Management Program and the Federal Blackspot Program. • Hemmings Street Dandenong West shopping strip streetscape upgrade. |

Service Improvement Process

Corporate planning and service reviews

The purpose of the service improvement process is to ensure that the services Council provides are responsive to changing community needs.

Council's suite of corporate plans includes the Imagine 2030 Community Plan, the Council Plan 2017–21 and several other high-level strategies and plans such as the Community Wellbeing Plan 2017–21. The Council Plan is supplemented by an Annual Plan which outlines key activities for the financial year and departmental business plans.

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

Performance measurement and reporting

In 2020–21 Council regularly monitored its performance via quarterly performance reports which covered the financial and performance targets outlined in the Council Plan, Annual Plan and Annual Budget.

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

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

Local Government Performance Reporting Framework (LGPRF)

The Victorian Government introduced a mandatory performance reporting framework in 2014–15 to ensure that all Councils are measuring and reporting on their performance in a consistent way. This framework includes both service and financial indicators and all Victorian Council results can be found at www.knowyourcouncil.vic.org.au

The City of Greater Dandenong continued to report on all compulsory indicators in 2020–21.

Community satisfaction

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

The City of Greater Dandenong participated for the ninth consecutive year in 2021. The results achieved indicated that there are very high levels of community satisfaction with Council's services, with scores higher than or equal to the metropolitan and state-wide averages across all key measures.

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

Over the past four years, Council has also consistently outperformed the metropolitan and state-wide averages in the following categories:

- Making community decisions
- Overall performance
- Overall Council direction

Relevant Legislation

Local Government Act 2020

Council has successfully implemented the aspects of the *Local Government Act 2020* that were required prior to 30 June 2021.

Domestic Animals Act 1994

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

Council adopted its Domestic Animal Management Plan 2017–20 in October 2017. In 2020–21 a new plan has been drafted and public consultation is due to commence in August. The final plan is expected to be endorsed by the end of 2021 in line with the State Government requirements.

The majority of actions for the existing Domestic Animal Management Plan have been delivered however a small number involving public events and consultations were affected by the COVID-19 pandemic.



Food Act 1984

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

Road Management Act 2004

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

Risk Management

The review of Greater Dandenong City Council's risk framework continues. This is due to be finalised in 2021–22, and the identified improvements to the framework implemented.

The implementation of controls to address strategic risks was reported quarterly to the Executive Management team and the Audit and Risk Committee and is now a "business as usual" activity. For 2021–22, the effectiveness of existing and any new controls will also be reported quarterly.

Council's Environmental Risk Register was also adopted, and integration into the risk database is nearing completion.

Insurance

The City of Greater Dandenong retained its broad portfolio of insurance policies, to provide appropriate cover against disastrous losses and/or notable legal costs and associated claim settlements.

Some potentially costly and lengthy public liability claims were made against Council during this financial year. This type of claim is insured through the MAV Insurance Scheme: *Liability Mutual Insurance*. Such claims often take several years to resolve, yet some of the new claims were finalised in 2020–21, without recourse to Court proceedings.

Apart from the MAV Insurance policy, Council's insurances were organised through collaboration with AJ Gallagher, a world-wide insurance broking and risk management company. These services were put to tender with the assistance of Procurement Australia. JLT Marsh were awarded the broking contract for all insurances.

WorkCare Scheme

Council was a member of the MAV Self-Insurance Scheme for local government; however, during the year the WorkCover Authority did not renew the MAV's WorkCover Licence.

As Determined by WorkSafe Victoria, Councils WorkCover insurance for 2021–22 will be provided by Xchanging.

Business continuity

Council's Business Continuity Plan contingencies were further tested with the extended lockdown periods in Victoria. Council identified early at the onset of the COVID-19 pandemic, that due to the prolonged nature of a pandemic disruption a more agile approach to business continuity management was needed. As a result, business continuity management processes were adapted and improved as the extent and specific impacts of the COVID-19 pandemic became apparent, both on operational areas and on our community.

The organisation transitioned from a predominantly office and operations centre based workforce to operating effectively with a large proportion of staff working from home, with no cessation of essential functions, and taking on COVID-19 specific responsibilities. Wherever possible, non-essential staff were redeployed to help support staff performing essential roles. Some new roles arose from the pandemic such as staffing to support material aid, Working for Victoria, and emergency management.

Council is still, at the time of this report, without any confirmed COVID-19 cases amongst our workforce. The organisation plans to transition back to a majority of staff working from Council premises across a majority of the week, subject to any additional State Government restrictions.

Fraud Risk Management

- A review of fraud and public interest disclosures policies, procedures and plans was conducted.
- Fraud and corruption awareness training was delivered to all managers and team leaders.
- A review of our fraud risk register took place and found that fraud risk controls are in place and effective.

Memberships

Council and individual officers have maintained membership and involvement with a number of industry associations that support the risk and safety professions, including:

- Local Government Professionals (LGPro) – Risk Management Special Interest Group.
- Risk Management Institute of Australasia (RMIA) - the peak professional risk management body in Australasia.
- MAV Insurance (LMI) – risk management services and learning opportunities provided as part of Council's membership of the liability insurance scheme.

The Year Ahead

Over the next year, Council will be focusing on adding rigour to its risk management processes and improving its risk culture. To achieve this, in 2021–22 Council will:

- Review its:
 - Risk Management Policy and Risk Management Framework
 - Risk Appetite Statement
 - Strategic Risk Register
 - Operational Risk Register
- Incorporate risk management into the corporate learning and development training program
- Strengthen the link between risk management and business planning and resourcing.

Contracts

During the year Council did not enter into any contracts valued at \$150,000 or more for services or \$200,000 or more for works of a kind specified in section 186(5)(a) and (c) of the *Local Government Act 1989*. It also did not enter into any other contracts valued at \$150,000 or more for goods or services or \$200,000 or more for works without engaging in a competitive process.

The image shows a modern library interior. A prominent feature is a large, curved wall made of green panels, some of which are perforated. A staircase with a metal railing and glass balustrade is in the foreground, leading up towards the wall. The background shows a multi-level atrium with glass railings and various seating areas.

COMMUNITY RELATIONS

↑ Library (Upper Level)
Reading Terrace
The Lounge
Quiet Zone
Community Rooms 2-7
Library Rooms 1-6
The Studio
Multi-Faith Room



Community Vision

In 2008 and 2009 an extensive consultation program was conducted to develop a Community Plan, *Imagine 2030*. This plan outlined the community's vision, key themes and priorities for the future of Greater Dandenong and was categorised into three main areas: People, Place and Opportunity.

The results of this project informed the planning stages of the Council Plan 2013–17, and other key strategic documents such as the Community Wellbeing Plan 2013–17. In 2016–17 further consultation activities were conducted as part of the development of a new four year Council Plan for the period 2017–21. This consultation tested the existing themes of the Community Plan to ensure Council's priorities were still aligned with the community's needs. Each of the themes identified in the original development of the plan continued to be of high importance to those who participated in the consultation activities. Attracting visitors to the city by increasing tourism opportunities was also seen as an additional priority which was included in the updated 2017 summary of the Community Plan.

In 2020–21 Council commenced the development of a new community vision for 2040. As required by the new *Local Government Act 2020*, a deliberative process was undertaken and the Greater Dandenong People's Panel was formed. This panel of 31 residents and business owners, representative of our community's diversity, were asked to consider the outcomes of a broad community consultation phase and background information provided by Council, to develop a new vision and principles. The results of this process will influence the development of the new Council Plan 2021–25 which will be endorsed by Council in October.

Health and Wellbeing in Our Community

Greater Dandenong City Council's Community Wellbeing Plan (CWP) was developed for the period 2017–21. This plan is a requirement under the *Public Health and Wellbeing Act 2008* (Section 26), which states that all Councils must develop a four year municipal public health and wellbeing plan within 12 months of each general election of Council. The function of this plan is to encourage our community to lead healthier lives and help create the environment for them to do so.

The CWP 2017–21 focused on four key areas that align with the Victorian Public Health and Wellbeing Plan:

- Community Infrastructure, Transport and Environment
- Learning and Employment
- Mental and Physical Health
- Safety, Engagement and Social Cohesion.

During the 2020–21 financial year, implementation of the CWP included ongoing activities in partnership with a range of local health and community organisations and service providers.

Community Infrastructure, Transport and Environment

- As one of 13 Councils of the Regional Local Government Charter Homelessness and Social Housing Group, Council actively engaged with Homes Victoria the newly established government agency managing the \$5.3 billion State Government Big Housing Build.
- Council facilitated discussions with housing providers to explore local social housing options and is investigating a local partnership to provide transitional housing for women and children experiencing family violence.
- Council has adopted and commenced implementation of its Climate Emergency Strategy and Action Plan 2020–30 and has been working with partners to increase community resilience to climate change through initiatives including the Net Zero Precincts Linkage Project, the Small Business Energy Saver Program and Climate Change Vulnerability Assessments.
- Activities undertaken to raise community awareness of the benefits of addressing climate change included the delivery of Forever Fest and incorporating climate change into the 2020–21 Community Satisfaction Survey.
- Council has commenced development of an Urban Forest Strategy which aims to reduce climate change impacts through the greening of the city.
- A Public Transport Advocacy Statement has been launched on the Council website and advocacy has commenced with the community for a proposed new Keysborough bus route.

Learning and Employment

- Greater Dandenong Libraries had a total of 14,237 attendances to early years and children literacy programs. More than 1,900 people accessed in-person and online language, literacy and learning programs and services, and over 700 people attended social inclusion and diversity programs including Libraries After Dark.
- During the COVID-19 lockdowns, Libraries delivered digital literacy training to Community Care staff and clients.
- Council endorsed a total amount of \$1,015,315 funding for 34 community projects that promote life-long learning and skills development, and 35 community engagement and social cohesion projects.
- To help boost business start-ups, Council developed the Ignite program that aims to help new business operators get established via workshops and mentoring opportunities.
- Council has continued to expand the Career Education Association of Victoria program and implementation of the Employment Readiness Scale with program participants improving their employability. A workshop series provided disadvantaged jobseekers with an up-close exploration of recruitment and workplace needs.

Mental and Physical Health

- Indigenous Primary Health Care Programs were delivered for Aboriginal and Torres Strait Islander mothers and babies through the New Directions project, and First 1,000 Days training was delivered to health care workers.
- Maternal and Child Health Services commenced First Time Parent Sessions through the Sleep and Settling Initiative funded by the Department of Families, Fairness and Housing.
- Council delivered initiatives responding to the health and wellbeing concerns of young people, including Party Safe workshops and an alcohol and other drugs social media campaign. In response to COVID-19, a range of mental health and support service information was shared via Council's social media.
- Youth and Family Services conducted 753 wellbeing checks with young people, responded to 134 intake enquiries and provided 77 hours of youth counselling support.

- Council secured a three-year Local Government Partnership with The Victorian Health Promotion Foundation, training a core team of Council staff to lead engagement with children and young people on improving physical and mental health.
- Council endorsed and continues to promote the Make Your Move Physical Activity Strategy 2020–30, which aims to increase physical activity levels and health within the municipality.
- Ongoing consultation with the Positive Ageing Advisory Committee, Disability Advisory Committee and seniors' groups focused on supporting older people and people with a disability to return to in-person programs safely. Key activities delivered included day trip tours and a social connection exercise program.
- Council successfully completed a three-year Alcohol and Drugs Catchment Plan in partnership with Enliven, which addressed alcohol-related harm within the municipality.

Safety, Engagement and Social Cohesion

- As part of Council's Preventing Family Violence/ Gender Equity Action Plan 2018–21, family violence training has been included in the induction program for all new Council employees.
- Council raised community awareness about the extent and impact of family violence and promoted local support services through social media and urban screens.
- Council's Youth United Against Family Violence videos were promoted on Victoria Police's Eyewatch social media pages with a total reach of 11,336. Young people were trained in the co-facilitation of family violence workshops in school and community settings.
- A range of activities were undertaken in the implementation of Council's Community Safety Plan 2015–22, including Community Safety Night 2021 and facilitation of the Hotspots and Homelessness Working Group that addressed local crime and social issues.
- Gender impact assessments were conducted for Council's Diversity, Access and Equity Policy and a local community safety project. Information about a variety of gender-related issues was shared with local agencies and other local government areas.
- In line with the Greater Dandenong Gambling Policy, information on gambling harm and sources of assistance were promoted widely to the community.

COMMUNITY RELATIONS



Zoe and Lennan recycling food waste





- The Local Government Mayoral Taskforce Supporting People Seeking Asylum delivered key advocacy activities, which included advocating with the Refugee Council of Australia to the Federal Government for increased support during COVID-19; and securing an additional \$3.6 million of State Government funding for people seeking asylum in Victoria in partnership with Victorian refugee advocacy groups.
- Council celebrated days of significance for LGBTIQ+ communities (International Day Against Homophobia, Biphobia, Intersexism and Transphobia Day, Wear It Purple Day), and delivered events that raised awareness about the rights of LGBTIQ+ members.

Annual Sustainability Report

The City of Greater Dandenong's Council Plan 2017–21 identifies six key strategic objectives. These include "A healthy, liveable and sustainable city" and "A city planned for the future".

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

The strategy sets goals, objectives and targets across 10 key sustainability themes:

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

Recognising that climate change is the greatest challenge of our time, Council formally acknowledged a 'Climate and Ecological Emergency' in January 2020, committing us to emergency action on climate change.

While Council can influence climate related outcomes, it cannot do it alone. To achieve this vision, Council needs to provide leadership that helps mobilise the community, other levels of government, our partners and key stakeholders to act.

The COVID-19 pandemic has shown how vulnerable society is to change, but it has also shown how capable it is of adapting.

Key highlights for 2020–21 include:

A strategic framework in response to the Climate Emergency

The *Greater Dandenong Climate Emergency Strategy 2020–30* and associated *Action Plan* were both adopted by Council on 24 August 2020. The Strategy provides a framework to guide Council's efforts to:

- achieve net zero carbon emissions from its energy use by 2025
- create the required 'whole-of-organisation' response to the Climate and Ecological Emergency required to achieve the best outcomes for the municipal community, including future generations.

The Strategy's vision is for the *City of Greater Dandenong to become a resilient, net zero carbon emission city*, with an active community prepared for the challenges of a changing climate. The development of the Strategy and Action Plan were informed through extensive community consultation – there were over 1,000 responses to the initial round of public consultation from March to May 2019. A further 50 responses providing broad support for the Draft *Climate Emergency Strategy* were received during its public exhibition period in February/March 2020.

'Tackling climate change would have a massive positive impact on the City of Greater Dandenong! It would increase people's comfort within the community, knowing their community is one that will contribute to the saving of our planet and future generations lives, and also providing help for those who are at most risk during these severe and unpredictable weather and climate changes.'

Bella – resident of Greater Dandenong

For more information visit Council's website: www.greaterdandenong.vic.gov.au/services/sustainability

Recognition by community of climate emergency

The State Government's 2021 Community Satisfaction Survey indicates that of the Greater Dandenong community:

- 79 per cent are clearly concerned about climate change
- 86 per cent think it is important for Council to respond to climate change

Reducing Council's carbon emissions

Council is proud to be one of 46 Victorian Councils that joined together to form the Victorian Energy Collaboration (VECO), the largest emissions reduction project ever undertaken by the local government sector in Australia. The Councils have pooled their electricity needs into one long-term contract with Red Energy to provide the VECO group with renewable energy generated from Victorian wind farms.

Council's participation in VECO ensures that it is well on the way to achieving the Climate Emergency Strategy's key corporate targets of:

- Becoming a *Net Zero Carbon Emission Council by 2025*
- Achieving *100% renewable energy for council by 2025*.

Disability Action Plan

There has been a considerable effort to improve services for people with disabilities in the Greater Dandenong area this year considering the constraints imposed by COVID-19.

Council's Disability Advisory Committee (DAC) is made up of local people with disabilities, service providers operating in the Dandenong area, and Councillors.

The role of the DAC is to monitor the outcomes arising from Council's Disability Action Plan 2017–23 (DAP) and provide advice to Council on the service system for people with disabilities.

The DAP focuses on four core objectives relating to wellbeing, education and employment, physical environment, and community participation.

Some examples of service improvements made in 2020–21 in these areas include:

The National Disability Insurance Scheme (NDIS)

With the rollout of the NDIS nearing completion the focus has turned to those living with a disability not eligible for the scheme. Council's DAC, along with the Southern Region Disability Alliance and the Disability Culturally and Linguistically Diverse Working Group have significant influence on Council direction in working with our local community.

All-Abilities Playground

Following the significant consultation regarding the All-Abilities Playground, construction commenced in Ross Reserve and is due for completion later in 2021. This significant playground development will provide an all-abilities, all-ages play space for families in the City of Greater Dandenong.

Greater access to information

Council's website has been redeveloped to meet the requirements of the Web Content Accessibility Guidelines (WCAG) 2.0 web level AA standards.

Greater access to employment opportunities

Council continues to encourage increased employment opportunities for people with disabilities through activities such as:

- Publishing regular articles in 'Talking Business', Council's newsletter, sent to 20,000 businesses in the Dandenong area promoting the advantages of employing people with disabilities.
- Continued employment of people with a disability through an internship program.
- Undertaking a review of projects related to Council's employment of people with a disability in order to consolidate Council's approach.

Staff Training

An emphasis on training for all Council staff continues across all aspects of service delivery including induction.

Access to the built environment

Council continues to prioritise works related to accessibility for new buildings with all major buildings being considered for the inclusion of a "Changing Places" facility. The aforementioned All-Abilities Playground at Ross Reserve and the Keysborough Community Hub will each include such a facility.



Tirhatuan Park Dog Off Leash Area – Hon. Gabrielle Williams, Hon. Lily D'Ambrosio, Cr Bob Milkovic and Mayor Angela Long

Access to public transport

Council through its Public Transport Advocacy Statement 2020 continued to advocate for increased access to public transport with the State Government committing \$200,000 to undertake planning for the upgrade of the Dandenong Railway station.

New accessible bus stops have been established on the Princes Highway and the modification of bus routes has been based on passenger need. The first of the new high capacity metro trains have been commissioned for use on the Cranbourne and Pakenham lines. These trains feature over 150 improvements for people with disabilities.

Information

The Access and Inclusion enews continues to be distributed to around 300 local people with disabilities and community organisations. The newsletter provides information on services, events, and local issues, encourages participation in consultation opportunities, and promotes disability awareness.

Emerging issues

A mid-point review of Council's Disability Action Plan was completed. Increased support for technology, opportunities for changing community attitudes towards people with a disability, support and advocacy for people ineligible for the NDIS, and further promotion of the NDIS to the CALD community have been identified as emerging issues for future planning.

COMMUNITY FUNDING PROGRAM





COMMUNITY FUNDING PROGRAM

Community Support Grants Program

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

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

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

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

Community Response Grants Program

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

- Small not-for-profit community groups can apply for up to \$2,000 to support community group member activities.
- Not-for-profit organisations may apply for up to \$1,000 for responsive projects, programs, or activities that will benefit residents of the City of Greater Dandenong.
- Individual residents can apply for up to \$500 for travel and accommodation expenses to participate in an elite level sporting tournament, artistic or cultural performance; scientific, technological, environmental or sustainability related activity; community sector or civil society forum; or to receive a highly esteemed individual award.
- Up until 30 September 2020 groups were eligible to apply for up to \$2,000 in response to COVID-19.

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



Little India, Foster Street Precinct

Community Partnership Funding and Sponsorship Grants

A new Community Partnership Funding Policy was implemented to improve funding accessibility, transparency and assessment processes and ensure the delivery of best outcomes for the Greater Dandenong community.

Community Partnership Funding and Sponsorships offers eligible not-for-profit organisations the opportunity to apply for funding to support capacity-building of important local services, the delivery of projects that contribute to the achievement of Council's Plans and Strategies, and initiatives that provide social and economic benefit to the City of Greater Dandenong.

The policy contains three grant categories:

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

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

Community Partnerships Funding Program – Hold over funding

A transition period until 30 September 2020 was provided to 16 existing recipients of Community Partnership Funding to support them to transition to the new Community Partnership Funding and Sponsorship program.

Interfaith Network of the City of Greater Dandenong – Hold over funding

Council extended the existing funding of the Interfaith Network of the City of Greater Dandenong until 28 February 2021. This was to support the delivery of Interfaith Network activities and contribute to the achievement of Council's strategic priorities. A new contract endorsed by Council is currently under negotiation.

Greater Dandenong Volunteer Resource Service

Council endorsed a new two-year funding grant to support the operation of the Greater Dandenong Volunteer Resource Service (GDVRS). The GDVRS assists local residents to find suitable volunteering opportunities and supports local not-for-profit community organisations to recruit and train volunteers.

Material Aid Response Collective Impact Grants Program

The Material Aid Response Collective Impact Grants Program was utilised for the direct procurement of perishable and non-perishable food in response to the COVID-19 pandemic.

Venue Hire Fund

Council may provide responsive support to voluntary organisations.

COMMUNITY FUNDING PROGRAM

Community Support Grants Program

| Applicant Name | Project Title | Amount Granted |
|---|--|----------------|
| Actomania Inc. | A community play "A Migrant's Journey through Coronavirus pandemic" | \$4,000 |
| Actomania Inc. | A community stage play "We Are One" on racial harmony | \$7,000 |
| Afghan Women's Organisation Victoria Inc. | Afghan Senior Women's Program | \$5,744 |
| Afri-Aus Care Inc. | The African Mamas Cluster – Building self-determination and strengthening families | \$5,000 |
| All Nations Social Sports Australia Inc. | Don't Give Up Give Back! Cup | \$2,000 |
| Australian Integrated Fijian Association Of Victoria Inc. | Fiji Day Night Event | \$5,000 |
| Australian Vietnamese Arts Inc. | Let's connect via rhythm | \$7,000 |
| Bengali Association of Victoria | Spring Festival 2020 | \$4,000 |
| Brighton Life Saving Club Inc. | CALD water safety day | \$2,000 |
| Cambodian Association of Victoria | Cambodian youth sport and recreation | \$5,000 |
| Cambodian Association of Victoria | 35 Year Anniversary of the Cambodian Association of Victoria | \$5,000 |
| Cambodian Elderly Citizen Association of Victoria | Healthy and safe living within our community | \$2,920 |
| Carers of Africa Inc. | Wheels for All-Bicycle Refurbishment Project | \$5,000 |
| City Kings Basketball Association Inc. | Providing opportunities for South Sudanese youth to participate in Basketball | \$3,000 |
| Concern Australia Welfare Inc. | Creating Real Experiences with Youth (CREWY) Project Initiative | \$5,000 |
| Connect Health & Community | Community Transport – Service promotion and volunteer recruitment | \$2,791 |
| Connection Arts Space Inc. | CAS and Chisholm: Collaborative Public Art piece | \$4,528 |
| Dandenong and District Historical Society Inc. | Preserving Dandenong's history | \$4,966 |
| Dandenong Chess Club Inc. | Dandenong Junior Chess training centre | \$3,120 |
| Dandenong Community and Learning Centre | Learning For Life | \$5,000 |
| Dandenong West Primary School Community Hub | DWPS Community Hub Digital Literacy Project | \$8,602 |
| Dr Priya Srinivasan | Becoming | \$2,000 |
| Family Relationships Institute Inc. | Starting Strong in Your Child's Education (SSYCE) | \$5,000 |
| Family Relationships Institute Inc. | Relate Well Circle of Security Parenting Education (CSPE) | \$7,000 |
| Fijian Community Association Victoria Inc. | 2021 Fiji Day Multicultural Festival | \$10,000 |
| Fijian Community Association Victoria Inc. | 2021 Pasifika Night | \$5,000 |
| Forum on Australia's Islamic Relations Inc. | Love in the time of Coronavirus – Youth Theatre Project | \$4,500 |
| Friends of Refugees | Growing fresh food at home increases local food security | \$5,177 |
| Friends of Refugees | Planning a community food garden at FOR | \$4,115 |

| Applicant Name | Project Title | Amount Granted |
|---|--|----------------|
| Fusion Theatre Inc. | Project Connect Together – Fusion Theatre | \$8,500 |
| Future Foundations Limited | Future Foundations Creative Workshop and Art Exhibition 2020 | \$5,000 |
| Life Saving Victoria | 'Sink or Swim' Aquatic Safety & First Aid Online | \$4,188 |
| Magical Getaway Foundation | Bringing Hope Back to the Vulnerable | \$5,000 |
| Melbourne 7-Melody Notes Inc. | 10th Anniversary Community Show | \$2,300 |
| Miss May Sabet | Our Story | \$4,000 |
| Mr Alex Litsoudis | Who are they? | \$6,784 |
| Mr Hari Sivanesan | South Asian Arts Pathways | \$4,000 |
| Ms Uthra Vijayaraghavan | New homes for south asian music | \$4,000 |
| Multicultural Arts Victoria Inc. | Earth Matters | \$5,000 |
| Napoli Family Club | Let's help each other to feel alive | \$5,000 |
| Rarotonga Community Association of Victoria Inc. | Pacific Unity Talent Showcase | \$5,000 |
| Rotary Club of Greater Dandenong Inc | Cornerstone Garden Project for the Homeless | \$10,000 |
| SCOPE (AUST) Limited | Balloon Football – Southern League | \$5,000 |
| SEHCP Inc. | Increasing equity and inclusion to promote edible gardening | \$6,020 |
| SisterWorks Inc. | Creative cooking training program | \$5,000 |
| South Eastern Melbourne Vietnamese Associations Council (SEMVAC Inc.) | SEMVAC Mid-Autumn Lantern Festival | \$8,500 |
| South Sudan Child First Education (SSCFE) Inc. | South Sudan Voice – Digital Drama Series | \$5,000 |
| Southern Migrant & Refugee Centre Inc. | Healthy LIFE! (Virtual) Expo | \$5,000 |
| Springvale Benevolent Society Inc. | 60th Commemoration/Anniversary | \$3,750 |
| Springvale Monash Legal Service Inc. | Job Readiness: Know Your Rights | \$5,000 |
| Springvale Park Special Developmental School | School vegetable garden – irrigation system and soil | \$5,000 |
| Springvale Rise Primary School | Springvale Rise Community Hub Multicultural Kitchen Garden Program | \$8,000 |
| St Kilda Gatehouse | Young Women's Project (YWP) Group Work | \$7,615 |
| The Chinese International Cheongsam Association of Australia Inc. | Traditional Chinese culture | \$5,000 |
| The Trustee for The Salvation Army (Victoria) Property Trust | The Salvation Army Dandenong English pronunciation classes | \$3,000 |
| U3A Dandenong Inc. | Art and Craft Show | \$2,000 |
| Victoria Tamil Women Benevolent Society Australia Inc | Ethnic and multicultural activities for women | \$2,520 |
| Vietnamese Australian Senior Association Of Victoria (VASA-Vic) Inc. | Senior Festival for Vietnamese and Southern Migrants | \$4,000 |
| Vietnamese Australian Seniors Association of Victoria (VASA-Vic) Inc. | Post COVID-19 Reunion for Father's Day | \$4,000 |
| Wellsprings for Women Inc. | Wellsprings Saturday School | \$9,000 |

COMMUNITY FUNDING PROGRAM

Community Support Grants Program (continued)

| Applicant Name | Project Title | Amount Granted |
|--|---|------------------|
| Wellsprings for Women Inc. | Wellsprings Cleaning Social Enterprise Start Up | \$5,000 |
| Windana Drug & Alcohol Recovery Inc. | Art Therapy Open Studio | \$5,000 |
| Windana Drug and Alcohol Recovery Inc. | Art Therapy Open Studio | \$9,460 |
| Xinjiang Chinese Association of Australia Inc. | Activities for senior citizens in weekly gathering. | \$5,000 |
| TOTAL | | \$326,100 |

Community Response Grants Program

| Applicant Name | Project Title | Amount Granted |
|---|--|----------------|
| Afghan Pashtun Inc. | New arrival Paktun women and children Eid celebrations | \$1,000 |
| Albanian Senior Women's Group Association Inc. | Social coffee and chat meetings and bus day trips | \$1,000 |
| Arabic Women Seniors Group Inc. | Encouraging members to socialise and be active | \$1,000 |
| Australia Ceylon Fellowship Inc. | Senior's Annual Pre Christmas Luncheon | \$1,000 |
| Australian Breastfeeding Association of Victoria | Breastfeeding centre improvements | \$1,000 |
| Australian International Aid | Eid Festival | \$1,000 |
| Australian Society of Graduate Tamils Inc. | The Tamil competition cultural night | \$1,000 |
| Burden Park Bowling Club Inc. | BPBC Coronavirus support | \$1,000 |
| Burgher Association Australia Inc. | To provide a lunch for our elderly members and friends | \$500 |
| Cambodian Chinese Friendship Association of Victoria Inc. | Weekly group activities | \$2,000 |
| Casey Tamil Manram Inc. | Tamil Festival 2021 | \$1,500 |
| Ceylonese Welfare Organisation Inc. | Seniors Luncheon 2021 | \$1,000 |
| Circolo Pensionati Campani Italiano di Clayton | Social activities | \$500 |
| Circolo Pensionati Italiani di Oakleigh e Clayton | Regular social and recreational activities for Italian and ethnic groups | \$500 |
| Cleeland United Soccer Club Inc. | Soccer training equipment | \$1,000 |
| Croatian Senior Citizens Group of Keysborough Inc. | Croatian seniors group luncheon | \$500 |
| Dandenong District Cricket Association Inc. | Providing equipment for junior Cricket teams | \$1,000 |
| Dandenong Little Athletics Centre Inc. | Electronic starting equipment | \$500 |
| Dandenong Springvale Athletics Club | Back to the Track | \$1,000 |
| Dandenong Town Weight Loss Club | Hire of hall | \$500 |
| El Hokamaa Senior Citizens | Weekly senior social gathering | \$500 |
| Fiji Islamic Cultural Society of Victoria | Support for FICSOV in response to COVID-19 | \$500 |

| Applicant Name | Project Title | Amount Granted |
|--|--|----------------|
| Footscape Inc. | Foot Care Kits | \$1,000 |
| Greater Dandenong Environment Group Inc. | 30th celebration activity | \$1,000 |
| Greek Senior Citizens St Athanasios Parish of Springvale Inc. | Annual seniors engagement activities | \$1,000 |
| Hazara Community Sangirak Club Inc. | Sangirak | \$1,000 |
| Italo-Spanish Club Inc. | Final social meeting + 36 Year Club Anniversary | \$500 |
| Jesuran Welfare Services | Christmas for volunteers and refugees | \$1,000 |
| Kelaniya Uni Alummi Assco In Australia Inc. | Sri Lankan New Year celebration | \$500 |
| Kerala Hindu Society Melbourne | Kids and youth activity | \$500 |
| Keysborough Fire Brigade | 2021 KFB Open Day | \$1,000 |
| Keysborough Learning Centre | Supporting compliance of hygiene and sanitation during COVID-19 Restrictions | \$2,000 |
| Keysborough Probus Club | Set-up costs and hall hire | \$1,000 |
| Kindness Community | Kindness Community weekly meal project | \$1,000 |
| Kingston Basketball Association Inc. | Junior Basketball program | \$1,000 |
| Lyndale United Soccer Club Inc. | Training | \$1,000 |
| Melbourne 7 Melody Notes | Acquire PA amplifier system, speakers and mic | \$500 |
| Melbourne Konkani Community Inc. | Monthi Fest | \$1,500 |
| Miss Sierra Lee | Victorian Hockey team | \$350 |
| Mountain District Darts Association Inc. | Rebooting darts in the community open day | \$500 |
| Mr Doion Happawana | Emerging players program | \$500 |
| Mr Kohen Umezu | 2021 Australian Track & Field Championships | \$350 |
| Napoli Family Club | Let's Go Napoli Family Club | \$1,000 |
| Nasle Baba Foundation Inc. | Awards for VCE and university graduates | \$1,000 |
| National Institute for the Guard of Honour to the Royal Tombs of the Pantheon-Dandenong Branch | Members Annual BBQ | \$1,000 |
| Neighbourhood Watch Greater Dandenong | Purchase a newsletter folding machine | \$1,000 |
| Noble Park Community Centre Inc. | COVID-19 return preparation | \$2,000 |
| Oromo Seniors' Welfare & Benevolent Association Inc. | Provide social service for Oromo seniors | \$1,000 |
| Programme for Improving English, Dandenong | English classes | \$500 |
| Rajasthani Kutumb of Victoria Inc. | Gangaur Milan 2021 | \$1,000 |
| Rosswood Playgroup Inc. | Member Fun Day | \$500 |
| SEHCP Inc. | Sustainable food solutions for the south east | \$2,000 |
| Sewa International (aust) Inc. | Indian seniors forum Dandenong | \$500 |
| Seychelles Social Club of Melbourne Inc. | Social activities/venue hire | \$1,000 |
| Social Club Maricot Incorporated | Group fishing trips 2-3 times per year | \$500 |
| Southern Waters Ski Show Team Inc. | Show skiing | \$1,000 |
| Springvale Districts Football Netball Club | Social functions and group gatherings | \$1,000 |

COMMUNITY FUNDING PROGRAM

Community Response Grants Program (continued)

| Applicant Name | Project Title | Amount Granted |
|--|--|-----------------|
| Springvale Italian Senior Citizen Club | 40th Anniversary of the Club | \$1,000 |
| Springvale Neighbourhood House Inc. | COVID-19 Keeping Everyone Safe | \$2,000 |
| Stella Clavisque Club (Australia-Mauritius) Inc. | Return to play program | \$500 |
| Tamil Community Empowerment Council Australia Inc. | Musical program | \$1,000 |
| Tamil Senior Citizens Fellowship (Victoria) Inc. | Deepavali Celebrations – Tamil Senior Citizens | \$500 |
| The Combined Probus Club Of Noble Park Inc. | Community grant | \$1,000 |
| The Dandenong and District Orchid Club Inc. | Annual Orchid Show and hall hire | \$500 |
| Ukrainian Association Noble Park | Borshch and Varenyky nights | \$1,000 |
| United Filipino Elderly Group | Christmas celebration for Filipino elderly | \$500 |
| Victorian Afghan Student Association Inc. | Victorian Afghan Students Association Inc. | \$1,000 |
| Victorian Masters Athletics Springvale/Noble Park | Track and field recording and event starting | \$2,000 |
| Victorian Tamil Association Inc. | Senior Citizens Week 2020 | \$500 |
| Victorian Tamil Association Inc. | Kalai Vila 2020 | \$500 |
| Vietnamese Australian Senior Association of Victoria Inc. | Father's Day celebration for seniors | \$2,000 |
| Wellsprings for Women Inc. | From survival to revival | \$2,000 |
| Whirlybird Day Club | Visit to places of interest and enjoyment | \$500 |
| Yugoslav Australian Workers Centre, Brotherhood Unity Inc. | Let's get together | \$1,000 |
| | TOTAL | \$69,200 |

Community Partnership Funding and Sponsorship Grants

| Applicant Name | Project Title | Amount Granted |
|-------------------------------------|--|----------------|
| Brotherhood of St Laurence | Given the Chance – Supporting vulnerable women into employment | \$56,000 |
| Cambodian Association of Victoria | Ethnic Youth Development Worker and Cambodian disadvantage project | \$16,100 |
| City of Greater Dandenong Band Inc. | City of Greater Dandenong Band | \$15,000 |
| Concern Australia Welfare | Hand Brake Turn – A vehicle for change | \$21,000 |
| Connection Arts Space | Sustainable Socks | \$19,975 |
| Connection Arts Space | A bridge between Council and community led arts | \$19,362 |
| Cornerstone Contact Centre Inc | Establishing new Cornerstone Drop-In | \$20,000 |
| Cornerstone Contact Centre Inc. | Cornerstone art group | \$8,978 |
| Cornerstone Contact Centre Inc. | Cornerstone creative writing group | \$4,358 |
| Dandenong Neighbourhood House Inc. | Volunteer Coordinator | \$56,000 |

| Applicant Name | Project Title | Amount Granted |
|---|---|--------------------|
| Footprint Enterprises Inc. | Born to Stand Out – a youth documentary and social impact strategy | \$30,000 |
| Friends of Refugees | Investing in volunteers to build capacity | \$19,920 |
| Friends of Refugees | Job skills and work experience for people seeking asylum (PSA) | \$55,751 |
| Friends of Refugees | Centre of specialised learning and support for people seeking asylum | \$42,000 |
| Fusion Theatre Inc. | Fusion Theatre: ensuring sustainability for inclusive theatre in Dandenong | \$20,000 |
| Joey's Van | Joey's Van – future | \$8,750 |
| Keysborough Learning Centre | Emergency food relief upgrade | \$10,000 |
| Keysborough Learning Centre | Seniors Outreach Project (SOP) | \$17,500 |
| Multicultural Arts Victoria | Dandenong Emerge | \$49,000 |
| Noble Park Community Centre | Building a sound and sustainable future for NPCC | \$25,000 |
| Noble Park Community Centre Inc. | Connecting generations by learning together | \$31,500 |
| Noble Park Community Centre Inc. | Noble Park Community Art Show | \$15,000 |
| PAWS Fulfilment Pty Ltd trading as Social Engine | Social Engine Logistics – Implementing process improvements to build capability | \$20,000 |
| SisterWorks Inc. | SisterWorks Empowerment Hub Dandenong | \$56,000 |
| South East Community Links | Support for early intervention | \$56,000 |
| South East Community Links | Support for vulnerable youth | \$56,000 |
| South East Volunteers | Disability Inclusive Volunteering Project | \$40,405 |
| South Eastern Melbourne Vietnamese | SEMVAC Structure Consolidation | \$5,000 |
| Springvale Benevolent Society Inc. | Fundraising awareness | \$12,000 |
| Springvale Benevolent Society Inc. | Emergency relief project | \$10,000 |
| Springvale Learning and Activities Centre Inc. | CoCo's Working Solutions Program | \$56,000 |
| Springvale Monash Legal Service Inc. | Maternal and Child Health Justice Partnership (MCHJP) | \$42,000 |
| Springvale Neighbourhood House Inc. | Building a sustainable North Dandenong Neighbourhood House | \$41,924 |
| Springvale Neighbourhood House Inc. | Community Development & Responsive Service Delivery | \$35,000 |
| Springvale Neighbourhood House Inc. | Future proofing Springvale Neighbourhood House | \$20,000 |
| Vietnamese Community In Australia – Victoria Chapter Inc. | Tet 2021 – Lunar New Year Festival | \$15,000 |
| Wellsprings for Women Inc. | Strengthening Wellsprings response to women's complex needs (The project) | \$30,000 |
| Wellsprings for Women Inc. | Women's Health and Safety Program (WHASP) | \$55,311 |
| | TOTAL | \$1,111,834 |

