



City of
Whittlesea

City of Whittlesea
ANNUAL REPORT
2022-2023



where we live

City of Whittlesea



Acknowledgement of Traditional Owners

The City of Whittlesea recognises the rich Aboriginal heritage of this country and acknowledges the Wurundjeri Willum Clan and Taungurung People as the Traditional Owners of lands within the City of Whittlesea.

COVER IMAGE WRAP
**The award-winning
Neon Ngargee performers
light up the night at Council's
Walking Thomastown event**

LOVE
where we live
City of Whittlesea

**The theme of this year's report is
'Love where we live'.**

In 2022-2023, we embarked on a journey to help our residents 'love where they live'. We have created new spaces and facilities where people can come together, we have helped businesses to thrive, and we have provided vibrant local events like Walking Thomastown, featured in our cover imagery.

At its heart, 'love where we live' is about fostering a sense of community connection and civic pride in our suburbs, townships and neighbourhoods.

Throughout this report you will see highlights of the many achievements, projects and campaigns we have delivered in 2022-2023 to make the City of Whittlesea a great place for all.

About our Annual Report

Welcome to the City of Whittlesea's Annual Report 2022-2023. Council is committed to transparent reporting and accountability to the community and our stakeholders.

This report provides an overview of Council's performance in the 2022-2023 financial year against the five goals set out in our Community Plan 2021-25 and Annual Budget 2022-2023.

The report highlights achievements and challenges faced and includes statutory reporting and legislative information as required under the *Local Government Act 2020* and other legislation.

The report is divided into the following sections:

- **Our City** – provides a description of the City of Whittlesea, including our community, stakeholders and services.
- **Year in Review** – provides a snapshot overview of our performance, including major achievements, issues and challenges against each of our key goals, highlights of events that were held throughout the year, major projects, financial summary and awards.
- **Our Council** – provides information on our Council, including our Panel of Administrators and governance.
- **Our organisation** – provides details on our organisation and workforce, including the organisational structure and occupational health and safety.
- **Our performance** – provides a detailed report of operations against the key projects and activities undertaken throughout 2022-2023, listed under our five key goals.
- **Financial statements** – provides the audited financial statements for the 2022-2023 financial year.



This document can also be viewed on our website at whittlesea.vic.gov.au/annualreport

Alternative formats

This document is available in alternative formats on request. You can request this document as an accessible document, in large print format or in hard copy by emailing info@whittlesea.vic.gov.au or calling Customer Service on 03 9217 2170.

If you need to contact us in your own language, call the free telephone interpreter service on 131 450.

If you are deaf or have a hearing or speech impairment, you can contact us through the National Relay Service on 133 677 and ask for 9217 2170.



Free telephone interpreter service
131 450

Arabic خدمة الترجمة الشفهية الهاتفية المجانية
Chinese Simplified 免费电话传译服务
Chinese Traditional 免費電話傳譯服務
Greek Δωρεάν τηλεφωνική υπηρεσία διερμηνέων
Italian Servizio di interpretariato telefonico gratuito

Macedonian Бесплатна телефонска услуга за преведување
Persian/Farsi خدمات مترجم شفاهی تلفنی رایگان
Punjabi ਮੁਫਤ ਟੈਲੀਫੋਨ ਦੁਆਰਾ ਸੇਵਾ
Turkish Ücretsiz telefonla tercümanlık servisi
Vietnamese Dịch vụ thông dịch qua điện thoại miễn phí

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Mernda wetlands



OUR CITY

The following pages provide a description of the City of Whittlesea, including our community, stakeholders and services.

The view from Quarry Hills Regional Parkland



Mural artwork at Bundoora Square

About the City of Whittlesea

Our history

The original peoples and traditional owners of the area which now forms City of Whittlesea, are the Wurundjeri Willum Clan and Taungurung People. They lived along the tributaries of the Yarra River, including the Merri, Edgars and Darebin Creeks and the Plenty River.

The Wurundjeri Willum people have a strong connection to the land. They travelled the area in search of resources, fresh water, food and shelter; the Plenty River and many creeks offered various types of fish and birdlife. They held cultural ceremonies and conducted business and trade negotiations at sacred sites.

Over 70 of these sites still exist in the City today, as well as many sacred 'scarred' trees.

The first European settlers in the Whittlesea area were squatters, who began establishing sheep and cattle runs in the late 1830s. In 1853 the surveyor, Robert Mason, named Whittlesea after the Town of Whittlesey in Cambridgeshire, England. He also named Epping after another English town, but many other parts of the municipality retain their Aboriginal names, such as Bundoora, Morang, Toorourrong and Yan Yean.

Our growth

On 1 January 1875, the Whittlesea Roads Board and the Morang Riding (part of the Shire of Darebin) merged to form the Shire of Whittlesea.

In 1915, the Shire of Whittlesea absorbed the Shire of Epping to create the 'greater' Shire of Whittlesea. In the years following World War II the Shire enjoyed steady growth, adding the new but now well-established suburbs of Lalor and Thomastown in the 1950s and 1960s and Mill Park in the 1970s.

On 15 April 1988, the Shire of Whittlesea was proclaimed a city, becoming the City of Whittlesea. On 15 December 1994, following a review by the Minister for Local Government of the City's boundaries, the City of Whittlesea was re-proclaimed a city. The review of the municipality resulted in a small section of Whittlesea being transferred to adjoining municipalities.

More recently, the addition of thriving new residential estates in Epping North, Mernda, Doreen and Wollert have contributed to making the City of Whittlesea one of the fastest growing municipalities in Australia.

Our municipality

The City of Whittlesea is located in Melbourne's northern suburbs, about 20 kilometres from the city centre. It is one of Melbourne's largest municipalities, covering a land area of approximately 490 square kilometres.

Doreen, South Morang, Epping North and Wollert, and the rural areas of Donnybrook and Whittlesea township and surrounds. Significant future growth is projected for Wollert and Donnybrook.

The majority of the City of Whittlesea population live in urban areas. This is split across the major established suburbs of Bundoora, Epping, Lalor, Mill Park and Thomastown, the current growth areas of Mernda,

The rural areas of the municipality are characterised by farming, forested areas and historic township communities including Whittlesea.



The City of Whittlesea is one of Melbourne's largest municipalities, covering a land area of approximately 490 square kilometres.

Melbourne

Our community

Source: 2021 Census and .id forecast 2023



244,124
total population



35
years is the median age of residents



50%
Males



18%
growth (between 2016-2023)

27%
of population aged 0-19 years

18%
of population aged over 60 years

50%
Females

60
babies are born in the City of Whittlesea each week



87,954
residential properties



35,389
Epping suburb with the largest population (14.5% of population)



38%
of residents born overseas

85%
of residents live in detached houses

2,099
Donnybrook suburb with the smallest population (1% of population)

45%
of residents speak a language other than English at home
The most common languages spoken other than English include:

Arabic	5.2%
Macedonian	4.3%
Punjabi	4.3%
Italian	4.3%
Greek	3.6%

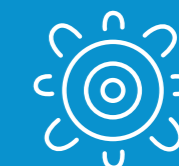


41%
of households are couples with children



22%
of households are couples without children

32%
of workers who live in the municipality work within the City of Whittlesea



2,389
Indigenous population (1% of population)



Performers at the Love Where We Live event in Lalor

Our stakeholders

Council is committed to working with our stakeholders and keeping them informed, while also engaging with them to ensure their views are captured on significant projects and decisions through genuine engagement.

Our stakeholders include:

Residents – We work with our residents to ensure that the services we provide meet their needs. We engage with residents and listen to their feedback on the issues that matter most to them.

Ratepayers – Our ratepayers contribute financially to support the delivery of our services and capital projects and infrastructure to meet community needs.

Local businesses – From small business to industry, the City of Whittlesea is home to many businesses that provide employment and services to our community.

Community groups, clubs and organisations – We work with the many community groups, clubs and organisations that underpin community life in the City of Whittlesea.

Volunteers – Our dedicated volunteers play a vital role in shaping the heart and soul of the City of Whittlesea, making our city a vibrant and compassionate place to live, work and play.

Customers – Our customers are at the heart of everything we do. We listen to our customers and aim to make interacting with us as easy as possible.

Partner organisations – We partner with a range of organisations, not-for-profits and other councils to share knowledge, resources and to provide for our community.

Government – Council advocates to both State and Federal Governments and relies on vital funding from both for important projects within the City of Whittlesea that provide significant benefits for our community.

Council staff – Our dedicated staff provide the services, programs and events to help make the City of Whittlesea a vibrant, thriving and connected community. They provide expertise and advice to inform decisions and implement the actions outlined in our endorsed strategies and plans.

Visitors – The City of Whittlesea attracts visitors from far and wide to enjoy the attractions, businesses and natural beauty of our area.

Contractors – Council engages contractors to help support the delivery of services and programs for our community.

Our services

The City of Whittlesea is responsible for delivering more than 140 services to our community, aligned to our five goals:

Connected communities

- Aboriginal reconciliation
- Ageing well
- Animal management
- Arts, heritage and events
- Community facilities
- Community strengthening
- Customer service, communications and civic participation
- Family and children’s services
- Leisure and recreation
- Public health and safety
- Youth services

Liveable neighbourhoods

- Parks and open space
- Planning and building
- Roads, public transport and footpaths
- Traffic management

Strong local economy

- Investment attraction
- Libraries
- Local business support

Sustainable environment

- Biodiversity and land management
- Climate change action
- Waste and recycling
- Water management

High performing organisation

- Our finance and assets
- Our governance
- Our people
- Our systems and knowledge



Our Summer Series events are popular with families



Our vision

Whittlesea 2040: a place for all

Whittlesea 2040: A place for all is the long-term vision for the City of Whittlesea. It guides all of Council's work and future partnerships with the community and others.

In 2040, compassion is at the heart of our community.

A compassionate community makes sure that everyone feels cared for and supported in a deep and meaningful way. It makes our City increasingly welcoming, whether you've just arrived or your family has been here for generations.

What that appeal feels like is different for everyone. It might be having a job you like within easy reach or knowing your neighbour's name. Or maybe something even simpler, like hearing birds in the trees outside your window.

Our community offers a sense of place that includes everyone, where people from all walks of life are valued for who they are and the qualities they bring with them.

Our vision is underpinned by five goals:



Goal 1
Connected community
 Our city opens its arms to every resident and is a place where all walks of life are celebrated and supported.



Goal 2
Liveable neighbourhoods
 Our city is well-planned and beautiful, and our neighbourhoods and town centres are convenient and vibrant places to live, work and play.



Goal 3
Strong local economy
 Our city is the smart choice for innovation, business growth and industry investment.



Goal 4
Sustainable environment
 Our city's superb landscapes and natural environment are an enduring source of pride.



Goal 5
High performing organisation
 Council delivers a range of internal functions and activities enabling the delivery of efficient and effective services and initiatives. Council's goal is to be a high-performing organisation which delivers best value to the community.



City of Whittlesea staff celebrate IDAHOBIT day

Our purpose statement

Making lives better

We believe that when a group of passionate and talented people work together, they can make lives better.

This belief means we start with our own people. We're creating a workplace where our people are valued, grow and develop, lead in their own spaces and are committed to serving our community.

This means living our values every day and working in an inclusive and respectful environment where everyone feels they belong.

Our values

Deliver for our community

Our passion for our community energises our work and fuels us to create great experiences and achieve the best outcomes. We deliver on our promises, hold ourselves to account and continuously improve. Our decisions are informed by the genuine needs of our current and future communities.

Work as one team

Better outcomes are realised when we work together, across artificial boundaries. When we collaborate, we build strong, trusting relationships, share knowledge and benefit from diverse perspectives.

Care for each other

We want the best for each other. We demonstrate genuine care and respect, value the unique qualities and strengths of each person and help each other grow. We build a sense of belonging, wellbeing and compassion.

Major Council facilities

Arts and Convention Centre

Plenty Ranges Arts and Convention Centre
35 Ferres Boulevard, South Morang
9217 2317

Council office locations

Civic Centre
25 Ferres Boulevard, South Morang
9217 2170

**The Edge (Youth services), Westfield
Plenty Valley Shopping Centre**
415 McDonalds Road, Mill Park
9404 8800

Epping Depot
68-96 Houston Street, Epping
9409 9842

Whittlesea Depot
15A Millennium Park Drive, Whittlesea

wat djerring Animal Facility
20 Companion Place, Epping

Libraries

LALOR
2A May Road, Lalor

MILL PARK
394 Plenty Road, Mill Park

THOMASTOWN
52 Main Street, Thomastown

WHITTLESEA
57-61 Laurel Street, Whittlesea

Major leisure and recreation facilities

Mill Park Leisure
33 Morang Drive, Mill Park

Thomastown Recreation and Aquatic Centre (TRAC)
54 Main Street, Thomastown

Whittlesea Swim Centre
50 Walnut Street, Whittlesea

Growling Frog Golf Course
1910 Donnybrook Road, Yan Yean



The City of Whittlesea also has over 200 parks and playgrounds and nine off-leash dog parks. Visit whittlesea.vic.gov.au/parks for a full list.

Community Halls and Activity Centres

BUNDOORA
Janefield Community Centre
2 Manchester Crescent, Bundoora

DOREEN
Brookwood Community Centre
25 Hazel Glen Drive, Doreen

**Laurimar Community
Activity Centre**
110 Hazel Glen Drive, Doreen

EPPING
Epping Community Centre
378 Findon Road, Epping

Epping Memorial Community Hall
827 High Street, Epping

**Epping Views Family and
Community Centre**
15 Lyndarum Drive, Epping

Galada Community Centre
10A Forum Way, Epping

LALOR
French Street Hall
47A French Street, Lalor

MERENDA
Jindi Family and Community Centre
48 Breadalbane Avenue, Mernda

**Mernda Village Community
Activity Centre**
70 Mernda Village Drive, Mernda

MILL PARK
Miller Community Centre
*(formally known as Mill Park
Community Centre)*
11 Mill Park Drive, Mill Park

SOUTH MORANG
**Riverside Community
Activity Centre**
8 Doreen Rogen Way, South Morang

THOMASTOWN
**Barry Road Community
Activity Centre**
36 Barry Road, Thomastown

Spring Street Hall
1 Spring Street, Thomastown

WHITTLESEA
**Whittlesea Community
Activity Centre**
57-61 Laurel Street, Whittlesea

WOLLERT
Ganbu Gulinj Community Centre
55 Macedon Parade, Wollert

Kirrip Community Centre
135 De Rossi Boulevard,
Wollert East

Wollert Community Centre
525 Epping Road, Wollert



Mill Park Leisure



Thomastown Library



THE YEAR IN REVIEW

The following pages provide a snapshot of the achievements of the City of Whittlesea in 2022-2023.