COMMUNITY FUNDING PROGRAM

Community Partnerships Funding Program – Holdover Funding Until 30 September

| Applicant Name | Project Title | Amount Granted |
|---|---------------------|------------------|
| Cambodian Association of Victoria Inc. | Youth Program | \$6,462 |
| Concern Australia Welfare Inc. | Handbrake turn | \$6,165 |
| Cornerstone Contact Centre Inc. | Operational support | \$5,672 |
| Dandenong Community Learning Centre (Formally Dandenong Neighbourhood House) | Operational support | \$20,808 |
| Friends of Refugees Inc. | Operational support | \$15,606 |
| Interfaith Network of the City of Greater Dandenong Inc. | Operational support | \$23,728 |
| Keysborough Learning Centre | Operational support | \$21,979 |
| Noble Park Community Centre Inc. | Operational support | \$11,901 |
| South East Community Links Inc. | Operational support | \$125,132 |
| Springvale Benevolent Society Inc. | Operational support | \$4,902 |
| Springvale Learning and Activities Centre Inc. | Operational support | \$11,901 |
| Springvale Neighbourhood House Inc. | Operational support | \$20,362 |
| St. Joseph's Catholic Church Springvale | Operational support | \$3,025 |
| St. Joseph's Catholic Church Springvale | Operational support | \$10,804 |
| St. Vincent De Paul Society | Operational support | \$19,223 |
| St. Vincent De Paul Society | Operational support | \$5,382 |
| We Care Community Services Inc. | Operational support | \$5,672 |
| We Care Community Services Inc. | Operational support | \$20,258 |
| Wellsprings for Women Inc. | Operational support | \$31,473 |
| Wellsprings for Women Inc. | Operational support | \$112,403 |
| | TOTAL | \$320,170 |

Interfaith Network of the City of Greater Dandenong Holdover to February 2021

| Applicant Name | Project Title | Amount Granted |
|--|---------------------|-----------------|
| Interfaith Network of the City of Greater Dandenong Inc. | Operational support | \$39,548 |
| | TOTAL | \$39,548 |

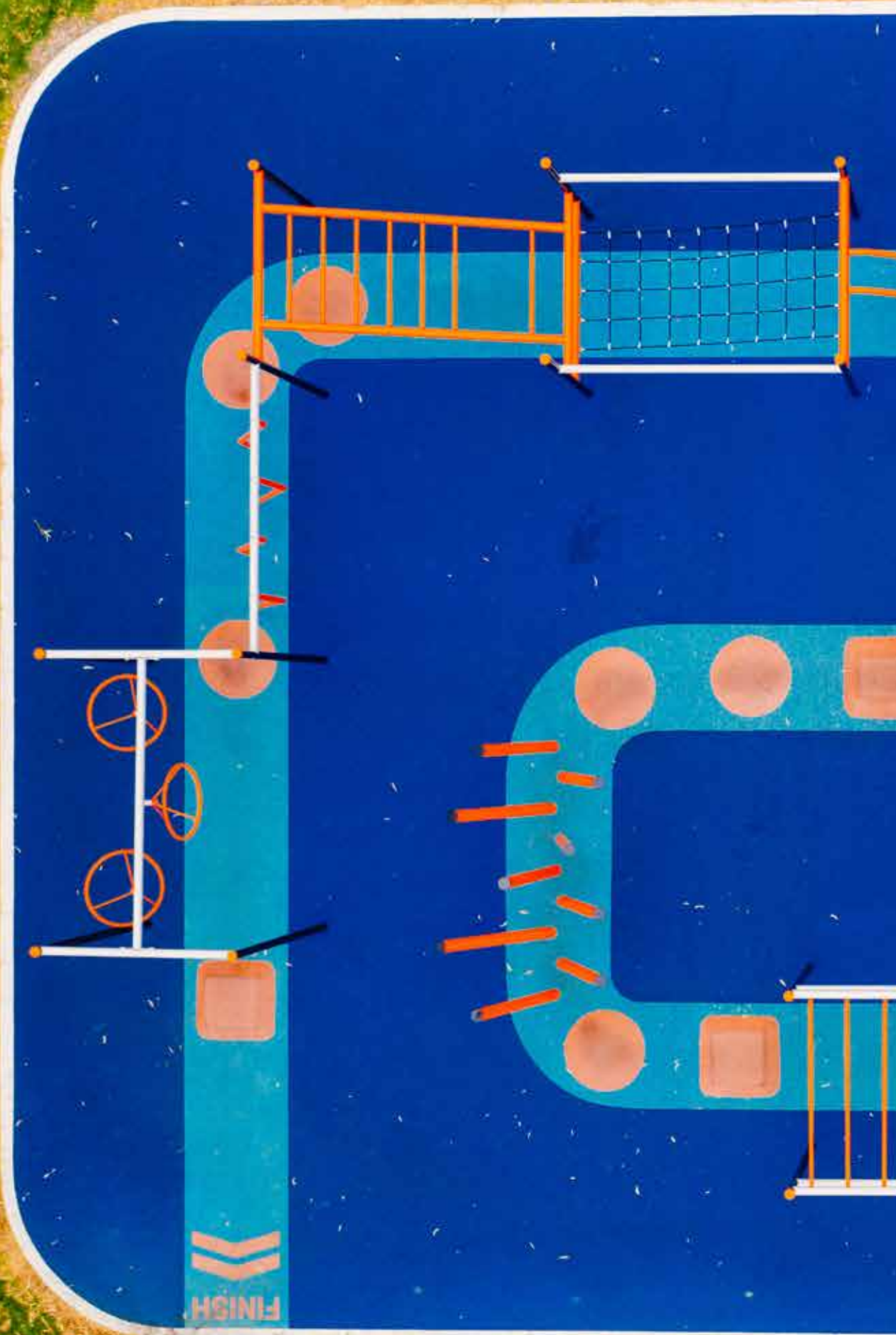
Greater Dandenong Volunteer Resource Service

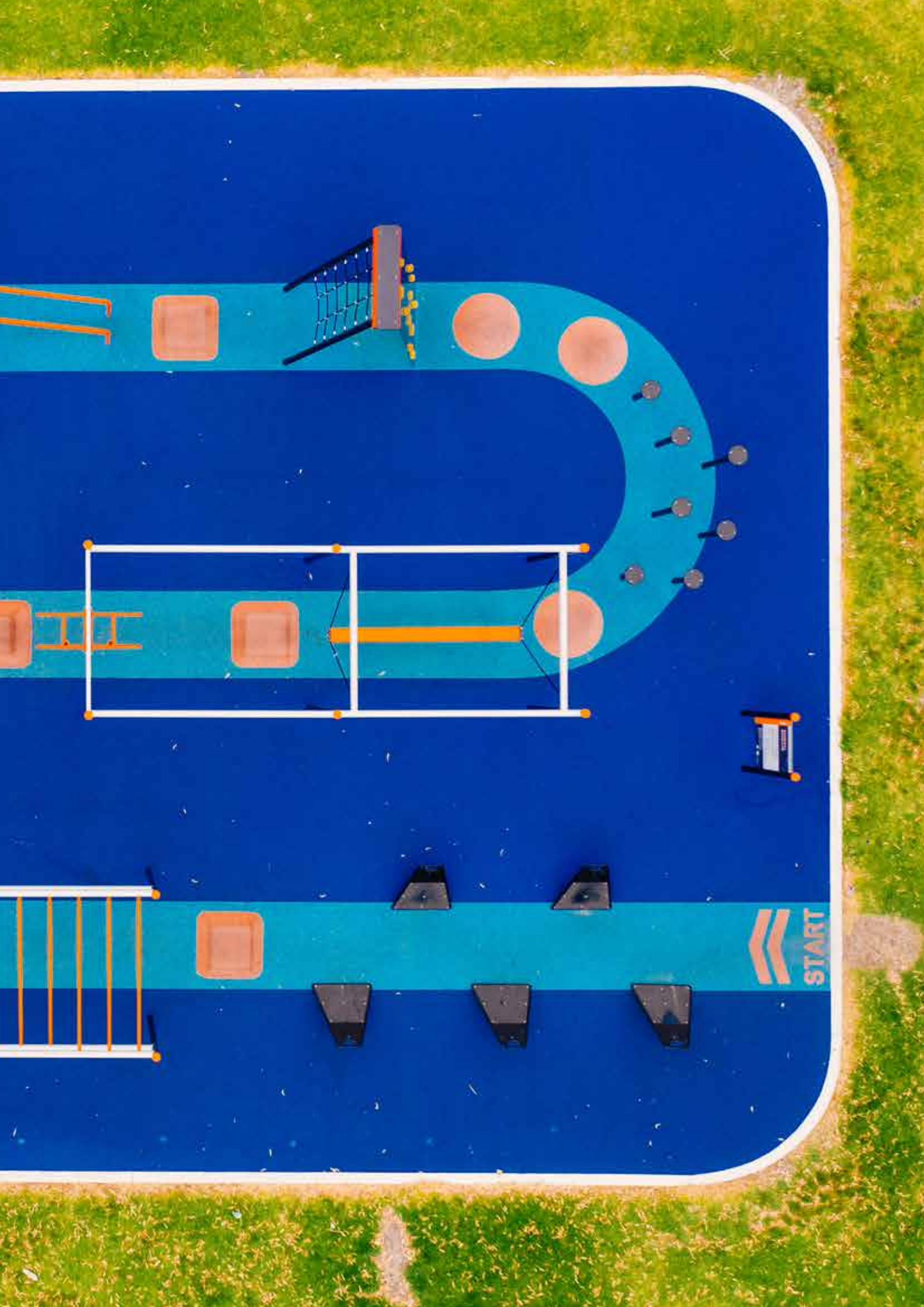
| Applicant Name | Project Title | Amount Granted |
|----------------------------|--|-----------------|
| South East Volunteers Inc. | Greater Dandenong Volunteer Resource Service | \$91,043 |
| | TOTAL | \$91,043 |

Venue Hire Fund

| Applicant Name | Project Title | Amount Granted |
|----------------------------|---|----------------|
| Footprint Enterprises Inc. | Rise of the South East – a youth concert bringing cultures together | \$2,000 |
| | TOTAL | \$2,000 |

SERVICE SUMMARIES – A YEAR IN REVIEW





Business, Engineering and Major Projects

Business and Revitalisation

The Business and Revitalisation department is comprised of Placemaking and Revitalisation and Economic Development.

The Placemaking and Revitalisation team leads and coordinates the revitalisation of the Dandenong, Springvale and Noble Park activity centres through the stewardship of property development, infrastructure, planning, stakeholder engagement, project management and placemaking.

The Economic Development Unit (EDU) markets Greater Dandenong as a business destination; facilitates business attraction, investment and employment creation; supports existing businesses; and measures and monitors the local and regional economy to enhance the economic prosperity of the municipality. The team's focus in 2020–21 was on assisting with COVID-19 business recovery.

Achievements

- ✓ Greater Dandenong Gallery of Art construction commenced.
- ✓ A shop front improvement initiative and Marketing Plan were completed for the Indian Cultural Precinct through the \$500,000 grant from Multicultural Affairs and Social Cohesion.
- ✓ Funding was secured for \$500,000 from the Department of Jobs, Precincts and Regions for a program to support outdoor dining including temporary and permanent umbrellas and screens.
- ✓ A Dandenong Visitor Attraction Plan was developed.
- ✓ Advocacy and support was provided for the Noble Park Revitalisation initiative and the newly established Board which has contributed more than \$1.2 million in infrastructure investment for the All-Abilities Playground in Ross Reserve; Douglas Street Streetscape Upgrade Stage 4a; Ian Street Streetscape redevelopment and the Frank Street Open Space redevelopment; and establishment of a Youth Committee.
- ✓ Council worked in partnership with Development Victoria and liaised with other key developers to progress investment on key development sites including the EOI/RFP for the Foster Street precinct in central Dandenong.

- ✓ 360 grants were awarded to small to medium sized local businesses affected by COVID-19 through the Business Recovery Grants program.
- ✓ A COVID-19 Business Recovery Taskforce was established.
- ✓ Four editions of 'Talking Business' magazine were delivered. Current readership is approximately 11,000 (9,000 electronic subscribers and 2,000 print subscribers).
- ✓ New business and investment enquiries were facilitated through the Better Approvals Project.
- ✓ The Tourism Strategy and Action Plan 2020–24 were refreshed.
- ✓ A Dandenong Visitor Attraction Plan was prepared.
- ✓ In response to COVID-19, the 'Great Bites Open for Business' initiative was launched, to provide the public with information on which food and beverage venues were still open. Over 40 local businesses registered and were listed on our dedicated Great Bites Open for Business web page.
- ✓ Free business mentoring take up increased from 30 per cent to 80 per cent.

City Improvement

This department incorporates the Project Delivery team and the Building Maintenance team. Project Delivery is responsible for design, project management and delivery of Council's City Improvement Program (CIP) associated with property, plant and equipment, and infrastructure capital works projects.

Building Maintenance organises and carries out repairs and maintenance activities to Council owned building assets, including reactionary and programmed maintenance. Building Maintenance also manages lift maintenance, office cleaning and the security services contracts.

Achievements

- ✓ The Commonwealth Government part funded Roads to Recovery local road rehabilitation program was 100 per cent completed on budget and on time, and 100 per cent of the Road Renewal Program (crack sealing, major patching and resurfacing and rehabilitation) was completed on budget and to deadline.
- ✓ A number of significant road safety improvements were delivered through the federally funded Blackspot Program and Council's own Local Area Traffic Management Program (LATM).

- ✓ Work progressed on major building projects with the completion of the Springvale Community Hub and the ongoing construction of the Art Gallery at Mason Street, Dandenong. The design for a major sports pavilion redevelopment at Thomas P Carroll Reserve was brought to tender stage ready for construction in 2021–22.
- ✓ The annual building renewal program was completed incorporating over 80 improvement projects across various Council buildings.
- ✓ A number of carpark, open space, playground, lighting and landscape projects were completed across Council's reserves including Dandenong Park, Greaves Reserve, Tatterson Park and Parkfield Reserve.
- ✓ Building Maintenance successfully implemented and completed the annual maintenance program across Council owned buildings.
- ✓ 100 per cent compliance was achieved in Essential Safety Measures (i.e. occupancy permits, maintenance determinations and certificates of final inspections) for all Council owned buildings.
- ✓ Online community waste and recycling education forums were introduced, making them more accessible to a broader audience and overcoming the barrier of COVID-19 restrictions that prevented attendance to venues.
- ✓ A record 19,404 at call hard waste collection services were provided to the community.
- ✓ An Electric Vehicle Transition Plan was prepared to guide Council's fleet purchases over the next 10 years.
- ✓ The Working for Victoria program saw the onboarding of 102 additional staff to deliver activities including tree planting, weed management, cleansing of high touch points in CBD areas, human resource support, data collection and bin auditing. Staff recruited as part of this program were either displaced from their place of work due to COVID-19 or have been unemployed for some time.
- ✓ Reconstruction of the Oakwood Park boardwalk and Lake View boardwalk and a new boardwalk in Alex Wilkie nature reserve by in-house staff, provided economic benefit to Council whilst providing an opportunity for staff to learn new skills.

Infrastructure Services and Planning

Infrastructure Services and Planning is responsible for the maintenance and renewal of the city's roads, drainage, footpath and shared pathway network, parks, vegetation (including trees) and recreational and sporting grounds. Key focus points are improving asset life, functionality, amenity and safety for the community and residents. Council's fleet services, waste collection services, including waste education, and cleansing services including graffiti removal are also responsibilities of this department.

Achievements

- ✓ The Dumped Rubbish 'Hot Spots' program continued with over 7,765 collections to remove approximately 755 tonnes of dumped rubbish from public open spaces throughout the municipality.
- ✓ A total of 28,707 tonnes were recycled via household kerbside bins including 15,455 tonnes of organics and 13,252 tonnes of co-mingled recyclables.
- ✓ 6,000 household recycling and 24,000 garden waste bin audits were conducted with 1,732 contamination letters issued inclusive of education material. As a result, our bin contamination rate is now below 2 per cent, one of the lowest in metropolitan Melbourne.
- ✓ A FOGO collection service was offered to 47,000 households with green waste bins, diverting household food waste from the garbage bin to the organics bin for the production of enriched compost.
- ✓ Over 3,000 road and drainage maintenance customer requests were actioned including over 1km of drain pipes replaced, patched or repaired; over 500 stormwater pits and lids upgraded; 16,000m² of footpaths renewed; and 6,000m² of roads patched or repaired.
- ✓ Council's Road Management Plan was reviewed and updated.
- ✓ 'Greening Our City', Council's Urban Tree Strategy 2018–28 was implemented with 2,184 street and park trees planted in year three of this strategy. In addition to this, over 80,000 native seedlings were also planted.
- ✓ A total of \$245,000 of environmental grant funding was secured from the State Government.

SERVICE SUMMARIES – A YEAR IN REVIEW

Major Projects

This unit is responsible for the planning and delivery of major and special projects that increase community, social and economic benefit for Greater Dandenong in line with the strategic priorities of Council. Activities include the development of strategies, feasibility studies, plans and design solutions, along with managing community and social infrastructure projects to ensure effective utilisation and growth of community facilities.

Achievements

- ✓ Implementation of the Greater Dandenong Aquatic Strategy (and related projects):
 - Stimulus funding (\$3.3 million) was secured for the Stage 1 Redevelopment of the Noble Park Aquatic Centre (NPAC) enabling the completion of the detailed design, documentation and tender process and commencement of the construction process.
 - A detailed business case was completed for the new Dandenong Wellbeing Centre (new Oasis) and the design development commenced.
 - The Mills Reserve Precinct Master Plan commenced.
 - The Greater Dandenong Table Tennis Centre Feasibility Study in partnership with key stakeholders commenced.

South East Business Networks

Through its unique networking model, SEBN brings people and companies together, providing practical and relevant support to strengthen manufacturing knowledge and capability; support and strengthen the role of women in business; enhance business sustainability; and deliver leadership and employment opportunities that contribute to the economic and social wellbeing of the region.

Achievements

- ✓ Communications and support to businesses experiencing disruption across supply chains and compliance with COVID-19 business requirements was maintained.
- ✓ A diverse program of activities was delivered including local and international experts speaking on topics as diverse as managing people, mental health and working from home, to skills development, global issues and trends, and emerging technologies.

- ✓ Several special events were held throughout the year including a three-part series on leading/global trends in business and manufacturing. The series included SEBN's Christmas Industry Breakfast with Bernard Salt on *Rebuilding Australia: The role of manufacturing in creating a stronger nation* and was supported by the State Government through funds granted to the EDU.
- ✓ Online delivery of activities continued due to COVID-19 including the creation of video content/speaker snapshots to maintain business engagement.
- ✓ The contactless thermometer project and communications and sourcing of disposable masks and sanitiser were all delivered in support of local businesses throughout the pandemic.
- ✓ Working alongside other departments the Working for Victoria project team managed a business audit in Dandenong South and other industrial sectors within Greater Dandenong. The team undertook data collection and analysis of the nearly 7,000 businesses, providing critical information and planning data.
- ✓ Local jobseekers were provided digital technology as required to provide access to job-seeking activities and training in a challenging jobs market during an extensive lockdown.
- ✓ Additional project funding has been received for the Community Revitalisation project for two years to June 2023 (plus a further two) to embed and strengthen the learnings through a co-design process that has the potential to change the employment landscape for the long term.
- ✓ The CEAV's program of individualised support has developed jobseeker work readiness which, due to COVID-19, led to an unexpected increase in their digital literacy – further enhancing their skills.
- ✓ Lunch with the Winners was conducted online in 2020 featuring Dr Jordan Nguyen as keynote speaker. Students participated in small group discussions led by business representatives and took part in a Q and A session with the panel of young 'winners', all in a virtual environment.
- ✓ The 'Take a Swing for Charity' Golf Day held in February at Victoria Golf Club culminated in a dinner and auction, raising a total of \$43,000 shared between the Keysborough Learning Centre and the Asylum Seeker Resource Centre – enhancing services to those in our community experiencing disadvantage.

Transport and Civil Development

The Transport Unit incorporates Strategic Transport Planning (STP) and Transport System Management (TSM). STP delivers transport planning, leads regional transport coordination; undertakes liaison and advocacy; and delivers expert advice on long-term transport needs for the city. TSM develops and coordinates traffic safety, local area traffic management, parking infrastructure, sustainable transport and heavy vehicle permits.

The Civil Development unit is responsible for the approval of engineering plans, regulation of subdivision roads, coordinates the engineering aspects of Development Contribution Plans and provides advice for new developments including stormwater management design assessments. It also administers civil works, vehicle crossing, and asset protection permits.

Achievements

- ✓ Council was successful in gaining almost \$1 million of Black Spot Program funding for road safety treatments in the upcoming financial year.
- ✓ Council, in partnership with the Department of Transport, has undertaken design work to signalise the intersection of Springvale Road and Virginia Street. Advocacy was successful for construction funding with \$3.9 million committed by the Victorian Government.
- ✓ \$450,000 of Council funded road safety treatments were delivered across the municipality.
- ✓ An Electric Vehicle Charging station was installed as part of the Springvale Hub.
- ✓ Parking Precinct Reports and Action Plans were developed for Dandenong, Springvale and Noble Park Activity Centres.
- ✓ The Greater Dandenong Public Transport Advocacy Statement was adopted by Council. Advocacy in alignment with the Statement has resulted in the Victorian Government committing funds to a planning study for redevelopment of Dandenong Station.
- ✓ Over 1,000 parking sensors have been installed on-street in Dandenong Activity Centre to enable improved enforcement and information for Council and businesses making decisions around parking management.
- ✓ 93 per cent of customer requests relating to transport issues (parking signage/road safety) were responded to within corporate response timeframes.

- ✓ Council's position and participation on the Executive Committee of RoadSafe South East was expanded.
- ✓ Council continued to participate in the South Eastern Metropolitan Integrated Transport Group and Eastern Transport Coalition.
- ✓ Council obtained funding for a new Speed Alert Mobile (SAM) trailer to promote road safety.
- ✓ 486 Asset Protection permits were issued.
- ✓ 276 Vehicle Crossing and 358 Civil Works permits were granted.
- ✓ 1,593 planning and stormwater referrals were assessed.

City Planning, Design and Amenity

Building and Compliance Services

Building and Compliance Services strives to maintain standards of amenity, habitation and safety in buildings through powers vested on the Municipal Building Surveyor under the *Building Act 1993*. The unit provides public health services, building inspections, enforcement of safety standards, advice and consultation on building regulations issues and issuing of building permits.

The Building Services team also provides copies of approved buildings and past permit details, and activity reports to the Victorian Building Authority and variations to regulatory siting requirements. With the introduction of Swimming pool legislation, it has been a focus for Building Services to ensure that Council meets the requirements of the *Building Act 1993*.

Achievements

- ✓ 97.73 per cent of planning compliance customer requests were completed within 48 hours.
- ✓ 32 inspections of green waste and recycling facilities were conducted.
- ✓ The commencement of a dedicated High Risk Waste Sites Officer has seen a steady increase in the facilitation of compliance requirements throughout the municipality.
- ✓ The Public Health team has developed educational resources and information packs, conducted onsite inspections and assisted businesses in changing food operations so they can continue to trade.
- ✓ Resources were deployed to educate rooming house operators during the pandemic and provide relief aid including hygiene packs.

SERVICE SUMMARIES – A YEAR IN REVIEW

- ✓ 2,858 inspections (90 per cent) were conducted at registered food premises with the remaining 10 per cent to be inspected before the 31 July registration period expiry.
- ✓ The Public Health team worked closely with DHHS to respond to the COVID-19 pandemic and support the local community and businesses.
- ✓ 109 building notices were issued and 170 building orders.
- ✓ 2,292 property information certificates were issued.
- ✓ 48 essential safety measures inspections were carried out.
- ✓ 1,277 privately issued building permits were recorded.
- ✓ 838 report and consent applications were assessed, including 202 siting consents and 81 build over easement consents.

Planning and Design

Planning and Design provides both statutory planning and strategic, design and sustainability services for the city. This includes the assessment of planning and subdivision applications; future land use strategy; urban design and sustainability assessment; policy development; open space planning; and all legislative matters relating to the Greater Dandenong Planning Scheme.

Achievements

- ✓ Over 700 planning applications were determined, and the percentage of applications determined within the statutory timeframe improved from 78 per cent in 2019–20 to 85 per cent.
- ✓ The e-planning online planning portal to provide online submission of planning applications and enquiries was launched.
- ✓ The Forever Fest (previously Sustainability Festival) was held for the first time in a hybrid format as a virtual/in person event over nine days.
- ✓ Planning Scheme Amendment C203 – Springvale Activity Centre Structure Plan was gazetted into the Planning Scheme.
- ✓ The Climate Emergency Strategy and Open Space Strategy were adopted by Council.
- ✓ The Noble Park Activity Centre Structure Plan was adopted by Council.
- ✓ The draft Community Gardens Policy and Guidelines were developed.
- ✓ The draft Urban Forest Strategy was developed.

- ✓ The translation of the Local Planning Policy Framework and Municipal Strategic Statement to the Planning Policy Framework commenced.
- ✓ A considerable number of open space improvement works were completed, including at Dandenong Park, Ross Reserve, Tatterson Park, Warner Reserve, and Alan Corrigan Reserve, among others.
- ✓ Three new areas of public open space were identified and purchased.

Regulatory Services

Regulatory Services provides compliance; education and enforcement functions related to animal management; local laws; parking management; litter prevention; school crossing supervision; Council's prosecution services; and all the administration associated with the customer service functions of the department. Regulatory Services activities directly impact on Council's vision of creating and maintaining a city of high quality amenity for all residents and visitors to the city, and importantly plays a role in improving the safety of all its residents, workers and visitors.

The department also manages all of Council's public parking facilities and a range of public safety programs including the Safe City CCTV system and the Civic Safety Officer service at Council's Dandenong office.

Achievements

- ✓ Council's Safe City CCTV system has continued to grow with Council having cameras in Springvale, Noble Park and Dandenong central activity districts.
- ✓ The Parking Management team continue to deliver a much needed service to ensure parking turnover is encouraged in our activity centres, helping to improve customer access for our traders.
- ✓ The Animal Management team along with the Business Administration team developed a technology based system for pet owners which provides a timely reminder to register their domestic pets.
- ✓ The Business Administration team along with the School Crossing Supervisors continued to manage and deliver their important service during this most difficult time.



Drum Theatre

Community Services

Community Arts, Culture and Libraries

The Community Arts, Culture and Libraries department seeks to ensure that meaningful opportunities are available for creative and cultural participation, learning, enjoyment and expression to improve the overall quality of life for local communities.

Library services are delivered through Dandenong and Springvale library branches, and online. This is complemented by library outreach programs and services, home delivery, bulk loans of materials to institutions and through the online library. Additionally, Libraries oversee Council's historical civic collections, the shared historic archive, liaison with local history groups, preservation of digital records, and a program of local history exhibitions.

Arts and Cultural Development delivers engaging creative public programs, artist development, artist residencies, community and artist exhibitions, public art, and operates Walker Street Gallery.

The Drum Theatre is a performing arts centre and cultural hub in Dandenong that provides diverse, engaging and accessible programs through the presentation and support of professional and community productions, workshops, functions and events.

Achievements

- ✓ A total of 477,491 physical, remote and virtual visits were made to Council's libraries.
- ✓ There were 36,395 attendances to library programs (online and in person), and 9,466 phone and email enquiries during lockdown including requests for contactless deliveries.
- ✓ 980 community members accessed the Language and Literacy service online and in person.
- ✓ Partnerships with the Emerging Writers' Festival and Melbourne Writers' Festival delivered successful events online with the City of Greater Dandenong.
- ✓ The 'Libraries After Dark' Program was launched which saw the Dandenong Library and Springvale Community Hub open until 10pm every Thursday with additional programming to foster social connections and wellbeing.
- ✓ The Libraries received funding from Mission Australia for a COVID-19 Reading Recovery program in partnership with local schools to help children catch-up with reading following COVID-19 lockdowns.
- ✓ The book titled "The City of Opportunity: The Making of the City of Greater Dandenong" was published and launched.
- ✓ The digital Community Honour Roll was completed and is now on display at the Dandenong Civic Centre and Springvale Community Hub.

SERVICE SUMMARIES – A YEAR IN REVIEW

- ✓ Despite being closed for almost 65 per cent of the year due to COVID-19, The Drum had 7,587 active visitors attending 175 live activities that included: *Bukjeh*: Stories of home and having to leave it; family shows *The Midnight Gang* and *The 91-Storey Treehouse*; Melbourne International Comedy Festival Roadshow; Archie Roach – *Tell Me Why*; and Opera Australia's *Carmen*.
- ✓ 14 short digital films and four full length shows aired on Drum Theatre Digital with a reach of 60,625 and 16,408 views.
- ✓ Since officially opening to the public in October 2020 the Springvale Community Hub has had 121,318 visits.
- ✓ The Hub has also hosted indoor and outdoor activities and supported Council events including Reconciliation Week and Forever Fest.
- ✓ The official VIP launch of the Springvale Community Hub was held on Saturday 17 April 2021.
- ✓ The Springvale Community Hub Advisory Committee was established early 2021.
- ✓ Eleven artists were supported through residencies and commissioned projects, as well as establishment of multiple partnership programs and a new local education partnership program.
- ✓ A total of 62 workshops and opportunities were provided.

Community Care

Community Care focuses on developing and supporting a range of initiatives and services to support older people and people with a disability, to remain fit and active and to live independently in the community for as long as they are able to do so. The department provides a range of in-home support services funded through the Commonwealth Home Support Program (CHSP) and the Victorian Government Home and Community Care Program for Younger People (HACC-PYP).

To encourage social connectedness community support services including community transport and centre based social support groups, and support and advice to seniors clubs and groups is provided. The Community Access Unit includes the Regional Assessment Service (RAS) and disability inclusion and planning.

Achievements

- ✓ Council's Positive Ageing team kept in regular contact with seniors club Presidents to provide any assistance and advice on new programs and assistance available for older residents experiencing loneliness and depression. The Positive Ageing team also assisted seniors clubs and groups in the development of each group's COVID safe plan and associated challenges with using QR codes.
- ✓ Council entered into a partnership with Chisholm TAFE to operate a Traineeship Program where participants receive formal training and are employed by Council to put theory into practice on the job for 12 months. There were 200 applicants for the 20 traineeships and the program commenced in May 2021.
- ✓ Since December 2020, 33 shopping trips, day outings and luncheons, with 169 individuals participating, have been conducted with most people attending more than one trip and the vast majority attending at least one per month.
- ✓ The Positive Ageing Advisory Committee (PAAC) and the Disability Advisory Committee (DAC) continued to meet regularly during the year. Both committees have provided invaluable advice to Council on the development and ongoing monitoring of the Disability Action Plan 2017–23 and the Positive Ageing Strategy 2017–25. The PAAC and the DAC have also continued to provide feedback to Council on the impact of the COVID-19 pandemic on our older residents and residents with disabilities, Council's new Diversity, Access and Equity Policy and the proposed Dandenong Community Hub.
- ✓ Staff undertook regular welfare checks/one on one chats with clients, and delivered library materials, games and craft materials to clients homes to keep them occupied while they had to self-isolate through COVID-19. Assistance with shopping for food and daily essentials was also offered so that clients did not need to leave their homes during lockdowns.
- ✓ Additional referrals have been received to the Commonwealth Home Support Programme (CHSP) and HACC-PYP. Through new State Government Linkages funding Council has also been able to offer short term case management for some complex clients to ensure they can access required services.

- ✓ To ensure both client and staff safety during the COVID-19 pandemic service procedures were continuously reviewed. Additional staff training in infection control, new procedures to minimise client/staff contact whenever possible plus the provision of additional Personal Protective Equipment (PPE) for staff in line with all Government requirements was implemented.
- ✓ Three physical activity programs were run across the municipality (Noble Park, Dandenong and Springvale) by a physiotherapist.

Community Development, Sport and Recreation

The Community Development, Sport and Recreation department focuses on developing and supporting a range of initiatives and services to enhance the health and wellbeing of families in the city. The department includes Community Development; Volunteers, Sport and Recreation; and Community Funding.

Achievements

- ✓ South East Leisure was formed as a new company to operate Dandenong Oasis, Noble Park Aquatic Centre, Springers Leisure Centre and Dandenong Stadium. This wholly owned company will be a subsidiary of Council.
- ✓ Council has assisted sports clubs and facility operators by providing financial support through reducing fees and charges, interpreting restrictions, providing advice and ensuring communications were front and centre with every closure, restart and reopen.
- ✓ Council has also worked to assist clubs in navigating the after effects of the pandemic through delivering the Sports Club Development COVID-19 Recovery Series in 2021. The webinar series focused on strong financial management and fundraising, recruitment and retention of volunteers and players.
- ✓ Grant funding was received for a number of capital works including \$188,182 for the construction of new sports floodlighting at Norman Luth Reserve for the two soccer pitches. A further \$3.3 million was received to upgrade the Noble Park Aquatic Centre. The upgrade includes the construction of a two-storey redevelopment and extension of the south east portion of the building to include a large gym, three program/group fitness rooms, amenities, office/assessment area, social space and storage areas.
- ✓ Council endorsed new two-year funding to support the operation of the Greater Dandenong Volunteer Resource Service.
- ✓ Council introduced three governance training sessions which were attended by the current Community Partnership Funding and Sponsorships grant recipients to improve governance and project delivery.
- ✓ 242 projects worth over \$3.5 million were awarded grants that will have specific deliverables for the Greater Dandenong community. Approximately 12 per cent of community organisations received funding for the first time.
- ✓ 95 per cent of Council volunteers have been retained with 80 per cent returning to active volunteering as programs started reopening in early 2021. Two volunteer appreciation activities were provided.
- ✓ Council partnered with material aid emergency relief agencies purchasing up to 6-8 tonnes of food per week from local suppliers in a direct food procurement program utilising redeployed staff to support up to 3,000 vulnerable individuals throughout the COVID-19 pandemic.
- ✓ \$700,000 of State Government Local Partnership funding was received which has supported COVID-19 testing and vaccination messaging through the establishment of a Bi-cultural Worker Network.
- ✓ The one-year State Government funded Community Activation and Social Isolation Initiative (CASI) provided funding for a Community Connector Officer to link vulnerable community members to local supports and services tailored to their specific needs. Over 140 individuals have been supported with services that include: food relief, referrals for my aged care assessments, support to access extreme hardship payments, tenancy support, financial counselling, and social connection.
- ✓ The Hemmings Street Precinct Action Plan was endorsed by Council on 22 March and an application for Stream 1 of the Building Safer Communities Grant was successful with \$219,000 being awarded.
- ✓ The draft Reconciliation Action Plan 2021–23 was provisionally approved by Reconciliation Australia in January 2021 with final approval pending design.
- ✓ Council also celebrated days of significance for LGBTIQ+ communities (IDAHOBIT, Wear It Purple Day), by raising the Pride Flag at Harmony Square and illuminating the Drum Theatre in rainbow colours.

Community Wellbeing

The Community Wellbeing department focuses on developing and supporting a range of initiatives and services to enhance the health and wellbeing of families in the city. The department includes Children's Services; Festivals and Events; Immunisation; Maternal and Child Health; and Youth and Family Services.

Achievements

- ✓ Council were awarded silver at the 11th edition of the international EventEx Awards – Municipal Event of the Year (Global) for the *Australia Day 2020* festival.
- ✓ The 73rd Greater Dandenong Carols was delivered online to 300-500 live watchers, with another 200 views of the concert replayed the following week.
- ✓ The Greater Dandenong Open Air Movies were hosted alternating at Springvale Hub and Harmony Square (from 26 February–23 April 2021), attracting over 850 people.
- ✓ 2,528 children under 20 years of age and 5,148 secondary students were vaccinated according to the NIP schedule.
- ✓ Continued funding was secured from the Department of Health and Human Services for the Program for Refugee Immunisation Monitoring and Education (PRIME) Refugee Immunisation Projects for 2021 – Noble Park English Language School and the Expanded Refugee Project.
- ✓ The Children's Plan 2021–26 was developed and the Municipal Early Years Infrastructure Plan was reviewed.
- ✓ Council was a finalist in the 2020 State Early Years Awards for the Indigenous Australians' Health Program (IAHP) – New Directions Mothers and Babies Project.
- ✓ 623,830 hours of child care were provided in Family Day Care to 755 families and 905 Children.
- ✓ The Maternal and Child Health Service provided a very successful 'online' professional development day on International Nurses Day (12 May 2021) for over 90 Maternal and Child Health students titled – *A Culturally Diverse approach to Maternal and Child Health Nursing*.
- ✓ The Maternal and Child Health (MCH) service provided 17,540 Key Age and Stage (KAS) consultations.
- ✓ The Maternal and Child Health service commenced delivery of the Sleep and Settling program. It also undertook further planning for the Enhanced Maternal and Child Health (EMCH) service to meet identified gaps, eg. mental health, family violence and outreach; and will continue to undertake recruitment to realise the expansion for the EMCH.
- ✓ Family Support engaged 215 families including 494 children, providing 9,956 contact hours of support.
- ✓ Youth and Family Services conducted 753 wellbeing checks to provide information and support to young people during COVID-19 lockdowns.
- ✓ Youth and Family Services reoriented service delivery to online engagement, including the delivery of 12 social media campaigns addressing priority issues including mental health, alcohol and other drugs, employment and LGBTIQ+ recognition. Their total reach was 21,853.

Corporate Services

Customer Service and Civic and Community Facilities

The Customer Service unit is responsible for the corporate call centre, face to face customer service centres, online webchat and chatbot systems and is the 'first point of contact' with Council. Customer Service seeks to satisfy the majority of customer queries and requests at initial contact, and where needed, direct queries to the appropriate person in Council. Additionally, Customer Service administers the Accessible Parking Scheme and multi-deck parking permits.

The Civic and Community Facilities unit provides a diverse range of venues for use or hire by Council and the community. The team professionally manages the booking and hire arrangements of the facilities, ensuring quality and high standards to meet the many and varied needs of a range of clientele.

Achievements

- ✓ Customer service staff responded to 115,661 calls to the call centre and answered 66 per cent of those within 20 seconds against the target Grade of Service of 80 per cent.

- ✓ 42,372 service requests were processed, an increase of over 10,000 on the previous year. This figure underscores the ongoing use by the community of the Snap Send Solve application. Of all merits processed 24 per cent (just over 10,000) were received via the Snap Send Solve app; additionally customer service processed 25,383 receipts to the value of \$21,540,654.
- ✓ A number of processes were reviewed resulting in improved services and Council was one of the first Councils to adopt the new Accessibility Parking Scheme (Disabled Parking Permits) from the Department of Transport. Processes were also modified in response to the ongoing COVID-19 pandemic and associated lockdowns to allow for the continued delivery of services to the community such as the sharps disposal program.
- ✓ In the 2021 Community Satisfaction Survey, Greater Dandenong Council scored 74 for customer service, four points higher than the statewide average for all Councils.
- ✓ The venue booking system, Zipporah, was further enhanced to accommodate online bookings from external customers.
- ✓ Staff continued to provide a professional support service to guests through their private events, civic receptions and community meetings when able to do so. A number of venues were used as emergency centres and/or venue support for essential services during the pandemic and have since been heavily restricted for usage in line with the government guidelines.
- ✓ Substantial works and maintenance were undertaken across multiple venues while usage was low, including audio visual works at The Castle, toilet refurbishment works at Memorial Hall and increased swipe card security systems at the Springvale Senior Citizens Centre.
- ✓ Management of the Keysborough Senior Citizens Hall was taken over in January 2021 and maternal and child health services were moved into the building providing valuable outreach services for the Keysborough area.

Financial Services

Financial Management exists to enable Council to comply with statutory requirements, provide strategic financial direction, and undertake essential business processes and support the organisation with financial assistance and advice. The service provided by the Financial Management unit essentially supports the external service provision of other units.

Property Revenue includes the administration of rates and valuation services. It is responsible for the issue of rates notices, supplementary rates, preparation and issue of pension remissions and ensures an accurate and up to date property database is maintained.

Valuation services includes the administration of annual property valuations which are undertaken by the Valuer General and supplementary valuations including administering of objections.

Achievements

- ✓ A mid-year review of the 2020–21 Budget was completed recognising changed circumstances underlying the adopted budget.
- ✓ Council's Annual Budget for 2021–22 was adopted by Council on 28 June 2021.
- ✓ A Revenue and Rating Plan 2021–25 was adopted by Council on 28 June 2021. This is a new requirement under the *Local Government Act 2020*.
- ✓ Monthly financial reports were provided to the Executive Management Team and a quarterly financial report to Council which enabled Council to deliver services and capital works within budget.
- ✓ The Annual Financial Statements were produced including the receipt of an unqualified audit opinion from the Victorian Auditor-General in September 2020.
- ✓ Property valuations, which are now undertaken by the Valuer General annually, were certified and made effective as at 1 January – in accordance with the *Valuation of Land Act 1960* legislation and the *Valuation Best Practice Specifications* legislation. These valuations have been updated in Council's Property and Rating system for 2021–22.
- ✓ Annual compliance information is submitted to the Essential Services Commission who monitor and review Council's compliance with rate caps under the Fair Go Rates System. Council received notification of its compliance with the 2020–21 rate cap.
- ✓ A major system upgrade was completed to Council's financial system and budgeting and reporting application.

SERVICE SUMMARIES – A YEAR IN REVIEW



Governance

The Governance department is responsible for the overall governance of the organisation including records management and commercial property.

Governance is responsible for the management and coordination of Council meetings and Councillor Briefing Sessions and all associated documentation, managing Council's election process, ensuring legislative compliance processes across the organisation are effective, policy development and the processing of Freedom of Information and Information Privacy requests. It is also responsible for hosting citizenship ceremonies on behalf of the Department of Home Affairs, organising civic events and functions to recognise the Greater Dandenong community and providing support to the Mayor, Councillors, CEO and Directors.

Commercial Property is responsible for coordinating the major activities of Council's commercial property portfolio, managing Council's commercial properties and coordinating the acquisition and disposal of Council building and land assets as required.

Records Management is responsible for the management, archiving and disposal of all Council correspondence and records in compliance with the *Public Records Act 1973* and Public Records Office of Victoria (PROV) Standards.

Achievements

- ✓ A number of Mayor and Councillor civic events were conducted for the Greater Dandenong community prior, during and after the COVID-19 pandemic in different formats and in line with COVID-19 restrictions.
- ✓ The *Local Government Act 2020* was implemented across the organisation and there have been no known breaches of the Act since its inception. Some aspects of the *Local Government Act 1989* are still in force.
- ✓ October 2020 Council election negotiations were held by the Victorian Electoral Commission (VEC) and the contract was successfully managed by the Governance Unit. Failure to vote infringements are still being collected by the VEC.
- ✓ Reviews of three Freedom of Information decisions were requested of the Information Commissioner.

- ✓ The budgeted targets for expected rental revenue from Council's commercial properties across the municipality were not met due to the COVID-19 pandemic with rental relief subsequently provided to tenants in Council's commercial properties. Some rental relief is still ongoing due to the 2021 lockdowns.
- ✓ The Records Management Unit continues with an ongoing program of improvement initiatives. This unit was able to support staff redeployed during the COVID-19 pandemic.

Information Technology

Information Technology Services is responsible for the provision of cost-effective information and telecommunication solutions to staff and Councillors. The unit plans, implements, maintains, and enhances corporate software systems, hardware, data networks and telecommunications infrastructure, and provides web-based services to the community. It also ensures the integrity of Council's information assets and protects them against security attacks.

Achievements

- ✓ Ongoing support of Council's workforce (approx. 700 staff) in a remote team working environment continued under COVID-19 restrictions. This included the deployment of over 450 laptops.
- ✓ Council's telephony system was fully transitioned from Skype for Business to Microsoft Teams to allow better collaboration between staff as well as external parties.
- ✓ Further investment in Microsoft Surface Hubs occurred to expand video conferencing options connecting in-office and remote teams.
- ✓ Over 150 online forms/processes and application interfaces utilising technology for integration with Council's corporate systems were developed and launched. The shift to this digital platform allows both external and internal customers to make requests 24/7 and for Council staff to provide a more efficient means of servicing those requests.
- ✓ A planning portal to facilitate the entire planning application online was implemented.
- ✓ Councils IT network security was strengthened including continued improvements to cybersecurity technology.
- ✓ A modern internet and web gateway was implemented to provide security for staff when in the office or working from home. An annual penetration test was conducted to check for exploitable vulnerabilities.



Media and Communications

The Media and Communications unit is responsible for all media management; marketing and communications campaigns and activities; web and intranet management; digital screen content and print shop services. It is also responsible for the corporate planning and reporting functions including the Community Plan, Council Plan, Annual Plan, Local Government Performance Reporting Framework, Annual Report and the quarterly organisational performance reports to Council.

Key activities include the preparation and distribution of monthly editions of 'Greater Dandenong Council News' magazine; media releases, responses and briefings; design, publication and approval of all corporate brochures and key communications; various public relations activities and campaigns; management of Council's website, intranet, social media platforms and consultation; production of a weekly staff newsletter and internal communications; preparation of mayoral speeches; and the supply of internal printing services.

Achievements

- ✓ A significant redevelopment of Council's website and intranet was completed and launched, including integration with Council's document management system. Associated training was delivered across the organisation to users and web editors.
- ✓ A comprehensive consultation and deliberative engagement process was undertaken for the development of the new Community Vision and Council Plan 2021–25. This included the establishment of the Greater Dandenong People's Panel, 31 residents and business owners who reflected the diverse demographic profile of the city, who met over four sessions to create an overarching community vision and guiding principles. The work of the panel will now guide Council's plans for the next 20 years.
- ✓ Online engagement improved through social media, with Greater Dandenong's official Facebook page now having 15,122 followers; Twitter 4,554 followers; Instagram 4,110 followers; YouTube 1,062 subscribers; and our corporate LinkedIn account 7,301 followers. Overall, the annual growth of our social media channels was 19 per cent, the most popular of these being Facebook.

- ✓ The development and implementation of key branding and community information campaigns was coordinated, including the introduction and launch of 'FOGO' (Food Organics Garden Organics); branding for the 'Dandenong New Art' Gallery; and an extensive amount of work on the branding, design and digital components of the renamed Sustainability Festival, Forever Fest.
- ✓ A total of 474 digital screen content items were sourced and curated for the Urban Screen and digital screen network, both internally and by external providers. The screens are located in customer service centres, libraries, maternal and child health buildings and Council's community centres. There were 21 events held utilising the Urban Screens in Harmony Square and the Springvale Hub.
- ✓ A number of community consultation campaigns were managed including the Dandenong Aquatic and Wellbeing Centre, Dandenong Community Hub, Children's Plan, new local laws, the Biodiversity Action Plan, Library services, as well as various strategy documents and local reserve masterplans.

People and Procurement

The People and Procurement department is responsible for supporting and developing the human resource capital within the organisation and the engagement of external resources through occupational health and safety; management of Workcover claims and return to work programs; learning and development activities; and the recruitment and selection of employees.

The department also manages employee relations; development and implementation of human resource policies and programs; payroll and superannuation; purchasing and procurement systems; contract management systems; insurance and risk management; and municipal emergency management.

Achievements

- ✓ A large portion of the workforce was successfully transitioned to remote working very quickly in response to health directions whilst sustaining directly affected employees in meaningful work without the need for standdowns.
- ✓ In partnership with Monash University and WorkSafe Victoria a toolkit for investigating incidents of work-related violence towards Local Government employees was developed and piloted.
- ✓ The State funded initiative of Working for Victoria project was completed employing 104 new staff for a six month period targeting under employed or displaced persons during the COVID-19 pandemic.
- ✓ A new eRecruitment and Onboarding System was implemented to create efficiencies and enhance the prospective and new employee experience.
- ✓ Delivery of the Family Violence and Gender Equity action plan and strategy continued with a particular focus on staff awareness and training.
- ✓ An Emergency Management Relief Centre Framework was established and a staff cohort trained and prepared for deployment.

A scenic view of a river with rapids flowing over large rocks in a lush forest. The water is turbulent and white with foam as it cascades over the rocks. The surrounding forest is dense with green trees and bushes. The sky is clear and blue.

PERFORMANCE



Meeting Our Strategic Objectives

The Council Plan 2017–21 sets Council’s strategic direction and community vision for the municipality. The Council Plan outlines measures of performance through achievements against strategic objectives in six key areas:

- A vibrant, connected and safe community
- A creative city that respects and embraces diversity
- A healthy, liveable and sustainable city
- A city planned for the future
- A diverse and growing economy
- An open and effective Council



Noble Park Skyrail Underpass

Strategic Objective 1: A vibrant, connected and safe community

The following table shows progress against Council’s four year strategic measures from the Council Plan 2017–21:

| Measure | Progress |
|--|---|
| Community Satisfaction Survey – “How Safe do you feel walking alone at night?” | 43 per cent |
| % of participation at Council events | Public events were significantly impacted with COVID-19 causing the cancellation of two major events. The remaining events were online or scaled down with an estimated 2,500 people attending. |
| % of municipality who are active library members | 16.95 per cent |
| Number of visits to the Library | 477,491 |
| % of volunteers who are residents | 77 per cent |
| Number of hours of direct services delivered to residents aged over 65 years and residents with a disability under 65 years (as funded through relevant government programs) | No. of direct in home service hours delivered to over 65 = 83,367 6,213 hours of Home Maintenance No. of delivered meals increased to 24,066 No .of direct in home service hours delivered to eligible residents under 65 = 6,844 |
| Stakeholder and Agency Partnership Satisfaction Survey | Council conducted a survey of stakeholders and potential agency partners in 2018–19 as part of the review of the Community Funding Program. The consultation had over 120 engagements with feedback resulting in three new community grant policies being endorsed in 2019. |

The following table reviews Council's performance against the indicators of the Annual Plan 2020–21.

Achieved ~ Not achieved © COVID-19 impacts

| What we hope to achieve | Actions | 2020–21 |
|---|--|---------|
| A safe community | Assist Victoria Police with targeted enforcement of speeding and hoon behaviour, through ongoing liaison and data provision | ✓ |
| | Improve safety within the community by advocating for additional police resources and addressing identified hot spots while also continuing to monitor community perceptions | ✓ |
| | Develop and implement the Domestic Animal Management Plan 2020–21 | ✓ |
| | Maintain the Safe City CCTV system in accordance with specified performance standards | ✓ |
| | Review the Municipal Emergency Management Plan as part of ongoing continuous improvement activities | ✓ |
| | Maintain eSmart Libraries accreditation to equip libraries and connect communities with the skills needed for smart, safe and responsive use of technology | ✓ |
| | Work with young people to address the impact of racism and discrimination | ✓ |
| | In association with RoadSafe South East, continue to advocate for and promote the implementation of programs that address road laws and highlight the impact that alcohol and drugs (legal and illegal), fatigue, speed, hoon behaviour and distractions have on driving abilities | ✓ |
| | Provide ongoing funds for local road safety treatments to address priority locations, where the greatest road safety risks are identified (via Council's Local Area Traffic Management prioritisation program) | ✓ |
| | Deliver support services for vulnerable families, including those experiencing, or at risk of, family violence | ✓ |
| | Host the 2020 Walk Against Family Violence | ✓ © |
| A city with high community participation | Deliver initiatives which enhance the employment capability of young people | ✓ |
| | Develop and deliver a program of festivals and events across the city that are accessible and inclusive, financially and environmentally sustainable and contribute to the creativity and vibrancy of Greater Dandenong | ✓ |
| | Develop female physical activities and sporting opportunities as part of the 'Make Your Move' Physical Activity Strategy | ✓ |
| | Implement the year one actions of the 'Make Your Move' Physical Activity Strategy | ~ © |
| | <i>Seven actions were placed on hold due to COVID-19</i> | |
| | Manage the new permanent Pop Up Park (constructed by Development Victoria) | ✓ |
| | Review governance structures for kindergarten and child care provision across the municipality | ~ © |
| | <i>New licence agreements will roll out in the new financial year</i> | |
| | Develop an Informal Recreation Infrastructure Plan | ~ |
| <i>A consultation process will be conducted in the new financial year</i> | | |

PERFORMANCE

| What we hope to achieve | Actions | 2020–21 |
|--|--|---------|
| | Develop and implement a governance framework that will guide engagement, support and business with community organisations <i>Public consultation is due to commence in September</i> | ~ |
| | Finalise the review of the Community Development Framework and Community Hub Framework | ✓ |
| | Implement a new network approach to connect and build the capacity of Not for Profit agencies through corporate support and sponsorship <i>A framework for supporting connection and building capacity is underway</i> | ~ |
| | Support young people to participate in civic and community activities which enhance leadership and personal development | ✓ |
| | Continue to support, train and recognise Council volunteers through regular training and recognition events | ✓ |
| | Increase opportunities for volunteering within Council programs | ✓ |
| A well informed and connected community with improved health and wellbeing | Continue to develop and implement an Anti-Poverty Collective Impact program with high community and cross Council departmental involvement <i>The focus in 2020–21 has been on material aid procurement in response to additional food demand on agencies</i> | ~ © |
| | Endorse and begin implementation of the next Reconciliation Action Plan <i>A draft plan has been endorsed and artwork completed. Council is awaiting final endorsement from Reconciliation Australia</i> | ~ |
| | Maintain food safety – inspect all registered food premises annually and report outcomes | ✓ |
| | Maintain food safety and public health standards – interact with other local authorities, Environmental Health Professionals Australia (EHPA), Municipal Association of Victoria (MAV), and State Government departments | ✓ |
| | Monitor adolescent immunisation rates and report on the number of adolescents immunised according to the National Immunisation Program (NIP) Secondary School Program | ✓ |
| | Monitor immunisation rates and report on the number of children and adolescents under 20 years of age immunised according to the National Immunisation Program (NIP) | ✓ |
| | Promote gender equity and support the right of women to engage and participate equally in all aspects of community life | ✓ |
| | Report on services and initiatives targeting vulnerable people in the community who may be at risk of being unimmunised or under immunised | ✓ |

| What we hope to achieve | Actions | 2020–21 |
|--|--|---------|
| Enhanced partnerships with agencies and stakeholder groups to deliver quality services | Engage with and monitor organisations funded through the Community Partnership Funding and Sponsorship Program to ensure delivery of outcomes | ✓ |
| | <p>Implement the endorsed recommendations of the Community Transport Review 2020 which aims to develop an improved Community Transport Program for older frail residents and residents with a disability to foster greater social connectedness and health and wellbeing</p> <p><i>A Community Transport report and new policy have been endorsed. Implementation of actions arising from these will occur early in the new financial year</i></p> | ~ |

Major initiatives as funded in the 2020–21 Budget

| Initiatives | Progress |
|---|---|
| Develop and implement the Domestic Animal Management Plan 2020–21 (DAMP) | Public consultation for the DAMP is due to commence in August. The final plan is expected to be endorsed by the end of 2021 in line with the State Government requirements. |
| Endorse and implement the next Reconciliation Action Plan | The draft Reconciliation Action Plan was endorsed by Council in September. Final endorsement by Reconciliation Australia is anticipated in July. |
| Provide ongoing funds for road treatments via the Local Area Traffic Management (LATM) prioritisation program for road safety | All works for the LATM program have been completed. |
| Maintain the Safe City CCTV system in accordance with specified performance standards | Council's Safe City CCTV system met all specified performance standards. |
| Implement year one of the 'Make Your Move' Physical Activity Strategy | Seven actions have been placed on hold due to COVID-19 however 12 have progressed as planned. |
| Implement the endorsed recommendations of the Community Transport Review 2020 | Council endorsed a Community Transport report and new policy. COVID-19 restrictions have impacted on this project. |

Local Government Performance Reporting Framework (LGPRF)

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

| Service / Indicator / Measure | 2018 | 2019 | 2020 | 2021 | Comments |
|---|------|------|------|------|----------|
| Aquatic Facilities | | | | | |
| Service standard | | | | | |
| <i>Health inspections of aquatic facilities</i> | 1.50 | 3.00 | 0.00 | 1.00 | |
| [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities] | | | | | |

PERFORMANCE

Local Government Performance Reporting Framework (LGPRF) (continued)

| Service / Indicator / Measure | 2018 | 2019 | 2020 | 2021 | Comments |
|---|-------------|-------------|---------|---------|---|
| Service cost <i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities] | New in 2020 | New in 2020 | \$5.19 | \$11.34 | Costs relating to the Aquatic Facilities were impacted by the closure of centres due to the COVID-19 pandemic |
| Animal Management | | | | | |
| Timeliness <i>Time taken to action animal management requests</i> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests] | 1.13 | 1.14 | 1.13 | 1.08 | |
| Service standard <i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected] x100 | 27.82% | 37.07% | 36.32% | 45.02% | |
| <i>Animals rehomed</i> [Number of animals rehomed / Number of animals collected] x100 | New in 2020 | New in 2020 | 10.05% | 15.99% | |
| Service cost <i>Cost of animal management service</i> [Direct cost of the animal management service / Population] | New in 2020 | New in 2020 | \$4.89 | \$4.57 | |
| Food Safety | | | | | |
| Timeliness <i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints] | 1.66 | 1.68 | 1.97 | 2.18 | Response rates were affected by the COVID-19 pandemic |
| Service standard <i>Food safety assessments</i> Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i>] x100 | 144.15% | 124.01% | 100.00% | 89.46% | Council achieved 100% during its registration period (1 August 2020 to 31 July 2021) |

| Service / Indicator / Measure | 2018 | 2019 | 2020 | 2021 | Comments |
|--|-------------|-------------|----------|----------|---|
| Service Cost <i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i>] | \$509.86 | \$538.81 | \$674.87 | \$837.50 | Costs increased due to the need for additional resources to deliver the service |
| Libraries | | | | | |
| Utilisation <i>Physical Library collection usage</i> [Number of physical library collection item loans / Number of physical library collection items] | 6.47 | 5.64 | 4.09 | 3.28 | The use of Council's physical library collection has decreased due to library closures for construction and COVID-19 restrictions |
| Resource standard <i>Recently purchased library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100 | 86.90% | 86.53% | 86.38% | 86.60% | |
| Service cost <i>Cost of library service</i> [Direct cost of the library service / Population] <i>Note: This measure is replacing the previous 'Cost of library service' indicator which measured based on number of visits</i> | New in 2020 | New in 2020 | \$40.00 | \$41.18 | |
| Maternal and Child Health | | | | | |
| Satisfaction <i>Participation in 4 week Key Age and Stage Visit</i> [Number of 4 week key and stage visits / Number of birth notifications received] x100 | New in 2020 | New in 2020 | 99.17% | 98.80% | |
| Service Standard <i>Infant enrolments in the MCH Service</i> [Number of infants enrolled in the MCH service / Number of birth notifications received] x100 | 101.99% | 101.80% | 101.39% | 101.79% | |
| Service cost <i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses] | \$72.48 | \$73.06 | \$75.20 | \$74.69 | |

PERFORMANCE

Strategic Objective 2: A creative city that respects and embraces diversity

The following table shows progress against Council's four year strategic measures from the Council Plan 2017–21:

| Measure | Progress |
|---|---|
| Number of annual artist opportunities that celebrate diversity and build community cohesion | 62 |
| Number of cultural celebrations facilitated by Council | 7 |
| Increase in participation for creative and cultural programs and initiatives | 126 programs and workshops delivered, an increase of 27 from last year. |
| Number of arts and heritage exhibitions delivered through cultural facilities | 11 |
| Number of community advisory groups | 15 |



The following table reviews Council's performance against the indicators of the Annual Plan 2020–21.

Achieved ~ Not achieved © COVID-19 impacts

| What we hope to achieve | Actions | 2020–21 |
|---|--|---------|
| A harmonious community that celebrates diversity | Continue to improve the inclusion, recognition and community understanding of the LGBTIQ community | ✓ |
| | Continue to support the Back Your Neighbour campaign and the activities of the Local Government Mayoral Taskforce Supporting People Seeking Asylum | ✓ |
| | Deliver the Home exhibition and program that features artists from refugee backgrounds including people seeking asylum | ✓ |
| | Support implementation of yearly actions from the Greater Dandenong People Seeking Asylum and Refugee Action Plan 2018–21 | ✓ |
| | Provide support and guidance to community organised festivals, events and cultural celebrations | ✓ |
| Increased participation in creative and cultural activities | Deliver at least 12 arts and cultural heritage exhibitions and supporting programs annually through cultural facilities | ✓ |
| | Deliver the 2020 Short Cuts Festival <i>This program was cancelled due to COVID-19</i> | ~ © |
| | Implement Year Five actions of the Greater Dandenong Arts and Cultural Heritage Strategy 2016–26 | ✓ |
| | Present a season of professional performances consisting of varied genres for the Encore seniors program, family and children's program as well as general programming with broad appeal | ✓ © |
| | Promote and support artists locally through engagement, networking, residency and development activities | ✓ |
| | Promote greater artist engagement through The Drum's theatre programs, performances and workshops | ✓ |
| | Provide 20 community arts participation opportunities for artists, residents and businesses through performance and exhibition programs and other projects | ✓ |
| | Host the 2020 Children's Forum | ✓ |
| A city well known for working together with its community | Implement Year Four actions of the Positive Ageing Strategy 2017–25 <i>The focus this year has been on transport and social connection however the delivery of some actions has been affected by COVID-19</i> | ~ © |
| | Implement Year Four actions of the Disability Action Plan 2017–23 | ✓ |
| | Monitor and analyse the recommendations of the Aged Care Quality and Safety Royal Commission final report due November 2020 with a view to preparing an Options Paper, which identifies the possible impacts for older residents of Greater Dandenong and the role of Aged Services post June 2022 <i>The final report was released in February after delays associated with COVID-19</i> | ~ © |
| | Facilitate the implementation of a new Children, Youth and Family Strategy 2020–24 for children and families | ✓ |

Major initiatives as funded in the 2020–21 Budget

| Initiatives | Progress |
|--|---|
| Host the 2020 Children’s Forum | The 2020 Children’s Forum was delivered online, to over 100 children, due to COVID-19 restrictions. |
| Deliver the Home exhibition featuring artists of Refugee and Asylum Seeker backgrounds | The Home exhibition was successfully delivered in the first quarter of 2020–21. |
| Deliver the 2020 Short Cuts Film Festival | This program was cancelled due to COVID-19 restrictions. |

Strategic Objective 3: A healthy, liveable and sustainable city

The following table shows progress against Council’s four year strategic measures from the Council Plan 2017–21:

| Measure | Progress |
|--|---|
| % of kerbside collection waste diverted from landfill | 47.81 per cent |
| Number of indigenous seedlings planted | 80,320 |
| Number of street trees planted | 2,184 |
| Completion of Climate Change Strategy | The Climate Emergency Strategy was adopted in August. |
| Delivery of annual report on the Sustainability Strategy | The Annual Sustainability Highlight Report will be incorporated into the five year refresh of the Sustainability Strategy, which will be presented to Council in October 2021. |
| Number of upgrades completed | Six public parks received significant upgrades over the year including major works at Ross Reserve and Dandenong Park and other works such as playgrounds and planting features at reserves such as Warner Reserve, Wachter Reserve, Tatterson Park and Tirhatuan Park. |
| Completion of Capital Works Program | 93 per cent |
| Increase in shared path network | 0 |
| Kilometres of streetscapes renewed to a high urban design standard | Hemmings Street Stage 1 completed. |
| Increase of canopy cover within areas of low coverage | Canopy cover will be assessed at the conclusion of the current Urban Tree Strategy. Trees are regularly planted in areas of low canopy cover. |

The following table reviews Council's performance against the indicators of the Annual Plan 2020–21 .

Achieved ~ Not achieved © COVID-19 impacts

| What we hope to achieve | Actions | 2020–21 |
|--|---|---------|
| A city that delivers a clean and healthy environment for people to enjoy | Develop and deliver a 2020–21 Waste Education Program | ✓ |
| | Implement the Greater Dandenong Plastics Policy | ✓ |
| | Implement the Greater Dandenong Sustainability Strategy 2016–30 and undertake the five year review | ✓ |
| | Undertake the annual Sustainability Festival and Awards | ✓ |
| | In conjunction with the Metropolitan Waste Resource and Recovery Group, participate in the current EOI process and report back to Council at the key milestones that will inform the final tender stage | ✓ |
| | Investigate the implications of implementing the Circular Economy Policy recommendations | ✓ |
| | Offer a Food Organics Garden Organics (FOGO) service to our community as a means to divert this valuable resource from landfill | ✓ |
| | Review the recycling charges, whilst considering opportunities to introduce an incentive for increased recycling | ✓ |
| | Finalise the Urban Forest Strategy | ✓ |
| | Implement the Greater Dandenong Green Wedge Management Plan 2015–35 | ✓ |
| | Implement Year Three of the Urban Tree Strategy 2018–23 | ✓ |
| | Monitor materials recycling and green waste processing sites across the municipality | ✓ |
| A city that prepares for climate change | Determine future approach re: ESD 2.0 (implementing zero carbon into the planning scheme) | ✓ |
| | Develop an Electric Vehicle Fleet Transition Plan | ✓ |
| | Embed climate emergency into decision making and governance processes | ✓ |
| | Finalise and begin implementing the Climate Change Strategy and Action Plan | ✓ |
| | Commence the development of the Biodiversity Action Plan | ✓ |
| A network of quality parks, reserves and sportsgrounds | Undertake Dandenong Park improvements as per the Dandenong Park Masterplan 2007 | ✓ |
| Infrastructure that supports people and business | Deliver Council's Capital Works Program | ✓ |
| | Enable and showcase the opportunity for social activity on local streets, for example street parties, temporary playgrounds and events <i>Barriers and signage have been prepared however the roll out of this project has been delayed due to COVID-19.</i> | ~ © |
| | Finalise the Toilet Strategy to map out where there needs to be new or upgraded public toilets | ✓ |
| | Implement the Active Transport Infrastructure Priority Program improving pedestrian and cycling infrastructure <i>Delays have occurred due to the need for a review on the impact to trees and the options for replanting or offset opportunities.</i> | ~ |
| | Undertake the road resurfacing program | ✓ |

Major initiatives as funded in the 2020–21 Budget

| Initiatives | Progress |
|--|--|
| Implement the Greater Dandenong Sustainability Strategy 2016–30 and undertake the five-year review | Work has continued on implementing actions from the strategy and the five year review report is due to be presented to Council in October. |
| Finalise and begin implementing the Climate Change Strategy and Action Plan | The Greater Dandenong Climate Emergency Strategy was adopted by Council in August. Implementation has commenced with climate adaptation workshops and a sustainability scoring mechanism has been introduced to inform capital improvement project bids. |
| Develop and deliver a 2020–21 Waste Education Program | The Waste Education Program was delivered and included the roll out of a Food Organics into Garden Waste stream and a new “Waste Smart Kindies” program. |
| Deliver Council’s Capital Works Program | 93 per cent of projects were delivered. |
| Finalise the Urban Forest Strategy | A draft Urban Forest Strategy has been completed and presented to Council. |
| Develop the Electric Vehicle Fleet Transition Plan | A draft Electric Vehicle Transition Plan has been completed and a final report will be provided to Council in July. |

Local Government Performance Reporting Framework (LGPRF)

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

| Service / Indicator / Measure | 2018 | 2019 | 2020 | 2021 | Comments |
|--|----------|----------|----------|----------|---|
| Waste Collection | | | | | |
| Satisfaction <i>Kerbside bin collection requests</i> [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000 | 41.07 | 37.95 | 48.19 | 59.13 | The number of bin collection requests have increased this year due to extra housing and a focus on reporting and replacing damaged bins |
| Service standard <i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000 | 3.95 | 5.06 | 4.72 | 5.09 | |
| Service cost <i>Cost of kerbside garbage bin collection service</i> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins] | \$124.79 | \$107.77 | \$118.66 | \$124.80 | |
| Service cost <i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins] | \$42.62 | \$59.33 | \$68.52 | \$73.51 | |

PERFORMANCE

Strategic Objective 4: A city planned for the future

The following table shows progress against Council's four year strategic measures from the Council Plan 2017–21:

| Measure | Progress |
|---|--|
| Continued growth in development permits and activity across the municipality | There was a slight slow down in application numbers in the first half of the financial year due to COVID-19, however the second half of the financial year saw a strong growth in planning application numbers, with good levels of activity being seen across both residential and industrial development in the municipality. |
| Completion of reviews of Activity Centre Structure Plans for Springvale and Noble Park | The Noble Park Structure Plan was deferred by Council, the Springvale Structure Plan panel report amendments were adopted by Council in July 2020. |
| Number of 10 year capital and renewal plans for major asset classes implemented | 3 |
| 4.5ha of open space per 1,000 head of population | 3.94ha of open space per 1,000 head of population. |
| Hectares of public open space acquired, renewed or developed | 8,158sqm of additional land has been acquired by Council for open space. |
| Sustainable Buildings Policy completed and implemented | This policy has been completed and is now being implemented. |
| Greater Dandenong Planning Scheme amended to include sustainability performance requirements for new developments | Environmentally Sustainable Design (Clause 22.06) continues to be addressed through the planning scheme. Greater Dandenong has formally signed a Memorandum of Understanding with CASBE to participate in a potential Planning Scheme Amendment ('Elevating ESD Targets') which will expand upon ESD commitments and increase the capacity of private development in CGD to respond to climate change. |
| Number of environmentally sustainable design planning policy actions completed | 0 |
| Completion of the Springvale Community Precinct Project | This project is complete. |

The following table reviews Council's performance against the indicators of the Annual Plan 2020–21.

Achieved ~ Not achieved © COVID-19 impacts

| What we hope to achieve | Actions | 2020–21 |
|--|--|---------|
| An adequate supply of residential, commercial and industrial development | Process the Planning Scheme Amendment for the Sandown Master Plan | ✓ |
| | Town Planning referrals from Engineering comply with statutory timeframes as defined by the Subdivision Act | ✓ |
| | Translate the existing Local Planning Policy Framework and Municipal Strategic Statement to the Planning Policy Framework in conjunction with DELWP <i>Council is awaiting revised documentation from DELWP</i> | ~ |
| | Review the Greater Dandenong Housing Strategy | ✓ |
| Revitalised activity centres | Finalise the Noble Park Activity Centre Structure Plan and commence the Planning Scheme Amendment | ✓ |
| | Finalise the Planning Scheme Amendment for the Springvale Activity Centre Structure Plan | ✓ |
| | Advocate for phase two of the Revitalising Central Dandenong project | ✓ |
| | Construct the Greater Dandenong Gallery of Art <i>Construction is progressing however the impacts of COVID-19 restrictions have caused delays</i> | ~ © |
| | Continue to support the Little India Precinct including implementing the State Government grant to deliver Victoria's first ever Indian Cultural Precinct | ✓ |
| | Develop Vanity Lane as a new pedestrian link between Thomas and Lonsdale Streets, Dandenong <i>Ongoing complexities with demolition have delayed this project</i> | ~ |
| | Implement staged delivery of the Springvale Boulevard Project <i>External authority approval processes and complex technical design resolution has impacted construction works</i> | ~ |
| | Monitor the 10 year Infrastructure Plan for the Activity Centres | ✓ |
| | Monitor, implement and promote Activity Centre parking changes | ✓ |
| Assets planned to meet future community needs | Develop a Multi Modal Transport Infrastructure Plan for Noble Park Activity Centre <i>Input from the Department of Transport has been delayed until August</i> | ~ |
| | Finalise a Multi Modal Transport Infrastructure Plan for Dandenong Activity Centre <i>Input from the Department of Transport has been delayed until August</i> | ~ |
| | Launch the Public Transport Advocacy Statement and advocate in accordance with the Statement | ✓ |
| | Complete the Springvale Community Hub Project | ✓ |
| | Continue planning for a Dandenong Community Hub by developing the business case and concept plans | ✓ |
| | Continue to advocate for the proposed Dandenong Sports and Events Centre, as south east Melbourne's home for elite sporting competitions, major events, concerts and community festivals | ✓ |

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| What we hope to achieve | Actions | 2020-21 |
|--|--|---------|
| Assets planned to meet future community needs (continued) | Finalise the design and commence construction of the Keysborough South Community Hub <i>Design documentation is being finalised and construction is expected to commence in February 2022</i> | ~ |
| | Review and implement the Municipal Early Years Infrastructure Plan to embed planning for three year old kindergarten | ✓ |
| | Undertake detailed planning for the new Dandenong Aquatic and Leisure Centre in partnership with key stakeholders and in accordance with the Greater Dandenong Aquatic Strategy | ✓ |
| Quality public open space provided across the city | Finalise the revised Open Space Strategy and commence the Planning Scheme Amendment | ✓ |
| | Implement the Open Space Acquisition Targets | ✓ |
| Increased sustainability of residential, commercial and Council developments | Increase access and availability of social housing stock in the municipality by activation of Council and community assets for delivery of social housing, and advocating for increased State and Federal Government provision | ✓ |

Major initiatives as funded in the 2020-21 Budget

| Initiatives | Progress |
|---|--|
| Develop Vanity Lane as a new pedestrian link between Thomas and Lonsdale Streets, Dandenong | Ongoing complexities with demolition have delayed this project. This is expected to be finalised by late 2021. |
| Complete the Springvale Community Hub project | This project is complete. |
| Implement staged delivery of the Springvale Boulevard project | Works this year have focused on external authority approvals and complex technical design resolution. Construction is expected to escalate from July. |
| Construct the Greater Dandenong Gallery of Art | Construction is progressing however COVID-19 has impacted works along with material supply issues. |
| Process the Planning Scheme Amendment for the Sandown Master Plan | This Planning Scheme Amendment has been placed on hold pending the Melbourne Racing Club's review of the implications of recent State Government policy changes. |
| Finalise the design and commence construction of the Keysborough South Community Hub | Design documentation is being finalised and a tender process is expected to commence in October. |

Local Government Performance Reporting Framework (LGPRF)

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

| | 2018 | 2019 | 2020 | 2021 | Comments |
|---|---------|----------|---------|---------|--|
| Roads | | | | | |
| Satisfaction of use <i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100 | 52.14 | 76.80 | 81.23 | 48.83 | Council conducted more road resealing and reconstruction in 2020–21 which has impacted on the number of requests received |
| Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100 | 79.38% | 83.55% | 78.59% | 80.94% | |
| Service cost <i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed] | \$0.00 | \$236.81 | \$69.03 | \$53.63 | The cost of sealed local road reconstruction is impacted by the economies of scale achieved through the use of particular contractors/materials; and different treatments applied and product types used on a project by project basis |
| Service Cost <i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed] | \$24.55 | \$19.98 | \$29.00 | \$29.16 | |

PERFORMANCE

| | 2018 | 2019 | 2020 | 2021 | Comments |
|---|------------|------------|------------|------------|----------|
| Statutory Planning | | | | | |
| Timeliness <i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application] | 92.00 | 98.00 | 87.00 | 95.00 | |
| Service standard <i>Planning applications decided within required time frames</i> [Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100 | 70.40% | 76.70% | 82.64% | 86.78% | |
| Service cost <i>Cost of statutory planning service</i> [Direct cost of the statutory planning service / Number of planning applications received] | \$3,352.97 | \$3,785.03 | \$3,663.49 | \$3,684.98 | |

Strategic Objective 5: A diverse and growing economy

The following table shows progress against Council's four year strategic measures from the Council Plan 2017–21:

| Measure | Progress |
|--|--|
| Number of training and development, networking and mentoring activities | 65 |
| Number of food and cultural tours conducted | 4 |
| Number of advertising opportunities to promote the city to visitors | 24 |
| Number of business support services and investment attraction activities that facilitate job sustainability and job growth | 12 |
| 4–10 year city improvement program developed to implement sustainable improvements in each activity centre | The Art Gallery is under construction, the Springvale Boulevard contract has been awarded, Vanity Lane detailed design is complete, Arkana detailed design is complete, and the grant for Douglas Street was successful. |
| Kilometres of commercial centre streetscape refurbished | 0. Douglas Street and Springvale Boulevard works are yet to commence. |
| Number of activities supporting social enterprises | The 2020–21 budget for social enterprise was redirected to the Greater Dandenong Business Grants due to the unprecedented demand in financial assistance being sort from our business community. The number of activities supporting social enterprises was 12. In light of EDU's focus on supporting businesses in a COVID-19 environment Council intends to review the social enterprise program in 2021–22. |
| Progress on the Community Revitalisation and One Per Cent projects | Individualised support has developed jobseeker work readiness and increased skills in their digital literacy with the impacts of COVID-19. |
| Number of businesses participating in export industry workshops and overseas delegations | Due to COVID-19 all delegations and focus on exports was placed on hold. |

PERFORMANCE

The following table reviews Council's performance against the indicators of the Annual Plan 2020–21.