More detailed information can be found in the Report of Operations section from page 75

Super Kids Sunday is a highlight of Council's events calendar



A message from our Chair Administrator

On behalf of the City of Whittlesea, I am pleased to present the Annual Report 2022-2023.

The theme of this year's report is *Love where we live*, which reflects our ongoing efforts to provide our residents, businesses and community with a strong sense of place and pride in the City of Whittlesea.

As we re-emerge from the challenges of the past few years, we have worked closely with our community on creating places and spaces for people to connect, and provided events and services tailored to our diverse municipality.

We recognise the challenges rising cost of living pressures have placed on many in our community. This has been foremost in our decision to continue to provide valuable services and support while also continuing our subsidy of waste charges, including the cost associated with our new glass recycling service, to lessen the burden on families.

At the beginning of our term, the Administrators set an ambitious roadmap and I am delighted with the progress we have made to date, in particular with the work we are doing on developing the seven high level strategies that will guide our priorities and overall strategic direction over the coming years.

Highlights

Work on the delivery of our Aboriginal Gathering Place is progressing well with designs for the space within the Quarry Hills Parkland now developed. The construction of this welcoming, inclusive and culturally safe space will begin in the next financial year.

We undertook an extensive communications and engagement campaign to support cat owners in the municipality prepare for the introduction of new cat confinement and mandatory desexing regulations which will create a safer environment for cats, the community and local wildlife.

Sustainability

In addition to developing our 10-year Climate Change Plan and Sustainable Environment Strategy, we also introduced a new municipal-wide kerbside glass recycling service. As one of the first metropolitan Councils to roll out this service, we are pleased to be able to support our residents to divert more waste from landfill.

Engagement

We continue to expand our comprehensive engagement program to provide our residents with opportunities to engage with Council in ways that suit them and have their say on matters that are important to them. We consulted with our community on 39 projects in 2022-2023.

Our monthly Coffee with Council continues to grow in popularity, and it is an excellent forum for important community conversations.

The year ahead

As the cost-of-living pressures continue to impact our community, we will be introducing our new Community Grants program which includes an urgent round of grants for food share organisations, and an overall 33 per cent increase in total funding to help our community deliver important programs and activities across the municipality.

I would like to thank the staff at the City of Whittlesea for their dedication and ongoing commitment to delivering for our residents and businesses and I look forward to continuing to serve this vibrant community alongside my fellow Administrators in preparation for the return of elected officials in 2024.

Lydia Wilson
Chair Administrator, City of Whittlesea





A message from our CEO

Welcome to the City of Whittlesea Annual Report 2022-2023, outlining our organisation's key achievements and financial performance over the past 12 months.

The theme of this year's report, and our focus, has been on ensuring our community *Love where we live*. We have tackled issues such as illegal dumping, have improved streetscapes and supported our business community to thrive.

We have also made great progress toward the delivery of many major projects, including the Regional Aquatic and Sports Centre in Mernda, the Aboriginal Gathering Place in South Morang and the new Mernda Library.

We have had a strong focus on occupational health and safety, with the introduction of a new incident management system, increased focus on safety for staff in customer-facing roles, and improved incident investigations, resulting in a pleasing reduction in lost-time injuries.

Our in-person events continue to be a highlight for our community, with Carols, our Community Festival and Summer Series attracting thousands.

Highlights

We have embarked on a journey to create a *Great Workplace for All*. We have listened and learned from the views and needs of our staff and have developed a four-year plan that will guide all our people and workplace activities, building our organisation as an employer of choice and equipping our workforce to meet the needs of our community now and into the future.

Excellent financial management in spite of growing cost pressures has delivered a strong and sustainable fiscal position for the organisation.

We have progressed an extensive capital program, delivering 134 projects including the Mernda Social Support Centre that will provide older residents and their carers with vital support services.

Advocacy

Our strong advocacy efforts resulted in over \$42 million in election commitments during the Victorian state election, including \$20 million in funding to support the delivery of the second stage of the Regional Aquatic and Sports Centre in Mernda. Our ongoing advocacy to the Federal Government has also resulted in a commitment to deliver the Beveridge Intermodal Freight Terminal; a \$1.8 billion project which will generate nearly 20,000 local jobs.

Customer service

We are committed to making it easier for our community to interact with us and have begun a comprehensive digital transformation project to improve efficiency and customer service. We are also focused on continuous improvement of our customer service and have implemented post-service delivery surveys. Through listening to customer feedback and actively making changes, we have been able to increase our customer satisfaction scores from 48 per cent in November 2022 to 83 per cent in June 2023.

The year ahead

With a focus on continuous improvement and sector leadership, we will continue to deliver the services, facilities and programs that will make lives better for our rapidly growing diverse municipality.

We are looking forward to opening our new Customer Service Hub in Whittlesea Township, making it easier for residents in the north to interact with us in person, as well as launching our new website.

I would like to thank our dedicated staff who always put the community at the heart of what we do, and I look forward to an exciting year ahead of delivering the many great projects and services that make the City of Whittlesea a great place for all.



Craig Lloyd
CEO, City of Whittlesea





The City of Whittlesea welcomes new citizens and citizenship ceremonies throughout the year.

Our Community Plan 2021-2025

Setting the future direction for the City of Whittlesea

Council's Community Plan 2021-2025 builds on and re-endorses the long-term community vision – *Whittlesea 2040, a place for all* – and incorporates various other Council plans including the Municipal Public Health and Wellbeing Plan, Disability Action Plan and Pandemic Recovery Plan actions into the one overarching document.

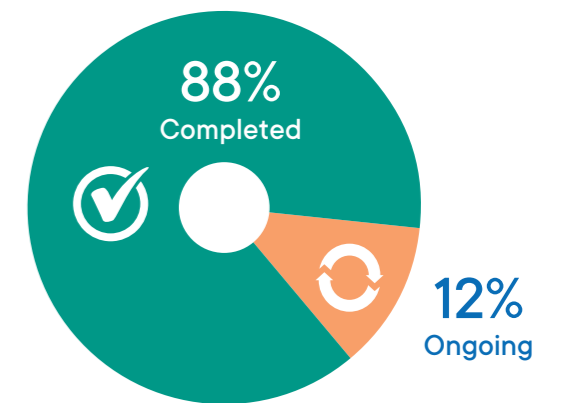
Developed following extensive community consultation, the Community Plan focuses on public safety, festivals, events, social connection and sports facilities as well as new and upgraded parks and playgrounds, transport improvements, clean streets and road safety.

Now into the second year of the plan, Council has been working to make the City of Whittlesea a smart choice for business growth, innovation and investment, enabling opportunities for local work and education. There has also been an emphasis on waste management, biodiversity and increasing the number of trees across our municipality.

Community Plan Action Plan

To support the implementation of the plan, yearly Community Plan Actions Plans are developed. The action plan outlines the key actions we will focus on delivering throughout the financial year.

View our Community Plan 2021-2025 at whittlesea.vic.gov.au/communityplan



Of the 125 actions identified for the 2022-2023 financial year, 88 per cent were completed, with 12 per cent ongoing.



The following pages outline the key achievements of our actions under the Community Plan Action Plan, which are in addition to the business-as-usual services and program we provide to our community each and every year.



Goal 1 – Connected community

Our city opens its arms to every resident and is a place where all walks of life are celebrated and supported.



Key achievements

- Opened the Mernda Social Support Centre, providing day respite and social support services for older residents.
- Developed the concept design for the Aboriginal Gathering Place at Quarry Hills Parkland in South Morang. The Aboriginal Gathering Place will be a welcoming, inclusive and culturally safe space where Aboriginal people can enjoy a sense of belonging, with access to programs and services that strengthen culture and enhance wellbeing.
- Secured \$20 million in funding from the Victorian Government to support the delivery of the second stage of the Regional Aquatic and Sports Centre.
- Held an Ageing Well Expo in June 2023 with the theme of connecting communities and raising awareness of the importance of preventing Elder Abuse.
- Completed the redevelopment of the Mill Park Basketball Stadium. The upgrade included the construction of new female-friendly change rooms, accessible public toilets, shower and change facilities and an updated kitchen and canteen.
- Delivered the cat desexing program to reduce the number of stray, abandoned and unwanted cats. Through Council's subsidised program, 214 cats were desexed.
- The inaugural Pet Expo was held on 19 March 2023 as part of the Community Festival. The Expo featured rescue groups, dog obedience demonstrations, dog agility courses, a cat enclosure, pet retailers and offered free first-time pet registrations for the community.
- Continued to build leadership capability and skills of residents through the delivery of a Community Leadership Program. In 2022-2023, 58 participants graduated from the program.
- Installed the new Marveloo amenity at the Civic Centre in South Morang, providing a fully accessible toilet, ceiling hoist and adult change table.

- Developed a suite of Emergency Preparedness videos, translated into the top 10 most common languages in the municipality to increase community preparedness and resilience before, during and after emergencies.
- Presented the Summer Series of events throughout the municipality, featuring live performances and activities unique to each location.
- Launched the Whittlesea Disability Network Hub – an online space where people with disability, their carers and support network can provide feedback to Council on what people with disability need to live independently and safely in the community.

Key challenges

- Supporting our community as cost-of-living pressures increase and have an impact on wellbeing.

Future focus

- Delivering the Connected Communities Strategy to enhance social inclusion, civic participation, health, wellbeing and safety and reflect and celebrate the diversity of the City of Whittlesea.
- Developing the Reconciliation Action Plan.
- Commencing design and site preparations of the Regional Aquatic and Sports Centre.
- Transition from a Youth Advisory Committee to a new Youth Council.
- Commencing construction of a Community Activity Centre in Donnybrook.
- Commence design and construction on the Aboriginal Gathering Place.



Find out more on pages 79-91



The new Mernda Social Support Centre opened its doors in mid-2023 and offers a range of programs designed to support people's independence and improve mental and physical health.

A number of accredited allied healthcare providers will run programs from the centre, such as exercise classes for older adults and dementia and memory programs for those experiencing cognitive decline.

Community groups, such as Whittlesea U3A, also intend to use the facility. Whittlesea U3A has about 670 members and 80 tutors and activity leaders running more than 100 educational, social and physical activities.

Whittlesea U3A president Glen Wall said the Mernda Social Support Centre would be a trusted place where people can go to access services from a number of providers.

"We are focused on health and wellbeing and, in particular, teaching seniors to use technology to enable them to connect to the broader community," he said.



For more information, or to book the centre's specialist facilities, email communityfacilities@whittlesea.vic.gov.au or call Council on 9217 2170.



Goal 2 – Liveable neighbourhoods

Our city is well-planned and beautiful, and our neighbourhoods and town centres are convenient and vibrant places to live, work and play.



Key achievements

- Completed construction of the Redleap Reserve playground, featuring play equipment with a focus on nature play, a basketball half court, flying fox and barbecue and picnic facilities.
- Completed stage 1 of the Whittlesea Public Gardens redevelopment, which includes an impressive new playground and a learn-to-ride area.
- Upgraded six local playgrounds across the municipality, with new play equipment and landscaping.
- Completed the construction of Kelynack Recreation Reserve playground. The upgrade included the relocation and upgrade of the playground, new concrete paths, shelters and barbecue areas, a multi-use area and basketball half court.
- Commenced development of the draft Liveable Neighbourhoods Strategy. The strategy will drive Council's program of work to deliver desirable transport, planning, urban design, open space and housing outcomes and will be presented to the community for feedback in late 2023.
- Advocated to State and Federal Governments for funding for key arterial road upgrade projects.
- Advocated to the State Government for better public transport, including the Wollert Rail project and improved bus services between Epping North and Wollert.
- Completed construction of 10 footpaths as part of the Missing Path Links Program to improve connectivity across our path network and help increase levels of walking and cycling participation.

- Completed more than 140,000 square metres of local road resurfacing works, reconstructed more than eight kilometres of kerb and more than 33,000 square kilometres of road pavement.
- Developed a draft Aboriginal Heritage Study.
- Developed draft Neighbourhood Design Guidelines.
- Developed the Walking and Cycling Plan 2022-2027.
- Installation of road safety measures such as speed humps and wombat crossings at identified priority areas in Mill Park.
- Endorsed the Thomastown and Lalor Place Framework to guide the future priorities and opportunities for these suburbs.

Key challenges

- Escalating construction costs and availability of materials and labour have impacted some of our infrastructure projects.

Future focus

- Updating our advocacy priorities and seeking support from all levels of government.
- Delivering the Liveable Neighbourhoods Strategy.
- Deliver new footpaths across the municipality, providing greater pedestrian connections.



Find out more on pages 93-101

The revamped Whittlesea Public Gardens has received rave reviews from parents and children alike since the first stage of a multimillion-dollar makeover was unveiled.

Key features of the playground include play towers, swings, slides, flying fox and in-ground trampoline, as well as a 400m learn-to-ride circuit for bike and scooter riders. There are also a number of new features such as picnic shelters, barbecues, seating and solar lighting designed to make visits safe and comfortable for all users.

Local resident Danni Hogg attended the official opening with her three-year-old daughter, Hollie, who was excited to try out the new equipment.

"Hollie's just started to learn how to ride her bike so the [learn-to-ride circuit] is great," she said.



Find out more about the Whittlesea Public Gardens redevelopment at engage.whittlesea.vic.gov.au/whittlesea-public-gardens





Goal 3 – Strong local economy

Our city is the smart choice for innovation, business growth and industry investment.