Achieved ~ Not achieved © COVID-19 impacts

| What we hope to achieve | Actions | 2020–21 |
|--|--|---------|
| A city that supports the economic contribution, strength and diversity of its industries | Develop an Activity Centre's investment prospectus <i>Work commenced however it has now been placed on hold pending the outcome of a new study to review development opportunities in central Dandenong</i> | ~ |
| | Develop an investment attraction prospectus for the city <i>Elements for a draft prospectus are being investigated</i> | ~ |
| | Undertake discussions with industry experts and stakeholders on future opportunities and strategies for revitalising central Dandenong | ✓ |
| A tourist destination attracting new visitors | Continue to implement the Tourism and Regional Food Strategies | ✓ |
| A resilient employment hub | Continue to implement the refreshed Local Economic and Employment Development Strategy | ✓ |
| | Deliver a minimum of one key event for secondary school students that promotes the diversity of career opportunities in the region, particularly within the manufacturing sector | ✓ |
| | Oversee and implement the Community Revitalisation and One Per Cent project and continue to develop the capability and capacity of the disadvantaged/disengaged jobseekers in our community | ✓ |
| | Publish four editions of 'Talking Business' magazine and relevant e-newsletters | ✓ |
| A great place for business | Host the CGD-industry "Take a Swing" golf day event to raise funds in support of the local community | ✓ |
| | Monitor and report the number of network activities conducted with a target of 50 | ✓ |
| | Provide activities that encourage opportunities for women and promote women in business | ✓ |
| A city where business and community work together | Develop and deliver a program for social enterprises <i>This project has been delayed due to COVID-19 recovery initiatives taking priority</i> | ~ © |
| A city that is connected to the global economy | Deliver activities to business and industry that provide opportunities, awareness and exposure to global trends and markets | ✓ |
| | Support the Future of Manufacturing program and continue to explore the opportunities for a Manufacturing Connectivity Centre in partnership with SEMMA | ✓ |

Major initiatives as funded in the 2020–21 Budget

| Initiatives | Progress |
|---|--|
| Implement the One Percent project and continue to develop the capability and capacity of the disadvantaged/disengaged jobseekers in our community | Individualised support has developed jobseeker work readiness and increased skills in their digital literacy with the impacts of COVID-19. |
| Develop and deliver a program for social enterprises | This project has been delayed due to COVID-19 recovery initiatives taking priority. |
| Develop an investment attraction prospectus for the city | Elements for a draft investment prospectus are being investigated. |

Strategic Objective 6: An open and effective Council

The following table shows progress against Council's four year strategic measures from the Council Plan 2017–21:

| Measure | Progress |
|---|--|
| Community Satisfaction Survey – satisfaction with lobbying on behalf of the community (advocacy) | 67 |
| Community Satisfaction Survey – satisfaction with community consultation and engagement | 60 |
| % of decisions made in Council meetings closed to the public | 0.31 per cent. Only one decision was made in a meeting closed to the public. |
| Increase in the amount of residents either attending Council meetings or viewing the meetings online | 76 per cent |
| Increase in the number of opportunities for residents to participate in community engagement activities | 46. An increase of 1 from 2019–20. |
| Increase in the number of registered users accessing the Council digital portal | 3,381 an increase of 342 for the year. |
| Increase in the number of residents engaging with Council on social media | 19 per cent |
| \$ amount of Council transactions completed online | \$16,495,904 |
| Adoption of a revised Long Term Financial Strategy (LTFS) annually which addresses Council's financial sustainability over a rolling 10 year period | Council's proposed ten-year Long Term Financial Plan for 2021–22 to 2030–31 has been subject to deliberative engagement over recent months and is scheduled to be adopted by Council on 25 October 2021 in order to meet the legislative deadline of 31 October. |
| Capital works funded from operational surpluses in annual budgets meet or exceed targets established in the LTFS | The Long Term Financial Strategy (LTFS) 2020–21 to 2024–25 projected \$32.65 million of capital works to be funded from the operational surplus in the forecast year 2020–21. The 2020–21 annual budget achieved \$32.65 million. |
| Underlying financial result remains in surplus (as per the Local Government Performance Reporting Framework measurement) | Council achieved an underlying surplus result of \$16.38m at 30 June 2021. |

PERFORMANCE

The following table reviews Council's performance against the indicators of the Annual Plan 2020–21.

Achieved ~ Not achieved © COVID-19 impacts

| What we hope to achieve | Actions | 2020–21 |
|--|--|---------|
| A Council connected with the community, providing an effective voice on their behalf | Achieve an index score that is equivalent or higher than the average result of comparison Councils for community consultation and advocacy (Community Satisfaction Survey) | ✓ |
| | Maintain a detailed advocacy register on Council's website and prepare an updated advocacy document for distribution to local Members of Parliament | ✓ |
| | Facilitate Community Forums as requested by Councillors | ✓ |
| | Grow Council's social media following by 10 per cent from a base figure of 26,000 | ✓ |
| | Manage VEC contract for conduct of the 2020 Council elections and conduct candidate forums across the Greater Dandenong community | ✓ |
| | Review and continue implementing the Language and Communication Action Plan | ✓ |
| Decision making which is transparent and accountable | Achieve an index score that is equivalent to or higher than the average result of comparison Councils for making decisions in the interest of the community (Community Satisfaction Survey) | ✓ |
| | Develop the new Council Plan 2021–25 and the Annual Plan 2021–22 <i>The new Local Government Act 2020 deadline for this project is 31 October. The draft plans are currently under review prior to final endorsement</i> | ~ |
| | Produce and adopt the Annual Budget by 30 June 2021 in line with the requirements of the <i>Local Government Act</i> | ✓ |
| An innovative and technologically connected Council | Continue to develop online digital forms to supplement current manual processes and promote these products to the community | ✓ |
| | Implement Council's Information Technology and Digital Strategy 2020–25 | ✓ |
| A well-managed and high performing Council | Enhance the Pulse risk management system across Council for improved performance reporting, risk identification and mitigation | ✓ |
| | Ensure <i>Local Government Act</i> general compliance across the organisation through the ongoing management of the legislative compliance system | ✓ |
| | Review and update the Audit Advisory Committee Charter | ✓ |
| | Develop a Revenue and Rating Strategy | ✓ |
| | Maintain sound financial practices by completion of the Annual Financial Statements for the year ended 30 June 2020 and receive full audit clearance by the legislated time frame of 30 September (including compliance with the Model Financial Report) | ✓ |
| | Review the Long Term Financial Strategy and seek Council adoption of the revised framework | ✓ |
| | Complete a Workforce Management Plan <i>The timeline for this project has been extended as per the Local Government Act 2020</i> | ~ |
| | Complete the development of a CEO remuneration policy <i>Work has commenced on a draft policy</i> | ~ |

| What we hope to achieve | Actions | 2020–21 |
|---|---|---------|
| A well-managed and high performing Council (continued) | Develop a professional development and training program for Councillors | ✓ |
| | Achieve an index score of 76 or higher for customer service (Community Satisfaction Survey) <i>Council achieved a score of 74 in 2021 which was four points above the state-wide average</i> | ~ |
| | Maintain all public registers required in accordance with the <i>Local Government Act</i> and associated regulations | ✓ |
| | Manage the effective leasing of Council's commercial property portfolio including seeking new lease opportunities for spaces which are currently vacant | ✓ |

Major initiatives as funded in the 2020–21 Budget

| Initiatives | Progress |
|--|---|
| Implement Council's Information Technology and Digital Strategy 2020–25 | Key projects completed this year include: <ul style="list-style-type: none"> • Online planning portal • Online forms • Microsoft Teams deployment. |
| Develop a Revenue and Rating Strategy | Council's Revenue and Rating Strategy was adopted by Council on 28 June. |
| Complete a Workforce Management Plan | The deadline for this plan has been extended as per the <i>Local Government Act 2020</i> . |
| Manage the Victorian Electoral Commission (VEC) contract for conduct of the 2020 Council | All requirements of the CEO and Council in relation to the elections and under the <i>Local Government Act 2020</i> were met. |
| Develop the new Council Plan 2021–25 and Annual Plan 2021–22 | A draft Council Plan and Annual Plan are currently under review for endorsement in October. |

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Local Government Performance Reporting Framework (LGPRF)

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

| Service / Indicator / Measure | 2018 | 2019 | 2020 | 2021 | Comments |
|--|-------------|-------------|-------------|-------------|---|
| Governance | | | | | |
| Transparency <i>Council decisions made at meetings closed to the public</i> [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100 | 0.00% | 0.00% | 0.00% | 0.31% | Only one decision was made by Council at a meeting closed to the public |
| Consultation and engagement <i>Satisfaction with community consultation and engagement</i> Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement | 60.00 | 62.00 | 62.00 | 60.00 | |
| Attendance <i>Councillor attendance at council meetings</i> [The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100 | 90.51% | 84.59% | 83.40% | 94.81% | A new Council was elected in November 2020 and attendance has increased |
| Service cost <i>Cost of elected representation</i> [Direct cost of the governance service / Number of Councillors elected at the last Council general election] | \$55,960.73 | \$57,710.09 | \$55,039.27 | \$53,738.73 | |

Services Funded

The following table provides information in relation to the services funded in the 2020–21 Budget and the sections of the community who are provided the service.

People

Strategic Objective 1: A vibrant, connected and safe community

Strategic Objective 2: A creative city that respects and embraces diversity

| Service | Description | Net Cost | Notes |
|---|--|--|----------|
| | | Actual Budget Variance \$000 | |
| Community Services Executive | This function provides the oversight and leadership of the provision of Community Services to the municipality. | 433 445 12 | |
| Community Arts, Culture and Libraries | The Arts, Culture and Libraries business unit supports the management of cultural venues, the Drum Theatre, festivals and events, public art, cultural development and cultural planning. Library services provide access to a wide range of information for all ages and cultures in a range of formats and locations and are committed to lifelong learning and self-improvement opportunities. | 8,960 9,633 673 | Note (a) |
| Community Care | Community Care provides services and programs to assist older people and people with a disability to remain living in the community. These include home based and centre based services, specialised community transport and support for clubs and groups within the city. | 3,333 4,238 905 | Note (c) |
| Community Wellbeing | This department focuses on developing and supporting a range of initiatives and services to enhance the health and wellbeing of families. This includes family day care, family support services, kindergarten and child care committee support, preschool field officer program, 'Best Start' and early years projects, immunisation, maternal and child health, parenting programs and youth services. | 4,054 5,003 949 | Note (a) |
| Regulatory Services | This department provides compliance, education and enforcement functions related to animal management, fire prevention, local laws, parking management, public safety and security, litter prevention and school crossings for the entire community. | 342 (556) (898) | Note (b) |
| Community Development, Sport and Recreation | This department focuses on community advocacy, leisure planning, sport and recreation programs and community grant funding. | 7,934 7,907 (27) | |
| Total | | 25,056 26,670 1,614 | |

PERFORMANCE

Place

Strategic Objective 3: A healthy, liveable and sustainable city

Strategic Objective 4: A city planned for the future

| Service | Description | Net Cost | | Notes |
|--|---|----------|---------|----------|
| | | Actual | Budget | |
| | | Variance | | |
| | | \$000 | | |
| Building Maintenance | Building Maintenance services cover everyday building issues and help maintain other Council properties and structures, including: bus shelters, Council building and land fencing and Council building lighting to ensure safety and amenity for all areas of the community. | 8,322 | 8,632 | |
| | | | 310 | |
| Building and Compliance Services | Building and Compliance Services maintain standards of amenity, habitation and safety in buildings. The unit provides services including building inspections, enforcement of safety standards, advice and consultation on building regulations issues and issuing of building permits for the entire community. The unit also includes environmental health and planning compliance. | 1,855 | 1,275 | Note (b) |
| | | | (580) | |
| City Planning Design and Amenity Executive | This directorate provides support to the entire municipality through the oversight of the planning, development, building and regulatory services activities. | 462 | 482 | |
| | | | 20 | |
| Business, Engineering and Major Projects Executive | This directorate provides the oversight of the engineering and infrastructure functions of Council which benefit the municipality as a whole. | 387 | 424 | |
| | | | 37 | |
| Parks | The Parks Service unit maintains the City of Greater Dandenong's parks and public open spaces in order to: <ul style="list-style-type: none"> • Improve the health and wellbeing of the community • Provide accessible, usable open spaces for residents • Improve the value of assets within the municipality. | 13,075 | 13,363 | |
| | | | 288 | |
| Planning and Design | This unit provides statutory, strategic, design and sustainability planning services to residents and business as well as monitoring and enforcing planning legislation and permissions. | 3,445 | 3,838 | |
| | | | 393 | |
| Roads | Road maintenance is a key function of Council, funding the ongoing upkeep of local roads for all areas of the municipality. | 8,729 | 6,122 | Note (d) |
| | | | (2,607) | |

| Service | Description | Net Cost | | Notes |
|--------------------------------------|---|---------------|----------------|----------|
| | | Actual | Budget | |
| | | Variance | | |
| | | (\$000) | | |
| Infrastructure Services and Planning | <p>Infrastructure Services and Planning provides support to the municipality through the:</p> <ul style="list-style-type: none"> • Maintenance of the city's road, drainage, and footpath network • Maintenance of the city's parks, recreational and sporting facilities • Fleet and waste collection services • Long term asset planning. | 31,097 | 31,518 | |
| | | | 421 | |
| City Improvement Services | The project delivery team performs a project management function with the primary purpose of delivering Council's Capital Works program associated with its roads, drains, facilities and open space which benefit the municipality as a whole. | 2,884 | 2,289 | Note (d) |
| | | | (595) | |
| Transport and Civil Development | This unit provides support to the municipality through the long term planning and advocacy of Council's transport network, asset protection and civil development and design. | 781 | 752 | |
| | | | (29) | |
| Major Projects | This service is responsible for coordinating the planning, advocacy/funding and development of major projects that provide social, community and economic benefits for Greater Dandenong in line with the strategic priorities of Council. | 358 | 415 | |
| | | | 57 | |
| Total | | 71,395 | 69,110 | |
| | | | (2,285) | |

PERFORMANCE

Opportunity

Strategic Objective 5: A diverse and growing economy

Strategic Objective 6: An open and effective Council

| Service | Description | Net Cost | Notes |
|---------------------------------------|---|---------------------------------------|-------|
| | | Actual Budget Variance \$000 | |
| Activity Centres Revitalisation (ACR) | ACR provides services to the entire municipality by leading and coordinating the revitalisation of the Dandenong, Springvale and Noble Park activity centres through the stewardship of property development, infrastructure planning, stakeholder engagement and place making. | 662 <u>1,096</u> 434 | |
| South East Business Networks (SEBN) | SEBN provides support to businesses and industry with a focus on protecting the economic viability of the region by ensuring a stronger, more resilient and globally engaged business community. SEBN promotes the role of women in business and the development and integration of our diverse community into the workplace. | 411 <u>697</u> 286 | |
| Corporate Services Executive | Corporate Services is responsible for supporting Council's service delivery areas through activities such as financial planning, budgets, rates, and the systems used to manage and administer the organisation. Another key role is to provide Councillor support and governance services for Council decision making and representation. Communications, community consultation and corporate planning are also coordinated by the directorate. | 528 <u>609</u> 81 | |
| Economic Development | The Economic Development team provides support to businesses and industry and markets the city as a business destination, facilitates business attraction, investment and employment creation, supports existing businesses and measures and monitors the local and regional economy to enhance the economic prosperity of the city. | 960 <u>1,471</u> 511 | |
| Financial Services | Financial Services provides support to Council's service delivery areas by providing strategic financial direction, undertaking essential business processes and supporting the organisation with financial assistance and advice. Property Revenue includes the administration of rates and valuation services. | 2,436 <u>2,526</u> 90 | |
| Governance | Governance is responsible for providing support to Council's direct service delivery areas through the overall governance of the organisation, management of Council's commercial property portfolio, and the management, storage and disposal of corporate records. | 1,223 <u>1,500</u> 277 | |

| Service | Description | Net Cost | Notes |
|--|---|--|----------|
| | | Actual Budget Variance \$000 | |
| Media and Communications, Customer Service, Civic Facilities | <p>The Media and Communications unit provides support for Council's service delivery areas and the community through media management, marketing and communications campaigns and activities, web management, print shop services, community engagement and corporate planning and reporting.</p> <p>The Customer Service unit provides support to the entire municipality through the corporate call centre and three face to face customer service centres. The Civic and Community Facilities unit manages a diverse range of facilities for use or hire by Council and the community.</p> | 4,870 <u>5,629</u> 759 | Note (a) |
| Office of the Chief Executive | The Office of the Chief Executive has overall responsibility for the operations of the organisation, and carriage of the Strategic Risk Register. Each member of the Executive Management Team reports to the CEO. | 644 788 <u>144</u> | |
| People and Procurement | <p>People and Procurement Services is responsible for supporting the human resource capital within the organisation through:</p> <ul style="list-style-type: none"> • Occupational health and safety • Purchasing and procurement systems • Industrial relations • Professional development • Payroll • Contract management • Insurance and risk management • Continuous improvement. | 4,732 <u>5,139</u> 407 | |
| Information Technology | The Information Technology unit is responsible for the provision of cost effective information and telecommunication solutions to staff and Councillors. | 5,389 <u>5,186</u> (203) | Note (d) |
| Total | | 21,855 24,641 2,786 | |

Notes

- (a) The favourable variance in some services above are due to cost savings as a result of restrictions on service delivery or delays in grant funded programs and recruitment caused by the COVID-19 pandemic.
- (b) The unfavourable variance in some services above are due to lower economic activity as a result of the COVID-19 pandemic.
- (c) The favourable variance in Community Care is due mainly to prior year unearned grant funding recognised as income in 2020–21 as it is not required to be returned to the funding body.
- (d) Actual operating expenditure incurred in the Capital Improvement Program (CIP) has been allocated to these service areas in the 2020–21 Actuals, however, these items were budgeted in the 2020–21 CIP program.

PERFORMANCE



Infrastructure and Development Contributions

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

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

For the 2020–21 year the following information about infrastructure and development contributions is disclosed:

KEYSBOROUGH SOUTH DEVELOPMENT CONTRIBUTIONS PLAN

Table 1 Total DCP levies received in 2020–21

| Name of DCP (Year approved) | Levies received in 2020–21 financial year | |
|--------------------------------------|---|---------------------------------|
| | Development Infrastructure Levies | Community Infrastructure Levies |
| Keysborough South Development (2008) | \$794,411 | \$46,453 |
| Total | \$794,411 | \$46,453 |

Table 2 DCP land, works, services or facilities accepted as works-in-kind 2020–21

| Name of DCP | Project ID | Project description | Item purpose | Project value \$ |
|--------------------------------------|------------|---------------------|--------------|------------------|
| Keysborough South Development (2008) | N/A | N/A | N/A | N/A |
| Total | | | | \$0 |

Table 3 Total DCP contributions received and expended to date

| Name of DCP | Type of levy | Total levies received (cash) \$ | Total levies expended (cash) \$ | Total works-in-kind accepted (non-cash) \$ | Total DCP contributions received (levies and works-in-kind) \$ |
|--------------------------------------|----------------------------|---------------------------------|---------------------------------|--|--|
| Keysborough South Development (2008) | Development infrastructure | \$36,145,182 | \$26,206,669 | \$31,326,647 | \$67,471,829 |
| Keysborough South Development (2008) | Community infrastructure | \$1,606,462 | \$0 | \$0 | \$1,606,462 |
| Total | | \$37,751,644 | \$26,206,669 | \$31,326,647 | \$69,078,291 |

Table 4 Land, works, services or facilities delivered in 2020–21 from DCP contributions collected

| Project description | Project ID | DCP name and year approved |
|-----------------------------------|------------|--------------------------------------|
| Internal road works | DI_R04 | Keysborough South Development (2008) |
| Internal traffic management works | DI_IT5 | Keysborough South Development (2008) |
| Internal road works | DI_R03 | Keysborough South Development (2008) |
| Total | | |

For the 2020–21 year the following information about infrastructure and development contributions is disclosed:

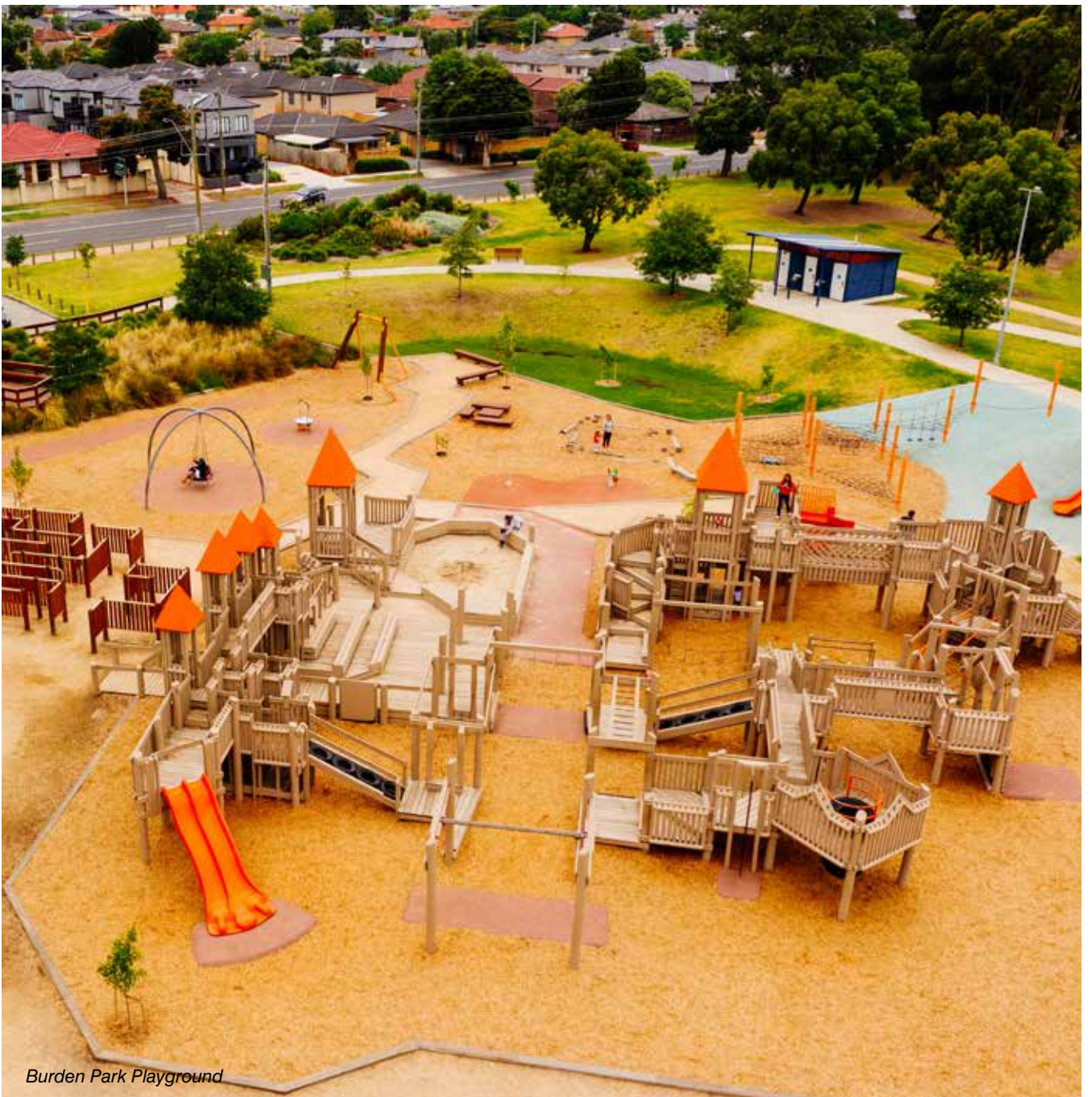
DANDENONG SOUTH INDUSTRIAL AREA EXTENSION DEVELOPMENT CONTRIBUTIONS PLAN

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

Table 1 Total DCP levies received in 2020–21

| Name of DCP (Year approved) | Area | Levies received in 2020–21 financial year |
|--|-------------|--|
| | | Development Infrastructure Levies (cash) \$ |
| Dandenong South Industrial Area Extension (2015) | LYNDHURST | \$5,963,045 |
| Dandenong South Industrial Area Extension (2015) | KEYSBOROUGH | \$540,043 |
| Total | | \$6,503,088 |

| DCP expended \$ | Works-in-kind accepted \$ | Council's contribution \$ | Other contributions* \$ | Total project expenditure \$ | Percentage of item delivered % |
|--------------------|------------------------------|------------------------------|----------------------------|---------------------------------|-----------------------------------|
| \$21,382 | \$0 | \$0 | \$0 | \$21,382 | 0.63% |
| \$190,315 | \$0 | \$0 | \$0 | \$190,315 | 11.97% |
| \$556,768 | \$0 | \$0 | \$0 | \$556,768 | 100.00% |
| \$768,464 | \$0 | \$0 | \$0 | \$768,464 | |



PERFORMANCE

Table 2 DCP land, works, services or facilities accepted as works-in-kind 2020–21

| Name of DCP | Area | Project ID |
|--------------|------|------------|
| N/A | N/A | N/A |
| Total | | |

Table 3 Total DCP contributions received and expended to date

| Name of DCP | Area | Type of levy |
|--|-------------|---------------------------------|
| Dandenong South Industrial Area Extension (2015) | LYNDHURST | Development infrastructure levy |
| Dandenong South Industrial Area Extension (2015) | KEYSBOROUGH | Development infrastructure levy |
| Total | | |

Table 4 Land, works, services or facilities delivered in 2020–21 from DCP contributions collected

| Project description | Project ID | DCP name and year approved |
|---|------------|--|
| Land purchase for realignment of Taylors Road (Bayliss Road to Colemans Road) | LR06b | Dandenong South Industrial Area Extension (2015) |
| Total | | |

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

| Project description | Item purpose | Project value \$ |
|---------------------|--------------|------------------|
| N/A | N/A | N/A |
| | | \$0 |

| Total levies received (cash) \$ | Total levies expended (cash) \$ | Total works-in-kind accepted (non cash) \$ | Total DCP contributions received (levies and works-in-kind) \$ |
|---------------------------------|---------------------------------|--|--|
| \$23,986,753 | \$14,022,372 | \$30,119,895 | \$54,106,648 |
| \$4,438,911 | \$1,358,928 | \$7,752,618 | \$12,191,529 |
| \$28,425,664 | \$15,381,299 | \$37,872,513 | \$66,298,177 |

| DCP expended (cash) \$ | Works-in-kind accepted \$ (non cash) \$ | Council's contribution \$ | Other contributions (external agencies) \$ | Total project expenditure* \$ | Percentage of item delivered % |
|------------------------|---|---------------------------|--|-------------------------------|--------------------------------|
| \$400,867 | \$0 | \$0 | \$0 | \$400,867 | 25.04% |
| \$400,867 | \$0 | \$0 | \$0 | \$400,867 | |



PERFORMANCE STATEMENT



Description of Municipality

The City of Greater Dandenong encompasses an area of 129 kilometres in Melbourne's south-east, approximately 35 kilometres from the central business district. Greater Dandenong has a population of over 168,000 people and is the most multicultural municipality in Australia, with residents from over 150 different birthplaces. This adds a wealth of diversity to the city through a range of cultural experiences. The city has a vibrant economy in both the retail and manufacturing sectors and is renowned as the manufacturing hub of Victoria. The wholesale trade, health care, and retail trade sectors also provide a significant proportion of employment opportunities.

COVID-19 Pandemic

On 16 March 2020, a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020.

Council prepared its 2020–21 Original Budget on the assumption that restrictions would continue to impact Council services throughout the 2020–21 year. A reduction to Council's Capital Improvement Program budget of \$5.2 million occurred to fund losses mostly income related including loss of rent on civic facilities, fees and fines, Drum Theatre revenue and lowering projections of interest on investment revenue due to falling interest rates. Council also continued with measures to ease the financial burden on Greater Dandenong residents, local businesses and community groups. These measures included rates hardship and deferrals, Dandenong Market rental waivers, material aid and business grants and waiver of rents for many of Council's commercial leaseholders.

In response to COVID-19 restrictions and government directives the leisure centre facilities, libraries, community centres and the Drum Theatre were closed. These restrictions also resulted in decreased visitations to Council facilities and decreased participation in Council programs.

While the impacts of the pandemic have abated somewhat through the 2020–21 year, Council has noted the following significant impacts on its financial operations compared to pre-COVID-19 budget levels:

- Revenue reductions of \$7.2 million in parking fines and fees, interest income, Civic Facilities and Drum Theatre and statutory fees and fines. Reductions of \$2.99 million in these income sources were factored in the 2020–21 Original Budget.



- Foregone revenue of \$2.39 million due to rent relief granted to the Dandenong Market, commercial and community facility rentals. Reductions of \$1.77 million were adjusted in the 2020–21 Original Budget.
- Council received a substantial amount of non-recurrent grant income due to COVID-19 initiatives and stimulus funding. Any additional grant funding received will be offset by associated expenditure and does not represent an increase in Council's financial result.
- COVID-19 Business Grants and Material Aid programs (\$909,000).

Council's commitment for the 2021–22 year is to continue to invest in services and infrastructure in a financially responsible way by balancing the needs of our community while achieving long term financial sustainability and most importantly to recover and revive in a post COVID-19 environment.

Refer to the Annual Financial Statements (Overview section) for further information.

Sustainable Capacity Indicators

For the year ended 30 June 2021

| <i>Indicator / Measure</i> | Results | | | | Material Variations and Comments |
|--|----------------|-------------|-------------|-------------|---|
| | 2018 | 2019 | 2020 | 2021 | |
| Population | | | | | |
| <i>Expenses per head of municipal population</i> [Total expenses / Municipal population] | \$1,069.38 | \$1,147.12 | \$1,185.36 | \$1,248.17 | |
| <i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population] | \$5,897.18 | \$6,072.65 | \$6,160.62 | \$6,198.26 | |
| <i>Population density per length of road</i> [Municipal population / Kilometres of local roads] | 238.93 | 237.46 | 243.62 | 242.95 | |
| Own-source revenue | | | | | |
| <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population] | \$990.47 | \$1,026.71 | \$1,001.25 | \$1,021.92 | |
| Recurrent grants | | | | | |
| <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population] | \$199.76 | \$200.45 | \$181.62 | \$204.26 | |
| Disadvantage | | | | | |
| <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile] | 1.00 | 1.00 | 1.00 | 1.00 | |

PERFORMANCE STATEMENT

Sustainable Capacity Indicators (continued)

| Indicator / Measure | Results | | | | Material Variations and Comments |
|---|---------|------|-------|-------|---|
| | 2018 | 2019 | 2020 | 2021 | |
| Workforce turnover Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x 100 | 9.8% | 9.9% | 10.5% | 18.4% | Workforce turnover has increased this year due to a high number of externally funded six-month contracts included in the overall data. This indicator was previously included under the 'Efficiency Dimension' of the Financial Performance Indicators section. From 1 July 2019, it is classified as a Sustainable Capacity Indicator. |

Sustainable Capacity Indicators – Definitions

- “adjusted underlying revenue” means total income other than:
 - non-recurrent grants used to fund capital expenditure; and
 - non-monetary asset contributions; and
 - contributions to fund capital expenditure from sources other than those referred to above
- “infrastructure” means non-current fixed assets comprising a number of asset classes including roads, drains, footpaths and cycleways, bridges, off-street car parks, recreational leisure and community facilities and parks open space and streetscapes
- “local road” means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
- “population” means the resident population according to the Australian Bureau of Statistics – Catalogue 3218.0 Population Estimates by Local Government Area
- “own-source revenue” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
- “relative socio-economic disadvantage” in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA
- “SEIFA” means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website
- “unrestricted cash” means all cash and cash equivalents other than restricted cash.

Service Performance Indicators

For the year ended 30 June 2021

| Service / Indicator / Measure | Results | | | | Material Variations and Comments |
|--|-------------|-------------|-----------------|---------|---|
| | 2018 | 2019 | 2020 | 2021 | |
| Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population] | 4.06 | 4.08 | 2.98 | 1.52 | Visit's to Council's Aquatic Facilities continue to be affected by the COVID-19 pandemic. |
| Animal Management [New measure in 2020] Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions] | New in 2020 | New in 2020 | 100% | 100% | New measure from 1 July 2019 replacing retired measure in line below. |
| Animal Management [Retired measure in 2020] Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions] | 31 | 29 | Retired in 2020 | N/A | This measure was replaced by 'Animal management prosecutions' (AM7) above from 1 July 2019. |
| Food Safety Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about food premises] x100 | 100.00% | 100.00% | 100.00% | 100.00% | |

PERFORMANCE STATEMENT

Service Performance Indicators (continued)

| Service / Indicator / Measure | Results | | | | Material Variations and Comments |
|---|---------|--------|--------|--------|---|
| | 2018 | 2019 | 2020 | 2021 | |
| Governance Satisfaction <i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community] | 63.00 | 61.00 | 63.00 | 63.00 | |
| Libraries Participation <i>Active library members in municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100 | 19.22% | 11.32% | 10.00% | 16.95% | The higher 2021 result is due to inclusion of the borrowing of e-resources which has reduced the impact of decreased physical collection borrowings due to COVID-19 and the closure of libraries. |
| Maternal and Child Health (MCH) Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 | 77.56% | 75.11% | 73.15% | 73.54% | |
| Participation <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100 | 75.15% | 70.25% | 72.65% | 78.15% | |

| Service / Indicator / Measure | Results | | | | Material Variations and Comments |
|--|---------|--------|--------|--------|--|
| | 2018 | 2019 | 2020 | 2021 | |
| Roads Satisfaction <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads] | 69.00 | 67.00 | 68.00 | 69.00 | |
| Statutory Planning Decision making <i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 | 23.53% | 35.71% | 29.73% | 50.00% | Council has continued to implement all policies within its planning scheme. In 2020–21 VCAT has supported more of Council's decisions. |
| Waste Collection Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 | 46.17% | 46.40% | 48.51% | 47.81% | |

Service Performance Indicators – Definitions

- “Aboriginal child” means a child who is an Aboriginal person
- “Aboriginal person” has the same meaning as in the *Aboriginal Heritage Act 2006*
- “active library member” means a member of a library who has borrowed a book or other resource from the library.
- “annual report” means an annual report prepared by a council under sections 131, 132 and 133 of the Act
- “CALD” means culturally and linguistically diverse and refers to persons born outside Australia in a country whose national language is not English
- “class 1 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act
- “class 2 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act
- “critical non-compliance outcome notification” means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health
- “food premises” has the same meaning as in the *Food Act 1984*
- “major non-compliance outcome notification” means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
- “MCH” means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
- “population” means the resident population according to the Australian Bureau of Statistics – Catalogue 3218.0 Population Estimates by Local Government Area
- “sealed local road” means a sealed road for which the council is the responsible road authority under the *Road Management Act 2004*

Financial Performance Indicators

For the year ended 30 June 2021

| Dimension / indicator / measure | Results | | | | | | Forecast | | | | Material Variations and Comments |
|---|-------------|-------------|-----------------|------------|------------|------------|------------|------------|--|--|----------------------------------|
| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | | | |
| Efficiency Expenditure level Expenses per property assessment [Total expenses / Number of property assessments] | \$2,701.55 | \$2,889.34 | \$2,991.75 | \$3,122.88 | \$3,032.41 | \$2,997.00 | \$3,042.54 | \$3,074.90 | | | |
| Revenue level [New measure in 2020] Average rate per property assessment [General rates and Municipal charges / Number of property assessments] | New in 2020 | New in 2020 | \$1,838.75 | \$1,889.44 | \$1,938.03 | \$1,954.51 | \$1,988.77 | \$2,023.45 | | New measure from 1 July 2019 replacing retired measure in line below. | |
| Revenue level [Retired measure in 2020] Average residential rate per residential property assessment [Residential rate revenue / Number of residential property assessments] | \$1,258.93 | \$1,327.20 | Retired in 2020 | N/A | N/A | N/A | N/A | N/A | | This measure was replaced by 'Revenue level – Average rate per property assessment' (E4) from 1 July 2019. | |

PERFORMANCE STATEMENT

Financial Performance Indicators (continued)

| Dimension / indicator / measure | Results | | | | | Forecast | | | | Material Variations and Comments |
|---|---------|---------|---------|---------|---------|----------|---------|---------|---|----------------------------------|
| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | | |
| Liquidity Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x100 | 219.30% | 217.50% | 205.46% | 190.05% | 144.91% | 139.84% | 131.13% | 134.69% | The forecast working capital ratio for forthcoming years is projected to decrease as closing cash holdings return to normal levels and as Council's cash reserves are drawn down to fund major capital projects including Keysborough Community Hub and replacement of Dandenong Oasis. | |
| Liquidity Unrestricted cash Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100 | 86.14% | 91.68% | 103.14% | 113.27% | 92.96% | 85.74% | 75.06% | 73.27% | The unrestricted cash ratio has increased 10% from the prior year due mainly to higher cash holdings combined with lower trust funds and deposits and statutory reserves. Future years are not comparable as they do not project capital expenditure delays or unspent grants. | |

| Dimension / indicator / measure | Results | | | | Forecast | | | | Material Variations and Comments |
|--|---------|--------|--------|--------|----------|--------|--------|--------|--|
| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | |
| Obligations Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x 100 | 39.60% | 42.15% | 41.72% | 37.58% | 38.40% | 44.52% | 49.15% | 43.66% | The ratio reduction from the prior year is due to \$3.26 million reduction in borrowings due to loan repayments, partly offset by higher rate revenue. This ratio is forecast to increase in the forthcoming years due to planned borrowings to fund major capital works projects (Keysborough South Community Hub and replacement of Dandenong Oasis) over the 2022 to 2024 financial years. The higher 2020 result is due to the full repayment of the \$4.9 million Local Government Funding Vehicle (LGFV) in November 2019. The upwards trend in future years relates to planned borrowings to fund major capital projects detailed above. |
| <i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100 | 4.99% | 4.65% | 8.16% | 4.11% | 3.99% | 4.31% | 5.25% | 6.13% | |

PERFORMANCE STATEMENT

Financial Performance Indicators (continued)

| Dimension / indicator / measure | Results | | | | Forecast | | | | Material Variations and Comments |
|---|---------|--------|--------|--------|----------|--------|--------|--------|----------------------------------|
| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | |
| Obligations Indebtedness Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x 100 | 31.45% | 30.69% | 34.74% | 33.06% | 31.64% | 35.66% | 38.90% | 34.18% | |

| Dimension / indicator / measure | Results | | | | | Forecast | | | | Material Variations and Comments |
|--|-------------|-------------|-----------------|--------|---------|----------|---------|--------|--|----------------------------------|
| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | | |
| Asset renewal and upgrade [New measure in 2020] Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x 100 | New in 2020 | New in 2020 | 113.10% | 90.33% | 131.35% | 160.18% | 158.78% | 83.75% | This ratio reduced from the prior year due to a \$6 million decrease in asset renewal and upgrade expenditure as a result of a number of factors including road and kerb renewal expenditure that was not capital in nature (transferred to operating expense), a delay in expenditure relating to Dandenong Oasis and part delay/ part savings in the fleet renewal program due to COVID-19 impacts on the manufacturing and supply of automotive plant and equipment. The forecast ratio results in 2023 and 2024 are due to increased renewal works associated with the replacement of Dandenong Oasis. New measure from 1 July 2019 replacing retired measure in line below. | |
| Asset renewal [Retired measure in 2020] Asset renewal compared to depreciation [Asset renewal expense / Asset depreciation] x 100 | 66.03% | 72.37% | Retired in 2020 | N/A | N/A | N/A | N/A | N/A | This measure was replaced by 'Asset renewal and upgrade' (O5) from 1 July 2019. | |

PERFORMANCE STATEMENT

| Dimension / indicator / measure | Results | | | | Forecast | | | | Material Variations and Comments |
|---|---------|--------|--------|--------|----------|--------|--------|--------|--|
| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | |
| Operating position Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x 100 | 10.89% | 7.15% | 0.61% | 1.43% | 4.86% | 6.70% | 6.10% | 6.26% | The 2021 ratio result is primarily due to a significant amount of non-recurrent operating grants. The future years forecast a return to pre-COVID-19 operating levels. |
| Stability Rates concentration Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x 100 | 66.44% | 67.67% | 71.56% | 70.70% | 72.10% | 72.36% | 73.04% | 73.44% | |
| Rates effort Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x 100 | 0.33% | 0.28% | 0.29% | 0.30% | 0.31% | 0.31% | 0.31% | 0.31% | |

Financial Performance Indicators – Definitions

“adjusted underlying revenue” means total income other than:

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

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

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

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

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

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

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

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

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

“population” means the resident population according to the Australian Bureau of Statistics – Catalogue 3218.0 Population Estimates by Local Government Area

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

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

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

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

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

Other Information

1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 1989* and *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 2020*).

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

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council’s strategic resource plan. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by Council in its strategic resource plan on 22 June 2020 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting council.

Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 2020*).



Michelle Hansen CPA
Principal Accounting Officer

Date: 13 September 2021

In our opinion, the accompanying performance statement of the City of Greater Dandenong for the year ended 30 June 2021 presents fairly the results of council's performance in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 2020*).

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

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

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify this performance statement in its final form.



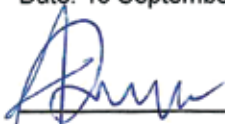
Angela Long
Mayor

Date: 13 September 2021



Rhonda Garad
Councillor

Date: 13 September 2021



John Bennie PSM
Chief Executive Officer

Date: 13 September 2021





Independent Auditor's Report

To the Councillors of the City of Greater Dandenong

| | |
|--|---|
| Opinion | <p>I have audited the accompanying performance statement of the City of Greater Dandenong (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of the municipality for the year ended 30 June 2021 • sustainable capacity indicators for the year ended 30 June 2021 • service performance indicators for the year ended 30 June 2021 • financial performance indicators for the year ended 30 June 2021 • other information and • the certification of the performance statement. <p>In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2021 in accordance with the performance reporting requirements of Part 6 of the Local Government Act 1989.</p> |
| Basis for Opinion | <p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p> |
| Councillors' responsibilities for the performance statement | <p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 1989</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p> |
| Auditor's responsibilities for the audit of the performance statement | <p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.</p> <p>Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists.</p> |

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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement.

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

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

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

MELBOURNE
17 September 2021



Sanchu Chummar
as delegate for the Auditor-General of Victoria



FINANCIAL OVERVIEW



Understanding the Financial Report

Financial Overview

Understanding Council's financial performance from financial statements prepared in accordance with Australian Accounting Standards can frequently be problematic and the purpose of this overview is to provide readers with greater clarity about the financial outcomes for the 2020–21 financial year.

The financial statements comprise of consolidated financial statements of Council and those entities over which Council has the power to govern the financial and operating policies to obtain the benefits from their activities. For 2020–21 this represents the consolidated performance of the Council and Dandenong Market Pty Ltd. Council's financial statements have been prepared in accordance with the Local Government Model Financial Report as required by the *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 2020*).

Council's 2020–21 Comprehensive Income Statement highlights that Council achieved a surplus for the financial year of \$16.56 million (\$16.48 million in 2019–20). This result is, however, impacted upon by a combination of items – some of which are operational in nature and occur every year and others which are highly dynamic and change significantly each year.

In particular, Council has noted the following significant impacts on its financial operations from pre-COVID-19 budget levels in the 2020–21 financial year:

Revenue reductions

- Parking related income of \$3.6 million (includes parking fines and recoveries net of costs, parking ticket meters and car park permits and machines).
- Interest income of \$1.5 million (due to low interest rates).
- Civic Facilities and Drum Theatre of \$1.3 million due to required closures in lockdown periods, restrictions on event sizes and social distancing.
- Statutory fees and fines of \$745,000 across a number of areas most notably health registrations, subdivisions, plan checking, property and stormwater information requests, planning permits, local laws, planning compliance and animal management.

Council support

Council eased the financial burden on Greater Dandenong residents, local businesses and community groups with the following waivers/programs:

- Dandenong Market – in response to the COVID-19 pandemic, City of Greater Dandenong (Council) waived the requirement for the Company to pay a return to Council in 2020–21. This has allowed the Company to provide support to Market traders in the form of rent relief and fee abatements as a response to Government restrictions and lockdowns of more than \$500,000.
- Commercial and community facility rentals waived (\$822,000).
- COVID-19 Business Grants Program (\$664,000).
- COVID-19 Material Aid Program (\$245,000).

Council also received a substantial amount of non-recurrent operating and capital grant income in 2020–21 due to COVID-19 initiatives and stimulus funding.

It is anticipated that some of these COVID-19 impacted items such as interest income and parking fees and fines will continue into the 2021–22 financial year. Council will continue to monitor the impacts during 2021–22 and will actively manage its budgets to ensure the financial outcomes to Council remain in alignment with Council budgets, strategies and plans. For the 2020–21 financial year, please refer to overview (section (b)) of the Financial Report for further information on COVID-19 impacts.

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

Finally, a review of Council's asset valuations led to a revaluation increment of \$242.76 million mainly in the value of Council's land assets leading to a Comprehensive Income Statement surplus outcome of \$259.22 million. Since the last formal revaluation of land, the property market has experienced a substantial increase. An indexed revaluation of all land at fair value was performed at 30 June 2021 resulting in an increment of \$239 million (21%). The state of the property market continues to be influenced by the COVID-19 pandemic. Refer to note 6.2 of the Financial Report for further information.

Comprehensive Income Statement

This Statement shows:

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

Income

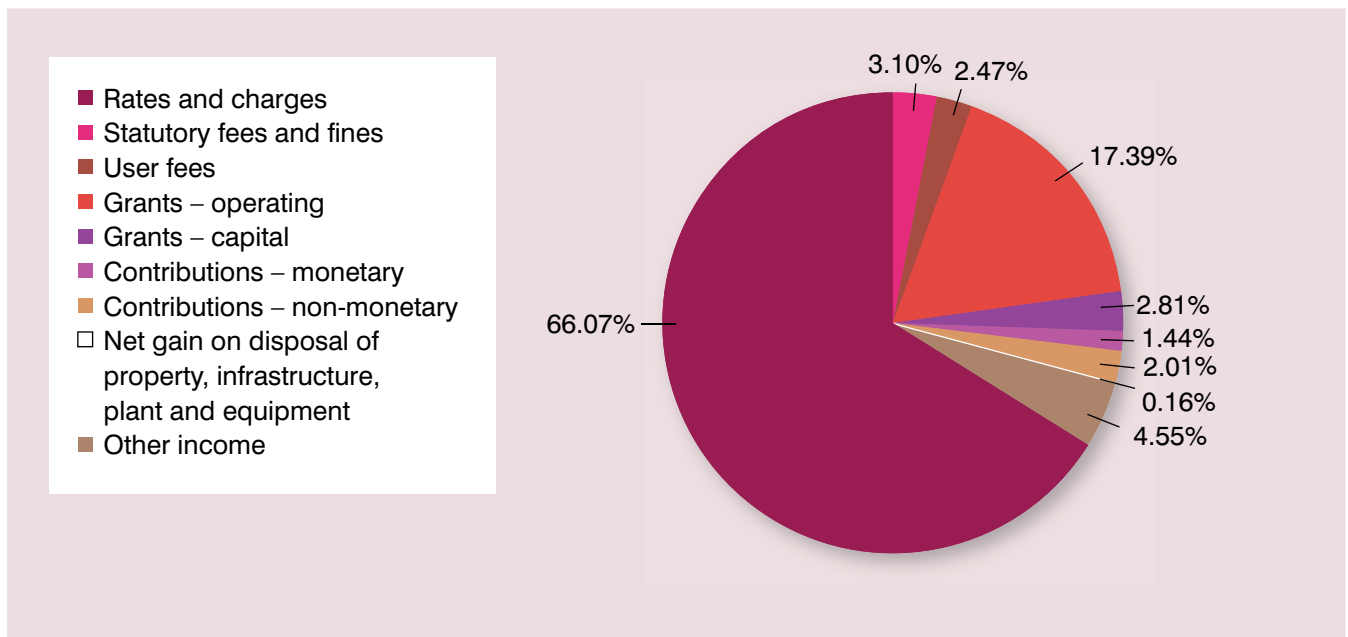
Council’s operating income for 2020–21 was \$230.39 million (\$219.97 million in 2019–20) including rates and charges income (\$152.23 million), fees and charges (\$12.83 million), operating grants (\$40.06 million), capital grants (\$6.47 million), monetary contributions (\$3.32 million), contributions of non-monetary assets, mainly from sub division activity (\$4.63 million), net gain on disposal of property, infrastructure, plant and equipment (\$368,000) and other income (\$10.49 million). The breakdown of operating income by major categories is depicted in the graph below:

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

Fees, charges and fines – Income from these sources were \$12.83 million for the year (\$15.09 million in 2019–20). The major sources of income are:

| | 2020–21 (\$M) | 2019–20 (\$M) | Movement % |
|---------------------------------|------------------|------------------|---------------|
| Statutory fees and fines | 7.13 | 8.15 | ↓ 12.5 |
| Registrations and other permits | 1.57 | 1.50 | ↑ 4.7 |
| Parking fees | 1.45 | 2.51 | ↓ 42.2 |
| Aged care services | 1.11 | 1.11 | – |

As can be seen from the above table, statutory fees and fines and parking fees decreased significantly from the prior year mainly due to COVID-19 impacts.



FINANCIAL OVERVIEW

Grants operating and capital

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

Grants operating – operational grant income comprises:

- Financial Assistance Grants received via the Victoria Local Government Grants Commission of \$12.24 million (which includes \$1.65 million for local roads).
- Tied grants of \$27.82 million which includes specific COVID-19 initiatives and stimulus funding such as Working For Victoria Fund program (\$4.48 million), Local Partnership Program (\$700,000) and Outdoor Eating and Entertainment Package (\$500,000).

Grants capital – capital grants recognised of \$6.47 million. These grants are mainly non-recurrent in nature essentially for the purposes of funding the capital works program and are expended on these services in addition to the funds allocated by Council from other sources of revenue. Council received a significant amount of capital grant funding in 2020–21 with \$13.12 million recorded as unearned income at 30 June 2021. This capital grant funding will be recognised as income as the performance obligation is satisfied (generally, as capital expenditure occurs). Refer to note 5.3(c) of the Financial Report for further details.

Contributions monetary and non-monetary –

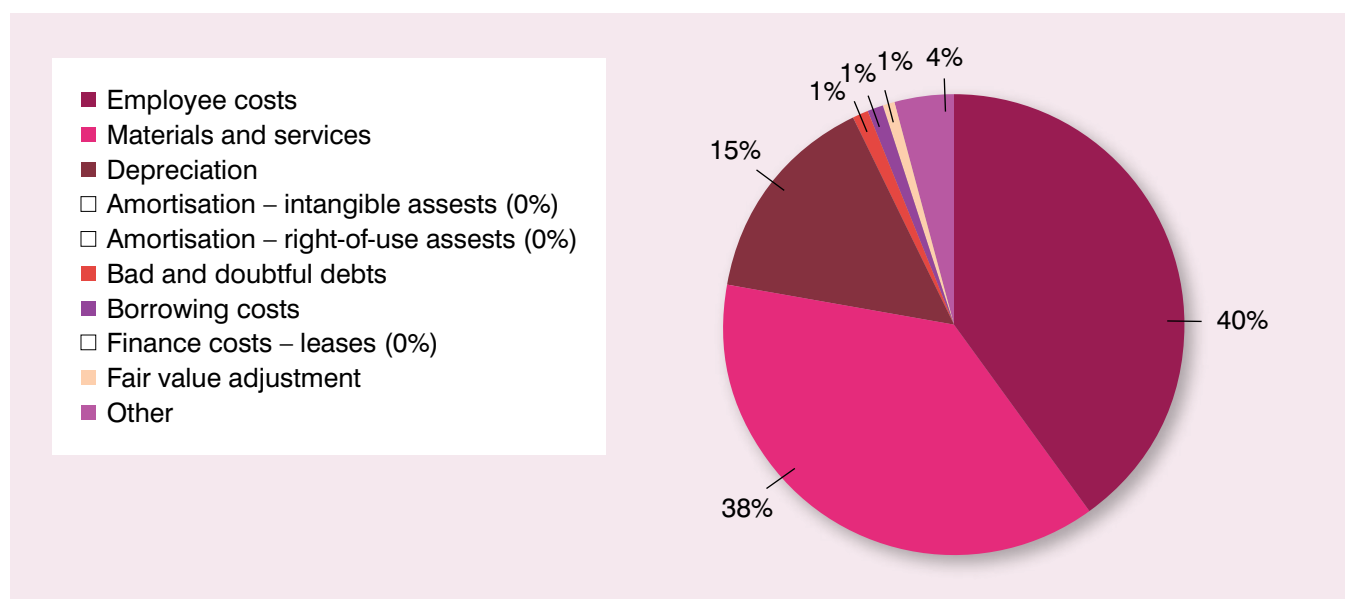
contributions monetary (cash) of \$3.32 million received were mainly for public open space development. Capital non-monetary contributions of \$4.63 million were mainly from “gifted” assets from developer activity.

Other income (\$10.49 million) – This comprises a number of income sources including Dandenong Market revenue from operations, recoveries, property rental, interest received on investments and other sundry income.

Expenditure

Total operating expenditure for 2020–21 including depreciation was \$213.83 million (\$203.49 million in 2019–20).

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





Ducks at Tirhatuan Park

Employee costs (\$84.57 million) – Employee and labour costs including salary-on costs such as WorkCover premium, provision for employee entitlements and Council’s superannuation contributions on behalf of employees.

Materials and services (\$81.72 million) – Included in this category are the following major costs relating to:

| | |
|--|-----------------|
| Waste management services | \$17.21 million |
| Other contract payments | \$9.60 million |
| Building and general maintenance | \$8.30 million |
| Park maintenance services | \$7.02 million |
| Consultants and professional services | \$5.70 million |
| Office administration | \$5.13 million |
| Educator services | \$4.65 million |
| Utilities | \$3.82 million |
| Cleaning services | \$3.51 million |
| Information technology | \$3.15 million |
| Leisure centre contract and maintenance | \$2.85 million |
| Spring Valley landfill rehabilitation and monitoring costs | \$2.65 million |

Depreciation (\$32.50 million) – The depreciation expense reflects the diminution in the value of assets due to wear and tear and obsolescence. It has no impact on the cash position of Council. Cash flow is impacted only at the time of purchase and sale of assets.

Amortisation – intangible assets (\$97,000) – This expense item reflects the amortisation of computer software assets.

Amortisation – right-of-use assets (\$597,000) –

This expense item reflects the amortisation of leased (right-of-use) assets. Refer note 5.8 of Financial Report for further breakdown of amortisation on right-of-use assets.

Bad and doubtful debts – (\$1.13 million) – mainly relates to provisions recognised for bad and doubtful debts during the year for parking fine debtors (\$857,000) and other debtors (\$272,000). The provision for doubtful debts is recognised on an expected credit loss model. This model considers both historic and forward-looking information in determining the level of impairment.

Borrowing costs (\$2.92 million) – represents interest on Council’s long-term borrowings.

Finance costs – leases (\$23,000) – This expense item relates to the interest on lease liabilities.

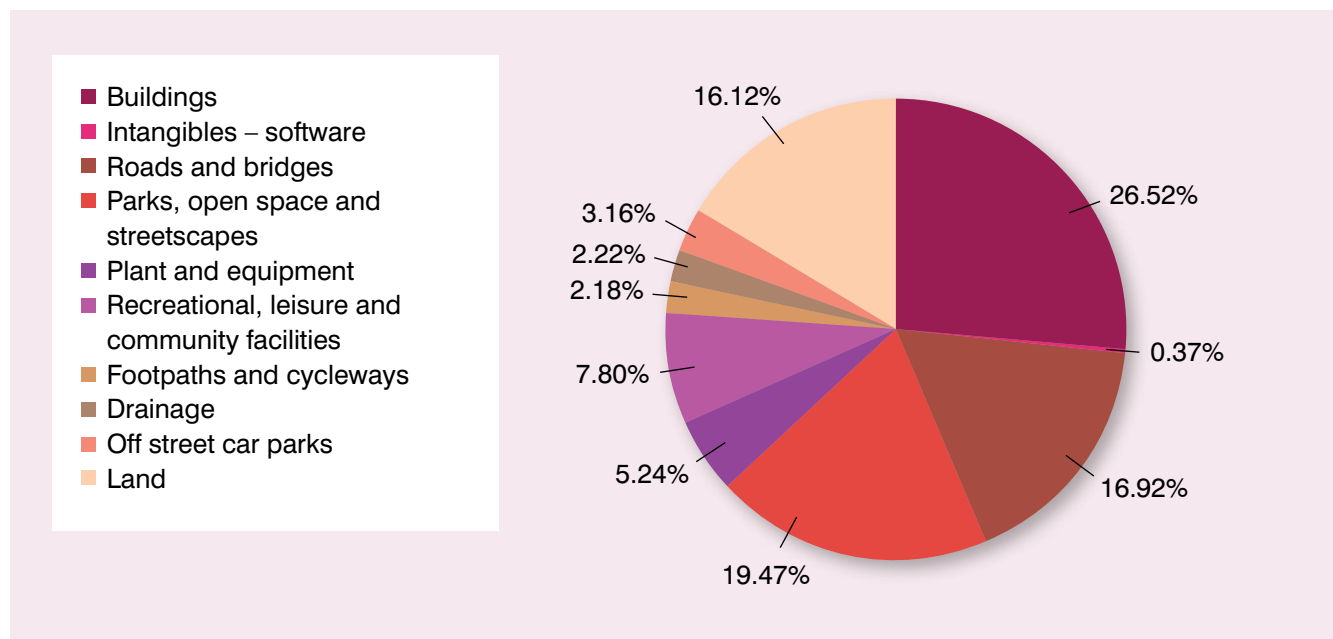
Fair value adjustment for investment property (\$954,000) – This is a non-cash item and relates to several land and building assets classified as ‘Investment property’ as they are held primarily to earn rental income. Australian Accounting Standards require any revaluation of these assets to fair value to be recognised in the Comprehensive Income Statement, rather than in the Asset Revaluation Reserve like other fixed assets held at fair value by Council.

FINANCIAL OVERVIEW

Capital Expenditure (as per the Capital Works Statement)

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

Council spent \$47.09 million on capital expenditure during the year. This comprises upgrade (\$14.44 million), renewal and expansion (\$15.73 million) and new assets (\$16.92 million).



Balance Sheet

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

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

The components of the Balance Sheet include:

Current and non-current assets

- Cash and cash equivalents include cash and investments, i.e. cash held in the bank and in petty cash and the market value of Council's investments.
- Trade and other receivables are monies owed to Council by ratepayers and others.
- Non-current assets held for sale contains land and buildings which are in the market or under contract for sale.

- Other assets are prepayments of next year's expenses and monies owed to Council, other than from trading, that is not yet received.
- Other financial assets relate to Term Deposits held by Council with original maturity greater than 90 days.
- Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years.
- Investment property represents land and building assets that are held for the primary purpose of earning rental income.
- Right-of-use assets represents leased (right-of-use) assets. Includes property, fleet, IT and office equipment that have been leased under ordinary lease arrangements.
- Intangible assets represent computer software assets.

Current and non-current liabilities

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

Net assets

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

Total equity

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

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

Council's financial position increased by \$259.22 million during the year, made up of a surplus of \$16.56 million, asset revaluation increments of \$242.76 million and an impairment (loss) reversal in the revaluation reserve of \$105,000. The difference between the assets and liabilities amounting to

\$2.50 billion is the net worth of the Council to its ratepayers and community (\$2.24 billion in 2019–20).

Council's borrowings at 30 June 2021 was \$56.64 million, which is 37.20% of rates and charges revenue (Government prudential limit is 80%). Loan repayments of \$27.13 million are forecast over the next five years under Council's borrowing strategy. Council intends to retire these debts through cash flows generated from operations.

Council's assets (what Council owns) comprise:

| | \$M | % |
|--|------------------|---------------|
| Assets: | | |
| Land | 1,403,227 | 52.56 |
| Roads and bridges | 319,495 | 11.97 |
| Drainage | 269,956 | 10.11 |
| Buildings (including leasehold improvements) | 290,290 | 10.87 |
| Footpaths and cycle ways | 62,709 | 2.35 |
| Works in progress | 25,678 | 0.96 |
| Recreational, leisure and community facilities | 23,147 | 0.87 |
| Parks, open space and streetscapes | 24,467 | 0.92 |
| Plant and equipment | 13,250 | 0.50 |
| Off street car parks | 14,574 | 0.55 |
| Cash and other assets | 210,626 | 7.89 |
| Other non-current assets | 295 | 0.01 |
| Investment property | 10,860 | 0.41 |
| Intangible assets | 202 | 0.01 |
| Right-of-use assets | 563 | 0.02 |
| | 2,669,339 | 100.00 |

Council's liabilities (what Council owes) comprise:

| | \$M | % |
|--|----------------|---------------|
| Interest-bearing liabilities (long-term borrowing) | 56,636 | 33.75 |
| Trust funds and deposits | 6,882 | 4.10 |
| Unearned income | 60,408 | 36.00 |
| Provisions | 23,962 | 14.28 |
| Trade and other payables (creditors) | 19,349 | 11.53 |
| Lease liabilities | 575 | 0.34 |
| | 167,812 | 100.00 |



Local Heroes

Bush foods are packed with goodness and flavour. They tend to be high in protein, fibre and nutrients and often have additional medical benefits. For example River Mint leaves crushed and sniffed can relieve headaches.

Bush food plants are habitat for native animals. Butterflies are attracted to the nectar of the Lemon Myrtle and Yam Daisy flowers; skinks shelter under Warrigal Greens and small birds nest within the protection of Prickly Current-bush.



You are standing in nature's supermarket!

What plants would you choose for dinner tonight?

Statement of Changes in Equity

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

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

Cash Flow Statement

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

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

Cash flows from operating activities

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

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

Cash flows from investing activities

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

Cash flows from financing activities

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

During the 2020–21 financial year Council repaid \$3.25 million of its long-term debt.

The bottom line of the Statement of Cash Flows represents cash at the end of the financial year. This shows the capacity of Council to meet its cash debts and other liabilities.

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

ANNUAL FINANCIAL REPORT





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Certification of the Financial Statements

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 2020*), Australian Accounting Standards and other mandatory professional reporting requirements.



Michelle Hansen CPA
Principal Accounting Officer

Date : 13 September 2021

In our opinion the accompanying Financial Statements present fairly the consolidated financial transactions of the City of Greater Dandenong for the year ended 30 June 2021 and the consolidated financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the Financial Statements to be misleading or inaccurate.

We have been authorised by the Council and by the Local Government (Planning and Reporting) Regulation 2014 on 13 September 2021 to certify the Financial Statements in their final form.



Angela Long
Mayor

Date : 13 September 2021



Rhonda Garad
Councillor

Date : 13 September 2021



John Bennie PSM
Chief Executive Officer

Date : 13 September 2021

Independent Auditor's Report

To the Councillors of City of Greater Dandenong

Opinion I have audited the consolidated financial report of City of Greater Dandenong (the council) and its controlled entities (together the consolidated entity), which comprises the:

- consolidated entity balance sheet as at 30 June 2021
- consolidated entity comprehensive income statement for the year then ended
- consolidated entity statement of changes in equity for the year then ended
- consolidated entity statement of cash flows for the year then ended
- consolidated entity statement of capital works for the year then ended
- notes to the financial statements, including significant accounting policies
- certification of the financial statements.

In my opinion, the financial report presents fairly, in all material respects, the financial positions of the consolidated entity as at 30 June 2021 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the *Local Government Act 1989* and applicable Australian Accounting Standards.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the consolidated entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Councillors' responsibilities for the financial report The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1989*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the consolidated entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
17 September 2021



Sanchu Chummar
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement

For the year ended 30 June 2021

| | Note | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------|--------------------------------|--------------------------------|
| Income | | | |
| Rates and charges | 3.1 | 152,228 | 145,002 |
| Statutory fees and fines | 3.2 | 7,131 | 8,146 |
| User fees | 3.3 | 5,698 | 6,949 |
| Grants – operating | 3.4 | 40,056 | 31,230 |
| Grants – capital | 3.4 | 6,466 | 1,435 |
| Contributions – monetary | 3.5 | 3,317 | 6,521 |
| Contributions – non-monetary | 3.5 | 4,634 | 8,043 |
| Net gain on disposal of property, infrastructure, plant and equipment | 3.6 | 368 | 583 |
| Other income | 3.7 | 10,493 | 12,064 |
| Total income | | 230,391 | 219,973 |
| Expenses | | | |
| Employee costs | 4.1 | (84,572) | (79,645) |
| Materials and services | 4.2 | (81,716) | (77,895) |
| Depreciation | 4.3 | (32,495) | (31,259) |
| Amortisation – intangible assets | 4.4 | (97) | (77) |
| Amortisation – right-of-use assets | 4.5 | (597) | (562) |
| Bad and doubtful debts | 4.6 | (1,129) | (1,300) |
| Borrowing costs | 4.7 | (2,924) | (3,041) |
| Finance costs – leases | 4.8 | (23) | (34) |
| Fair value adjustments for investment property | 6.4 | (954) | (383) |
| Other expenses | 4.9 | (9,320) | (9,299) |
| Total expenses | | (213,827) | (203,495) |
| Surplus for the year | | 16,564 | 16,478 |
| Other comprehensive income | | | |
| Items that will not be reclassified to surplus or deficit in future periods | | | |
| Net asset revaluation increment | 9.1(a) | 242,762 | 29,152 |
| Impairment (loss) reversal of previous revaluation | 9.1(a) | (105) | (743) |
| Total comprehensive result | | 259,221 | 44,887 |

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

ANNUAL FINANCIAL REPORT

Balance Sheet

As at 30 June 2021

| | Note | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------|--------------------------------|--------------------------------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 5.1(a) | 179,021 | 155,767 |
| Trade and other receivables | 5.1(c) | 26,667 | 25,039 |
| Other financial assets | 5.1(b) | – | 2,000 |
| Non-current assets classified as held for sale | 6.1 | – | 1,000 |
| Other assets | 5.2(a) | 4,938 | 4,561 |
| Total current assets | | 210,626 | 188,367 |
| Non-current assets | | | |
| Trade and other receivables | 5.1(c) | 295 | 305 |
| Property, infrastructure, plant and equipment | 6.2 | 2,446,793 | 2,190,995 |
| Investment property | 6.4 | 10,860 | 11,814 |
| Right-of-use assets | 5.8 | 563 | 998 |
| Intangible assets | 5.2(b) | 202 | 124 |
| Total non-current assets | | 2,458,713 | 2,204,236 |
| Total assets | | 2,669,339 | 2,392,603 |
| Liabilities | | | |
| Current liabilities | | | |
| Trade and other payables | 5.3(a) | 19,349 | 19,072 |
| Trust funds and deposits | 5.3(b) | 4,847 | 8,712 |
| Unearned income | 5.3(c) | 60,408 | 40,395 |
| Provisions | 5.5(c) | 22,528 | 19,721 |
| Interest-bearing liabilities | 5.4 | 3,372 | 3,255 |
| Lease liabilities | 5.8 | 415 | 571 |
| Total current liabilities | | 110,919 | 91,726 |
| Non-current liabilities | | | |
| Trust funds and deposits | 5.3(b) | 2,035 | 311 |
| Provisions | 5.5(c) | 1,434 | 1,1822 |
| Interest-bearing liabilities | 5.4 | 53,264 | 56,636 |
| Lease liabilities | 5.8 | 160 | 442 |
| Total non-current liabilities | | 56,893 | 58,571 |
| Total liabilities | | 167,812 | 150,297 |
| Net assets | | 2,501,527 | 2,242,306 |
| Equity | | | |
| Accumulated surplus | | 924,709 | 905,147 |
| Reserves | 9.1(c) | 1,576,818 | 1,337,159 |
| Total equity | | 2,501,527 | 2,242,306 |

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

Statement of Changes in Equity

For the year ended 30 June 2021

| | | Consolidated | | | |
|--|--------|------------------|----------------------------------|----------------------------------|-----------------------------|
| | Note | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
| 2021 | | | | | |
| Balance at beginning of the financial year | | 2,242,306 | 905,147 | 1,269,823 | 67,336 |
| Surplus for the year | | 16,564 | 16,564 | – | – |
| Net asset revaluation increment | 9.1(a) | 242,762 | – | 242,762 | – |
| Revaluation reversal – disposed assets | 9.1(a) | – | 876 | (876) | – |
| Impairment (loss) reversal of previous revaluation | 9.1(a) | (105) | – | (105) | – |
| Transfers to other reserves | 9.1(b) | – | (15,495) | – | 15,495 |
| Transfers from other reserves | 9.1(b) | – | 17,617 | – | (17,617) |
| Balance at end of the financial year | | 2,501,527 | 924,709 | 1,511,604 | 65,214 |
| 2020 | | | | | |
| Balance at beginning of the financial year | | 2,200,594 | 876,273 | 1,241,807 | 82,514 |
| Opening balance adjustment | 8.6 | (3,175) | (3,175) | – | – |
| Adjusted balance at beginning of the financial year | | 2,197,419 | 873,098 | 1,241,807 | 82,514 |
| Surplus for the year | | 16,478 | 16,478 | – | – |
| Net asset revaluation increment | 9.1(a) | 29,152 | – | 29,152 | – |
| Revaluation reversal – disposed assets | 9.1(a) | – | 393 | (393) | – |
| Impairment (loss) reversal of previous revaluation | 9.1(a) | (743) | – | (743) | – |
| Transfers to other reserves | 9.1(b) | – | (12,758) | – | 12,758 |
| Transfers from other reserves | 9.1(b) | – | 27,936 | – | (27,936) |
| Balance at end of the financial year | | 2,242,306 | 905,147 | 1,269,823 | 67,336 |

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

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Statement of Cash Flows

For the year ended 30 June 2021

| | Note | Consolidated 2021 Inflows/ (Outflows) \$'000 | Consolidated 2020 Inflows/ (Outflows) \$'000 |
|---|--------|--|--|
| Cash flows from operating activities | | | |
| Rates and charges | | 150,602 | 144,232 |
| Statutory fees and fines | | 5,741 | 6,047 |
| User fees | | 4,415 | 6,687 |
| Grants – operating | | 41,676 | 34,749 |
| Grants – capital | | 15,879 | 4,116 |
| Contributions – monetary | | 14,397 | 7,451 |
| Interest received | | 676 | 2,287 |
| Trust funds and deposits taken | | 28,379 | 27,660 |
| Other receipts | | 10,768 | 10,716 |
| Net GST refund | | 10,601 | 12,193 |
| Employee costs | | (81,217) | (79,135) |
| Materials and services | | (88,360) | (89,002) |
| Short-term, low value and variable lease payment | | (613) | (561) |
| Trust funds and deposits repaid | | (30,437) | (27,121) |
| Other payments | | (6,612) | (5,066) |
| Net cash provided by operating activities | 9.2 | 75,895 | 55,253 |
| Cash flows from investing activities | | | |
| Payments for property, infrastructure, plant and equipment | | (49,311) | (59,726) |
| Proceeds from sale of property, infrastructure, plant and equipment | | 1,495 | 929 |
| Proceeds from sale of investments | | 2,000 | – |
| Payments for investments | | – | (2,000) |
| Net cash used in investing activities | | (45,816) | (60,797) |
| Cash flows from financing activities | | | |
| Finance costs | | (2,945) | (3,080) |
| Proceeds from borrowings | | – | 10,000 |
| Repayment of borrowings | | (3,255) | (8,634) |
| Interest paid – lease liability | | (25) | (35) |
| Repayment of lease liabilities | | (600) | (547) |
| Net cash used in financing activities | | (6,825) | (2,296) |
| Net increase (decrease) in cash and cash equivalents | | 23,254 | (7,840) |
| Cash and cash equivalents at the beginning of the financial year | | 155,767 | 163,607 |
| Cash and cash equivalents at the end of the financial year | 5.1(a) | 179,021 | 155,767 |
| Financing arrangements | 5.6 | | |
| Restrictions on cash assets | 5.1 | | |

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

Statement of Capital Works

For the year ended 30 June 2021

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|---|--------------------------------|--------------------------------|
| Property | | |
| Land | 7,592 | 3,523 |
| Total land | 7,592 | 3,523 |
| Buildings | 12,317 | 28,886 |
| Leasehold improvements | 171 | 22 |
| Total buildings | 12,488 | 28,908 |
| Total property | 20,080 | 32,431 |
| Plant and equipment | | |
| Plant, machinery and equipment | 1,215 | 2,369 |
| Fixtures, fittings and furniture | 182 | 174 |
| Computers and telecommunications | 375 | 856 |
| Library books | 695 | 792 |
| Total plant and equipment | 2,467 | 4,191 |
| Infrastructure | | |
| Roads | 7,958 | 8,330 |
| Bridges | 10 | 113 |
| Footpaths and cycleways | 1,027 | 1,637 |
| Drainage | 1,045 | 2,470 |
| Recreational, leisure and community facilities | 3,675 | 2,917 |
| Parks, open space and streetscapes | 9,170 | 5,646 |
| Off street car parks | 1,486 | 228 |
| Total infrastructure | 24,371 | 21,341 |
| Sub-total capital works expenditure (Property, infrastructure, plant and equipment) | 46,918 | 57,963 |
| Intangibles – software | 175 | 71 |
| Total capital works expenditure (All – Property, infrastructure, plant and equipment, Investment property and Intangibles) | 47,093 | 58,034 |
| Represented by: | | |
| New asset expenditure | 16,919 | 22,693 |
| Asset renewal expenditure | 14,899 | 29,187 |
| Asset upgrade expenditure | 14,446 | 6,148 |
| Asset expansion expenditure | 829 | 6 |
| Total capital works expenditure | 47,093 | 58,034 |

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

Notes to the Financial Report

Overview

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

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1989*, and the *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 2020*).

Significant accounting policies

(a) Basis of accounting

These consolidated financial statements for the year ended 30 June 2021 comprise the results of operations for both Council and its wholly owned subsidiary, namely the Dandenong Market Pty Ltd.

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

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

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

- the fair value of land, buildings and infrastructure (refer to note 6.2 and 8.4).
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 6.2).
- the determination of employee provisions (refer to note 5.5(a)).
- the determination of landfill provisions (refer to note 5.5(b)).

- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to note 3).
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to note 5.8).
- other areas requiring judgements.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation. Disclosure has been made of any material changes to comparatives (refer to note 10). It is noted that there have been no material changes in 2020–21.