Key achievements

- Developed the Destination Plan 2023-2026. The plan provides direction for tourism development and growth within the City of Whittlesea, including increasing visitations, length of stay and spend to support a strong local economy.
- Developed the Agri-Food Plan 2023-2026, with a vision of the City of Whittlesea becoming home to world class expertise in agri-food innovation and research, supporting a thriving, growing and diversified agri-food sector in Melbourne's North.
- Successfully rolled out the *It's all here* campaign to continue to support our business community. The campaign highlights all the offerings for residents and visitors to see and do across the municipality.
- Partnered with PRACE and Social Outcome Solutions to deliver local training and capacity building programs to help increase opportunities for people in the community to find local work, training and apprenticeships.
- Developed the Economic Participation Plan 2023-2026 to support residents who are not in the labour force and face barriers to employment.
- Developed the Investment Attraction Framework to support increased business sector investment locally.
- Endorsed the Epping Central Structure Plan to guide development and decision-making in the precinct and accelerate investment in one of the municipality's most strategically important activity centres.
- In partnership with Yarra Plenty Regional Library, launched the pilot of the Thomastown co-working space to support businesses to connect with like-minded local operators and engage in business-to-business opportunities.
- Established the Whittlesea Business Network, providing an opportunity for businesses to come together to collaborate and network as well as having access to a learning portal for upskilling and training. In its first year, the Business Network has more than 250 members and continues to grow.

- Hosted Council's first Business Awards to celebrate the City of Whittlesea business community and recognise business excellence, sustainability and responsibility.
- Through a co-contribution between Council and local businesses, delivered the Shopfront Improvement grants program to support more than 30 businesses to upgrade the look, vibrancy and attractiveness of their shop fronts.

Key challenges

- Responding to unfilled vacancies and skill shortages facing businesses.
- Attracting the right investment in a highly competitive market to provide opportunities for our highly skilled and diverse community.

Future focus

- Supporting residents who are not in the labour force and face barriers to employment.
- Supporting the progress of the Beveridge Intermodal Freight Terminal, continued advocacy for the development of the Melbourne Food Innovation and Export Hub (MFIH), and the delivery of industry development programs for priority sectors.
- Identify and scope social enterprise opportunities to increase local employment and support an economy that is inclusive and accessible for all.
- Delivery of targeted and appropriate business support programming, including the Business Concierge service, Whittlesea Business Network and Business Advisory Panel.
- Continuing to celebrate and recognise local businesses through the Business Awards.



Find out more on pages 103-109



The City of Whittlesea partnered with Social Outcome Solutions to run a jobs fair to connect residents who might find job seeking challenging, such as young people, people with disability, mothers returning to work, First Nations or culturally and linguistically diverse people, with job opportunities. The event attracted more than 100 job seekers and 15 local employers, who were able to fill more than 40 jobs on the day as a result.

"The jobs fair was a great opportunity for my husband and I to be able to have face to-face discussions with employers and learn about all the different jobs," said Doreen resident Loretta Bergami.



Find out more about Council events at whittlesea.vic.gov.au/events



Goal 4 – Sustainable environment

Our city's superb landscapes and natural environment are an enduring source of pride.



Key achievements

- Adopted the Climate Change Plan 2022-2023, outlining Council's role in minimising its own emissions and supporting the community to take action to mitigate and adapt to climate change.
- Adopted the Sustainable Environment Strategy and Action Plan, outlining our environmental priorities over the next 10 years.
- Introduced a new municipal wide kerbside glass recycling service to residential households across the City of Whittlesea.
- Continued implementing actions from our Rethinking Waste Plan, including providing funding to support a local repair café and establishing a litter enforcement team.
- Delivered a targeted waste reduction and education campaign in Wollert.
- Transitioned our hard waste booking system to an online platform, making it easier and more convenient for residents to book their hard waste collections.
- Rolled out the Zero Waste Rebate program, offering rebates on the purchase of reusable nappies, reusable sanitary products and composting tools. More than 300 rebates were issued this financial year.
- Undertook community consultation and awarded the detail design contract for the upgrade of Peter Hopper Lake in Mill Park.
- Developed the Green Wedge Management Plan 2023-2033 following community consultation. The new plan outlines our priorities in managing the Green Wedge, which makes up more than 60 per cent of the municipality.
- Planted more than 7,000 trees in streets, parks, conservation reserves and opens spaces, helping to increase green cover across our municipality.
- Installed solar systems on six community facilities and awarded a contract for the installation on a further seven community facilities.

- Continued the replacement of streetlights with energy efficient bulbs.
- Continued to monitor the health of fauna populations through our long-term targeted programs.
- Partnering with the Wurundjeri Narrap Team to develop traditional land management practices across two conservation reserves.
- Delivered innovative environmental education programs focused on climate change, waste avoidance and biodiversity.

Key challenges

- Advocating for the implementation of the Grassy Eucalypt Woodland Reserve being delivered by the State Government.
- A regional approach to kangaroo management is required for the area. Council has been, and will continue to advocate to the State Government for this.

Future focus

- Continue to deliver the Sustainable Environment Strategy Action Plan 2022-24, focusing on the key areas of biodiversity, greening, climate change, Green Wedge, water and waste and recycling.
- Support the community in the roll out of the Victoria Government's Container Deposit Scheme.
- Continue to build partnership with the Wurundjeri Narrap team supporting on ground land management.
- The upgrade of Peter Hopper Lake.
- Continue to deliver innovative community environmental education projects to minimise waste and be resilient to climate change.
- Transition to EV fleet vehicles.



Find out more on pages 111-117



To help improve the quality of the recycling collected, the City of Whittlesea introduced a new household glass recycling service.

This new service is in line with Victorian Government requirements that all councils comply with a standardised four-bin waste and recycling system. Separating glass bottles and jars from other recyclable material means the quality of the recycling collected is better, and more can be kept out of landfill.

"Popping glass into the correct bin takes seconds but has a big impact on reducing the amount of landfill," said Whittlesea resident Lisa Hallam.



Find out more about glass recycling at whittlesea.vic.gov.au/glassrecycling



Goal 5 – High performing organisation

Council delivers a range of internal functions and activities enabling the delivery of efficient and effective services and initiatives. Council's goal is to be a high-performing organisation which delivers best value to the community.



Key achievements

- Began a digital transformation program to improve efficiency and customer service.
- As part of our ongoing efforts to improve customer service, we introduced a new customer survey to capture feedback following their interaction with Council. Through listening to the customer feedback received and actively making changes, Council's customer satisfaction scores have increased by 34 per cent between November 2022 and June 2023.
- Developed the Great Workplace For All Plan (2022-2024) to guide all our people and workplace activities and help attract and retain skilled staff to deliver for our community. The plan also integrated actions from the Workforce Plan and Gender Equality Action Plan.
- Delivered a successful program of community engagement, providing our community with the opportunity to have their say on what matters to them. This included Coffee with Council, Administrator Meet and Greets, and regular pop-ups at local shopping centres and at community events.
- Continued to roll out our Integrated Planning Framework to streamline our strategies into seven key documents that will help us deliver on our long-term community vision, *Whittlesea 2024, a place for all*.
- Successfully relocated staff from offices at Westfield Plenty Valley to the Civic Centre at South Morang following a review of office accommodation needs as a result of the hybrid working arrangements of many of our staff.
- Successfully advocated to State and Federal Government on issues that are important to our community, resulting in \$44.1 million commitment for the City of Whittlesea community.

- Ongoing advocacy to the Federal Government has resulted in a commitment to delivering the Beveridge Intermodal Freight Terminal (BIFT), a \$1.8 billion project which will generate nearly 20,000 local jobs.

Key challenges

- Attraction and retention of staff remains a challenge, particularly in the current competitive environment.
- The Victorian rate cap continues to have a significant ongoing impact on Council's ability to keep pace with the service delivery and infrastructure requirements of our growing community.

Future focus

- Opening the new customer service hub in the heart of Whittlesea Township.
- Delivering the High Performing Organisation Strategy outlining the key actions to creating a strong culture of excellence and an irresistible employee experience.
- Delivering the Long-Term Community Infrastructure Plan to guide Council's ongoing investment in community infrastructure.
- Continuing implementation of place-based service model to be responsive to the needs of our local communities.
- Continued attraction and retention of skilled staff to deliver quality services for the community.



Find out more on pages 119-125

The City of Whittlesea has embarked upon a significant program to improve customer service and make it as easy as possible for our customers to interact with us.

Our digital transformation program is working to streamline online processes for our customers so they can interact with us at a time and in a way that suits them.

We have also implemented a customer feedback survey and are actively making changes based on the feedback we receive. As a result, Council's customer satisfaction scores have increased by 34 per cent between November 2022 and June 2023.

Customer feedback:

"Collected all the waste, good customer service, received reminder notifications."

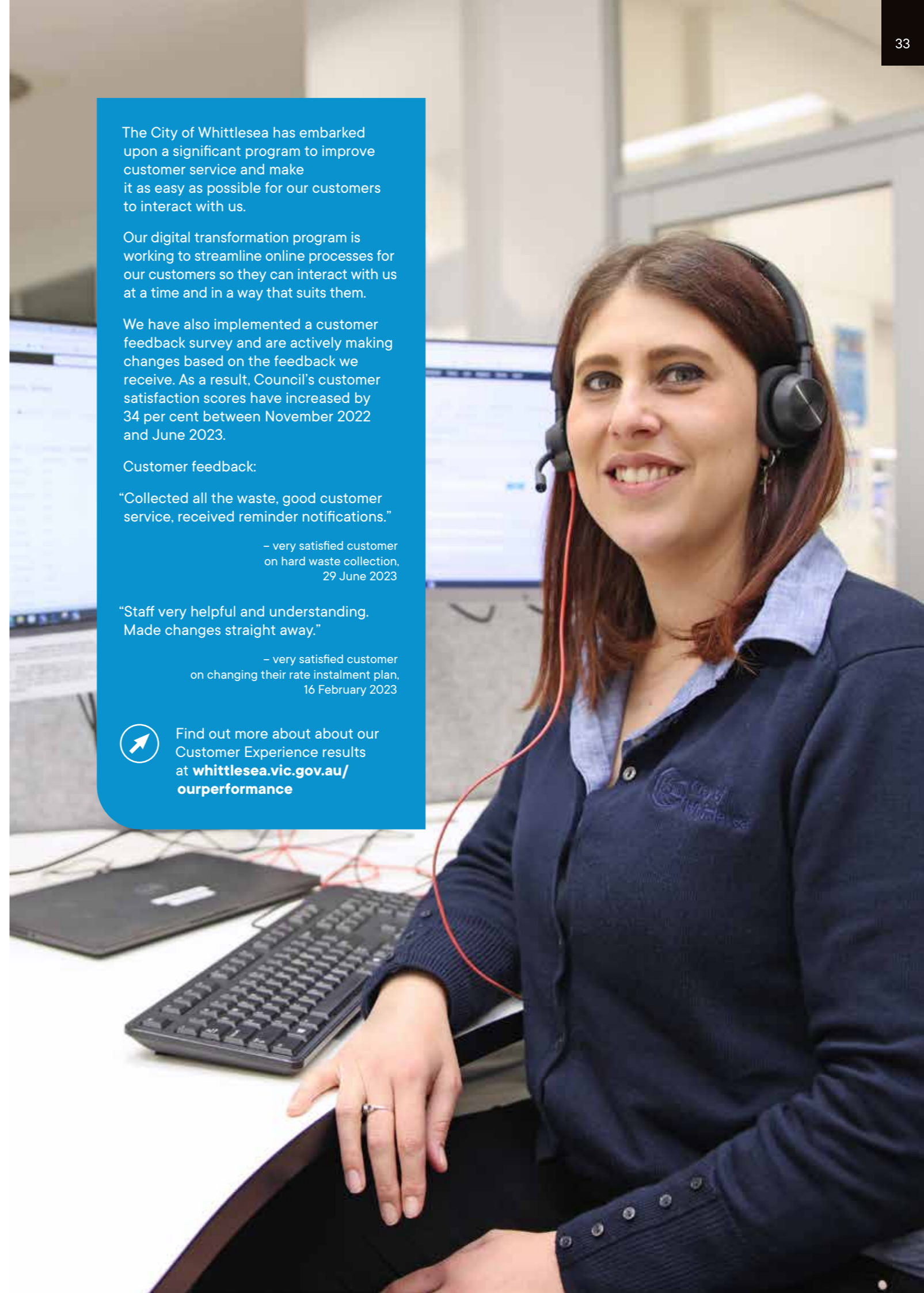
– very satisfied customer
on hard waste collection,
29 June 2023

"Staff very helpful and understanding. Made changes straight away."

– very satisfied customer
on changing their rate instalment plan,
16 February 2023



Find out more about our Customer Experience results at whittlesea.vic.gov.au/ourperformance



Highlight of events

Our city is a vibrant City, where our community enjoys getting together to celebrate all that the City of Whittlesea has to offer. From small local events to large municipal-wide events, we have reputation for bringing people together. The below are just some of the community events held throughout 2022-2023 in the City of Whittlesea.



To view upcoming events in the City of Whittlesea, visit whittlesea.vic.gov.au/events



JULY

NAIDOC Week

3-10 July

Celebrating and recognising Aboriginal and Torres Strait Islander peoples' history, culture and achievements, the City of Whittlesea held a special event featuring keynote speaker Shelley Ware, music, Mayapa Weaving, traditional games, an Aboriginal art exhibition and a barbecue lunch.

- Coffee with Council, Doreen
- Farmers and Makers Market
- National Tree Day

AUGUST

Wear It Purple Day

Friday 26 August

In conjunction with Yarra Plenty Regional Library, a free workshop was held, with pride and pronoun badge making, designing and creating banners, and the sharing of various LGBTQIA+ resources for the young people in attendance.

- Coffee with Council, South Morang

SEPTEMBER

Bringing up Kids Expo

Wednesday 7 September

This family-friendly event provided parents and caregivers access to a wide range of information and parenting services available locally.

- Farmers and Makers Market
- Coffee with Council, Epping
- Let's Talk Community Forum
- Planting Trees for the Queen's Jubilee

JANUARY

Summer Series

15 January – 25 February 2023

Held in various parks and reserves across the City of Whittlesea, the Summer Series brought live music and entertainment to the community at a local level.

Activities included face painting, reptile encounters, a twilight market and food vans.

- Whittlesea Show (major sponsor)

FEBRUARY

Türkiye and Syria community vigil

17 February

The devastation of the earthquakes in Türkiye and Syria impacted many people in our community. We held a vigil on the Civic Centre Terrace Lawns, where people could come together and pay their respects.