(b) Impact of COVID-19

On 16 March 2020, a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020.

Council included a COVID-19 contingency fund of \$5.2 million in its 2020–21 Original Budget by reducing the Capital Improvement Program. This contingency fund was included to offset forecast COVID-19 financial losses and to fund measures introduced by Council to ease the financial burden on Greater Dandenong residents, local businesses and community groups. These measures included a rate relief package, Dandenong Market rental waivers, material aid and business grants.

While the impacts of the pandemic have abated somewhat through the 2020–21 year, Council has noted the following significant impacts on its financial operations:

Revenue reductions

- Council experienced COVID-19 impacted revenue reductions of approximately \$7.2 million from pre-COVID-19 budget levels in the following areas, including the extent to which they were adjusted in the 2020–21 Original Budget:
- Parking related income of \$3.6 million (includes parking fines and recoveries net of costs, parking ticket meters and car park permits and machines). A reduction of \$1.5 million was included the 2020–21 Original Budget.
 - Interest income of \$1.5 million (due to low interest rates). A reduction of \$570,000 was included in the 2020–21 Original Budget. Interest on investment income will be one of Council's largest areas of ongoing financial impact. Interest rates are likely to stay low for several years as the Reserve Bank of Australia stimulates the economy by putting in place comprehensive monetary policy measures which in turn create low investment return earnings.
 - Civic Facilities and Drum Theatre of \$1.3 million due to required closures in lockdown periods, restrictions on event sizes and social distancing. A reduction of \$678,000 was included in the 2020–21 Original Budget.

- Statutory fees and fines of \$745,000 across a number of areas most notably health registrations, subdivisions, plan checking, property and stormwater information requests, planning permits, local laws, planning compliance and animal management. A reduction of \$240,000 was included in the 2020–21 Original Budget.

Revenue foregone

Council introduced a series of measures in 2019–20 and 2020–21 to ease the financial burden on Greater Dandenong residents, local businesses and community groups. Foregone revenue resulting from these measures occurred in the following areas in 2020–21:

- Commercial and community facility rentals (\$822,000). Council waived rents for many of Council’s commercial leaseholders and for those that continued to trade, Council provided partial rent reductions. Rental rebates were also offered to sporting clubs for seasonal venue hire and other community facilities that were forced to close. A \$320,000 reduction was adjusted in the 2020–21 Original Budget.
- Dandenong Market (the Company) – in response to the COVID-19 pandemic, City of Greater Dandenong (Council) waived the requirement for the Company to pay a return to Council in 2020–21. This has allowed the Company to provide support to Market traders in the form of rent relief and fee abatements as a response to Government restrictions and lockdowns which has resulted in \$2.09 million of foregone revenue for the Company.
- Rate hardship waivers for over 600 ratepayers (\$119,000).

Additional revenue

Council has received a substantial amount of non-recurrent operating and capital grant income in 2020–21 due to COVID-19 initiatives and stimulus funding. Examples of specific COVID-19 operating grants include the \$4.48 million Working For Victoria Fund, \$700,000 Local Partnership Program and \$500,000 for the Outdoor Eating and Entertainment Package. Whilst \$14.4 million in capital grant funding was received during 2020–21, it has only partially been recognised in the Income Statement to the extent of satisfied obligations (ie. as the project expenditure is incurred). For example, \$3.5 million has been received for phases one and two of the Local Roads Community Infrastructure program, \$3.0 million for Noble Park Aquatic Centre gym redevelopment, \$1.58 million for Ross Reserve Synthetic Soccer Pitch and \$1.3 million for Keysborough South Community Hub. Therefore, unearned capital grants have increased by \$8.54 million (refer note 5.3(c) for further details).

It should be noted that any additional operating grant funding received in relation to COVID-19 will be offset by associated expenditure and does not represent an increase in Council’s operating result.

Additional costs

Two measures implemented by Council to ease the burden of COVID-19 on residents and businesses in the municipality resulted in the following additional costs:

- COVID-19 Business Grants Program (\$664,000). Council provided a number of business with grant funding of up to \$5,000 to ease the financial burden of the pandemic.
- COVID-19 Material Aid Program (\$245,000). Council completed its material aid program which supported the distribution of around 15 tonnes of food to our community, including fresh fruit, vegetables and non-perishable food.

Council also incurred significant expenditure of \$4.7 million for the Working For Victoria Fund program, which is fully offset by grant funding.

COVID-19 after-effects expected to continue

It is anticipated that some of these COVID-19 impacted items such as interest income and parking fees and fines will continue into the 2021–22 financial year. Council will continue to monitor the impacts during 2021–22 and will actively manage its budgets to ensure the financial outcomes to Council remain in alignment with Council budgets, strategies and plans.

Property, infrastructure, plant and equipment

Land and buildings

Since the last formal revaluation of land at 1 January 2020, the industrial sector of the property market has experienced a substantial increase (above 40%) and the commercial and residential sectors have also increased around 20%. The majority of Council’s land is in the residential sector. An indexed revaluation of all land at fair value was performed at 30 June 2021 resulting in an increment of \$239 million (21%). The state of the property market continues to be influenced by the COVID-19 pandemic.

Infrastructure

Infrastructure assets valued at fair value are subject to an annual review of replacement rates. This review uses several inputs which are mainly sourced from the February 2021 update of the Rawlinsons Australian Construction Handbook.

The footpaths asset class was revalued at 30 June 2021 due to an indication that concrete unit rates had moved materially (10%) since the last revaluation at 30 June 2019. This resulted in a \$3.75 million net revaluation increment in 2020–21.

At balance date, no adjustment has been made to the fair value valuation of the remaining infrastructure asset classes measured at fair value as the fair value movement since the last revaluation date is not material (ie. is less than 10%). These assets are specialised assets classified at level three under AASB 13. This means that the fair value valuations are based on techniques for which the lowest level input that is significant to the fair value measurement is unobservable. The COVID-19 impacts on these asset valuations are particularly difficult to assess as there is generally no observable market for these assets.

Investments in associates, joint arrangements and subsidiaries

The Dandenong Market Pty Ltd (DMPL) is a 100% owned subsidiary of Council and the financial result and position of DMPL is included in Council's consolidated accounts (refer Note 6.3).

In response to the COVID-19 pandemic, Council has waived the requirement for DMPL to pay a return to Council in 2020–21. This has allowed DMPL to provide support to Market traders in the form of rent relief and fee abatements as a response to Government restrictions and lockdowns.

If DMPL continue to experience COVID-19 financial impacts, DMPL will rely on its retained earnings in the first instance. Should the retained earnings be consumed, Council has agreed to financially support DMPL to ensure the entity remains financially viable for future trading periods.

Note 1 Performance against budget

The budget comparison notes compare Council's financial plan, expressed through its annual budget, with actual performance. *The Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of greater than 10 per cent and greater than \$1 million or where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 22 June 2020. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

1.1 Income and expenditure

| | Consolidated Actual 2021 \$'000 | Council Actual 2021 \$'000 <i>(note 6.3)</i> | Council Budget 2021 \$'000 | Council Variance 2021 \$'000 <i>Fav (Unfav)</i> | Ref |
|--|--|--|-------------------------------------|---|-------|
| Income | | | | | |
| Rates and charges | 152,228 | 152,326 | 152,325 | 1 | |
| Statutory fees and fines | 7,131 | 7,131 | 8,426 | (1,295) | 1.1.1 |
| User fees | 5,698 | 5,698 | 8,068 | (2,370) | 1.1.2 |
| Grants – operating | 40,056 | 40,056 | 29,875 | 10,181 | 1.1.3 |
| Grants – capital | 6,466 | 6,466 | 3,244 | 3,222 | 1.1.4 |
| Contributions – monetary | 3,317 | 3,317 | 2,910 | 407 | |
| Contributions – non-monetary | 4,634 | 4,634 | 15,000 | (10,366) | 1.1.5 |
| Net gain on disposal of property, infrastructure, plant and equipment | 368 | 368 | 377 | (9) | |
| Other income | 10,493 | 6,529 | 6,000 | 529 | |
| Total income | 230,391 | 226,525 | 226,225 | 300 | |
| Expenses | | | | | |
| Employee costs | (84,572) | (83,547) | (84,402) | 855 | |
| Materials and services | (81,716) | (79,191) | (70,493) | (8,698) | 1.1.6 |
| Depreciation | (32,495) | (32,488) | (31,433) | (1,055) | 1.1.7 |
| Amortisation – intangible assets | (97) | (97) | – | (97) | |
| Amortisation – right-of-use assets | (597) | (597) | – | (597) | |
| Bad and doubtful debts | (1,129) | (1,134) | (1,363) | 229 | |
| Borrowing costs | (2,924) | (2,924) | (3,051) | 127 | |
| Finance costs – leases | (23) | (23) | – | (23) | |
| Fair value adjustments for investment property | (954) | (954) | – | (954) | 1.1.8 |
| Other expenses | (9,320) | (9,190) | (5,725) | (3,465) | 1.1.9 |
| Total expenses | (213,827) | (210,145) | (196,467) | (13,678) | |
| Surplus for the year | 16,564 | 16,380 | 29,758 | (13,378) | |

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1.1 Income and expenditure (continued)

Explanation of material variations

| Ref | Item | Explanation |
|-------|------------------------------|--|
| 1.1.1 | Statutory fees and fines | <p>Statutory fees and fines are \$1.29 million less than the Original Budget due mainly to:</p> <ul style="list-style-type: none"> – reduced statutory fines income across all areas, mainly parking, food/health and election fines (\$988,000). – lower development activity combined with COVID-19 impacts resulting in a reduction in statutory fee income from subdivisions, local law permits, property and stormwater information and plan checking (\$207,000). |
| 1.1.2 | User fees | <p>User fee income was \$2.37 million lower than the Original Budget due to:</p> <ul style="list-style-type: none"> – lower car park ticket machine and parking meter income and car park permit fee income (\$1.37 million) due to reduced business activity as a result of COVID-19. – a reduction in Family Day Care (FDC) fee income due to COVID-19 impacts (\$424,000). – lower than anticipated income from Building permits, Health/Food registrations and Drum Theatre box office and reception (\$366,000) mostly due to COVID-19 impacts. |
| 1.1.3 | Grants – operating | <p>Operating grant income was \$10.18 million higher than the Original Budget due to:</p> <ul style="list-style-type: none"> – the Working For Victoria grant of \$4.48 million which was announced after adoption of Council's Budget, – higher Community Services program grant funding than expected in the Original Budget (\$3.28 million) mainly for Family Day Care, Child First, New Directions – Mothers and Babies, Refugee Immunisation, Drug Strategy, Enhanced Maternal and Child Health, Public Library Program and Childrens Support Services due to growth funding or new grant funding not known at the time of budget adoption and grant funding relating to 2021–22 programs being received early. Lower Home and Community Care and Sleep and Settling funding due to COVID-19 – impacted service provision partly offsets this favourable variance (\$725,000). – grant funding received for a number of COVID-19 initiatives (\$1.44 million) including Outdoor Eating and Entertainment, Local Partnerships and Emergency Management. – grant funding received for a number of other initiatives (\$964,000) including Community Revitalisation, Local Government Capacity Building (High Risk Waste Sites), Strengthening Pathways to Economic Participation and Corridors of Green. These grant funds were not known at the time of adopting the Original Budget. |
| 1.1.4 | Grants – capital | <p>Capital grant income was \$3.22 million favourable to the Original Budget due mainly to two grants that were carried over from 2019–20 (Ross Reserve Upgrade \$2.14 million and Springvale Community Precinct \$513,000) and Federal Black Spot grant funding that was advised after the adoption of Council's budget (\$415,000).</p> |
| 1.1.5 | Contributions – non-monetary | <p>These contributions represent assets that are transferred to Council's ownership from developers upon completion of subdivisions. Refer to note 6.2 for further details about contributed assets. In 2020–21, they related mainly to land, land under roads, drains, footpaths, roads and kerb and channel. The number of subdivisions that are completed vary from year to year and the timing of these asset transfers is outside of Council's control and difficult to predict. This item does not impact the cash result.</p> |

1.1 Income and expenditure (continued)

Explanation of material variations

| Ref | Item | Explanation |
|-------|--|---|
| 1.1.6 | Materials and services | The unfavourable variance of \$8.70 million is attributable to \$8.58 million in capital expenditure that was not able to be capitalised to the asset register because it was not capital in nature, it did not meet the capitalisation threshold or it related to non-Council owned assets (\$3.71 million relating to prior year capital expenditure and \$4.87 million relating to current year capital expenditure). |
| 1.1.7 | Depreciation | Depreciation expense was higher than the Original Budget due mainly to the finalisation of the 2019–20 year end fixed asset balances which involved a number of revaluations and occurred after the adoption of the Original Budget. |
| 1.1.8 | Fair value adjustments for investment property | Fair value adjustments expense is difficult to predict and is not budgeted. This item relates to the movement in valuation of investment property which is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the Income Statement in the period that they arise. |
| 1.1.9 | Other expenses | The unfavourable variance of \$3.46 million to the Original Budget is mainly due to the following items which were not included in the budget: <ul style="list-style-type: none">– \$1.99 million in asset write offs which are not budgeted for as they are difficult to predict and do not impact the cash result. The asset write offs mainly relate to the renewal and replacement of roads, drains and footpaths.– Council's COVID-19 business grants and material aid program (\$907,000).– \$664,000 in Working For Victoria grant funded expenditure. |

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1.2 Capital works

| | Consolidated Actual 2021 \$'000 | Council Actual 2021 \$'000 | Council Budget 2021 \$'000 | Council Variance 2021 \$'000 <i>Fav (Unfav)</i> | Ref |
|---|--|-------------------------------------|-------------------------------------|---|--------|
| Property | | | | | |
| Land | 7,592 | 7,592 | – | (7,592) | 1.2.1 |
| Total land | 7,592 | 7,592 | – | (7,592) | |
| Buildings | 12,317 | 12,317 | 13,511 | 1,194 | 1.2.2 |
| Leasehold improvements | 171 | 171 | 202 | 31 | |
| Total buildings | 12,488 | 12,488 | 13,713 | 1,225 | |
| Total property | 20,080 | 20,080 | 13,713 | (6,367) | |
| Plant and equipment | | | | | |
| Plant, machinery and equipment | 1,215 | 1,215 | 2,906 | 1,691 | 1.2.3 |
| Fixtures, fittings and furniture | 182 | 182 | 426 | 244 | |
| Computers and telecommunications | 375 | 375 | 577 | 202 | |
| Library books | 695 | 695 | 860 | 165 | |
| Total plant and equipment | 2,467 | 2,467 | 4,769 | 2,302 | |
| Infrastructure | | | | | |
| Roads | 7,958 | 7,958 | 16,211 | 8,253 | 1.2.4 |
| Bridges | 10 | 10 | 100 | 90 | |
| Footpaths and cycleways | 1,027 | 1,027 | 1,600 | 573 | |
| Drainage | 1,045 | 1,045 | 660 | (385) | |
| Recreational, leisure and community facilities | 3,675 | 3,675 | 1,471 | (2,204) | 1.2.5 |
| Parks, open space and streetscapes | 9,170 | 9,170 | 5,181 | (3,989) | 1.2.6 |
| Off street car parks | 1,486 | 1,486 | – | (1,486) | 1.2.7 |
| Total infrastructure | 24,371 | 24,371 | 25,223 | 852 | |
| Sub-total capital works exp (Property, infrastructure, plant and equipment) | 46,918 | 46,918 | 43,705 | (3,213) | |
| Intangibles | 175 | 175 | – | (175) | |
| Total capital works exp (Property, infrastructure, plant & equip, Investment property & Intangibles) | 47,093 | 47,093 | 43,705 | (3,388) | |
| Represented by: | | | | | |
| New asset expenditure | 16,919 | 16,919 | 7,854 | (9,065) | 1.2.8 |
| Asset renewal expenditure | 14,899 | 14,899 | 21,505 | 6,606 | 1.2.9 |
| Asset upgrade expenditure | 14,446 | 14,446 | 14,346 | (100) | |
| Asset expansion expenditure | 829 | 829 | – | (829) | 1.2.10 |
| Total capital works expenditure | 47,093 | 47,093 | 43,705 | (3,388) | |

1.2 Capital works (continued)

Explanation of material variations

| Ref | Item | Explanation |
|-------|--|---|
| 1.2.1 | Land | Acquisitions of land were unfavourable by \$7.59 million due to six land acquisitions that were not forecast at the time of adopting the Original Budget. Four open space land acquisitions were purchased to increase open space in the municipality (funded from the Open Space Acquisitions reserve) and two land sites were purchased as part of a three way land swap in Dandenong. |
| 1.2.2 | Buildings | Capital expenditure on buildings was lower than the Original Budget by \$1.19 million due to a delay in the following projects which will be carried over to 2021–22: <ul style="list-style-type: none"> – Keysborough South Community Hub development (\$2.13 million). – Dandenong Oasis replacement design (\$1.70 million). Partly offset by \$2.43 million unfavourable variance to the Original Budget for Greater Dandenong Gallery of Art (this project had a carry over from the prior financial year of \$4.94 million which is not included in the Original Budget). |
| 1.2.3 | Plant, machinery and equipment | The favourable variance of \$1.69 million to the Original Budget is due mainly to COVID-19 impacts on the manufacturing and supply of automotive plant and equipment in the fleet renewal program (\$1.49 million). There were a number of fleet items on order that have been delayed to 2021–22. The favourable variance in the fleet renewal program is also partly due to reduced utilisation of plant and equipment across the board due to COVID-19 lockdowns restricting travel distances and suspension of non-critical activities. Approximately, half of this favourable variance will be carried over to 2021–22 to fund the delayed purchases. |
| 1.2.4 | Roads | The favourable variance of \$8.25 million to the Original Budget is due mainly to design delays in the Abbotts Road project (\$4.70 million) and Keysborough South Community Hub Access Road (\$607,000). These favourable variances will be carried over to 2021–22. Also contributing to this favourable variance was \$2.46 million of the road resurfacing and kerb and channel program being recorded in operating expenditure (instead of capital expenditure) as the expenditure was either not capital in nature (for example, patching works) or it was below the relevant capitalisation threshold. |
| 1.2.5 | Recreational, leisure and community facilities | Capital expenditure on recreational, leisure and community facilities was \$2.20 million higher than the Original Budget due mainly to two projects carried over from the 2019–20 financial year (carry overs are not included in the Original Budget): <ul style="list-style-type: none"> – Ross Reserve Plaza, Oval and Path (\$1.90 million). – Tatterson Park Master Plan Implementation (\$451,000) |
| 1.2.6 | Parks, open space and streetscapes | Capital expenditure on parks, open space and streetscapes was \$3.99 million higher than the Original Budget due mainly to projects carried over from the 2019–20 financial year (carry overs are not included in the Original Budget): <ul style="list-style-type: none"> – Burden Park Reserve Master Plan Implementation (\$772,000) – Dandenong Park Master Plan Implementation (\$706,000) – Ross Reserve Community Centre Carpark (\$522,000) – Wal Turner Reserve Master Plan Implementation (\$443,000) – Douglas Street Streetscape (\$333,000) – Sports Lighting Plan Implementation (\$248,000). Additionally, there were three projects funded by the Local Roads Community Infrastructure grant program which were determined subsequent to the Original Budget. These projects related to Ross Reserve Stage 2, Hemmings Shopping Centre streetscape and Warner Reserve (\$1.00 million). |

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1.2 Capital works (continued)

Explanation of material variations

| Ref | Item | Explanation |
|--------|-----------------------------|---|
| 1.2.7 | Off street car parks | Off street car parks experienced an unfavourable variance of \$1.49 million to the Original Budget due mainly to the Tatterson Park Car Park and Access Road project (\$1.33 million). This project was carried over from the 2019–20 financial year (carry overs are not included in the Original Budget) and was delayed due to the project scope being amended to facilitate access requirements for the Keysborough South Community Hub. |
| 1.2.8 | New asset expenditure | <p>New asset expenditure was \$9.10 million higher than anticipated in the Original Budget due firstly to the purchase of six land sites that were not forecast at the time of adopting the Original Budget (\$7.60 million). Refer to Note 1.2.1 Land for further details.</p> <p>In addition, two projects were carried over from the 2019–20 financial year (carry overs are not included in the Original Budget):</p> <ul style="list-style-type: none"> – Ross Reserve Plaza, Playground, Oval and Path (\$1.90 million) – Springvale Community Precinct (\$1.53 million). <p>Thirdly, these unfavourable variances were partly offset by the delay in the Keysborough South Community Hub project due to changes in project scope and requirements (\$2.13 million) which will be carried over to the 2021–22 financial year.</p> |
| 1.2.9 | Asset renewal expenditure | <p>Asset renewal expenditure was \$6.61 million lower than anticipated in the Original Budget due to:</p> <ul style="list-style-type: none"> – \$2.46 million of the road resurfacing and kerb and channel renewal programs being recorded in operating expenditure (instead of capital renewal expenditure) as the expenditure was either not capital in nature (for example, patching works) or it was below the relevant capitalisation threshold. – A delay in the Dandenong Oasis replacement project (\$1.70 million) which will be carried over to the 2021–22 financial year. – A favourable variance in the fleet renewal program of \$1.49 million detailed in Note 1.2.3 Plant, machinery and equipment. – \$1.02 million of Local Roads Community Infrastructure grant funded works budgeted in Asset Renewal, but actually spent in New Asset Expenditure. <p>These favourable variances are partly offset by \$1.40 million of road works transferred from operating expenditure because it satisfied asset recognition criteria (budgeted in operating expenditure).</p> |
| 1.2.10 | Asset expansion expenditure | <p>Asset expansion expenditure was \$829,000 higher than anticipated in the Original Budget due to grant funded projects included after budget adoption:</p> <ul style="list-style-type: none"> – Noble Park Aquatic Centre redevelopment (\$675,000) – Tirhatuan Park Dog Off Leash (\$147,000). |

Note 2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.1a Chief Executive Office (CEO)

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

Corporate Services

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

Business, Engineering and Major Projects

From 1 December 2019, Greater Dandenong Business and Engineering Services merged. For the purposes of these financial statements, Greater Dandenong Business and Engineering Services are reported together.

Greater Dandenong Business

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

Engineering Services

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

City Planning Design and Amenity

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

Community Services

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

Non-attributable

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

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Note 2.1 Analysis of Council results by program

2.1(b) Summary of revenues, expenses, grant income and assets by program

| | Income \$'000 | Expenses \$'000 | Surplus/ (Deficit) \$'000 | Grants included in income \$'000 | Total assets \$'000 |
|--|------------------|--------------------|---------------------------------|---|---------------------------|
| 2021 | | | | | |
| CEO Services | – | (644) | (644) | – | – |
| Corporate Services | 145,376 | (29,432) | 115,944 | 12,497 | 327,923 |
| Business, Engineering & Major Projects | 44,972 | (103,155) | (58,183) | 12,539 | 1,487,434 |
| City Planning, Design & Amenity | 13,119 | (17,644) | (4,525) | 703 | 91,366 |
| Community Services | 23,058 | (55,540) | (32,482) | 20,783 | 760,348 |
| Non-attributable* | – | (3,730) | (3,730) | – | 479 |
| Total for Council | 226,525 | (210,145) | 16,380 | 46,522 | 2,667,550 |
| Dandenong Market Pty Ltd** | 3,866 | (3,682) | 184 | – | 1,789 |
| Consolidated Total | 230,391 | (213,827) | 16,564 | 46,522 | 2,669,339 |
| 2020 | | | | | |
| CEO Services | 1 | (713) | (712) | – | 12 |
| Corporate Services | 142,045 | (29,455) | 112,590 | 11,869 | 298,626 |
| Business, Engineering & Major Projects | 34,197 | (93,856) | (59,659) | 2,401 | 1,352,306 |
| City Planning, Design & Amenity | 18,205 | (17,119) | 1,086 | 480 | 73,316 |
| Community Services | 21,192 | (54,582) | (33,390) | 17,915 | 666,668 |
| Non-attributable* | – | (3,654) | (3,654) | – | 359 |
| Total for Council | 215,640 | (199,379) | 16,261 | 32,665 | 2,391,287 |
| Dandenong Market Pty Ltd** | 4,333 | (4,116) | 217 | – | 1,316 |
| Consolidated Total | 219,973 | (203,495) | 16,478 | 32,665 | 2,392,603 |

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

**Dandenong Market Pty Ltd (DMPL) income, expense, grant and asset items are adjusted for consolidation adjustment between Council and DMPL – refer note 6.3

Note 3 Funding for the delivery of our services

3.1 Rates and charges

Council uses the Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the value of the land and all improvements on it, and is determined by independent valuers and certified by the Valuer General Victoria. The valuation base used to calculate general rates for 2020–21 was \$50.58 billion (\$48.81 billion in 2019–20).

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|---|---|
| Residential | 57,332 | 56,630 |
| Commercial | 12,827 | 12,811 |
| Industrial | 55,716 | 52,547 |
| Farm | 433 | 421 |
| Cultural and recreational | 486 | 469 |
| Waste management charge – residential | 22,369 | 19,934 |
| Supplementary rates and rates adjustment | 984 | 1,292 |
| Maintenance levy | 1,599 | 1,549 |
| Rate waivers* | (119) | (1,147) |
| Interest on rates and charges | 601 | 496 |
| Total rates and charges | 152,228 | 145,002 |

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2020 and the valuation is first applied to the rating period commencing 1 July 2020.

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

*Significant COVID-19 pandemic rate relief was provided in 2019–20 to those residents receiving the new jobseeker allowance and pensioners.

3.2 Statutory fees and fines

| | | |
|---------------------------------------|--------------|--------------|
| Infringements and costs | 3,249 | 3,986 |
| Court recoveries | 1,237 | 1,851 |
| Building and town planning fees | 2,017 | 1,877 |
| Subdivision | 198 | 115 |
| Land information certificates | 106 | 97 |
| Election fines | 66 | 18 |
| Permits | 258 | 202 |
| Total statutory fees and fines | 7,131 | 8,146 |

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

Impact of COVID-19 on statutory fees and fines are presented in Overview, section (b).

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| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|---|--------------------------------|--------------------------------|
| 3.3 User fees | | |
| Aged and health services | 1,108 | 1,107 |
| Child care/children's programs | 717 | 902 |
| Parking | 1,446 | 2,506 |
| Registration and other permits | 1,570 | 1,497 |
| Asset protection fees | 398 | 359 |
| Other fees and charges | 459 | 578 |
| Total user fees | 5,698 | 6,949 |
| User fees by timing of revenue recognition | | |
| User fees recognised over time | 262 | 216 |
| User fees recognised at point in time | 5,436 | 6,733 |
| Total user fees | 5,698 | 6,949 |
| User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms. | | |
| Impact of COVID-19 on user fees are presented in Overview, section (b). | | |
| 3.4 Funding from other levels of government | | |
| Grants were received in respect of the following: | | |
| Summary of grants | | |
| Commonwealth funded grants | 25,590 | 23,228 |
| State funded grants | 20,852 | 9,437 |
| Total grants received | 46,442 | 32,665 |
| a) Operating grants | | |
| Recurrent – Commonwealth Government | | |
| Financial Assistance Grants (via Victoria Local Government Grants Commission)* | 12,238 | 11,828 |
| Family day care | 5,017 | 4,651 |
| Family and children | 339 | 335 |
| General home care | 5,595 | 5,476 |
| Libraries | 170 | 170 |
| Maternal and child health | 14 | 23 |
| Volunteer | 18 | – |
| Recurrent – State Government | | |
| Aged care | 2,299 | 1,297 |
| Maternal and child health | 2,663 | 2,566 |
| Family and children services | 1,870 | 1,572 |
| Libraries | 1,109 | 1,089 |
| Community development | 179 | 18 |
| Community wellbeing | 908 | 214 |
| School crossing supervisors | 441 | 451 |
| Emergency management | 170 | 40 |
| LG Capacity Building Project | 267 | – |
| Right @ Home | – | 123 |
| Other | 8 | 41 |
| Total recurrent operating grants | 33,305 | 29,894 |

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| (a) Operating grants (continued) | | |
| Non-recurrent – Commonwealth Government | | |
| Community wellbeing | 80 | 90 |
| Community development | 14 | – |
| Non-recurrent – State Government | | |
| Working for Victoria | 4,482 | – |
| Community development | 1,197 | 266 |
| Environmental planning | 223 | 391 |
| Home and community care | 209 | 18 |
| Waste management | 154 | 349 |
| Emergency management | 65 | – |
| Family and children | 89 | 130 |
| Maternal and child health | 85 | 78 |
| Community wellbeing | 65 | – |
| Libraries | 38 | – |
| Sports and recreation | 50 | 14 |
| Total non recurrent operating grants | 6,751 | 1,336 |
| Total operating grants | 40,056 | 31,230 |
| *Payments for Financial Assistance Grants received via the Victorian Local Government Grants Commission can vary year on year. Whilst 2019–20 and 2020–21 financial years reflect 100% of funding received – 50% of the funding for both years was received as an early distribution in June for the following year. | | |
| b) Capital grants | | |
| Recurrent – Commonwealth Government | | |
| Roads to recovery | 1,085 | 655 |
| Total recurrent capital grants | 1,085 | 655 |
| Non-recurrent – Commonwealth Government | | |
| Sports and recreation | 814 | – |
| Roads | 286 | – |
| Non-recurrent – State Government | | |
| Roads | 432 | 590 |
| Libraries – Springvale Community Hub | 513 | – |
| Sports and recreation | 2,860 | 190 |
| Education and early childhood development | 32 | – |
| Community development | 344 | – |
| Neighbourhood Activity Centre | 100 | – |
| Total non-recurrent capital grants | 5,381 | 780 |
| Total capital grants | 6,466 | 1,435 |

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

The unspent grant income disclosed below relate to contracts that do not have sufficiently specific performance obligations or where the contract was a completed contract on transition to the new Accounting Standards in 2020. The income for these contracts are recognised when Council obtains control of the contribution, which is normally upon receipt. For details of grant funding relating to unsatisfied performance obligations and transfers to construct a recognisable non-financial to be controlled by Council, please refer to Note 5.3(c) for further details.

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|---|--------------------------------|--------------------------------|
| Operating | | |
| Balance at start of the year | 10,244 | 10,111 |
| Received in prior years and spent during the financial year | (9,384) | (9,475) |
| Received during the financial year and remained unspent at balance date | 11,824 | 9,608 |
| Balance at end of the year* | 12,684 | 10,244 |
| Capital | | |
| Balance at start of the year | 65 | 1,663 |
| Opening balance adjustment on transition to new Accounting Standards | – | (1,454) |
| Received in prior years and spent during the financial year | (65) | (144) |
| Received during the financial year and remained unspent at balance date | – | – |
| Balance at end of the year | – | 65 |

*The large balance of unspent operating grants in the 2021 and 2020 years relates to the early distribution by the Victoria Local Government Grants Commission of approximately 50% of the Financial Assistance Grants funding for the following financial year (2020: \$6.35 million and 2020: \$6.12 million).

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| 3.5 Contributions | | |
| Monetary | | |
| Community contributions (for capital works) | 4 | 318 |
| Other contributions | 60 | 314 |
| Total non-developer contributions | 64 | 632 |
| Open space contributions (for future capital works) (note 3.5(a)) | 2,506 | 2,866 |
| Development infrastructure levies (for capital works completed) (note 3.5(b)) | 747 | 3,023 |
| Total developer contributions | 3,253 | 5,889 |
| Total monetary contributions | 3,317 | 6,521 |
| Non-monetary | 4,634 | 8,043 |
| Total contributions | 7,951 | 14,564 |
| <i>Contributions of non-monetary assets were received in relation to the following asset classes:</i> | | |
| Land | 1,789 | 5,047 |
| Buildings | – | 37 |
| Infrastructure | 2,845 | 2,959 |
| Total non-monetary contributions | 4,634 | 8,043 |
| Monetary and non-monetary contributions are recognised as revenue when Council obtains control over the contributed asset. | | |
| <i>Additional notes:</i> | | |
| (a) Public open space contributions received during the financial year are transferred to the Open Space Reserve. Refer note 9.1(b). | | |
| (b) The 2020 prior year comparative is mainly due to \$2.57 million of developer infrastructure levies recognised in relation to Keysborough South Residential DCP. These funds have been transferred to reserves to part fund future construction of the Keysborough South Community Hub. | | |
| 3.6 Net gain on disposal of property, infrastructure, plant and equipment | | |
| <i>Net gain on sale of property, infrastructure, plant and equipment</i> | | |
| Proceeds of sale | 495 | 929 |
| Less carrying amount of assets sold | (127) | (346) |
| Total net gain on disposal of property, infrastructure, plant and equipment | 368 | 583 |

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

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| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| 3.7 Other income | | |
| Interest on investments | 562 | 2,214 |
| Interest – other | 2 | 1 |
| Dandenong Market revenue from operations | 3,964 | 4,434 |
| Property rental | 1,021 | 1,378 |
| Other rent | 725 | 1,202 |
| Recoveries | 3,332 | 2,222 |
| Other | 887 | 613 |
| Total other income | 10,493 | 12,064 |

Interest is recognised as it is earned.

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

Impact of COVID-19 on other income is presented in Overview, section (b).

Note 4 The cost of delivering services

4.1 a) Employee costs

| | | |
|-----------------------------|---------------|---------------|
| Wages and salaries | 67,839 | 61,906 |
| WorkCover | 1,518 | 1,739 |
| Casual staff | 932 | 1,028 |
| Superannuation | 6,312 | 5,877 |
| Long service leave oncost | 1,914 | 2,016 |
| Fringe benefits tax | 217 | 662 |
| Other | 5,840 | 6,417 |
| Total employee costs | 84,572 | 79,645 |

b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

| | | |
|---|-----|-----|
| Employer contribution to Local Authorities Superannuation Fund (Vision Super) | 337 | 365 |
| | 337 | 365 |

Employer contributions payable at reporting date.

Accumulation funds

| | | |
|---|-------|-------|
| Employer contribution to Local Authorities Superannuation Fund (Vision Super) | 3,389 | 3,316 |
| Employer contribution – other funds | 2,573 | 2,174 |
| | 5,962 | 5,490 |

Employer contributions payable at reporting date (Dandenong Market Pty Ltd) – 1

Refer note 9.3 for further information relating to Council's superannuation obligation.

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|---|---|---|
| 4.2 Materials and services | | |
| Waste management service | 17,208 | 16,792 |
| Other contract payments | 9,599 | 9,506 |
| Park maintenance service | 7,021 | 6,008 |
| Consultants and professional services | 5,696 | 7,450 |
| Office administration | 5,130 | 5,391 |
| General maintenance | 5,120 | 4,630 |
| Educator services | 4,650 | 4,223 |
| Utilities | 3,815 | 4,135 |
| Works in progress (unable to be capitalised) | 3,708 | 3,891 |
| Cleaning services | 3,508 | 3,324 |
| Building maintenance service | 3,182 | 2,465 |
| Information technology | 3,147 | 2,972 |
| Leisure centre contract and maintenance | 2,853 | 2,585 |
| Springvalley landfill rehabilitation and monitoring costs | 2,645 | – |
| Security services | 1,687 | 1,765 |
| Insurance | 1,467 | 1,320 |
| Meals for delivery | 522 | 485 |
| Library resources | 487 | 552 |
| Cash collection services | 164 | 194 |
| Property valuation services | 107 | 207 |
| Total materials and services | 81,716 | 77,895 |
| 4.3 Depreciation | | |
| Property | 7,074 | 6,499 |
| Plant and equipment | 3,987 | 3,726 |
| Infrastructure | 21,434 | 21,034 |
| Total depreciation | 32,495 | 31,259 |
| Refer to 6.2 for a more detailed breakdown of depreciation charges. | | |
| 4.4 Amortisation – intangible assets | | |
| Software | 97 | 77 |
| Total Amortisation – intangible assets | 97 | 77 |
| 4.5 Amortisation – right-of-use assets | | |
| Property | 380 | 380 |
| Vehicles | 61 | 68 |
| IT and office equipment | 156 | 114 |
| Total Amortisation – right-of-use assets | 597 | 562 |

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

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| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| 4.6 Bad and doubtful debts | | |
| Parking fine debtors | 857 | 698 |
| Other debtors | 272 | 602 |
| Total bad and doubtful debts | 1,129 | 1,300 |
| Movement in provisions for doubtful debts | | |
| Balance at the beginning of the year | 1,760 | 1,683 |
| New provisions recognised during the year | 1,133 | 1,300 |
| Amounts already provided for and written off as uncollectible | (1,159) | (1,223) |
| Amounts provided for but recovered during the year | – | – |
| Balance at end of year | 1,734 | 1,760 |
| Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment. | | |
| 4.7 Borrowing costs | | |
| Interest – borrowings | 2,924 | 3,041 |
| Total borrowing costs | 2,924 | 3,041 |
| Borrowing costs are recognised as an expense in the period in which they are incurred. Borrowing costs include interest on bank overdrafts and interest on borrowings. | | |
| 4.8 Finance costs – leases | | |
| Interest – lease liabilities | 23 | 34 |
| Total finance costs – leases | 23 | 34 |
| 4.9 Other expenses | | |
| Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals | 91 | 88 |
| Auditors' remuneration – internal | 88 | 161 |
| Audit – other | 1 | 4 |
| Councillors' allowances | 435 | 446 |
| Council election | 550 | 47 |
| Operating lease/rentals | 561 | 514 |
| Assets written-off | 1,992 | 4,053 |
| Landfill provision | 50 | 93 |
| Impairment loss | 89 | – |
| Other expenses | 1,462 | 641 |
| Community grants and contributions | 3,740 | 2,359 |
| Contributions – non-Council assets | 261 | 893 |
| Total other expenses | 9,320 | 9,299 |

Note 5 Our financial position

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| 5.1 Financial assets | | |
| (a) Cash and cash equivalents | | |
| Cash on hand | 17,922 | 6,834 |
| Cash at bank | 12,499 | 10,873 |
| Term deposits | 148,600 | 138,060 |
| Total cash and cash equivalents | 179,021 | 155,767 |
| (b) Other financial assets | | |
| Current | | |
| Term deposits | – | 2,000 |
| Total current other financial assets | – | 2,000 |
| <i>Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:</i> | | |
| – Trust funds and deposits (note 5.3(b)) | 6,882 | 9,023 |
| Total restricted funds | 6,882 | 9,023 |
| Total unrestricted cash and cash equivalents | 172,139 | 146,744 |
| Intended allocations* | | |
| Although not externally restricted the following amounts have been allocated for specific future purposes by Council: | | |
| Employee provisions (note 5.5 (a)) | 22,908 | 19,898 |
| Development Contribution Plans (DCP) unearned income (note 5.3 (c)) | 39,464 | 28,382 |
| Statutory and other reserves (note 9.1 (b)) | 65,214 | 67,336 |
| Cash held to fund carried forward operational projects | 13,861 | 10,660 |
| Cash held to fund carried forward capital works (net) | 16,408 | 19,638 |
| Total funds subject to intended allocations | 157,855 | 145,914 |

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

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

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

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| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| (c) Trade and other receivables | | |
| Current | | |
| <i>Statutory receivables</i> | | |
| Rates debtors | 11,184 | 9,747 |
| Infringement debtors | 10,348 | 10,023 |
| Provision for doubtful debts – infringements | (1,035) | (1,003) |
| Other statutory debtors | 1,605 | 1,687 |
| Provision for doubtful debts – other statutory debtors | (51) | (103) |
| Net GST receivable | 1,895 | 2,124 |
| <i>Non-statutory receivables</i> | | |
| Other debtors | 3,369 | 3,219 |
| Provision for doubtful debts – other debtors | (648) | (655) |
| Total current trade and other receivables | 26,667 | 25,039 |
| Non-current | | |
| <i>Non-statutory receivables</i> | | |
| Narre Warren landfill – financial contribution | 222 | 232 |
| Other debtors – refundable deposit | 73 | 73 |
| Total non-current trade and other receivables | 295 | 305 |
| Total trade and other receivables | 26,962 | 25,344 |
| <p>Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised on an expected credit loss model per AASB 9 Financial Instruments. This model considers both historic and forward looking information in determining the level of impairment. Long term receivables are carried at amortised cost using the effective interest rate method.</p> | | |
| i) Ageing of receivables | | |
| The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was: | | |
| Current (not yet due) | 837 | 740 |
| Past due by up to 30 days | 167 | 511 |
| Past due between 31 and 180 days | 1,021 | 442 |
| Past due between 181 and 365 days | 63 | 167 |
| Past due by more than 1 year | 928 | 1,009 |
| Total trade and other receivables (excluding statutory receivables) | 3,016 | 2,869 |
| ii) Ageing of individually impaired receivables | | |
| At balance date, trade and other receivables (excluding statutory receivables) representing financial assets with a nominal value of \$549,000 (2020 \$549,000) were impaired. The amount of the provision raised against these debtors was \$549,000 (2020 \$549,000). They have been individually impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements. | | |
| Ageing of all impaired trade and other receivables (excluding statutory receivables) | | |
| Current (not yet due) | 28 | 22 |
| Past due by up to 30 days | 5 | 25 |
| Past due between 31 and 180 days | 25 | 48 |
| Past due between 181 and 365 days | 6 | 5 |
| Past due by more than 1 year | 584 | 555 |
| Total trade and other receivables (excluding statutory receivables) | 648 | 655 |

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| 5.2 Non-financial assets | | |
| a) Other assets | | |
| Prepayments | 2,164 | 3,391 |
| Accrued income | 2,215 | 982 |
| Other | 559 | 188 |
| Total other assets | 4,938 | 4,561 |
| (b) Intangible assets | | |
| <i>Software</i> | | |
| Gross carrying amount | | |
| Balance at start of year | 2,779 | 2,708 |
| Additions from internal developments | – | – |
| Other additions | 175 | 71 |
| Balance at end of year | 2,954 | 2,779 |
| Accumulated amortisation and impairment | | |
| Balance at start of year | (2,655) | (2,578) |
| Amortisation expense | (97) | (77) |
| Balance at end of year | (2,752) | (2,655) |
| Net book value at start of year | 124 | – |
| Net book value at end of year | 202 | 124 |

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

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| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|---|--------------------------------|--------------------------------|
| 5.3 Payables | | |
| (a) Trade and other payables | | |
| Trade payables | 12,554 | 13,581 |
| Accrued expenses* | 6,795 | 5,491 |
| Total trade and other payables | 19,349 | 19,072 |
| <i>*The 2020 comparative figure has been amended to reflect the correct classification of income received in advance by Dandenong Market Pty Ltd (also affects unearned income at 5.3(c)).</i> | | |
| (b) Trust funds and deposits | | |
| Current | | |
| Fire services property levy | 843 | 1,474 |
| Road deposits | 532 | 2,429 |
| Landscape deposits | 782 | 803 |
| Open space contributions | 698 | 781 |
| Other refundable deposits | 1,992 | 3,225 |
| Total current trust funds and deposits | 4,847 | 8,712 |
| Non-current | | |
| Other refundable deposits | 2,035 | 311 |
| Total non-current trust funds and deposits | 2,035 | 311 |
| Total trust funds and deposits | 6,882 | 9,023 |
| Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in Council gaining control of the funds, are to be recognised as revenue at the time of forfeit. | | |
| Purpose and nature of items | | |
| Fire Services Property Levy – Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the State Government in line with that process. | | |
| Road and landscape deposits – are taken by Council as a form of surety during the maintenance period of a development or held due to outstanding works identified after the maintenance period which have not been addressed by the contracted builder or developer. | | |
| Refundable deposits – Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities. | | |
| (c) Unearned income | | |
| Unearned income – operating grants* | 5,475 | 5,073 |
| Unearned income – capital grants* | 13,120 | 4,576 |
| Unearned income – Development Contribution Plans (DCP)* | 39,464 | 28,382 |
| Other** | 2,349 | 2,364 |
| Total unearned income | 60,408 | 40,395 |

*Movement reconciliations for 2021 provided on the following page.

**The 2020 comparative figure has been amended to reflect the correct classification of unearned income for Dandenong Market Pty Ltd (also affects accrued expenses at 5.3(a)).

(c) Unearned income (continued)

Revenue from contracts (AASB 15)

| | Consolidated | | | | |
|-------------------------------|----------------------------|---|--|----------------------------|---|
| | 2020 Opening balance | 2021 Income received during current year | 2021 Income recognised due to satisfied obligations | 2021 Income refunded | 2021 Closing balance of unsatisfied obligations |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Operating grants | | | | | |
| Home and Community Care* | 4,755 | 9,348 | (7,363) | (1,717) | 5,023 |
| COVID-19 Community Support | 125 | 67 | (192) | – | – |
| Disability Access and Support | 39 | – | (39) | – | – |
| Families and Children | 29 | 2,140 | 1,809 | – | 360 |
| Parks and Open Space | 82 | 53 | (43) | – | 92 |
| Other | 43 | 22 | (65) | – | – |
| | 5,073 | 11,630 | (9,511) | (1,717) | 5,475 |

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

*The most significant item above relates to Home and Community Care (HACC) grants from the Commonwealth Government for the Commonwealth Home Support Program (CHSP) and the Victorian Government for the HACC Program for Younger People (PYP). The \$5.02 million relates to unsatisfied performance obligations from 2019–20 and 2020–21. These funds were received under an agreement ending in 2019 which is currently in overholding.

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(c) Unearned income (continued)

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

Transfers to construct a recognisable non-financial asset to be controlled by Council (AASB 1058)

| | Consolidated | | | | |
|---|----------------------------|---|--|----------------------------|---|
| | 2020 Opening balance | 2021 Income received during current year | 2021 Income recognised due to satisfied obligations | 2021 Income refunded | 2021 Closing balance of unsatisfied obligations |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Capital grants | | | | | |
| Alan Corrigan Reserve | - | 80 | - | - | 80 |
| Burden Park Tennis Redevelopment | - | 900 | - | - | 900 |
| Frank Street Open Space Redevelopment | - | 382 | - | - | 382 |
| Hemmings Street Neighbourhood Activity Centre | - | 60 | (60) | - | - |
| Herbert Street Pocket Park | - | 275 | (1) | - | 274 |
| Ian Street Streetscape | - | 612 | - | - | 612 |
| Keysborough South Community Hub | - | 1,300 | (102) | - | 1,198 |
| Local Roads Community Infrastructure (phase one) | - | 916 | (916) | - | - |
| Local Roads Community Infrastructure (phase two) | - | 2,550 | - | - | 2,550 |
| Noble Park Aquatic Centre redevelopment (gym) | - | 2,970 | (309) | - | 2,661 |
| Noble Park Revitalisation | - | 431 | (239) | - | 192 |
| Norman Luth Reserve Lighting | - | 188 | (188) | - | - |
| Parkfield Reserve Cricket Net | - | 90 | - | - | 90 |
| Police Paddocks – Fencing and Dugouts | - | 23 | - | - | 23 |
| Police Paddocks – Grandstand (Frank Holohan Soccer Complex) | 180 | - | - | - | 180 |
| Roads to Recovery | 564 | 1,018 | (1,085) | - | 497 |
| Ross Reserve Pavilion | 300 | 445 | (114) | - | 631 |
| Ross Reserve Playground, Plaza, Path and Oval | 2,745 | - | (2,145) | - | 600 |
| Ross Reserve Synthetic Soccer Pitch | - | 1,575 | - | - | 1,575 |
| Safety, Security and Space Activation | - | 17 | - | - | 17 |
| Springvale Community Hub – Sport, recreation, play and landscape features | 462 | 51 | (513) | - | - |
| TAC Community Road Safety Program | - | 9 | (9) | - | - |
| Tattersson Park Oval 1 Lighting | - | 225 | - | - | 225 |
| Thomas Carroll Reserve Pavilion | 325 | 125 | (17) | - | 433 |
| Tirhatuan Park Dog Off Leash Park | - | 154 | (154) | - | - |
| | 4,576 | 14,396 | (5,852) | - | 13,120 |

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

(c) Unearned income (continued)

Transfers to construct a recognisable non-financial asset to be controlled by Council (AASB 1058) (continued)

| | Consolidated | | | | |
|---|----------------------------|---|--|-------------------------------------|---|
| | 2020 Opening balance | 2021 Income received during current year | 2021 Income recognised due to satisfied obligations | 2021 Developer reimbursements | 2021 Closing balance of unsatisfied obligations |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Development Contribution Plans (DCP) | | | | | |
| Keysborough Residential DCP | 19,979 | 4,001 | (747) | (21) | 23,212 |
| Dandenong Industrial DCP (Keysborough & Lyndhurst) | 8,403 | 8,250 | – | (401) | 16,252 |
| | 28,382 | 12,251 | (747) | (422) | 39,464 |

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

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|---|--------------------------------|--------------------------------|
| 5.4 Interest-bearing liabilities | | |
| Current | | |
| Borrowings – secured | 3,372 | 3,255 |
| | 3,372 | 3,255 |
| Non-current | | |
| Borrowings – secured | 53,264 | 56,636 |
| | 53,264 | 56,636 |
| Total interest-bearing liabilities | 56,636 | 59,891 |
| Borrowings are secured over the general rates of Council as per section 148 of the <i>Local Government Act 1989</i> . | | |
| a) The maturity profile for Council's borrowings is: | | |
| Not later than one year | 3,372 | 3,255 |
| Later than one year and not later than five years | 14,660 | 14,168 |
| Later than five years | 38,604 | 42,468 |
| | 56,636 | 59,891 |

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

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

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5.5 Provisions

| | Consolidated | | |
|---|--------------------|-----------------------------------|-----------------|
| | Employee \$'000 | Landfill restoration \$'000 | Total \$'000 |
| 2021 | | | |
| Balance at beginning of the financial year | 19,898 | 1,005 | 20,903 |
| Additional provisions | 8,572 | 2,694 | 11,266 |
| Amounts used | (5,518) | (2,645) | (8,163) |
| Change in the discounted amount arising because of time and the effect of any change in the discount rate | (44) | – | (44) |
| Balance at the end of the financial year | 22,908 | 1,054 | 23,962 |
| 2020 | | | |
| Balance at beginning of the financial year | 18,039 | 911 | 18,950 |
| Additional provisions | 8,170 | 94 | 8,264 |
| Amounts used | (6,572) | – | (6,572) |
| Change in the discounted amount arising because of time and the effect of any change in the discount rate | 261 | – | 261 |
| Balance at the end of the financial year | 19,898 | 1,005 | 20,903 |

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| (a) Employee provisions | | |
| <i>Current provisions expected to be wholly settled within 12 months</i> | | |
| Annual leave | 8,034 | 6,796 |
| Long service leave | 975 | 875 |
| Other | 552 | 561 |
| | 9,561 | 8,232 |
| <i>Current provisions expected to be wholly settled after 12 months</i> | | |
| Annual leave | 564 | 235 |
| Long service leave | 12,072 | 10,765 |
| | 12,636 | 11,000 |
| Total current employee provisions | 22,197 | 19,232 |
| Non-current | | |
| Long service leave | 711 | 666 |
| Total non-current employee provisions | 711 | 666 |
| <i>Aggregate carrying amount of employee provisions:</i> | | |
| Current | 22,197 | 19,232 |
| Non-current | 711 | 666 |
| Total aggregate carrying amount of employee provisions | 22,908 | 19,898 |

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

(a) Employee provisions (continued)

Wages, salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

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

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability.

| | Consolidated 2021 | Consolidated 2019 |
|--|----------------------|----------------------|
| Key assumptions: | | |
| – discount rate | 0.29% | 0.53% |
| – index rate | 2.75% | 2.75% |
| – settlement rate long service leave (years) | | |
| long service leave (years) | 7 | 7 |
| annual leave (days) | 260 | 260 |
| (b) Landfill restoration | \$'000 | \$'000 |
| Current | 331 | 489 |
| Non-current | 723 | 516 |
| | 1,054 | 1,005 |

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

The provision for landfill rehabilitation has been calculated based on the present value of the expected cost of works to be undertaken including site aftercare and monitoring costs. The expected cost of works has been estimated based on current understanding of work required to progressively rehabilitate the sites to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

The City of Greater Dandenong shares the commitment for rehabilitation and aftercare management of the landfill with other stakeholder Councils. Council's interest or share of the costs is 19.88%. In the financial report for 30 June 2021, Council has an amount of \$1.05 million (30 June 2020 \$1.0 million) as a provision for the restoration of the Springvalley landfill site which includes aftercare costs to meet EPA obligations.

Key assumptions:

| | | |
|-------------------|----------|----------|
| – discount rate | 1.01% | 0.70% |
| – index rate | 1.50% | 2.00% |
| – settlement rate | 15 years | 15 years |

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5.5 Provisions (continued)

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|-------------------------------------|--------------------------------|--------------------------------|
| (c) Total provisions summary | | |
| Current | 22,528 | 19,721 |
| Non-current | 1,434 | 1,182 |
| Total provisions | 23,962 | 20,903 |

5.6 Financing arrangements

| | | |
|--|---------------|---------------|
| Interest-bearing liabilities – secured | 56,636 | 59,891 |
| Credit card facilities | 200 | 200 |
| Bank overdraft | 2,500 | 2,500 |
| Total facilities | 59,336 | 62,591 |
| Used facilities | 56,637 | 59,917 |
| Unused facilities | 2,699 | 2,674 |

5.7 Commitments

Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value by way of note and presented inclusive of the GST payable. All contract commitments are disclosed excluding schedule of rate contracts which vary from year to year depending on the volume of services required.

| | Consolidated | | | | |
|---|------------------------------------|---|--|---------------------------------|-----------------|
| | Not later than 1 year \$'000 | Later than 1 year and not later than 2 years \$'000 | Later than 2 years and not later than 5 years \$'000 | Later than 5 years \$'000 | Total \$'000 |
| 2021 | | | | | |
| Operating | | | | | |
| Animal pound services | 200 | 200 | 200 | – | 600 |
| Building maintenance services | 3,286 | 80 | – | – | 3,366 |
| Cleaning services | 2,557 | – | – | – | 2,557 |
| Dandenong Market Pty Ltd commitments | 723 | 43 | – | – | 766 |
| Garbage collection (incl. garden waste) | 5,169 | 1,193 | – | – | 6,362 |
| Hard waste and dumped rubbish | 2,151 | 2,332 | 1,023 | – | 5,506 |
| Leisure centres management services | 3,735 | – | – | – | 3,735 |
| Meals for delivery | 520 | – | – | – | 520 |
| Open space management | 1,993 | 230 | – | – | 2,223 |
| Other contracts | 1,006 | 506 | 194 | – | 1,706 |
| Parking management | 246 | 72 | – | – | 318 |
| Recycling | 2,463 | 408 | – | – | 2,871 |
| Renewable electricity | 610 | 610 | 1,830 | 610 | 3,660 |
| Works (roads and drains) services | 140 | – | – | – | 140 |
| Total 2021 Operating | 24,799 | 5,674 | 3,247 | 610 | 34,330 |
| Capital | | | | | |
| Buildings | 17,307 | 206 | 407 | – | 17,920 |
| Drainage | 23 | – | – | – | 23 |
| Parks, open space and streetscapes | 4,869 | 2,682 | – | – | 7,551 |
| Roads | 7,729 | – | – | – | 7,729 |
| Total 2021 Capital | 29,928 | 2,888 | 407 | – | 33,223 |

5.7 Commitments (continued)

| | Consolidated | | | | Total \$'000 |
|--------------------------------------|------------------------------------|---|--|---------------------------------|-----------------|
| | Not later than 1 year \$'000 | Later than 1 year and not later than 2 years \$'000 | Later than 2 years and not later than 5 years \$'000 | Later than 5 years \$'000 | |
| 2020 | | | | | |
| Operating | | | | | |
| Animal pound services* | 110 | – | – | – | 110 |
| Building maintenance services* | 3,540 | – | – | – | 3,540 |
| Cleaning services | 2,063 | 1,500 | – | – | 3,563 |
| Consultancies | 82 | 8 | – | – | 90 |
| Dandenong Market Pty Ltd commitments | 1,751 | 249 | – | – | 2,000 |
| Garbage collection | 7,196 | 1,849 | – | – | 9,045 |
| Hard waste collection | 1,815 | 1,840 | 2,913 | – | 6,568 |
| Leisure centres management services | 3,169 | – | – | – | 3,169 |
| Meals for delivery | 510 | – | – | – | 510 |
| Open space management | 2,028 | 85 | – | – | 2,113 |
| Other contracts* | 827 | 403 | 158 | 154 | 1,542 |
| Parking management | 364 | 114 | – | – | 478 |
| Recycling | 4,878 | 963 | – | – | 5,841 |
| Renewable electricity* | 2,887 | – | – | – | 2,887 |
| Works (roads and drains) services | 487 | 32 | – | – | 519 |
| Total 2020 Operating | 31,707 | 7,043 | 3,071 | 154 | 41,975 |
| Capital | | | | | |
| Buildings | 4,544 | – | – | – | 4,544 |
| Drainage | 419 | – | – | – | 419 |
| Parks, open space and streetscapes | 3,890 | – | – | – | 3,890 |
| Roads | 3,709 | – | – | – | 3,709 |
| Total 2020 Capital | 12,562 | – | – | – | 12,562 |

*Prior year comparatives in marked categories have been restated on a consistent basis with current year commitments and to reflect the minimum amount that Council is committed to over the life of the contract. In the prior year, optional extensions were included.

5.8 Leases

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

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

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

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

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

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

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

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

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

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

Council has elected to apply the temporary option available under *AASB 16 Leases* which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

5.8 Leases (continued)

| Right-of-use assets | Consolidated | | | |
|--------------------------------|---------------------|-----------------|----------------------------|---------------|
| | Property | Vehicles | IT and Office Equip | Total |
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Balance at 1 July 2019 | 1,052 | 153 | 226 | 1,431 |
| Additions/lease modifications | – | – | 129 | 129 |
| Amortisation charge | (380) | (68) | (114) | (562) |
| Balance at 30 June 2020 | 672 | 85 | 241 | 998 |
| Balance at 1 July 2020 | 672 | 85 | 241 | 998 |
| Additions/lease modifications | 2 | (4) | 164 | 162 |
| Amortisation charge | (380) | (61) | (156) | (597) |
| Balance at 30 June 2021 | 294 | 20 | 249 | 563 |

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|---|---|
| Lease Liabilities | | |
| Maturity analysis – contractual undiscounted cash flows: | | |
| Less than one year | 425 | 593 |
| One to five years | 164 | 452 |
| More than five years | – | – |
| Total undiscounted lease liabilities as at 30 June | 589 | 1,045 |
| Lease liabilities included in the Balance Sheet at 30 June: | | |
| Current | 415 | 571 |
| Non-current | 160 | 442 |
| Total lease liabilities | 575 | 1,013 |
| Short-term and low value leases | | |
| Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of \$10,000). This includes IT and office related equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term. | | |
| Expenses relating to: | | |
| Short-term leases | 25 | 25 |
| Leases of low value assets | 536 | 489 |
| Total | 561 | 514 |
| Variable lease payments (not included in measurement of lease liabilities) | – | – |
| Non-cancellable lease commitments – Short-term and low-value leases | | |
| Commitments for minimum lease payments for short-term and low-value leases are payable as follows: | | |
| Payable: | | |
| Within one year | 562 | 451 |
| Later than one year but not later than five years | 1,372 | 965 |
| Total lease commitments | 1,934 | 1,416 |

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Note 6 Assets we manage

Note content:

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

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

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|---|---|---|
| 6.1 Non-current assets classified as held for sale | | |
| Non-current assets classified as held for sale – current | – | 1,000 |
| Total non-current assets classified as held for sale | – | 1,000 |

Non-current assets classified as held for sale are measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets and related liabilities are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale is expected to be completed within 12 months from the date of classification. At 30 June 2020, there was one car park land asset classified as held for sale which settled in the 2020–21 financial year. There are no non-current assets classified as held for sale at 30 June 2021.

Note 6.2 Property, infrastructure, plant and equipment

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

| | Consolidated | | | | | | | | | |
|------------------------|--------------------------------|---------------|---------------|----------------|-----------------------|-----------------------------|------------------|------------|-----------|---------------------------------|
| | At fair value/cost 1 July 2020 | Acquisitions | Contributions | Revaluation | Depreciation | Impairment (loss)/reversal* | Disposals | Write Offs | Transfers | At fair value/cost 30 June 2021 |
| (Related FS note) | (Strmt Cap Wrks) | (Note 3.5) | (Note 9.1(a)) | (Note 4.3) | (Note 4.9 and 9.1(a)) | (Note 3.6) | (Note 4.2 & 4.9) | | | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Land | 1,154,749 | 7,673 | 1,789 | 239,016 | - | - | - | - | - | 1,403,227 |
| Buildings | 291,316 | 1,773 | - | (7,074) | (194) | (65) | 4,534 | (826) | | 290,290 |
| Plant and equipment | 15,555 | 2,650 | - | (3,987) | - | (15) | (826) | | | 13,250 |
| Infrastructure | 709,259 | 14,531 | 2,845 | (21,434) | - | (1,912) | 7,313 | | | 714,348 |
| Work in progress (WIP) | 20,116 | 20,291 | - | - | - | (3,708) | (11,021) | | | 25,678 |
| | 2,190,995 | 46,918 | 4,634 | 242,762 | (194) | (127) | (5,700) | - | - | 2,446,793 |

*The impairment loss of \$194,000 has been recognised firstly against the Asset Revaluation Reserve (\$105,000) and then to the Income Statement as an impairment loss expense (\$89,000).

(b) SUMMARY OF WORK IN PROGRESS

| | Opening WIP 1 July 2020 | Additions | Transfers | Write Offs | Closing WIP 30 June 2021 |
|---------------------|-------------------------|---------------|-----------------|----------------|--------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Property | 6,429 | 8,208 | (4,730) | (322) | 9,585 |
| Plant and equipment | 32 | 405 | (32) | - | 405 |
| Infrastructure | 13,655 | 11,678 | (6,259) | (3,386) | 15,688 |
| Total | 20,116 | 20,291 | (11,021) | (3,708) | 25,678 |

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| | Consolidated | | | | | | | |
|---|------------------------------|----------------------------------|----------------------|-----------------------------------|----------------------------------|---------------------------|----------------------------|--------------------------|
| | Land – specialised \$'000 | Land – non-specialised \$'000 | Total land \$'000 | Buildings – specialised \$'000 | Leasehold improvements \$'000 | Total buildings \$'000 | Work in progress \$'000 | TOTAL PROPERTY \$'000 |
| Opening balance at 1 July 2020 | | | | | | | | |
| At cost | 45,934 | – | 45,934 | – | 3,464 | 3,464 | 6,429 | 55,827 |
| At fair value | 931,640 | 177,175 | 1,108,815 | 462,047 | – | 462,047 | – | 1,570,862 |
| Accumulated depreciation | – | – | – | (172,695) | (1,500) | (174,195) | – | (174,195) |
| | 977,574 | 177,175 | 1,154,749 | 289,352 | 1,964 | 291,316 | 6,429 | 1,452,494 |
| Movements in fair value/cost | | | | | | | | |
| Additions at cost | – | – | – | – | 171 | 171 | 8,208 | 8,379 |
| Additions at fair value | 7,673 | – | 7,673 | 1,602 | – | 1,602 | – | 9,275 |
| Contributed assets at cost | 914 | – | 914 | – | – | – | – | 914 |
| Contributed assets at fair value | 875 | – | 875 | – | – | – | – | 875 |
| Revaluation increments (decrements) | 200,174 | 38,842 | 239,016 | – | – | – | – | 239,016 |
| Fair value/cost of assets disposed | – | – | – | – | – | – | – | – |
| Fair value/cost of assets written off | – | – | – | (1,971) | – | (1,971) | (322) | (2,293) |
| Transfers in (out) | – | – | – | 4,496 | 38 | 4,534 | (4,730) | (196) |
| | 209,636 | 38,842 | 248,478 | 4,127 | 209 | 4,336 | 3,156 | 255,970 |
| Movements in accumulated depreciation | | | | | | | | |
| Depreciation | – | – | – | (6,928) | (146) | (7,074) | – | (7,074) |
| Accumulated depreciation of disposals | – | – | – | – | – | – | – | – |
| Accumulated depreciation of write offs | – | – | – | 1,906 | – | 1,906 | – | 1,906 |
| Impairment loss/(reversal) in revaluation reserve | – | – | – | (105) | – | (105) | – | (105) |
| Impairment loss/(reversal) in operating result | – | – | – | (89) | – | (89) | – | (89) |
| Revaluation (increments) decrements | – | – | – | – | – | – | – | – |
| Transfers (in) out | – | – | – | – | – | – | – | – |
| | – | – | – | (5,216) | (146) | (5,362) | – | (5,362) |
| Closing balance at 30 June 2021 | | | | | | | | |
| At cost | 46,848 | – | 46,848 | – | 3,673 | 3,673 | 9,585 | 60,106 |
| At fair value | 1,140,362 | 216,017 | 1,356,379 | 466,174 | – | 466,174 | – | 1,822,553 |
| Accumulated depreciation | – | – | – | (177,911) | (1,646) | (179,557) | – | (179,557) |
| | 1,187,210 | 216,017 | 1,403,227 | 288,263 | 2,027 | 290,290 | 9,585 | 1,703,102 |

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

(c) PLANT AND EQUIPMENT

| | Consolidated | | | | | |
|--|--|--|--|----------------------------|-------------------------------|---|
| | Plant, machinery and equipment \$'000 | Fixtures, fittings and furniture \$'000 | Computers and telecomm's \$'000 | Library books \$'000 | Work in progress \$'000 | TOTAL PLANT AND EQUIPMENT \$'000 |
| Opening balance at 1 July 2020 | | | | | | |
| At cost | 15,563 | 8,516 | 7,829 | 8,704 | 32 | 40,644 |
| Accumulated depreciation | (8,344) | (6,708) | (3,985) | (6,020) | - | (25,057) |
| | 7,219 | 1,808 | 3,844 | 2,684 | 32 | 15,587 |
| Movements in cost | | | | | | |
| Acquisition of assets at cost | 1,366 | 239 | 350 | 695 | 405 | 3,055 |
| Cost of assets disposed | (1,502) | - | - | - | - | (1,502) |
| Cost of assets written off | (30) | - | (20) | - | - | (50) |
| Transfers in (out) | 109 | 18 | (965) | - | (32) | (870) |
| | (57) | 257 | (635) | 695 | 373 | 633 |
| Movements in accumulated depreciation | | | | | | |
| Depreciation | (1,966) | (376) | (702) | (943) | - | (3,987) |
| Accumulated depreciation of disposals | 1,375 | - | - | - | - | 1,375 |
| Accumulated depreciation of write offs | 30 | - | 5 | - | - | 35 |
| Transfers (in) out | - | - | 12 | - | - | 12 |
| | (561) | (376) | (685) | (943) | - | (2,565) |
| Closing balance at 30 June 2021 | | | | | | |
| At cost | 15,506 | 8,773 | 7,194 | 9,399 | 405 | 41,277 |
| Accumulated depreciation | (8,905) | (7,084) | (4,670) | (6,963) | - | (27,622) |
| | 6,601 | 1,689 | 2,524 | 2,436 | 405 | 13,655 |

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| | Consolidated | | | | | | | | | |
|---|----------------|---------------|-------------------------|----------------|--|------------------------------------|----------------------|------------------|-----------------------|--|
| | Roads | Bridges | Footpaths and cycleways | Drainage | Recreational, leisure and community facilities | Parks, open space and streetscapes | Off street car parks | Work in progress | TOTAL INFRA-STRUCTURE | GRAND TOTAL PROPERTY, PLANT & EQUIP. INFRASTR. |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance at 1 July 2020 | | | | | | | | | | |
| At cost | - | - | - | - | 41,350 | 49,443 | - | 13,655 | 104,448 | 200,919 |
| At fair value | 506,126 | 64,813 | 90,160 | 427,089 | - | - | 19,174 | - | 1,107,362 | 2,678,224 |
| Accumulated depreciation | (228,145) | (19,043) | (30,144) | (156,966) | (20,576) | (28,431) | (5,591) | - | (488,896) | (688,148) |
| | 277,981 | 45,770 | 60,016 | 270,123 | 20,774 | 21,012 | 13,583 | 13,655 | 722,914 | 2,190,995 |
| Movements in fair value/cost | | | | | | | | | | |
| Acquisition of assets at cost | - | 10 | - | - | 2,328 | 2,987 | - | 11,678 | 17,003 | 28,437 |
| Acquisition of assets at fair value | 5,416 | - | 1,366 | 1,282 | - | - | 1,142 | - | 9,206 | 18,481 |
| Contributed assets at cost | - | - | - | - | - | - | - | - | - | 914 |
| Contributed assets at fair value | 855 | - | 107 | 1,883 | - | - | - | - | 2,845 | 3,720 |
| Revaluation increments (decrements) | - | - | 5,627 | - | - | - | - | - | 5,627 | 244,643 |
| Fair value/cost of assets disposed | - | - | - | - | - | - | - | - | - | (1,502) |
| Fair value/cost of assets written off | (2,988) | - | (856) | (357) | (428) | (518) | (79) | (3,386) | (8,612) | (10,955) |
| Transfers in (out) | 1,329 | 39 | 272 | 1,151 | 2,087 | 2,240 | 207 | (6,259) | 1,066 | - |
| | 4,612 | 49 | 6,516 | 3,959 | 3,987 | 4,709 | 1,270 | 2,033 | 27,135 | 283,738 |
| Movements in accumulated depreciation | | | | | | | | | | |
| Depreciation | (9,944) | (858) | (2,263) | (4,291) | (1,971) | (1,788) | (319) | - | (21,434) | (32,495) |
| Accumulated depreciation of contributed assets | - | - | - | - | - | - | - | - | - | - |
| Accumulated depreciation of acquisitions | - | - | - | - | - | - | - | - | - | - |
| Accumulated depreciation of disposals | - | - | - | - | - | - | - | - | - | 1,375 |
| Accumulated depreciation of write offs | 1,885 | - | 321 | 165 | 411 | 492 | 40 | - | 3,314 | 5,255 |
| Revaluation (increments) decrements | - | - | (1,881) | - | - | - | - | - | (1,881) | (1,881) |
| Impairment loss/(reversal) in revaluation reserve | - | - | - | - | - | - | - | - | - | (105) |
| Impairment loss/(reversal) in operating result | - | - | - | - | - | - | - | - | - | (89) |
| Transfers (in) out | - | - | - | - | (54) | 42 | - | - | (12) | - |
| | (8,059) | (858) | (3,823) | (4,126) | (1,614) | (1,254) | (279) | - | (20,013) | (27,940) |
| Closing balance at 30 June 2021 | | | | | | | | | | |
| At cost | - | 10 | - | - | 45,337 | 54,152 | - | 15,688 | 115,187 | 216,570 |
| At fair value | 510,738 | 64,852 | 96,676 | 431,048 | - | - | 20,444 | - | 1,123,758 | 2,946,311 |
| Accumulated depreciation | (236,204) | (19,901) | (33,967) | (161,092) | (22,190) | (29,685) | (5,870) | - | (508,909) | (716,088) |
| | 274,534 | 44,961 | 62,709 | 269,956 | 23,147 | 24,467 | 14,574 | 15,688 | 730,036 | 2,446,793 |

6.2 Property, infrastructure, plant and equipment (continued)

(f) Recognition

Acquisition

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

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

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

Recognition thresholds

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

Land under roads

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

Repairs and maintenance

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

Leasehold improvements

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

(g) Depreciation

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

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

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

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

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6.2 Property, infrastructure, plant and equipment (continued)

(g) Depreciation (continued)

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

| | Depreciation period (years) | Threshold limit \$'000 |
|--|-----------------------------------|------------------------------|
| <i>Property</i> | | |
| <i>Land</i> | | |
| Land | N/A | – |
| Land under roads | N/A | – |
| <i>Buildings</i> | | |
| Buildings | 50–100 | 5 |
| Leasehold improvements | Lease term | – |
| <i>Plant and equipment</i> | | |
| <i>Plant and equipment</i> | | |
| Heavy plant and equipment | 7 | 3 |
| Buses, quads and trailers | 10 | 3 |
| Light plant and equipment, passenger and light commercial vehicles | 5 | 3 |
| <i>Fixtures, fittings and furniture</i> | | |
| Fixtures, fittings, furniture and equipment | 6 | 3 |
| Musical instruments | 20 | 3 |
| Art works | N/A | 3 |
| <i>Computers and telecommunications</i> | | |
| Hand held device /mobile phones | 3 | 3 |
| Hardware and equipment | 5 | 3 |
| Library books | 5 | – |
| <i>Infrastructure</i> | | |
| <i>Roads</i> | | |
| Seal | 12–20 | 20 |
| Substructure | 100 | 20 |
| Kerb and channel | 15–80 | 5 |
| Local Area Traffic Management (LATM) devices | 5–30 | *2 |
| On-street car parks | 20–100 | 5 |
| Bridges | 20–100 | 5 |
| Footpaths and cycleways | 10–50 | – |
| <i>Drainage</i> | | |
| Pipes | 100 | *5 |
| Pits | 100 | *2 |
| Gross pollutant traps | 50 | 5 |
| <i>Recreational, leisure and community facilities</i> | | |
| Recreational equipment and facilities, minor outdoor electronic screens, signs and scoreboards. Sportsgrounds, grass (turf), courts, hardstand, other ground surfaces. Minor structures (sporting, shade structures and retaining walls), irrigation, sportsfield drainage, controllers, sensors, water tanks/pumps. | 10–20 | 3 |
| Major outdoor LED screens | 5 | 3 |
| Playgrounds | 15 | 3 |
| Outdoor pools | 50 | 3 |

(g) Depreciation (continued)

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

(h) Revaluation

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset. Further details of the fair value hierarchy are included in Note 8.4 and are explained below for each asset class.

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

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

6.2 Property, infrastructure, plant and equipment (continued)

(h) Revaluation (continued)

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| <p>Specialised land is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restrictions of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 15% and 85%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently, land values range between \$13 and \$2,700 per square metre.</p> <p><i>Note – Specialised land valued at fair value disclosed here, excludes land under roads which are valued at cost.</i></p> | 1,140,362 | 931,640 |
| <p>Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and range from \$320 to \$55,000 per square metre. The remaining useful lives of specialised buildings are determined on the basis of the current condition of buildings and vary from 1 year to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.</p> | 288,263 | 289,352 |
| <p>Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 year to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.</p> <p><i>Note – Infrastructure assets at fair value disclosed here, excludes 'Recreational, leisure and community facilities', 'Parks, open space and streetscapes' and 'Work in progress' which are valued at cost.</i></p> | 666,734 | 667,473 |

(i) Valuation of Property

Valuation of land and buildings

The last formal valuation of land and buildings at 1 January 2020 was undertaken by qualified independent valuers, Proval (Vic) Pty Ltd. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the Comprehensive Income Statement.

Since the last formal revaluation of land at 1 January 2020, the industrial sector of the property market has experienced a substantial increase (above 40%) and the commercial and residential sectors have also increased around 20%. The majority of Council's land is in the residential sector. An indexed revaluation of all land at fair value was performed at 30 June 2021 resulting in an increment of \$239 million (21%).

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

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

Details of the written down value of Council's land and buildings and information about the fair value hierarchy** as at 30 June 2021 are as follows:

| | <u>Level 1</u> | <i>Non-specialised</i> <u>Level 2</u> | <i>Specialised</i> <u>Level 3</u> | <u>Date of last valuation</u> |
|--------------------------|----------------|--|--------------------------------------|-------------------------------|
| Land* | – | 216,017 | 1,140,362 | 30-Jun-21 |
| Buildings* | – | – | 288,263 | 1-Jan-20 |
| Total written down value | – | 216,017 | 1,428,625 | |

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

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

Land under roads

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

6.2 Property, infrastructure, plant and equipment (continued)

(j) Valuation of Infrastructure

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

The footpaths asset class was revalued at 30 June 2021 due to an indication that concrete unit rates had moved materially (10%) since the last revaluation at 30 June 2019. This resulted in a \$3.75 million net revaluation increment.