- Whittlesea Country Music Festival (major sponsor)
- Community Environment Festival
- Music in the suburbs
- Let's Talk Community Forum
- World Kitchen

MARCH

Community Festival

19 March

Featuring roving entertainment, free theatre shows, cultural performances, youth zone, sustainability activities, food stalls, and the City of Whittlesea's first ever pet expo, this year's Community Festival had something for everyone.

- International Women's Day, Women of Whittlesea
- Coffee with Council, Bundoora
- GIO David Turnbull Memorial Bike Ride



OCTOBER

Super Kids Sunday

Sunday 23 October

This free family-friendly afternoon was held at Norris Bank Reserve in Bundoora and was packed with interactive entertainment and activities.

- Victorian Senior's Festival Concert
- Farmers and Makers Market

NOVEMBER

Annual Art Exhibition – New Light

15 November – 15 December 2022

With more than 100 artists displaying works in this year's exhibition, this annual art showcase featured oil and acrylic paintings, digital images, sculpture glasswork and mosaic art.

- National Recycling Week events
- Coffee with Council, Whittlesea
- Volunteer's Expo
- Farmers and Makers Market

DECEMBER

Carols

9 December 2022

The community turned out in droves with their singing voices and picnic rugs to enjoy the festive fun at this year's Carols. The event also featured face painting, roving performances, art and craft activities and a twilight market.

- Let's Talk Community Forum

APRIL

Nature Play Week

17-30 April

We hosted two free family-friendly events to celebrate Nature Play Week. The Nature Discovery Walk through Epping Conservation Reserve included nature activities and community barbecue, while the Pop-up Bush Playgroup was great way for children aged five and under to explore, create and imagine in nature.

- Sustainable communities seed saving workshop

MAY

National Sorry Day

26 May 2023

We commemorated National Sorry Day with an event at the Civic Centre, featuring a keynote address from the Yoorook Justice Commission. This was followed by the annual Sorry Walk.

- Bringing up Kids Expo
- National Volunteer Week event
- Sites of Significance – Epping Walking Tour
- Coffee with Council, Whittlesea
- Women in Business event
- Business Awards

JUNE

Youth Summit

5 June 2023

More than 220 students from 18 schools in the City of Whittlesea came together for the 2023 Youth Summit on Environmental Sustainability – an event co-designed by a group of passionate young individuals.

- World Environment Day
- Refugee Week events
- Ageing Well Expo
- Coffee with Council, Lalor

Major capital works

In the 2022-2023 financial year, the City of Whittlesea spent \$55.29 million as part of our capital works program.

This included more than 134 projects to build and upgrade community centres, sporting fields, playgrounds, roads, bike paths and footpaths across our municipality, providing our community with facilities and infrastructure to enjoy now and into the future.

These are just some of the major projects delivered by the City of Whittlesea in 2022-2023.

Whittlesea Skate Park and BMX track

The upgraded skate park and BMX track features an open bowl, fun box, quarter pipes and asphalt pump track. Additional shelter and social gathering space as well as signage, drinking fountain and bins were also included.

This \$1.325 million project includes a \$375,000 contribution from the Victorian Government's Growing Suburbs Fund.



To view our current major projects, visit whittlesea.vic.gov.au/majorprojects



Playground renewals

The City of Whittlesea upgrades a number of local playgrounds each year providing new play equipment, fitness stations, picnic shelters, seating and pathways for our community to enjoy. The below local playgrounds were completed in 2022-2023:

- Tasman Park, Bundoora
- Healey Park, Epping
- Holroyd Park, Epping
- Henderson Creek Park, Epping
- Narnia Park, Epping
- Laurimar Drainage Reserve, Doreen
- Winamurra Park, Thomastown
- Symon Park, Thomastown
- Chantal Park, Thomastown
- Fir Street Park, Whittlesea Township



Whittlesea Public Gardens

The first stage of the redevelopment of Whittlesea Public Gardens, Lalor is complete and was reopened to the community in December 2022. The upgrade includes a new playground featuring a tower, slides, flying fox, rope climbing, swings, in-ground trampolines, nature play elements, a learn-to-ride area, picnic and barbecue facilities and a new public toilet.

This \$4 million project included a \$2 million contribution from the Victorian Government's Growing Suburbs Fund.



Redleap Reserve playspace

An upgrade of the playspace at Redleap Reserve was completed in April 2023.

The play space features updated play equipment with a focus on nature play, a flying fox, basketball half court, an upgraded shelter with a barbecue and picnic settings, an accessible carousel and drinking fountains.

This project was completed with a \$525,000 contribution from the Victorian Government's Growing Suburbs Fund.



Mill Park Stadium

The upgraded stadium in Mill Park was officially opened in October 2022. Key features of the revamp included the construction of new female-friendly change rooms, accessible public toilets, shower and change facilities and an updated kitchen and canteen.

The \$3.37m project included a \$1m contribution from the Victorian Government's Community Sports Infrastructure Stimulus Program.



Findon Road Extension

The new one-kilometre stretch of road from Williamsons Road to Plenty Road, South Morang opened to the community in June 2023. The works included additional lanes, a walking and cycling path, a road bridge over the Mernda rail line and an underpass for the Yan Yean Shared Path, as well as street lighting, trees and drainage. This east-west link provides convenient connections to work, education, shopping, public transport and recreation facilities.

The City of Whittlesea invested \$15 million for the delivery of this project.



Mernda Social Support Centre

The new Social Support Centre in Mernda will provide day respite and social support services for older residents. The facility includes three activity rooms, kitchen, consulting room, office, outdoor space and accessible amenities.

This \$2.5 million project included a contribution of \$1.24 million from the Victorian Government's Growing Suburbs Fund.

Awards and recognition

Council received a number of nominations and awards during 2022-2023, including:

National Growth Areas Alliance Awards

Council was recognised at the National Growth Areas Alliance Awards, winning in the Advocacy category for our collaborative efforts towards the Beveridge Intermodal Freight Terminal with Mitchell Shire Council and Hume City Council.

Council also received a commendation in the Built Environment Category for the Mernda Social Support Centre.

Mainstreet Australia Awards

Council was a finalist in the Best Main Street Streetscape and Design category for the Rochdale Square Town Centre Upgrade in Lalor.

Procurement Australia Awards

The City of Whittlesea, together with its northern region partners (Cities of Banyule, Darebin, Hume, Moreland and Mitchell and Nillumbik Shire Councils) have been awarded the Collaboration and Innovation in Procurement Award 2020-2022 at the 15th annual Procurement Australia Conference and award ceremony for their collective work on the development of a Regional Procurement Policy.

Australasian Reporting Awards

The City of Whittlesea's 2021-22 Annual Report was awarded a Silver in the Annual Australasian Reporting Awards in the General Award category.



Awards of Excellence Parks & Leisure Australia

Council's Walking Thomastown event was a finalist in the Community Based Initiative of the Year Award.

Consulting Surveyors Victoria

The City of Whittlesea was awarded the 2023 Award for Municipal Excellence in the Growth Area Category. This award recognises excellence in dealing with subdivision applications.

LG Pro Awards for Excellence

The City of Whittlesea was awarded the Community Partnership Award for the Epping Community Services Hub at the LG Pro Awards for Excellence.

The Epping Community Services Hub brings together multi-agency and service provider partners under a collaborative model to support our community to navigate the often complex health and community service systems.



Walking Thomastown was a finalist at the Awards of Excellence, Parks & Leisure Australia



The City of Whittlesea's annual Community Awards recognise the outstanding service of residents who have made a valuable contribution to our community.

The awards highlight the volunteer spirit that is widespread across the City of Whittlesea, and recognise community champions, who come from all walks of life and make an extraordinary contribution to our municipality.

The 2022 award recipients were announced at the City of Whittlesea Community Festival in March 2023.



Citizen of the Year

The Citizen of the Year is for an individual who has made an important contribution or given outstanding service to the community during the past 12-months or over a number of years. The Award was open to all ages.

Deborah Azzopardi

Deborah has been an Epping CFA member for over 20 years, having attended thousands of call outs to provide support to fire, road rescue and much more. Deborah has received medals for her contribution to the 2009 bushfires, a National Service Award and been named fire fighter of the year. She actively supports and trains other CFA members for the Epping CFA, and is also a peer support officer, providing support and counselling to CFA members.

Deborah not only supports our local community, but also travels interstate to support other communities in crisis when needed. In addition to her duties with the Epping CFA, Deborah is a first aid trainer and also a committed L2P volunteer, supervising young learner drivers while they gain their required 120 hours of driving experience. Deborah is also a regular on the local netball scene, where she has umpired for more than 20 years.



Access and Inclusion Citizen of the Year

The Access and Inclusion Citizen of the Year is for an individual who has made an important contribution or given outstanding service to the community by including others whose access to participation is restricted due to physical, social or other challenges.

Steven Kim Huat Lim

Steven has volunteered with Whittlesea Community Connections for over three years as a volunteer bus driver, driving three days a week, from 8am-4pm. Steven provides this important service to vulnerable members of our community, driving them to medical appointments, shopping, or to social groups.

Steven was also a valuable member of the Whittlesea Community Connections team during the COVID lockdowns, volunteering three times a week in the organisation's Emergency Relief response, which included providing transport for older residents for crucial medical appointments or delivering meal packages or material aid. Steven is also very active in his local community, helping neighbours and fostering connections to prevent isolation of those living alone. He is a member of the Whittlesea Neighbourhood Watch and a foster carer and volunteer with the Second Chance Animal Rescue and Hospital.



Senior Citizen of the Year

The Senior Citizen of the Year is for an individual, aged 60 years or older as of 1 November 2022, who has made an important contribution or given outstanding service to the community during the past 12-months or over a number of years.

Mark Beeby

Mark worked as a local doctor in the City of Whittlesea for 41 years before his retirement in November 2022. His commitment to ensuring the community was taken care of was paramount during his career.

Mark's work spanned palliative care for people in their homes, caring for multiple generations of the same family, continued care for people once they moved into aged care and training the next generation of doctors and ensuring everyone was treated with respect and care.



Young Citizen of the Year

The Young Citizen of the Year is for an individual, aged between 14 and 25 years old as of 1 November 2022, who has made an important contribution or given outstanding service to the community during the past 12-months or over a number of years.

Hansikaa Sharma

Hansikaa is 14 years old and is the young ambassador of Sanskriti community group, helping with the running of the not-for-profit organisation which supports women from culturally and linguistically diverse backgrounds.

Hansikaa also initiated a number of community support projects, including leading and working with classmates to make over 100 handmade Christmas cards which she personally delivered to each of the 102 residents at the Meadowglen Care Community, as well as making over 100 packs of toothpaste and toothbrushes that were donated to local charity Big Group Hug.

Hansikaa also volunteers her time as a literacy and numeracy tutor through Whittlesea Community Connections, volunteered during Homelessness Week, is on the Whittlesea Youth Advisory Committee, Whittlesea Youth Environment Action Group and Australian Youth Climate Coalition.



Sustainable Environment Citizen of the Year

The Sustainable Environment Citizen or Group of the Year is for an individual or group that has actively responded to and engaged others in an environmental issue impacting the City of Whittlesea.

Tanya Sharma

Tanya is 11 years old and initiated an education campaign on the dangers of cigarette butt litter. This included getting 237 signatures from locals in support of getting cigarette butt bins installed around local schools, parks and shopping centres.

Tanya's petition was tabled at the Council Meeting in September 2022 and bins are now being installed at locations including PRACC, Mernda shops and at TRAC in Thomastown.

Tanya is also an active and passionate member of the Youth Environment Action Group and has been involved in a number of other environmental activities, including World Environment Day, tree planting and the "Balloons No More" campaign.



The inaugural City of Whittlesea Business Awards took place in May 2023.

The awards provided a great opportunity for our business community to get together and recognise local businesses who demonstrated core values of excellence, sustainability and responsibility.



Awards were presented to the following businesses:

Business of the Year

Repurpose It

Repurpose It commenced operation almost six years ago and built a state-of-the-art construction and demolition washing plant facility, the only facility of its kind in Australia. This plant can wash construction and demolition waste, and contaminated soils that were previously destined for landfill. Once these resources are washed, sorted, and blended, they can be used in construction and infrastructure projects in the community.

They make a significant contribution to the industry by recovering resources and preventing them from going to landfill, in turn reducing the need to use virgin resources.

In 2022 Repurpose It launched a new state-of-the-art organic processing facility that takes Food Organics and Garden Organics (FOGO) and creates premium quality soil amendments for supply back to local communities. Through this facility they process the FOGO waste from the City of Whittlesea.

Sustainability and Environment

Repurpose It

Repurpose It are industry leaders in manufacturing premium quality repurposed materials. They recover resources and turn them into a wide range of construction and landscaping products. Repurpose It was born from the fundamental belief that landfills are a thing of the past and all waste can be converted to valuable resources. Their mission is to eliminate waste and pollution through closed-loop resource recovery.

Workplace Diversity

Costa Mushroom Exchange

Costa in Mernda is one of the largest mushroom facilities in the country and there is a high chance that the mushrooms you eat have been grown and hand-picked here in the City of Whittlesea. Employing over 500 staff from 39 different nationalities at their Mernda site, the business is a key provider of employment to our community. Each year, employees enjoy a range of activities and events to help celebrate the diverse workforce they have, including Harmony Day, International Women's Day and Pride Day.

ABOVE
Local business Repurpose It received the 2023 Business of the Year and Sustainability and Environment awards

Customer Service

Ristic Real Estate

Ristic Real Estate are a Real Estate Agency located in Epping, servicing the City of Whittlesea and beyond. Their services include sales, property management and leasing.

Collaborating with two high profile coaches in sales and property management has helped guide the business and team through their customer service journey.

The implementation of specialised technology and systems has helped Ristic capture customer service results from customers, including the Net Promotor Score of 46, from over 500 landlords they manage, Ristic's score of 46 is over 20 points higher than the country benchmark score.

Innovation and Enterprise

Whittlesea Community Connections

Whittlesea Community Connections (WCC) was established in 1973 by residents concerned with the lack of services in the City of Whittlesea.

Today WCC provides a wide range of free services including legal assistance, emergency relief, volunteering support, community transport, settlement and youth services. In addition, WCC runs a series of social enterprises:

- DriverED – a driving school for disadvantaged young people and newly arrived migrants and refugees
- Women-in-Work – mobile multicultural childcare.

Community Contribution

LINK Community and Transport

Based in Thomastown, LINK provides in-home services and transport for aged and disability clients across metropolitan Melbourne and selected regional locations. Their services help vulnerable members of the community to live well and independently in their own homes, while being connected to community services. Some of the services LINK offer include:

- fun social outings
- assisted shopping
- home maintenance
- domestic assistance.

Last year LINK made 18,778 medical and shopping trips, provided over 5,000 domestic assistance hours and facilitated 67 social group outings.



Start Up

Brewer Sisters

Opening in September 2022, Brewer Sisters is a café based in Epping North, providing a place for residents including mother's groups, carer groups and the CALD community.

The business provides employment to residents.







How our rates revenue was spent in 2022-2023

For every \$100 of rates and charges received, the City of Whittlesea delivered the following services:

 \$27 Capital works	 \$17 Waste, recycling and the environment	 \$11 Family, children, youth and seniors
 \$10 Roads, transport and footpaths	 \$8 Parks and open space	 \$6 Supporting local business and communities
 \$5 Leisure, recreation and community facilities	 \$5 Planning and building	 \$4 Public health and safety
 \$3 Animal management	 \$3 Libraries	 \$1 Arts, heritage and festivals

Financial summary

Highlights

\$407.17 million revenue		\$273.54 million expenditure		\$133.63 million surplus
	\$4.6 billion net assets, comprising community facilities and infrastructure		\$301.17 million holdings of cash and other financial assets	

Operating position

The operating result is a key figure to assess Council's financial performance. Although Council is a not-for-profit organisation, it should still generate a surplus to ensure future financial sustainability.

For the year ended 30 June 2023, Council achieved an operating surplus of \$133.63 million, which was a \$29.27 million increase from the 2021-22 result.

This surplus is reported based on the Australian Accounting Standards and includes all revenue received recognised in the financial period, including gifted subdivisional assets (non-monetary), developer contributions and grants towards capital works projects.

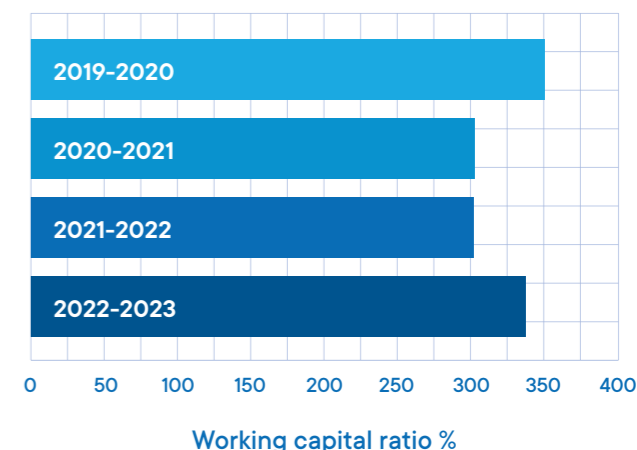
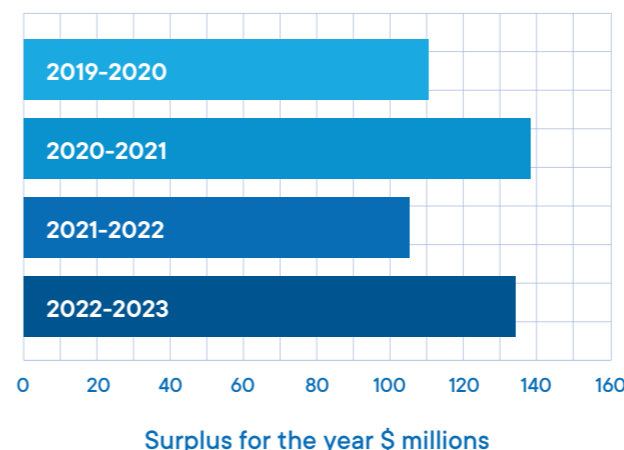
A better measure of Council's operating performance is the adjusted underlying result. The adjusted underlying operating result removes developer contributions and non-recurrent capital grants and resulted in a deficit of \$1.51 million.

Council's Annual Budget was adopted in June 2023 and shows that surpluses will continue to be achieved in all years over the four year budget period 2023-24 to 2026-27 while maintaining existing service delivery. These surpluses are critical as they are the primary source of funding for the renewal, replacement and upgrade of community infrastructure through Council's capital works program, which will average \$119.88 million a year over the four years to 30 June 2027.

Liquidity

Council's cash position has increased by \$24.61 million from the prior year, mainly due to an increase in investments relating to term deposits. The working capital ratio, which assesses Council's ability to meet current commitments, is calculated by measuring current assets as a percentage of current liabilities.

The City of Whittlesea's working capital ratio for 2022-2023 was 327 per cent, indicating a satisfactory financial position.

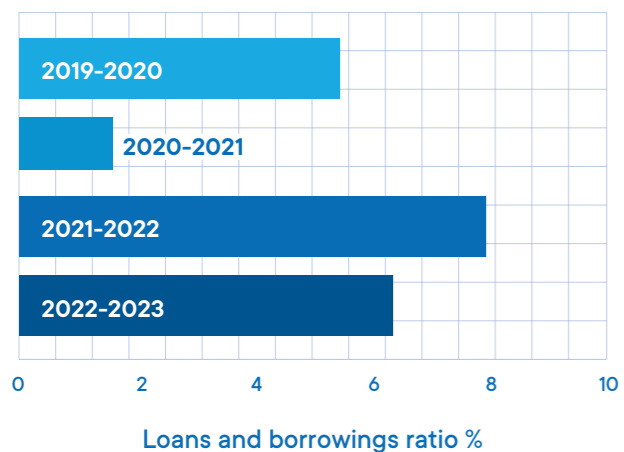


Obligations

Council aims to maintain its infrastructure assets at the expected levels, while continuing to deliver the infrastructure and services needed by the community.

At the end of the 2022-2023 financial year, Council's debt ratio which is measured by comparing interest bearing loans and borrowings to rate revenue was 6.12 per cent.

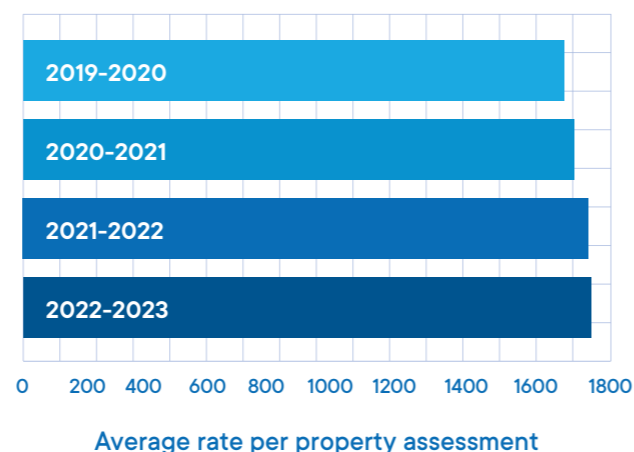
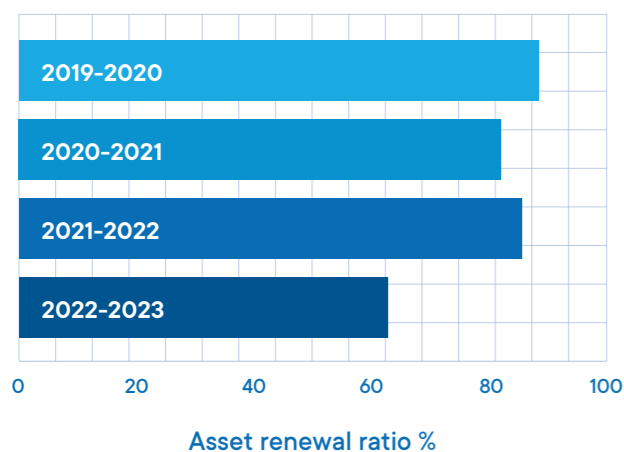
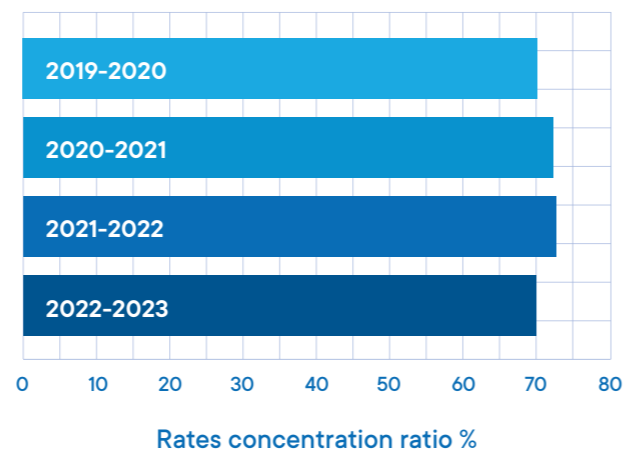
Council's asset renewal ratio, which is measured by comparing the total of asset renewal and asset upgrade expenditure to depreciation, was 62.53 per cent. The ratio is within the expected range. We review the level of funding allocated to asset renewals and upgrades as part of the planning and budgeting process and prioritise based on asset condition.



Stability and efficiency

Council receives revenue through rates, user fees, fines, grants and contributions. Council's rates concentration, which compares rate revenue to adjusted underlying revenue, was 69.62 per cent for the 2022-2023 financial year, which is toward the top end of the expected target band of 40-80 per cent.

Council has focused on broadening its revenue base and for the 2022-2023 year kept its rate increase to the rate cap of 1.75 per cent which resulted in an average rate per property assessment of \$1,758.



Challenges and future outlook

The City of Whittlesea faced a number of challenges during the year, which included:

- the ongoing response to the COVID-19 pandemic and support for our community
- increased financial pressures being felt as a result of inflation, consecutive interest rate rises and escalating costs of living
- the ability to deliver key infrastructure projects while managing the impact on supply chain and availability of labour and materials
- continued adaptability to an environment of working remotely to support our community.

As we look ahead to the 2023-24 financial year, the City of Whittlesea will:

- complete new infrastructure projects, including road upgrades and community facilities for our growing population
- advocate to Federal and State governments for new infrastructure that supports our growing municipality and creates local jobs and services that protect and support the mental health and wellbeing of our community
- continue to work on key priority actions in addition to our ongoing service delivery across Council's five overarching goals of Connected Community, Strong Local Economy, Sustainable Environment, Liveable Neighbourhoods, and a High Performing Organisation which support our Whittlesea 2040 vision of *A Place for All*.



Our community have the opportunity to chat to us in person at local pop up consultation events

Community satisfaction survey

Each year, Local Government Victoria coordinates a state-wide Local Government community satisfaction survey. The survey measures the community's perceptions of their local council's performance in key areas including:

- overall council direction
- customer service
- waste management
- sealed local roads
- community consultation.

During February and March 2023, a total of 1200 residents from across the municipality provided their feedback via a telephone survey. Each rating given is a score out of 100.

The performance scores across key categories were generally less favourable across Victoria, than last year's results.

While the City of Whittlesea continued to out-perform similar Councils across many of the categories, there is still room for improvement.

Other performance areas that rated above the state-wide average include Value for money (51), Customer Service (68), Emergency and disaster management (67), Sealed local roads (53), Community decisions (53) and Lobbying (52).

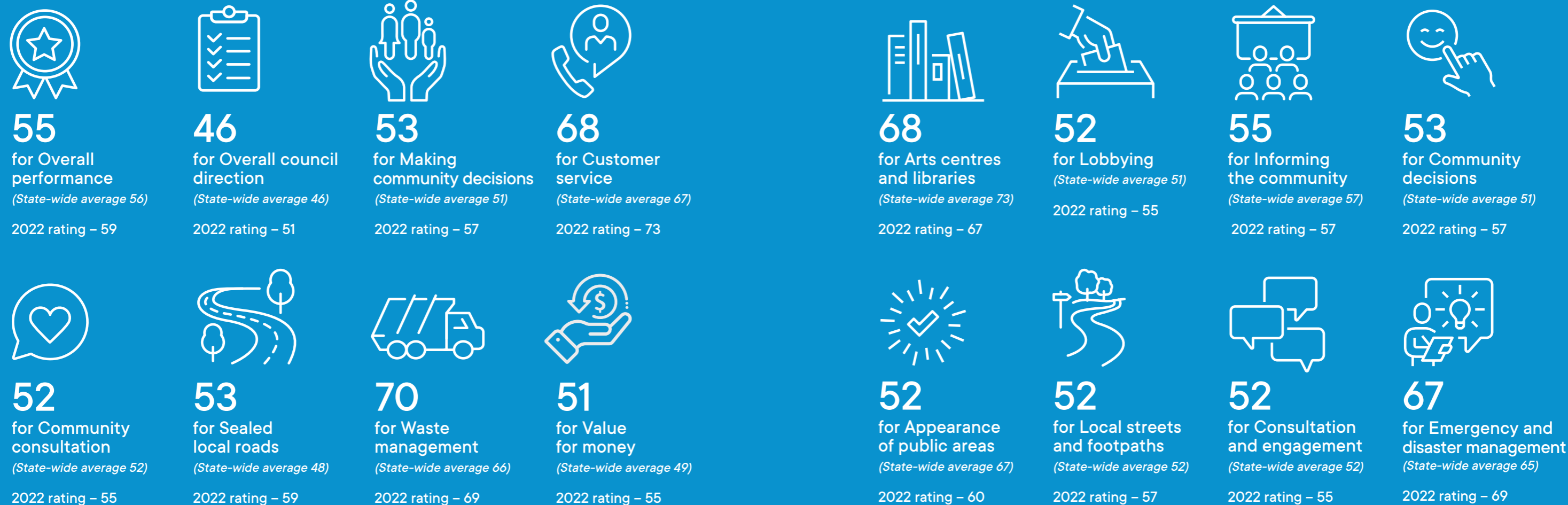
Areas in which Council will continue to focus on include improving our customer service and the appearance of public areas. Council has already embarked on programs of improvement in both of these areas and will continue to deliver on these in 2023-24.



Our community identified waste management to be the most important service delivered by Council and rated our service performance at 70 – significantly higher than the state average, and an increase on our 2022 rating, making it also our highest rating service area.