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

The valuation of bridges at 31 March 2017 was undertaken by qualified independent valuers, Sterling Group and WT Partnership. The methodology used depreciated replacement costs to quantify fair value and remaining useful life was revised based on condition.

Details of the written down value of Council's infrastructure and information about the fair value hierarchy as at 30 June 2021 are as follows:

| | <u>Level 1</u> | <i>Non-specialised</i> <u>Level 2</u> | <i>Specialised</i> <u>Level 3</u> | <u>Date of last valuation</u> |
|---------------------------------|----------------|--|--------------------------------------|-------------------------------|
| Roads | – | – | 274,534 | Jun-19 |
| Bridges | – | – | 44,961 | Mar-17 |
| Footpaths and cycleways | – | – | 62,709 | Jun-21 |
| Drainage | – | – | 269,956 | Jun-19 |
| Off street car parks | – | – | 14,574 | Jun-19 |
| Total written down value | – | – | 666,734 | |

Infrastructure assets valued at fair value are subject to an annual review of replacement rates. This review uses several inputs which are mainly sourced from the February 2021 update of the Rawlinsons Australian Construction Handbook. At balance date, no adjustment has been made to the fair value valuation (except for the footpath revaluation) as the fair value valuation has not moved materially, by 10% or more, since the last revaluation. These assets are specialised assets classified at level three under AASB 13. This means that the fair value valuations are based on techniques for which the lowest level input that is significant to the fair value measurement is unobservable. The COVID-19 impacts on these asset valuations are particularly difficult to assess as there is generally no observable market for these assets.

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|---|---|
| (k) Reconciliation of specialised land at fair value* | | |
| Parks and reserves | 780,924 | 625,803 |
| Floodway | 9,625 | 10,700 |
| Public use | 23,636 | 18,750 |
| Industrial | 57,493 | 51,709 |
| Other | 268,684 | 224,678 |
| Total specialised land | 1,140,362 | 931,640 |

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

Note 6.3 Investments in associates, joint arrangements and subsidiaries

Committees of management

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

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

Principles of consolidation

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

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

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

Entities consolidated into Council include:

- Dandenong Market Pty Ltd

Reconciliation of Council, The Dandenong Market Pty Ltd (DMPL) and consolidated accounts

Dandenong Market Pty Ltd manages the Dandenong Market on the terms set out in a management service agreement dated 30 November 2012 between Dandenong Market Pty Ltd and City of Greater Dandenong. The management service agreement runs concurrently with the Lease Agreement (50 years) and provides for annual agreement extensions at Council's discretion. An extension has been exercised by Council up to 30 June 2022. The following Comprehensive Income Statement, Balance Sheet and Statement of Cash Flows has been provided to show the individual financial positions of the Council and The Dandenong Market Pty Ltd and consolidated accounts for the 2020–21 financial year. These financial statements should be read in conjunction with the accompanying notes in the financial report.

In response to the COVID-19 pandemic, Council has waived the requirement for DMPL to pay a return to Council in 2020–21 financial years. This has allowed DMPL to provide support to Market traders in the form of short-term relief ensuring the long-term viability of the Market. Council has also agreed to allow the DMPL to hold on to any surplus funds in 2020–21 which will be added to DMPL's retained earnings.

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Comprehensive Income Statement

For the year ended 30 June 2021

Consolidated

| | Council 2021 \$'000 | DMPL 2021 \$'000 | Consolidation Adjustment 2021 \$'000 | Consolidated Accounts 2021 \$'000 |
|--|---------------------------|------------------------|---|--|
| Income | | | | |
| Rates and charges | 152,326 | – | (98) | 152,228 |
| Statutory fees and fines | 7,131 | – | – | 7,131 |
| User fees | 5,698 | – | – | 5,698 |
| Grants – operating | 40,056 | – | – | 40,056 |
| Grants – capital | 6,466 | – | – | 6,466 |
| Contributions – monetary | 3,317 | – | – | 3,317 |
| Contributions – non-monetary | 4,634 | – | – | 4,634 |
| Net gain on disposal of property, infrastructure, plant and equipment | 368 | – | – | 368 |
| Other income | 6,529 | 4,013 | (49) | 10,493 |
| Total income | 226,525 | 4,013 | (147) | 230,391 |
| Expenses | | | | |
| Employee costs | (83,547) | (1,025) | – | (84,572) |
| Materials and services | (79,191) | (2,621) | 96 | (81,716) |
| Bad and doubtful debts | (1,134) | 5 | – | (1,129) |
| Depreciation | (32,488) | (7) | – | (32,495) |
| Amortisation – intangible assets | (97) | – | – | (97) |
| Amortisation – right-of-use assets | (597) | – | – | (597) |
| Borrowing costs | (2,924) | – | – | (2,924) |
| Finance costs – leases | (23) | – | – | (23) |
| Fair value adjustments for investment property | (954) | – | – | (954) |
| Other expenses | (9,190) | (181) | 51 | (9,320) |
| Total expenses | (210,145) | (3,829) | 147 | (213,827) |
| Net surplus for the year | 16,380 | 184 | – | 16,564 |
| Other comprehensive income | | | | |
| Items that will not be reclassified to surplus or deficit in future periods | | | | |
| Net asset revaluation increment | 242,762 | – | – | 242,762 |
| Impairment (loss) reversal of previous revaluation | (105) | – | – | (105) |
| Total comprehensive result | 259,037 | 184 | – | 259,221 |

Balance Sheet

As at 30 June 2021

Consolidated

| | Council 2021 \$'000 | DMPL 2021 \$'000 | Consolidation Adjustment 2021 \$'000 | Consolidated Accounts 2021 \$'000 |
|---|---------------------------|------------------------|---|--|
| Assets | | | | |
| Current assets | | | | |
| Cash and cash equivalents | 177,428 | 1,593 | – | 179,021 |
| Trade and other receivables | 26,530 | 137 | – | 26,667 |
| Other assets | 4,894 | 44 | – | 4,938 |
| Total current assets | 208,852 | 1,774 | – | 210,626 |
| Non-current assets | | | | |
| Trade and other receivables | 295 | – | – | 295 |
| Property, infrastructure, plant and equipment | 2,446,778 | 15 | – | 2,446,793 |
| Investment property | 10,860 | – | – | 10,860 |
| Right-of-use assets | 563 | – | – | 563 |
| Intangible assets | 202 | – | – | 202 |
| Total non-current assets | 2,458,698 | 15 | – | 2,458,713 |
| Total assets | 2,667,550 | 1,789 | – | 2,669,339 |
| Liabilities | | | | |
| Current liabilities | | | | |
| Trade and other payables | 19,019 | 330 | – | 19,349 |
| Trust funds and deposits | 4,427 | 420 | – | 4,847 |
| Unearned income | 60,293 | 115 | – | 60,408 |
| Provisions | 22,366 | 162 | – | 22,528 |
| Interest-bearing liabilities | 3,372 | – | – | 3,372 |
| Lease liabilities | 415 | – | – | 415 |
| Total current liabilities | 109,892 | 1,027 | – | 110,919 |
| Non-current liabilities | | | | |
| Trust funds and deposits | 2,035 | – | – | 2,035 |
| Provisions | 1,424 | 10 | – | 1,434 |
| Interest-bearing liabilities | 53,264 | – | – | 53,264 |
| Lease liabilities | 160 | – | – | 160 |
| Total non-current liabilities | 56,883 | 10 | – | 56,893 |
| Total liabilities | 166,775 | 1,037 | – | 167,812 |
| Net assets | 2,500,775 | 752 | – | 2,501,527 |
| Equity | | | | |
| Accumulated surplus | 923,957 | 752 | – | 924,709 |
| Reserves | 1,576,818 | – | – | 1,576,818 |
| Total equity | 2,500,775 | 752 | – | 2,501,527 |

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Statement of Cash Flows

For the year ended 30 June 2021

Consolidated

| | Council 2021 \$'000 | DMPL 2021 \$'000 | Consolidation Adjustment 2021 \$'000 | Consolidated Accounts 2021 \$'000 |
|---|---------------------------|------------------------|---|--|
| Cash flows from operating activities | | | | |
| Rates and charges | 150,700 | – | (98) | 150,602 |
| Statutory fees and fines | 5,741 | – | – | 5,741 |
| User fees | 4,415 | – | – | 4,415 |
| Grants – operating | 41,676 | – | – | 41,676 |
| Grants – capital | 15,879 | – | – | 15,879 |
| Contributions – monetary | 14,397 | – | – | 14,397 |
| Interest received | 676 | – | – | 676 |
| Trust funds and deposits taken | 28,192 | 187 | – | 28,379 |
| Other receipts | 6,420 | 4,517 | (169) | 10,768 |
| Net GST refund | 10,733 | (132) | – | 10,601 |
| Employee costs | (80,230) | (987) | – | (81,217) |
| Materials and services | (85,615) | (3,117) | 372 | (88,360) |
| Short-term, low value and variable lease payments | (588) | (25) | – | (613) |
| Trust funds and deposits repaid | (30,383) | (54) | – | (30,437) |
| Other payments | (6,507) | – | (105) | (6,612) |
| Net cash provided by operating activities | 75,506 | 389 | – | 75,895 |
| Cash flows from investing activities | | | | |
| Payments for property, infrastructure, plant and equipment | (49,311) | – | – | (49,311) |
| Proceeds from sale of inventory property | 2,000 | – | – | 2,000 |
| Proceeds from sale of property, infrastructure, plant and equipment | 1,495 | – | – | 1,495 |
| Net cash used in investing activities | (45,816) | – | – | (45,816) |
| Cash flows from financing activities | | | | |
| Finance costs | (2,945) | – | – | (2,945) |
| Repayment of borrowings | (3,255) | – | – | (3,255) |
| Interest paid – lease liability | (25) | – | – | (25) |
| Repayment of lease liabilities | (600) | – | – | (600) |
| Net cash used in financing activities | (6,825) | – | – | (6,825) |
| Net increase in cash and cash equivalents | 22,865 | 389 | – | 23,254 |
| Cash and cash equivalents at the beginning of the financial year | 154,563 | 1,204 | – | 155,767 |
| Cash and cash equivalents at the end of the financial year | 177,428 | 1,593 | – | 179,021 |

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|---|---|
| 6.4 Investment property | | |
| Balance at beginning of financial year | 11,814 | 12,827 |
| Additions | – | – |
| Transfers to property, infrastructure, plant and equipment | – | (630) |
| Fair value adjustments | (954) | (383) |
| Balance at end of financial year | 10,860 | 11,814 |

Valuation of investment property

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

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

Fair value valuations of investment property assets were determined by external valuers, Proval (Vic) Pty Ltd at 1 January 2021. Due to the significant movements in the property market, the fair value valuations of Council's three investment property land assets were revised by Proval (Vic) Pty Ltd from 1 January 2021 to 30 June 2021.

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Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related parties

Parent entity

City of Greater Dandenong

Subsidiaries

Dandenong Market Pty Ltd – detailed in note 6.3

(b) Key Management Personnels

Details of persons holding the position of Councillors or other members of key management personnel at any time during the year are:

| | 2021 No. | 2020 No. |
|--|-------------|-------------|
| Councillors | | |
| From 1 July 2020 to Current | | |
| Councillor Angela Long (Mayor, 19 November 2020 to current) | | |
| Councillor Sophie Tan (Deputy Mayor, 19 November 2020 to current) | | |
| Councillor Jim Memeti (Mayor, 14 November 2019 to 18 November 2020) | | |
| Councillor Sean O'Reilly | | |
| Councillor Loi Truong | | |
| Councillor Tim Dark | | |
| From 19 November 2020 to current | | |
| Councillor Eden Foster | | |
| Councillor Bob Milkovic | | |
| Councillor Rhonda Garad | | |
| Councillor Lana Formoso | | |
| Councillor Richard Lim | | |
| From 1 July 2020 to 18 November 2020 | | |
| Councillor Peter Brown | | |
| Councillor Youhorn Chea | | |
| Councillor Matthew Kirwan | | |
| Councillor Maria Sampey | | |
| Councillor Zaynoun Melhem | | |
| Total number of Councillors | 16 | 12 |
| Other key management personnel | | |
| Mick Jaensch – Director Corporate Services (1 July 2020 to 28 June 2021) | | |
| Jody Bosman – Director City Planning, Design and Amenity | | |
| Martin Fidler – Director Community Services | | |
| Paul Kearsley – Director Business, Engineering and Major Projects | | |
| Julie Reid – Director Engineering Services (1 July 2019 to 23 August 2019) | | |
| | 4 | 5 |
| Chief Executive Officer | | |
| John Bennie PSM | 1 | 1 |
| Total key management personnel | 21 | 18 |

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|---|--------------------------------|--------------------------------|
| (b) Key Management Personnel (continued) | | |
| Dandenong Market Board Members | | |
| Ms Julie Busch (1 July 2019 – 31 May 2020) | – | 1 |
| Mr Tim Cockayne (1 July 2020 – 23 March 2021) | 1 | 1 |
| Ms Donna McMaster | 1 | 1 |
| Mr Tom Mollenkopf | 1 | 1 |
| Mr Franz Madlener (1 July 2020 – 7 November 2020) | 1 | 1 |
| Mr Jerome Gauder (14 December 2020 – Current) | 1 | – |
| Ms Philippa Stocks (24 March 2021 – Current) | 1 | – |
| Mr Chad Hermsen (24 March 2021 – Current) | 1 | – |
| Executives | 2 | 2 |
| Total number of Dandenong Market Board Members | 9 | 7 |

(c) Remuneration of Key Management Personnel

Total remuneration of key management personnel was as follows:*

| | | |
|-------------------------|--------------|--------------|
| Short-term benefits | 2,452 | 2,504 |
| Long-term benefits | 58 | 46 |
| Post employment benefit | 185 | 142 |
| Termination benefits | – | 6 |
| | 2,695 | 2,698 |

*“Total remuneration” comprises base salary, superannuation, annual leave entitlements, long service leave entitlements, allowances and fringe benefits tax paid by Council.

| | 2021 No. | 2020 No. |
|--|-------------|-------------|
| The numbers of key management personnel, whose total remuneration from Council and any related entities fall within the following bands: | | |
| \$1 – \$9,999 | 2 | 1 |
| \$10,000 – \$19,999 | 7 | – |
| \$20,000 – \$29,999 | 8 | 4 |
| \$30,000 – \$39,999 | 4 | 10 |
| \$40,000 – \$49,999 | – | 1 |
| \$50,000 – \$59,999 | – | 1 |
| \$60,000 – \$69,999 | 1 | – |
| \$100,000 – \$109,999 | – | 1 |
| \$120,000 – \$129,999 | 1 | – |
| \$140,000 – \$149,999 | 1 | 1 |
| \$230,000 – \$239,999 | 1 | 1 |
| \$280,000 – \$289,999 | – | 1 |
| \$290,000 – \$299,999 | 1 | – |
| \$300,000 – \$309,999 | 2 | 1 |
| \$310,000 – \$319,999 | 1 | 2 |
| \$440,000 – \$449,999 | 1 | 1 |
| Total | 30 | 25 |

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| | 2021 No. | 2020 No. |
|---|---------------|---------------|
| (d) Senior Officers remuneration | | |
| A Senior Officer is an officer of Council, other than Key Management Personnel, who: | | |
| a) has management responsibilities and reports directly to the Chief Executive; or | | |
| b) whose total annual remuneration exceeds \$151,000. | | |
| The number of Senior Officers are shown below in their relevant income bands: | | |
| Income range: | | |
| \$151,000 – \$159,999 | 14 | 11 |
| \$160,000 – \$169,999 | 8 | 6 |
| \$170,000 – \$179,999 | 8 | 9 |
| \$180,000 – \$189,999 | 4 | – |
| \$190,000 – \$199,999 | 2 | 6 |
| \$200,000 – \$209,999 | 4 | 3 |
| \$210,000 – \$219,999 | 3 | 1 |
| \$220,000 – \$229,999 | 3 | 1 |
| \$230,000 – \$239,999 | 1 | – |
| \$240,000 – \$249,999 | – | 1 |
| | 47 | 38 |
| | \$'000 | \$'000 |
| Total remuneration for the reporting year for Senior Officers included above, amounted to:* | 8,409 | 6,743 |

*“Total remuneration” comprises base salary, superannuation, annual leave entitlements, long service leave entitlements, allowances and fringe benefits tax paid by Council.

7.2 Related party disclosure

(a) Transactions with related parties

(i) During 2020–21 Council entered into the following transactions with related party Dandenong Market Pty Ltd (DMPL).

| | 2021 Excl GST \$'000 | 2020 Excl GST \$'000 |
|-----------------------------------|----------------------------|----------------------------|
| Received from DMPL | | |
| Rent received | – | – |
| Other reimbursements | 10 | 14 |
| Total received | 10 | 14 |
| Paid to DMPL | | |
| Contributions for festival/events | 40 | 170 |
| Payment for gift vouchers | 10 | 54 |
| Payment for other items | 8 | 29 |
| Total paid | 58 | 253 |

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

During the financial year ended 30 June 2021 Councillor O'Reily was a board member of Municipal Association of Victoria.

(ii) During the financial year ended 30 June 2021, John Bennie CEO was a non-executive board member of the following organisations to which Council has paid the following amounts;

- MAV Insurance (which operates under the umbrella of Municipal Association of Victoria, noting that the MAV Workcare Insurance Scheme ceased operation on 30 June 2021) a value of \$670,000 (2019–20 \$2.19 million) for the provision of Local Government Liability insurance and claim excesses paid. There was no payment for workcover insurance in 2020–21, as the premium was paid in advance in June 2020.
- Chisholm Institute \$66,000 (2019–20 \$440) for the provision of external training courses.

| | 2021 Excl GST \$'000 | 2020 Excl GST \$'000 |
|--|----------------------------|----------------------------|
| (b) Outstanding balances with related parties | | |
| The following transaction was outstanding at 30 June | | |
| Other reimbursements | – | 3 |
| | – | 3 |
| (c) Loans to/from related parties | | |
| No loans were made, guaranteed or secured by the Council to related parties during 2020–21 (2019–20 \$nil). | | |
| (d) Commitments to/from related parties | | |
| Under the Management Services Agreement with Dandenong Market Pty Ltd (DMPL) an extension has been exercised up to 30 June 2022. | | |
| A commitment for rent of the Market premises is as follows* | 1,080 | – |
| | 1,080 | – |

*In response to the COVID-19 pandemic, Council waived the requirement for DMPL to pay a return to Council in the 2019–20 and 2020–21 financial years. This has allowed the provision of support to Market traders in the form of rent relief.

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent assets

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| Operating lease receivables | | |
| The Council has entered into commercial property leases on selected properties. These properties are held under operating leases and have remaining non-cancellable lease terms of between 1 and 50 years. | | |
| Future minimum rentals receivable under non-cancellable operating leases are as follows: | | |
| Not later than one year | 1,653 | 1,938 |
| Later than one year and not later than five years | 1,276 | 2,238 |
| Later than five years | 233 | 234 |
| | 3,162 | 4,410 |

Developer contributions

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

(b) Contingent liabilities

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists. At this point in time it is not known if additional contributions will be required, their timing or potential amount.

Future superannuation contributions

In addition to the disclosed contributions, Council has not paid any unfunded liability payments to Vision Super during the 2020–21 year (2019–20: \$nil). At 30 June 2021 there were no outstanding contributions (\$1,000 as at 30 June 2020) and there were no loans issued from or to the above schemes.

The expected contributions to be paid to the defined benefit category of Vision Super for the year ending 30 June 2021 are \$346,000 (\$375,000 as at 30 June 2020).

Development Contribution Plans (DCP)

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

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

New development in each of the areas is required to meet its share of the total cost of delivering the required infrastructure works – as measured by its projected share of usage – through development contributions collected under the DCP's. The balance of works not covered by development contributions has been agreed to be funded by Council. The total value of these works is estimated to be around \$14.2 million.

Landfills

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

Legal actions

Council is presently involved in a number of confidential legal matters, which are being conducted through Council's solicitors. The estimated potential financial effect of these matters may be up to \$1.46 million (\$1.56 million as at 30 June 2020).

MAV Workcare

In November 2017, the Victorian WorkCover Authority (the Authority) granted the Municipal Association of Victoria (MAV) a three-year self-insurance licence allowing it to provide workers' compensation insurance to Victorian councils. When the MAV WorkCare Scheme commenced, there were 31 inaugural members, including the MAV.

In accordance with the Authority's decision not to renew the MAV's self-insurance licence, the MAV WorkCare Scheme ceased operation on 30 June 2021. The MAV is continuing to support the orderly transition of claims management responsibilities to the Authority.

Council was a participant of the MAV WorkCare Scheme.

The MAV WorkCare Scheme participation agreement stated that each participant would remain liable to make further contributions to the Scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability would continue whether or not the participant remained a participant in future insurance years.

The net financial impact on Council as a result of the cessation of the MAV WorkCare Scheme for the 2020–21 financial year is yet to be determined. Any obligation is dependent upon the Authority's initial actuarial assessment of the tail claims liabilities of the MAV WorkCare Scheme.

In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six-year liability period following the cessation of the MAV WorkCare Scheme. During the liability period, adjustment payments may be required (or received) by Council. The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by the Authority.

(c) Guarantees for loans to other entities

Financial guarantee contracts are not recognised as a liability in the Balance Sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that right will be exercised. Details of guarantees that Council has provided, that are not recognised in the Balance Sheet are disclosed below.

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

As at 30 June 2021, Council's maximum potential exposure is as follows:

| Entities | Amount outstanding 30 June 2021 \$'000 | Amount outstanding 30 June 2020 \$'000 | Year loan commenced |
|---|---|---|------------------------|
| Keysborough Bowls Club Inc. | 81 | 96 | 18 May 2015 |
| Total Guarantees for loans to other entities | 81 | 96 | |

Note 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2021 reporting period. Council assesses the impact of these new standards. As at 30 June 2021 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2022 that are expected to impact Council.

Rounding

Unless otherwise stated, amounts in the financial report have been rounded to the nearest thousand dollars. Figures in the financial statements may not equate due to rounding.

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposures to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk. We do not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*. We manage interest rate risk by adopting an investment policy that ensures:

- diversification of investment product
- monitoring of return on investment

- benchmarking of returns and comparison with budget

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on some financial assets included in the Balance Sheet. Particularly significant area of credit risk exists in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- we have a policy for establishing credit limits for the entities we deal with
- we may require collateral where appropriate and
- we only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal. Rates debtors are secured by a charge over the rateable property. Council has assessed that 10% of parking infringement debts owing to Council are unlikely to be collected and has raised a provision for doubtful debts over those debts based on an assessment of collectability. The collection of long overdue parking infringement debts is managed by Fines Victoria.

Refer note 5.1 for financial assets which are determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the Balance Sheet, such as when Council provides a guarantee for another party. Details of Council's contingent liabilities are disclosed in note 8.1.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the Balance Sheet and notes to the financial statements. Council does not hold any collateral (in respect to non-rate debtors).

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements we will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- has a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained.

- has readily accessible standby facilities and other funding arrangements in place.
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments.
- monitors budget to actual performance on a regular basis, and
- sets limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the Balance Sheet and the amounts related to financial guarantees disclosed in note 8.1, and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at note 5.4.

Unless otherwise stated, the carrying amount of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +1% and - 1% in market interest rates (AUD) from year-end rates of 0.06%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 'Fair value measurement', aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price

regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the Comprehensive Income Statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

At balance date, one building asset was impaired to the extent of having one year of remaining useful life as they have been nominated for demolition in the 2021-22 Building Disposal program. The impairment of this asset has been firstly recognised in the Asset Revaluation Reserve to the extent of previous revaluation increments (\$105,000) and the remaining balance to the Income Statement as an impairment loss expense (\$89,000). Refer to notes 4.9, 6.2(c) and 9.1 for further details.

8.5 Events occurring after balance date

COVID-19 pandemic

Since balance date, COVID-19 continues to have an impact on the City of Greater Dandenong, particularly with lockdown 5 and 6 in Victoria. This has impacted Council services and facilities, with several of Council services requiring closure including Council's libraries, leisure centres, community centres and The Drum Theatre. Essential services including kerbside waste collection, services for older and vulnerable residents and our critical Maternal and Child Health visits continued to be provided.

At this stage, it is not possible to estimate what affect this will have on the Council's financial performance during 2021–22. Council will continue to monitor the impacts during 2021–22 and will actively manage its budgets to ensure the financial outcomes to Council remain in alignment with Council budgets.

8.6 Adjustments directly to equity

There were no adjustments to opening equity balances in the 2020–21 financial year.

In 2019–20 Council adopted new Accounting Standards (AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income of Not-for-Profit Entities) from 1 July 2019, which resulted in changes in accounting policies and adjustments to the opening equity balances in the financial statements.

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--|--------------------------------|--------------------------------|
| Assets | | |
| Right-of-use assets | – | 1,431 |
| | – | 1,431 |
| Liabilities | | |
| Accrued expenditure | – | 1,810 |
| Unearned income – operating grants | – | (1,840) |
| Unearned income – capital grants | – | (2,062) |
| Unearned income – DCP | – | (27,718) |
| DCP trust funds | – | 26,635 |
| Lease liability – current | – | (542) |
| Lease liability – non-current | – | (889) |
| | – | (4,606) |
| Adjustment to Retained earnings at beginning of financial year | – | (3,175) |

Incorporation of new wholly owned company

Greater Dandenong City Council (Council) currently operates four major aquatic and leisure centres in the City of Greater Dandenong (CGD):

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

Council resolved in February 2021 to create a wholly owned company, South East Leisure Services Pty Ltd, to operate the four centres from 1 July 2022. South East Leisure Pty Ltd was established on 7 July 2021 where the following 12 months will be dedicated to start-up, planning and preparation to assume the management and operations of the four centres.

Note 9 Other matters

9.1 Reserves

| | Balance at beginning of reporting period \$'000 | Increment (decrement) \$'000 | Reversal of previous revaluations for assets disposed \$'000 | Impairment loss (credited against previous increments)/ reversal \$'000 | Balance at end of reporting period \$'000 |
|---|--|------------------------------------|---|---|---|
| (a) Asset revaluation reserves | | | | | |
| 2021 | | | | | |
| Property | | | | | |
| Land | 807,860 | 239,016 | (828) | – | 1,046,048 |
| Buildings | 42,442 | – | (48) | (105) | 42,289 |
| | 850,302 | 239,016 | (876) | (105) | 1,088,337 |
| Infrastructure | | | | | |
| Roads | 196,658 | – | – | – | 196,658 |
| Bridges | 20,324 | – | – | – | 20,324 |
| Footpaths and cycleways | 15,289 | 3,746 | – | – | 19,035 |
| Drainage | 183,446 | – | – | – | 183,446 |
| Off street car parks | 3,804 | – | – | – | 3,804 |
| | 419,521 | 3,746 | – | – | 423,267 |
| Total asset revaluation reserves | 1,269,823 | 242,762 | (876) | (105) | 1,511,604 |
| 2020 | | | | | |
| Property | | | | | |
| Land | 797,514 | 10,364 | (18) | – | 807,860 |
| Buildings | 24,772 | 18,788 | (375) | (743) | 42,442 |
| | 822,286 | 29,152 | (393) | (743) | 850,302 |
| Infrastructure | | | | | |
| Roads | 196,658 | – | – | – | 196,658 |
| Bridges | 20,324 | – | – | – | 20,324 |
| Footpaths and cycleways | 15,289 | – | – | – | 15,289 |
| Drainage | 183,446 | – | – | – | 183,446 |
| Off street car parks | 3,804 | – | – | – | 3,804 |
| | 419,521 | – | – | – | 419,521 |
| Total asset revaluation reserves | 1,241,807 | 29,152 | (393) | (743) | 1,269,823 |

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets, as described in accounting policy note 6.2(h).

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| | Balance at beginning of reporting period | Transfer to accumulated surplus | Transfer from accumulated surplus | Balance at end of reporting period |
|--|--|---------------------------------------|--|---|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| 9.1 Reserves (continued) | | | | |
| (b) Other reserves | | | | |
| 2021 | | | | |
| Insurance reserve | 999 | (93) | – | 906 |
| Re-vegetation reserves | 406 | (63) | – | 343 |
| Open space – planning, development and improvements | 9,709 | (7,829) | 2,506 | 4,386 |
| Open space – acquisitions | 6,000 | (6,545) | 6,545 | 6,000 |
| Keysborough South maintenance levy | 1,721 | (1,373) | 1,599 | 1,947 |
| Major projects reserve | 26,250 | – | 1,108 | 27,358 |
| General reserve | 334 | – | 768 | 1,102 |
| Council funded development contributions reserve | 19,430 | (490) | 706 | 19,646 |
| Spring Valley landfill rehabilitation | 890 | (595) | 1,263 | 1,558 |
| Springvale Activity Precinct – parking and development | 235 | – | – | 235 |
| Dandenong Activity Precinct – parking and development | 1,148 | (621) | 1,000 | 1,527 |
| Future maintenance reserve | 214 | (8) | – | 206 |
| Total other reserves | 67,336 | (17,617) | 15,495 | 65,214 |
| 2020 | | | | |
| Insurance reserve | 987 | (72) | 84 | 999 |
| Re-vegetation reserves | 272 | (123) | 257 | 406 |
| Open space – planning, development and improvements | 9,170 | (2,327) | 2,866 | 9,709 |
| Open space – acquisitions | 5,918 | (1,658) | 1,740 | 6,000 |
| Keysborough South maintenance levy | 1,613 | (1,442) | 1,550 | 1,721 |
| Major projects reserve | 38,810 | (13,537) | 977 | 26,250 |
| General reserve | 840 | (506) | – | 334 |
| Council funded development contributions reserve | 15,703 | (343) | 4,070 | 19,430 |
| Spring Valley landfill rehabilitation | 924 | (34) | – | 890 |
| Springvale Activity Precinct – parking and development | 235 | – | – | 235 |
| Dandenong Activity Precinct – parking and development | 382 | (234) | 1,000 | 1,148 |
| Local Government Funding Vehicle | 4,900 | (4,900) | – | – |
| Future maintenance reserve | – | – | 214 | 214 |
| Grants in advance reserve | 1,220 | (1,220) | – | – |
| Keysborough South Community Infrastructure Levies | 1,540 | (1,540) | – | – |
| Total other reserves | 82,514 | (27,936) | 12,758 | 67,336 |

Nature and purpose of other reserves:

Insurance reserve

The insurance reserve has been created to meet large and unexpected policy excesses on multiple insurance claims.

Re-vegetation reserves

The purpose of this reserve fund is to meet native re-vegetation requirements on Council's reserves.

(b) Other reserves (continued)

Open space – planning, development and improvements

Funds set aside in this reserve will be utilised exclusively for allocation towards enhancing the City's open space via planning, development and improvements.

Open space – acquisitions

Funds set aside in this reserve will be utilised exclusively for open space land acquisitions.

Keysborough South maintenance levy

This reserve has been established to ensure full accountability of the levies received for the Keysborough and Somerfield Estates reflecting costs of maintaining an additional 15% open space beyond that of traditional estates.

Major projects reserve

The major projects reserve holds proceeds from the sale of Council's property assets or surplus Council funds and will be utilised for investing in other properties or funding future major projects.

General reserve

This reserve relates to financial impacts of future aged care sector reforms.

Council funded development contributions reserve

The reserve for Council funded development contribution plans holds funds in respect of Council's contribution to the two major developments in Dandenong South (C87) and Keysborough (C36).

Spring Valley landfill rehabilitation reserve

The purpose of this reserve is to rehabilitate the Spring Valley landfill site at Clarke Road, Springvale South.

Springvale Activity Precinct – parking and development reserve

The purpose of the reserve is to fund development in the Springvale Activity Centre.

Dandenong Activity Precinct – parking and development reserve

The purpose of the reserve is to fund development in the Dandenong Activity Centre.

Local Government Funding Vehicle

The purpose of this reserve was to provide for the \$4.90 million principal repayment required on maturity of the interest-only Local Government Funding Vehicle (LGFV) in 2019–20 and to provide future borrowing capacity for major infrastructure projects.

Future maintenance reserve

This reserve holds contribution funds for future works to address level crossing removal authority defects.

Grants in advance reserve

This reserve holds funds from capital grants received in advance of the project works. Discontinued in 2019–20.

Keysborough South Community Infrastructure Levies

These reserve funds relate to Community Infrastructure Levies received in relation to the Keysborough South Development Contributions Plan.

(c) Total reserves summary

| | Note | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|---------------------------|--------|--------------------------------|--------------------------------|
| Asset revaluation reserve | 9.1(a) | 1,511,604 | 1,269,823 |
| Other reserves | 9.1(b) | 65,214 | 67,336 |
| Total reserves | | 1,576,818 | 1,337,159 |

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9.2 Reconciliation of cash flows from operating activities to surplus

| | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|---|--------------------------------|--------------------------------|
| Surplus for the year | 16,564 | 16,478 |
| Depreciation | 32,495 | 31,259 |
| Amortisation intangible assets | 97 | 77 |
| Amortisation right-of-use assets | 597 | 562 |
| Impairment loss | 89 | – |
| Gain on disposal of property, infrastructure, plant and equipment | (368) | (583) |
| Fair value adjustments expense | 954 | 383 |
| Contributions of non-monetary assets | (4,634) | (8,043) |
| Works in progress unable to be capitalised (expensed) | 3,708 | 3,891 |
| Assets written-off | 1,992 | 4,053 |
| Borrowing costs | 2,924 | 3,041 |
| Finance cost – leases | 23 | 34 |
| Change in assets and liabilities | | |
| Increase in trade and other receivables | (1,618) | (1,860) |
| Decrease in trust funds and deposits | (2,141) | (553) |
| Increase in other assets | (377) | (89) |
| Increase in trade and other payables | 22,531 | 4,650 |
| Increase in provisions | 3,059 | 1,953 |
| Net cash provided by operating activities | 75,895 | 55,253 |

9.3 Superannuation

The Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in Comprehensive Income Statement when they are made or due.

Accumulation

The Fund's accumulation categories receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2021, this was 9.5% required under Superannuation Guarantee legislation).

Defined Benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of the Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119 Employee Benefits.

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial review for the Defined Benefit category as at 30 June 2020 was conducted and completed by the due date of 31 December 2020. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 104.6%. The financial assumptions used to calculate the VBI were:

- Net investment returns: 5.6% pa
- Salary information: 2.5% pa for two years and 2.75% pa thereafter
- Price inflation (CPI) 2.0% pa

As at 30 June 2021, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the estimated VBI at quarter end 30 June 2021 was 109.7%.

Vision Super has advised that the VBI at 30 June 2021 was 109.7%. The financial assumptions used to calculate this VBI were:

- Net investment returns 4.8% pa
- Salary information 2.75% pa
- Price inflation (CPI) 2.25% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2020 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

Regular contributions

On the basis of the results of the 2020 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2021, this rate was 9.5% of members' salaries (9.5% in 2019–20). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including the Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

9.3 Superannuation (continued)

The 2020 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2020.

The Fund's actuarial investigations identified the following for the Defined Benefit category of which Council is a contributing employer:

| | 2020 (Triennial) \$ million | 2019 (Interim) \$ million |
|---|-----------------------------------|---------------------------------|
| – A VBI surplus | 100.0 | 151.3 |
| – A total service liability surplus | 200.0 | 233.4 |
| – A discounted accrued benefits surplus | 217.8 | 256.7 |

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2020.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2020.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2020.

The Council was notified of the 30 June 2020 VBI during August 2020 (2019: in August 2019)

The 2021 interim actuarial investigation

A interim actuarial investigation is being conducted for the Fund's position as at 30 June 2021 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2021.

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2021 are detailed below:

| Scheme | Type of scheme | Rate | Consolidated 2021 \$'000 | Consolidated 2020 \$'000 |
|--------------|----------------|-------|--------------------------------|--------------------------------|
| | | | Vision Super | Defined benefits |
| Vision Super | Accumulation | 9.50% | 3,389 | 3,316 |
| Other funds | Accumulation | 9.50% | 2,573 | 2,174 |

There were no payments made to Vision Super unfunded liability during 2020–21 (2019–20 – \$nil).

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 is \$346,000.

Note 10 Change in accounting policy

AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020–21 for the Local Government Sector)

This Standard addresses the accounting for a service concession arrangement by a grantor that is a public sector entity by prescribing the accounting for the arrangement from the grantor's perspective. Council has assessed that this Standard has not resulted in changes in accounting policies or adjustments to the amounts recognised in the financial statements.

AASB 2018–7 Amendments to Australian Accounting Standards – Definition of Material (applies 2020–21 for the Local Government Sector)

The Standard principally amends AASB 101 and AASB 108. The amendments refine the definition of material in AASB 101. The introduction of this Standard has not resulted in a change in Council's accounting policy or adjustments to be recognised in the financial statements.

AASB 2019–1 Amendments to Australian Accounting Standards – References to the Conceptual Framework (applies 2020–21 for the Local Government Sector)

This Standard sets out amendments to Australian Accounting Standards, Interpretations and other pronouncements to reflect the issuance of the Conceptual Framework for Financial Reporting (Conceptual Framework) by the AASB. The application of the Conceptual Framework is at present limited to:

- (a) for-profit private sector entities that have public accountability and are required by legislation to comply with Australian Accounting Standards; and
- (b) other for-profit entities that voluntarily elect to apply the Conceptual Framework, which would permit compliance with Australian Accounting Standards (Tier 1) and International Financial Reporting Standards (IFRS Standards).

The introduction of this Standard has not resulted in a change in Council's accounting policy or adjustments to be recognised in the financial statements.

CUSTOMER SERVICE CENTRE LOCATIONS

Dandenong Civic Centre

Level 2, 225 Lonsdale Street, Dandenong
Hours of operation: 8.30am–5pm Monday to Friday

Springvale

5 Hillcrest Grove, Springvale
Hours of operation: 8.30am–5pm Monday to Friday

Parkmore

Shop A7, Parkmore Shopping Centre
Cheltenham Road, Keysborough
Hours of operation: 9am–5pm Monday to Friday, 9am–1pm Saturday



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