2023 Community Satisfaction Survey results

Source: 2023 Local Government Community Survey (Whittlesea City Council) – JWS Research



Communications and engagement

Ensuring our communication and engagement is representative and reaches our diverse community requires a broad mix of digital, traditional and emerging techniques and channels underpinned by accessible and inclusive communication principles.

Community engagement

In accordance with the *Local Government Act 2020*, we authentically engage with our local community, to ensure their voices are heard and considered in decision-making that shapes the future of our city.

Throughout 2022-2023 we consulted on 39 projects:

- 2023-24 Draft Budget and Draft Community Plan Action Plan
- Aboriginal Gathering Place
- Alexander Avenue Streetscape revitalisation
- Child Safe Standards 1
- Community Local Law
- Community Priorities
- Delacombe Park Off-Leash Dog Park upgrade
- Destination Plan
- Draft Community Grant Guidelines
- Draft Governance Rules (2022)
- Economic Participation Plan
- Granite Hills Major Community Park
- Harvest Home Road speed limit reduction
- Hayston Boulevard proposed road safety improvements
- Kindergarten Services
- Lalor Recreation Reserve Master Plan
- McDonalds Road shared use path
- Naming of Community Centre in Donnybrook
- Naming proposal for 38W Dodd Lane, Epping
- Nature Strip Garden Guidelines
- Nick Ascenzo Reserve Master Plan
- Notice of Intention to Lease – PRACE
- Peter Hopper Lake revitalisation
- Planning for Biodiversity Policy
- Quarry Hills Parkland draft Future Directions Plan
- Quarry Hills Regional Parkland
- Reconciliation Action Plan
- Renaming Epping Animal Welfare Facility
- Shape your community
- Sustainable Environment and Climate Change
- Thomastown and Lalor Place Framework
- Tramoo Street
- VR Michael Reserve Master Plan
- WA Smith and Sycamore Recreation Reserve Master Plan
- Whittlesea 2040 Indicators Review
- Whittlesea Disability Network Hub
- Whittlesea Park Master plan
- Youth Services Infrastructure and Service Planning
- Integrated Planning Framework

Snapshot of our communications in 2022-2023



40,694

total audience across Council's social media pages including Facebook, Instagram, Twitter and LinkedIn



24

communications tools, tactics and channels were utilised by Council to ensure our messages reach our diverse audience



555,000

Local Scoop newsletters were delivered to letterboxes of households and businesses



163

media releases issued



1,293,296

number of website visits



76

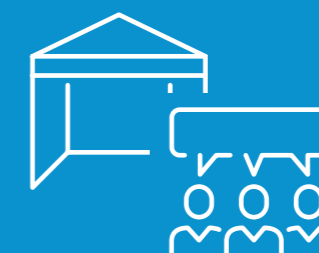
videos uploaded to Council's YouTube channel

Community engagement



3,236

contributions made in person



92

92 community-based pop-ups and information stalls



46,370

visits to the Engage Whittlesea website

4,344

contributions made on the Engage Whittlesea website



OUR COUNCIL

The following pages provide information on our Council, including our Panel of Administrators and governance.

The City of Whittlesea is home to many iconic and significant tree species

Our Council

Panel of Administrators

On 19 June 2020, the Acting Minister for Local Government appointed a panel of three Administrators for the City of Whittlesea.

The panel were appointed following the dismissal of the Council in March 2020, following a three-month investigation into governance and operations at the City of Whittlesea.

The panel will undertake the duties of the Council of the City of Whittlesea until the October 2024 Local Government Election.

Public art in Wollert



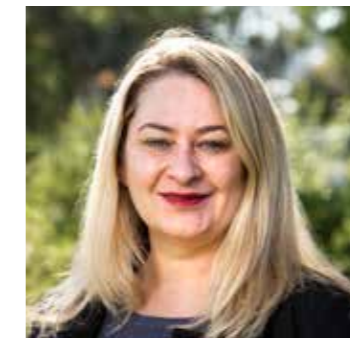
Chair of Administrators
Lydia Wilson

Lydia Wilson began as Administrator on Saturday 21 March 2020. She was appointed Chair of the Panel of Administrators on Friday 19 June 2020.

Lydia brings a depth of corporate governance experience to the Administrator role. She has served on multiple not for profit, public and private sector boards and advisory committees over the past 25 years. Her governance roles have included appointments on Ministerial Advisory Committees in relation to waterways, waste and resource recovery. Other board governance appointments have been in the areas of procurement, aged care, childcare and health services.

She is a Graduate of the Australian Institute of Company Directors, a Fellow of the Australian Institute of Management and a past Fellow of Local Government Professionals.

As a former chief executive of three Victorian municipalities – Manningham, Yarra and Macedon Ranges – Lydia has a detailed understanding of the Local Government sector and brings valuable experience to support her Administrator function.



Administrator
Peita Duncan

Peita Duncan is a highly experienced non-executive Director working in highly complex and high risk environments. Peita was appointed to the Greyhound Racing Victoria Board in October 2015 and served as Deputy Chair and Acting Chair before being elevated to the position of Chair in October 2019. She is a former director of both the Melbourne Greyhound Racing Association (MGRA), and Greyhounds Australasia.

She has worked for a number of top tier law firms, corporate organisations and not for profit in senior executive roles, and has extensive experience working across all operational areas of business with key strengths in commercial, marketing and community engagement, both within Australia and internationally. Peita was formerly a Non-Executive Director of the Metropolitan Fire Brigade, and formerly a Non-Executive Director of the Emergency Services Telecommunications Authority. Peita has been a member of the Whittlesea Reconciliation Group since her appointment to Council in 2020.

Peita is a member of the Australian Institute of Company Directors and a former member of the Australian Human Resources Institute.



Administrator
Christian Zahra AM

The Minister for Local Government appointed Christian Zahra AM on 4 March 2023.

Christian Zahra AM is a former member of the Federal Parliament and an accomplished executive and non-executive director with 25 years of experience in the private, government, and not-for-profit sectors.

Christian has a particular expertise in rural and regional development, having held high profile roles in regional development, including as Chairman of the Federal Government’s \$1B Regional Development Australia Fund Advisory Panel. In June 2018, Christian was made a Member of the Order of Australia (AM) for significant service to rural and regional development, to the advancement of Indigenous welfare, and to the Australian Parliament.

Christian was an Administrator at the South Gippsland Shire Council, from July 2019 until October 2021. He currently serves as a Principal at Impact Partners Australia, which offers high level strategic, government relations, and public policy advice to organisations in the public, private, and not-for-profit sectors. He is also currently appointed to the Boards of the Regional Australia Institute and Waardi Limited. He holds a Bachelor of Economics and a Masters in Assessment.



Administrator,
Chris Eddy
Chris Eddy resigned from his position as Administrator on 13 December 2022.

Chris Eddy commenced his role as Administrator on Wednesday 12 May 2021 bringing with him a broad range of local government and media experience, including his most recent appointment as Interim CEO at LGPro (VIC) from July 2020-March 2021.

For 13 years, Chris served at Hobsons Bay City Council including almost six years as CEO (2012-2018). He works as a consultant to local government and not-for-profit organisations assisting with senior executive performance management processes; is an independent member of the Alpine Coordinating Council and council Audit and Risk Management committees; and presents a series of local government related podcasts and interview programs.

Council governance

The City of Whittlesea is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipality and the local community. Council's core role includes:

- taking into account the diverse needs of the local community in decision-making;
- providing leadership by establishing strategic objectives and monitoring achievements;
- ensuring that resources are managed in a responsible and accountable manner;
- advocating the interests of the local community to other communities and governments;
- fostering community cohesion and encouraging active participation in civic life.

Council is committed to making decisions that support the achievement of the community's vision *Whittlesea 2040: A Place for All*. Our community is encouraged to provide feedback and have input into Council's decision-making process by:

- taking part in community consultation,
- responding to surveys, or
- submitting petitions, joint letters or public questions to Council.

Council's formal decision-making processes are conducted through Council Meetings. There are certain items that must be adopted or endorsed by Council at a formal Council Meeting such as the adoption of the Council Budget, endorsement of the Community Plan and the adoption of Council policies.

Council Meetings

Scheduled Council Meetings are generally held once a month on a Tuesday evening at the Council Offices, 25 Ferres Boulevard, South Morang or at a community venue within the municipality. Additional Council Meetings are occasionally held to consider urgent matters.

Council Meeting dates are published on Council's website. The agenda is available on Council's website three days prior to the Council meeting and the minutes are available on the Monday following the meeting.

For the period 1 July 2022 to 30 June 2023, 11 scheduled Council Meetings, one additional Council Meeting and 23 Council briefing sessions were held. Council briefing sessions are informal meetings where Administrators are briefed on current and proposed programs, projects and services. Administrator briefing sessions are not open to the public.

An additional Council Meeting was held on 5 September 2022 to consider the below items:

- Draft Sustainable Environment Strategy suite
- Council Meeting schedule update
- Interim activation for Mernda Town Centre.

An Advisory Committee Briefing meeting was held on 30 May 2023 to consider the Draft Budget and Community Plan Action Plan 2023-2024.

The Panel of Administrators appointed to undertake the duties of the Council of the City of Whittlesea are the Chair Lydia Wilson, Peita Duncan and Chris Eddy. Chris Eddy resigned from his position as Administrator effective 13 December 2022. The Minister for Local Government then appointed Christian Zahra AM as the third Administrator for the City of Whittlesea, and Christian was sworn in on 4 March 2023.

Delegated committees

The City of Whittlesea does not have any delegated committees established.

Summary of Panel of Administrator attendance for period 1 July 2022 to 30 June 2023

Administrator	Position	Number of scheduled Council meetings attended (total number of meetings held: 11)	Number of additional Council meetings attended (total number of meetings held: 1)	Number of Administrator Briefings attended (total number of briefings held: 23)
Lydia Wilson	Chair of Council	10	1	20
Peita Duncan	Administrator	11	1	22
Chris Eddy*	Administrator	5	1	8
Christian Zahra AM**	Administrator	4		9

* Chris Eddy resigned from his position as Administrator on 13 December 2022.

** The Minister for Local Government appointed Christian Zahra AM on 4 March 2023.

Administrator remuneration and expenses

The appointment of Administrators by the Minister for Local Government included mandatory remuneration at a fixed rate for the Chair of Administrators and for Administrators.

Council is required to pay the remuneration and reimburse out-of-pocket expenses for Administrators in accordance with *Council's Expenses, Reimbursement and Support Policy – Administrators and members of delegated committee* adopted by Council on 4 August 2020.

The table below contains a summary of the Administrators remuneration, allowances and expenses for 2022-2023.

Administrators for the period 01/07/2022 to 30/06/2023	Lydia Wilson (Chair)	Peita Duncan	Chris Eddy	Christian Zahra AM	Total
Remuneration including superannuation	\$338,918.86	\$177,530.82	\$78,406.85	\$61,217.52	\$656,074.05
Travel	\$2,010.50	\$970.14	\$36.80	\$4,403.48	\$7,420.92
Car mileage	\$4,502.34	\$2,165.94	\$3,547.02	\$2,518.08	\$12,733.38
Child care	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Information and communication	\$453.75	\$340.31	\$417.83	\$63.01	\$1,274.90
Conferences and training	\$0.00	\$2,015.35	\$0.00	\$0.00	\$2,015.35
Miscellaneous	\$452.17	\$332.86	\$68.70	\$30.50	\$884.23
Total	\$346,337.62	\$183,355.42	\$82,477.20	\$68,232.59	\$680,402.83



OUR ORGANISATION

The following pages provide details on our organisation and workforce, including the organisational structure and occupational health and safety.

The City of Whittlesea's inaugural *Great Workplace for All* awards were an opportunity for celebration and connection

The Executive Leadership Team

As at 30 June 2023

The Executive Leadership Team is led by the Chief Executive Officer (CEO) and consists of four Directors, who each manage a directorate of departments and three Executive Managers.



Chief Executive Officer
Craig Lloyd

Craig started as CEO at the City of Whittlesea on 12 October 2020 having spent two-and-a-half years at neighbouring Murrindindi Shire Council as CEO. Craig has built his career in a range of emergency service organisations.

Craig holds a Masters of Business Administration, a Post Graduate Certificate in Community Development (Emergency Management) and a Masters of Project Management.

He has also completed the Australian Institute of Company Directors Course and undertaken the Local Government Professionals Executive Leadership Program.

Craig has a deep commitment to grass roots community engagement and is skilled in many facets of local government such as community engagement, environment, economic development, emergency management and IT.

Outside of work Craig is an award-winning singer/songwriter.



Director Planning and Development
Debbie Wood

Debbie joined the City of Whittlesea in 2020 and is the Director of Infrastructure and Environment (seconded as Director Planning and Development).

Debbie has a Bachelor of Design (Landscape Architecture) and is passionate about delivering great public realm for the community.

Debbie is an authentic leader who strives to develop empowered teams, who deliver great infrastructure for current and future residents. Prior to joining the team at the City of Whittlesea, Debbie was the Director of Presentation and Assets at the City of Greater Bendigo and has worked at the City of Hobart and the City of Casey.

Outside of work Debbie is honing her skills as a stand-up comedian and loves dogs (her own as well as anyone else's).

This Directorate provides Strategic Land Use Planning, Town Planning, Building Compliance and Economic Development services to support the progress and prosperity of the City's growing community of residents and businesses. The Directorate also helps ensure the safety and wellbeing of the community through its Compliance, Environmental Health, Emergency Management and Regulatory services.



Justin O'Meara
Justin was the Director Planning and Development from November 2020 until May 2023.



Director Customer and Corporate Services
Sarah Renner

Sarah commenced with the City of Whittlesea in 2022 and brings extensive operational, infrastructure planning and development, corporate services and governance expertise. Sarah has a Bachelor of Aviation and a post graduate GMP from Harvard Business School.

Sarah's career prior to the City of Whittlesea included roles as Executive Director at the Emergency Services Telecommunication Authority, CEO of Hobart Airport, Executive General Manager of ISS Facility Services Australia and Executive Planning and Development at Melbourne Airport.

Sarah has a passion for growing organisational cultures that are diverse and inclusive and outside of work she enjoys travel, photography and cultivating organic fruit and vegetables.

This Directorate ensures that Council has the funds available to provide safe, useful and sustainable assets and services to our community.

This directorate monitors, manages, researches, reports and provides advice to Council on all financial and organisational matters and ensures good governance. It directs and assists the organisation to achieve its goals by providing accurate data and introducing efficiencies and enhancements that best utilise Council's resources.



Director Community Wellbeing
Agata Chmielewski

Agata joined the City of Whittlesea in 2021 with over 15 years experience across the public and private sectors. Agata has led a range of projects and teams in the planning and delivery of community services, programs and community infrastructure and has been a board member of several community organisations.

Agata has a Bachelor of Environmental Biology and postgraduate qualifications in City Policy. She is driven by a passion for creating neighbourhoods where all people can truly participate in community life. Agata is committed to building meaningful partnerships across government, community and business to improve social and economic outcomes.

Outside of work, Agata enjoys trying various creative pursuits, with the current favourite being ceramics.

This Directorate oversees many service areas that impact the day-to-day living and wellbeing of City of Whittlesea residents.

The Directorate works collaboratively with the State and Federal Government to provide many of these services and operates in partnership with community service organisations to meet the needs of our diverse and vibrant community.



Kate McCaughey
Kate was the Director Community Wellbeing from November 2020 until February 2023.



Acting Director Infrastructure and Environment
Amanda Dodd

Amanda joined the City of Whittlesea in 2021 as Manager Sustainable Environment and has over 12 years' experience in local government working with a focus on biodiversity and environmental planning. Amanda has a Bachelor of Science specialising in Ecology and Sustainability with honours in Applied Biology. Amanda was a founding member of Local Government Professionals Biodiversity Planning Network.

Amanda is a strategic thinker, with a passion for building cross-department and organisational relationships that help local government achieve outcomes for the natural environment. In her spare time Amanda volunteers with the Cairnlea Conservation Reserve Committee of Management and delivers the training program Building Resilient On-Ground Groups for Action Program for community members in Melbourne's West.

The Infrastructure and Environment Directorate provides a diverse range of infrastructure services to the community. With the high level of growth within the municipality and an increasing number of residents, there is a need to be responsive to community needs.

Some of the Directorate's key functions include managing parks and open spaces, road, road-related and footpath construction and maintenance, building maintenance, engineering services, traffic management, road safety and sustainability planning.



**Executive Manager
Public Affairs**

Janine Morgan

Janine is the Executive Manager of Public Affairs. A creative and passionate communicator she is a long-standing resident of the City of Whittlesea and is committed to ensuring local voices are considered as part of Council's decision-making.

Janine joined the City of Whittlesea in 2016 building on a diverse career in the public and private sectors.

She has a Bachelor of Public Relations majoring in psychology, an IAP2 Australasia Certificate of Engagement and in 2023 completed the LG Pro Executive Leadership Program.

Janine is invested in organisational culture building and supporting teams and colleagues to thrive.

Outside of work she enjoys camping and quality time with family and friends.

The Public Affairs Department is responsible for delivering effective and impactful communication through a variety of digital and traditional channels to the City of Whittlesea community and its staff.

The department also coordinates and delivers community engagement; seeking community feedback on projects, plans and activities to ensure community's viewpoints are considered as part of Council's decision-making processes.

Public Affairs manages media relations and provides strategic communications advice in addition to overseeing Council's brand, graphic design and audiovisual services.



**Executive Manager
Strategy and Insights**

Frank Joyce

Frank commenced at the City of Whittlesea in 2017 and has worked in local government for over 25 years. Frank has a Masters of Enterprise, Post Graduate Diploma of Ageing, Disability and Recreation Management and Bachelor of Arts majoring in Criminology and English. He is also a graduate of the Australian Institute of Company Directors and LG Pro Executive Leadership Program.

Frank's career in local government has spanned a range of management roles in Corporate Services, Human Resources, Strategy, Community Services, Governance and Aged and Disability Services. Prior to joining the City of Whittlesea, he was Manager Human Resources, OHS and Risk at Merri-bek City Council and previously worked at Hume and Yarra Councils.

Frank is passionate about making a difference to local communities. He relishes in the great outdoors and loves to support the live music industry, festivals and events.

The Strategy and Insights Department ensures that Council has effective strategy and governance practices in place to provide transparency, performance monitoring and to ensure accordance with the Local Government Act and relevant legislation. Its focus is to enable better community outcomes through informed and evidence-based decision making by Council.

The Department provides research, data analysis, risk management, legal advice, corporate reporting and strategy development.



**Interim Executive Manager
Office of Council and CEO**

Sarah Rowe

Sarah is the interim Executive Manager Office of Council and CEO and has been with Council for more than 15 years. Sarah's roles have included various positions in the Economic Development space, including Manager Economic Development, with a focus on investment attraction, business growth and support to ensure a strong local economy.

Sarah holds a Masters of Business Administration and a Bachelor degree in Marketing and International Trade and is currently Chair of the Hume Whittlesea Local Learning and Employment Network (HWLLEN).

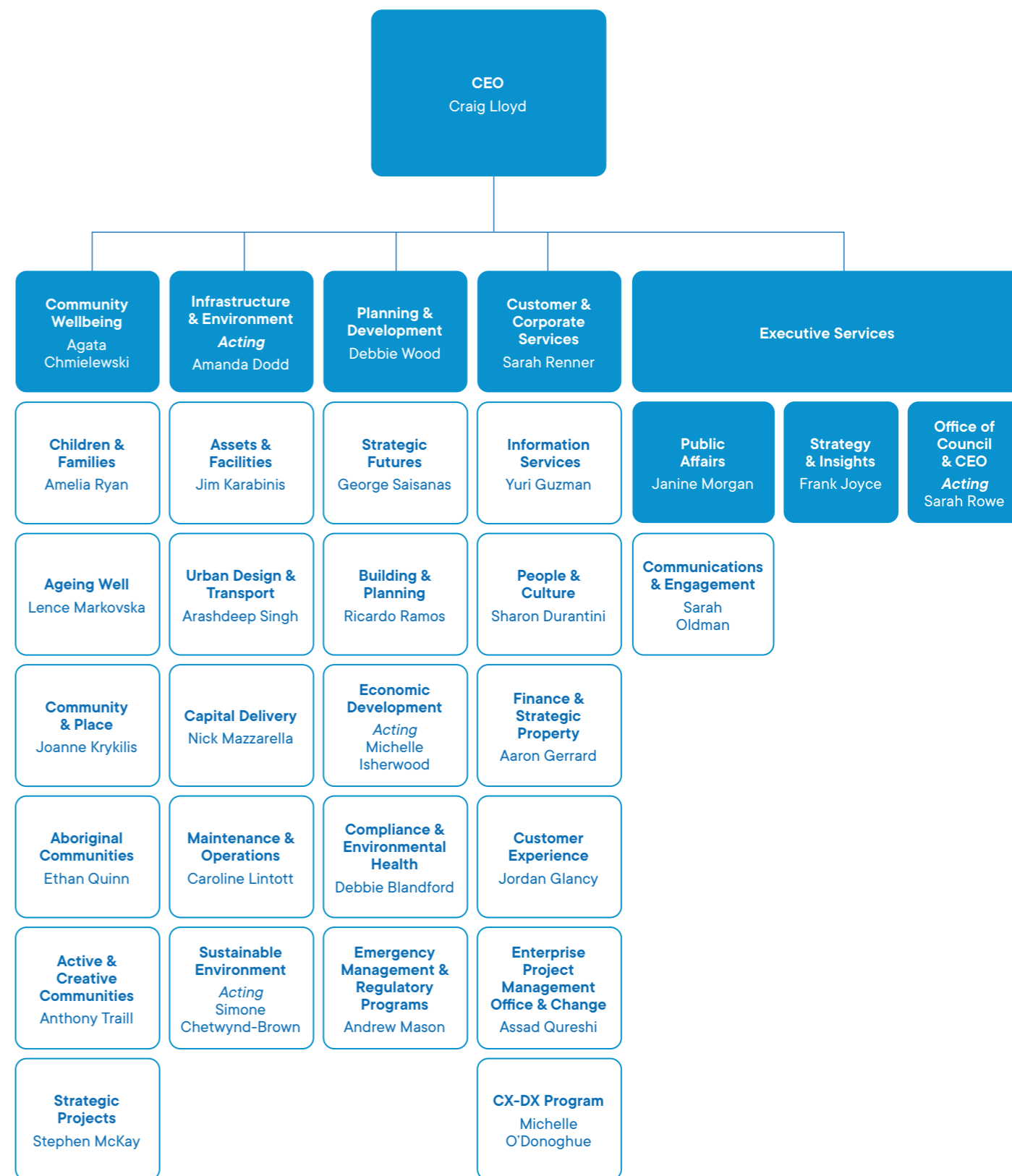
Passionate for the community she grew up in, Sarah is excited by the development that has occurred in the growth Council and more so, what is on the horizon that will bring opportunity for the residents, now and into the future.

When not at work, Sarah enjoys running around the northern region cheering her kids on at their many sporting activities.

The Office of Council and CEO department is responsible for providing the highest levels of expertise in Council governance.

The department acts as the coordinator of Council's relationships with key State Government ministerial offices, state bodies and authorities and inspectorates. This department includes the Office of the CEO and Governance Administration teams, providing advice to Council and the organisation, supporting Council meetings and coordinating civic events.

Organisational structure





Our staff

Our Staff

A summary of the number of full-time equivalent (FTE) Council staff by organisational structure, employment type and gender is set out below.

Employment Type	Gender	Community Wellbeing	Infrastructure & Environment	Planning & Development	Customer & Corporate Services	Executive Services	Total
Full time	Female	97.12	61.39	61.51	73.59	30.68	324.29
	Male	25.00	194.75	65.00	40.00	13.00	337.75
Part-time	Female	143.98	4.64	50.08	22.82	10.46	231.98
	Male	6.65	1.47	19.25	3.23	2.07	32.67
Casual	Female	29	0	3	5	3	40.00
	Male	5	0	0	4	0	9.00
Total		306.75	262.25	198.84	148.64	59.21	975.70

In recent years employee numbers have not kept pace with the City of Whittlesea’s population growth. We have sought to address part of this shortfall with a 7.6% investment in growing our workforce in 2022-2023.

This investment ensures we have the resources needed to support critical service delivery for our growing population whilst we continue to drive efficiencies.

Organisational profile



63.6%

of employees are women



42%

of employees live within the municipality



27%

were born overseas

58.4%

of women work part time versus 24.6% of men

41%

live in neighbouring municipalities

36%

frequently speak a language other than English



17.3%

of employees have a flexible working arrangement



34.3%

of employees have a working from home arrangement in place



Council is the municipality’s largest employer, employing over 1200 people with a full time equivalent of over 975

Employment classification and gender

Classification	Female	Male	Total
Band 1	95	74	169
Band 2	1	0	1
Band 3	84	72	156
Band 4	87	19	106
Band 5	79	41	120
Band 6	138	60	198
Band 7	66	56	122
Band 8	45	28	73
Other*	97	29	126

* includes students, maternal and child health nurses, immunisation nurses, senior officers and senior executive officers.
Note: figures do not include casuals.

Staff turnover

Staff turnover for 2022-2023 at the City of Whittlesea was 15.78 per cent. The industry benchmark range is 15-20 per cent.

Remuneration



For information on remuneration, see pages 212-213.

For information on superannuation, see page 189.

Making the City of Whittlesea a Great Workplace for All

Our people are core to all we do at Council. We recognise that to achieve our vision of 'Whittlesea 2040: A place for all,' we need to continue building an organisation that attracts and retains highly skilled, talented and motivated people.

Over recent years, significant effort and focus has been directed towards listening and learning from our people's views and experiences, understanding our workforce challenges and needs, and understanding the type of employer and workplace we want to be. The concept of a *Great Workplace for All* (GWA) emerged as we navigated recruiting and retention challenges throughout Covid.

The GWA four-year plan (2022 – 2026) is a guiding document for all our people and workplace activities within Council. It is the overarching people plan which identifies key actions outlined in the Workforce Plan and Gender Equality Action Plan.

The views of our people are integral to this work and are at the heart of the plan. It illustrates our determination to be a recognised employer of choice and equip our workforce to meet the needs of our community, now and into the future.

We are pleased that the work undertaken so far through the development and actioning of our GWA Plan is already making an impact which is evident in our employee engagement results.

Key GWA actions that have been delivered in 2022-2023 include:

- The *Great Workplace for All* Plan 2022 – 2026 developed and endorsed as our master plan for all employee-focused initiatives and activities
- Organisation values refreshed and launched
- 'Bringing our Values to Life' workshops held with all departments
- Leadership Development Plan 2022 – 2026 developed and endorsed
- Inaugural Leadership Summit held in March 2023
- Inaugural Great Workplace for All Awards held in November 2022
- Implemented incident management system
- Mental Health framework developed and endorsed
- Piloted the Inclusive Recruitment Program.

Training / Learning and development

Building the capabilities of our staff and providing our staff with learning and development opportunities is a high priority for the City of Whittlesea. Employees have access to a range of programs including:

Leadership Development Programs

Leading 2 Success (L2S) is City of Whittlesea's core leadership development program focused on the human, interaction and self-management skills essential in effectively leading in today's world. L2S helps define and standardise the leadership approach at the City of Whittlesea and strengthen relationships between leaders and others. The L2S modules are being rolled out progressively to all leaders (anyone with a direct report) between 2023 and 2026.

The Emerging Leaders Program is designed to accelerate the leadership impact of high potential staff and front-line leaders at the City of Whittlesea. CoW's Emerging Leaders Program (ELP) is an exciting way to grow leadership skills, impact and network.

The Leadership Summit is an annual leadership networking, information and development event for all people leaders at the City of Whittlesea. Featuring guest speakers, workshops and seminars, the Summit is designed to encourage alignment, information sharing, skill development and a growth mindset amongst our leaders.

The Women's Leadership Network is a supportive group and learning space to meet the specific needs of women in leadership roles at the City of Whittlesea. The goal is to generate a committed network of women leaders within the organisation, build desire for continuous growth for self and as role models for future leaders, and provide useful tools/information that attendees can implement.



Find out more about working for the City of Whittlesea at whittlesea.vic.gov.au/careersatcouncil

A great workplace for all

2022 End of Year Awards

In November 2022, City of Whittlesea recognised our incredible staff at the inaugural *Great Workplace for All* (GWA) End of Year Awards. It was a day of celebration and connection.

The GWA finalists were announced under the categories of *Culture Champion*, *Outstanding Individual Contributor*, *Community Impact*, *Safety and Wellbeing Initiative*, *Team of 2022* and the *CEO Awards*.

Andrea Whitelaw, Unit Manager Organisational Development was a proud recipient on the day. She received the Culture Champion Award for creating an environment where everyone feels heard, valued and respected.

Andrea was honoured to receive the award. "I was thrilled and to be honest quite shocked to be a recipient of the inaugural Great Workplace for All awards. I don't know who nominated me, but it is such a beautiful feeling to have someone, or some people say I've done something that was worth acknowledging."

"I love what I do so to have someone else think the work I'm doing is valuable makes it even more impactful," Andrea said.



iLearn Learning, Development and Growth Catalogue, Corporate Development Calendar

iLearn is the City of Whittlesea's learning management system, delivering employees with a comprehensive and personalised continuous learning experience.

Our corporate development calendar is designed to support our organisational capability framework and addresses many of the general professional development needs commonly identified in individual development plans.

The learning and development program consists of face-to-face training as well as online programs to ensure our staff are equipped with the tools and skills required to perform their roles in the current and future workplace. Due to an increase in flexible and remote working arrangements, we have expanded the online learning catalogue with the aim of creating a self-learning culture.

Inclusive Employment Program

The Inclusive Employment Program aims to provide an opportunity for the City of Whittlesea to harness its role as a major employer in the municipality and enable job creation and workplace opportunities for local people facing barriers to employment.

The Inclusive Employment Program will initially target residents who are Culturally or Linguistically Diverse (CALD), Aboriginal and/or living with a disability, or residents who may be experiencing hardship, by offering six-month, paid work experience opportunities.

The goal is for participants to gain genuine, meaningful work experience and overcome the employment challenges faced by many of our diverse population. With this experience, participants will be better equipped to go on and find suitable employment.

Work Ready Program

Work Ready is a work experience program for adult migrants and refugees, aimed at creating meaningful work experience to overcome the employment challenges and lack of Australian work experience faced by many migrants and refugees.

The 12-week program enables participants to gain local experience, knowledge of Australian workplace culture and the necessary skills to get them ready for work. The program will be primarily directed to supporting newly arrived and disadvantaged migrants and refugees who live within the municipal boundaries.

Volunteers

Volunteers play a vital role in shaping the heart and soul of the City of Whittlesea, making our city a vibrant and compassionate place to live, work and play. By becoming a volunteer, people can make a real difference in the lives of others while enriching their own.

The City of Whittlesea has 58 registered volunteers who support the community through arts and crafts, digital literacy, sports and recreation programs, social support and connection programs, cooking and food support, gardening and admin support.

In May this year, we held a special celebratory event to mark National Volunteer Week to celebrate and acknowledge the outstanding efforts of our volunteers who selflessly give their time and energy to support members of our community. A number of volunteers were also recognised for providing five and ten years of service volunteering with the City of Whittlesea – a testament to their dedication to our community.

Study assistance

The Study Assistance Policy provides eligible and approved staff with financial and non-financial support to undertake tertiary study. The Study Assistance Policy and associated offering is designed to:

- Provide support to employees choosing to undertake formal tertiary studies related to their role or agreed career path at Council
- Encourage continuous learning and skill development amongst Council staff
- Encourage the sharing of learning amongst staff
- Recognise staff development as a valuable investment for Council
- Attract and retain high-performing staff who are committed to growth.

Equal Employment Opportunity

Council is committed to providing a workplace free from all forms of discrimination, harassment and bullying, and continues to promote equality of opportunity for all employees through merit-based recruitment and selection, employment conditions, benefits, training and promotion.

All new employees receive a suite of compliance training and information on discrimination, harassment and bullying as part of the induction process while all current staff receive ongoing training on the topics. All relevant policies are accessible via Council's intranet.

The organisation also provides a range of options for staff requiring support for personal or workplace issues. The Peer Support Program has 20 volunteer employees who provide informal and confidential support to employees experiencing difficulties at work or at home who may need assistance navigating additional and more formal pathways for support.

A confidential Employee Assistance Program is also available to all staff and their immediate families to discuss and provide support with a range of workplace and personal issues.

Enterprise Agreement

The City of Whittlesea Enterprise Agreement 2019 (No.9) was approved by the FairWork Commission and came into effect on 10 October 2019, and will expire on 1 July 2023.

In addition to yearly salary increases, the Agreement offers a range of benefits for employees including flexible work arrangements, unlimited family violence leave and gender transition leave.

Council has begun negotiations on the new Enterprise Agreement (No.10).

Safety, health and wellbeing

The City of Whittlesea is committed to providing a safe working environment for employees, contractors, volunteers and visitors.

Wellbeing@Work program

Our Wellbeing@Work program aims to provide staff with access to a range of health and wellbeing programs and activities, focused on improving physical health and mental wellbeing.

Some of the key programs and activities provided in 2022-2023 include:

- RUOK? Day event held across three locations, with over 180 staff attending the online event and 70 staff attending at our two depot locations.
- Partnered with The Resilience Project to bring a series of wellbeing videos to our staff. Team members watched the Resilience Project 60-minute keynote presentation via either face-to-face or online sessions. To continue to embed the strategies learned, a 10-part series of short videos was released over 10 months (one per month) to support staff mental and physical health.
- Partnered with Virgin Pulse and launched the VP GO Challenge, which saw 245 team members sign up for the 9-week challenge. The challenge promotes being active, no matter current fitness level and allows access to a platform filled with evidence-based health information.
- Installation of two 'gratitude walls' where staff can add words or photos to show what they are grateful for.
- Lunchtime exercise classes offered both in-person and online. These include Pilates and Metafit.



Abdullahi joined the City of Whittlesea through the Inclusive Employment Program in May 2023 for a six-month placement in the Community Engagement Team.

"Through the inclusive employment program, I have gained valuable skills, contacts and learned more about the work environment. Moreover, this program has given me an opportunity to explore different career options and apply my theoretical knowledge in different ways. Most importantly I can confidently say I have increased self-understanding maturity and confidence."

LEFT
Abdullahi has been out and about talking to the community about Council's projects and gathering feedback during consultation.

- Acknowledged Men’s Health Week with a presentation of “Better Men, Better World”. More than 100 staff attended across two locations.
- Mindful in May saw 28 staff signed up for four 30-minute mindfulness sessions. The sessions gave staff opportunity to relax and learn practical strategies to have greater focus, improved sleep habits, increased happiness, and emotional regulation.
- On-site physiotherapist available for staff.

OHS

The City of Whittlesea take its commitment to Occupational Health and Safety seriously, with the aim to ensure that everyone that works at the City of Whittlesea is safe.

Some of the key initiatives we undertook this year include:

- Introduced a new incident management system by ecoPortal, which we have called BeSafe, to make it easier for staff to report hazards and incidents as they occur, whether they are in an office or out in the field.
- Quarterly Health and Safety Rep (HSR) Forums. Some of the topics covered include use of the new incident management system (BeSafe), introduction to psychosocial hazards and upskilling HSRs in conducting workplace inspections. We also invited WorkSafe to present on the role and responsibilities of HSRs and the support they have available to them.
- Skin checks for depot staff.
- Developed a Mental Health Framework to prevent or reduce the occurrence of mental health injuries. The Framework is based on three pillars – prevent, promote and respond.
- Increased focus on safety for customer facing roles. This includes improving the safety and security of our customer service staff through security audits, staff training in de-escalation and responding to difficult conversations and installation of CCTV and screen upon entry.
- Kicked off a project to upgrade our lone worker devices to an improved mobile application solution.

OHS Training offered to staff in 2022-2023 includes:

- Workplace Emergency Management Training
- First Aid
- Defensive driver training
- Traffic management
- Spotters training
- General Safety Practices Using Chemicals Awareness
- Manual Handling
- No Go Zone Training
- Tractor Competency
- Height and Ladder Awareness
- Backhoe Licensing for hard waste crew
- Crane and Slings Awareness
- Sun Smart
- Understanding the warning signs of a heart attack
- Snake safety awareness training for outdoor staff
- Aggressive behaviour training
- Webinars: Practical strategies in times of constant fatigue; Healthy relationships; Realistic Optimism; and Digital Hygiene

Work health and safety incidents

The City of Whittlesea records all health and safety incidents, injuries near misses and hazards. The increase in reporting this financial year is a result of the upgrade to our incident management system. Building the system with the end user in mind we were able to simplify the reporting process and improve the incident investigations to ensure a reduction in severity and likelihood of incidents.

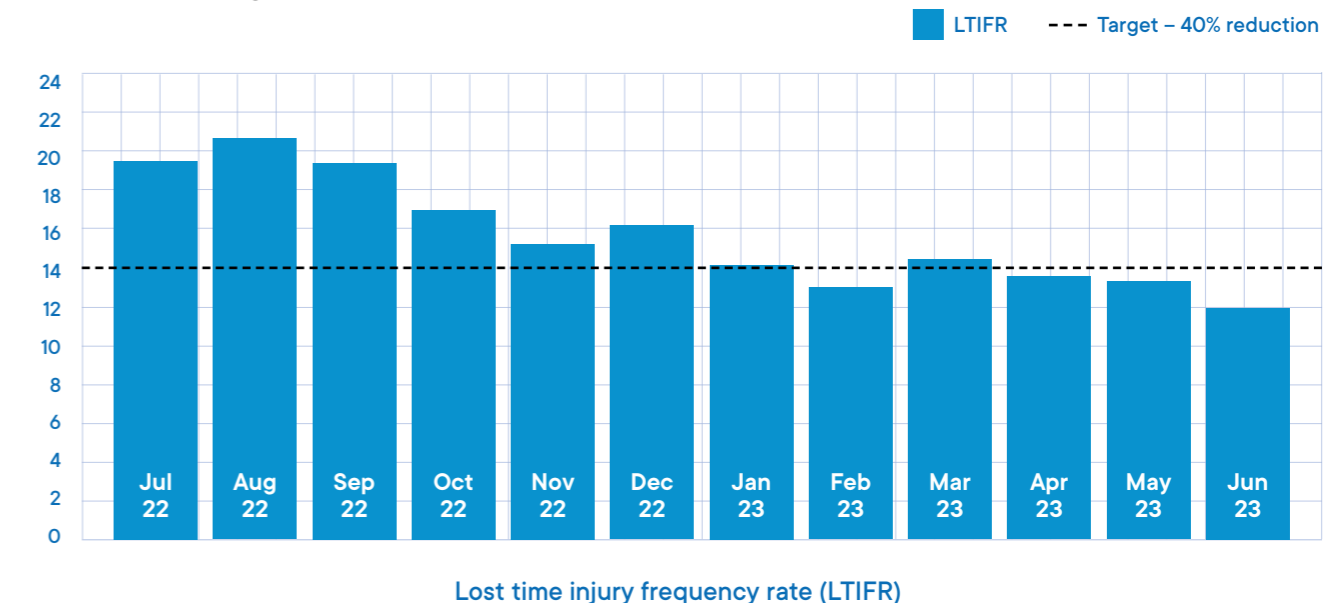
The reduction in lost time injuries is due to a combination of improving our incident reporting culture, increase in hazard reporting, safe work procedures reviews, early intervention, as well as improved incident investigations and greater involvement and input from our HSRs.

	2021-2022	2022-2023	Change
Incident	252	276	+24
Injury	87	117	+30
Near Miss	19	45	+26
Hazard	36	107	+71
LTI	39	22	-17
LTIFR	24.0	12.0	-50%

Lost time injury frequency rate (LTIFR)

Our LTIFR, as of the end of June 2023 is 12.0. This is 14.5 per cent below our target of 14.04 and a massive 50 per cent decrease on same time last year, June 2022, of 24.0 LTIFR.

LTIFR – actual vs target



Organisational changes

During 2022-2023 the City of Whittlesea, following its organisational structure realignment (Phase 3) in 2021-2022, undertook some minor structural changes following reviews of phase These changes were supporting the creation of a high-performing organisation that continues to meet the needs of the community and deliver on the *Whittlesea 2040* vision and goals.

Consistent with all organisational changes, staff were consulted with all feedback considered when making a final decision on structural changes.

Organisational challenges

Due to market saturation, it has proved challenging for the City of Whittlesea to fill vacant positions and retain staff. Council is continuing to embark on a review of the current recruitment process as well as developing a new Employee Value Proposition to attract and retain high-performing candidates to the organisation.

Future focus

In addition to the ongoing recruitment drive and development of a new Employee Value Proposition, the organisation’s key focus will be on cultural change.

Key initiatives to be implemented and delivered on include the Workforce Plan and Gender Equality Action Plan.

Key *Great Workplace for All* actions to be delivered in 2023-24 include:

- Develop our Employee Value Proposition (EVP)
- Implement continuous feedback tool
- Implement 360-degree feedback process for leaders
- Review and improve employee onboarding and offboarding experiences
- Review the City of Whittlesea Capability Framework
- Develop succession planning approach and practices
- Expand the Inclusive Employment Program.



OUR PERFORMANCE

The following pages provide a detailed report of operations against the key projects and activities undertaken throughout 2022-2023, listed under our five key goals.

Carols by Candlelight brought our community together



Events were held across the City of Whittlesea, celebrating the unique perspectives of the area

Our performance

For the year ended 30 June 2023

Report of Operations

For the year ended 30 June 2023

Description of operations

The City of Whittlesea is responsible for more than 140 services across 26 service groups, from family and children's services, traffic regulation, open space, youth programs, waste management and community building; to matters concerning business development, planning for appropriate development and ensuring accountability for Council's budget. This broad range of community services and infrastructure for residents support the wellbeing and prosperity of our community.

Council's vision, goals and strategies to further improve services and facilities are described in our Council Plan 2021-2025 and the associated Budget 2022-2023 and are reported on in this document. Refer to the section on Our Performance for more information about Council services.

The delivery of services, facilities, support and advocacy to achieve goals is measured by a set of service performance indicators and measures. Council also has responsibility for administering a wide range of state and federal legislation.

Our performance

Integrated strategic planning and reporting framework

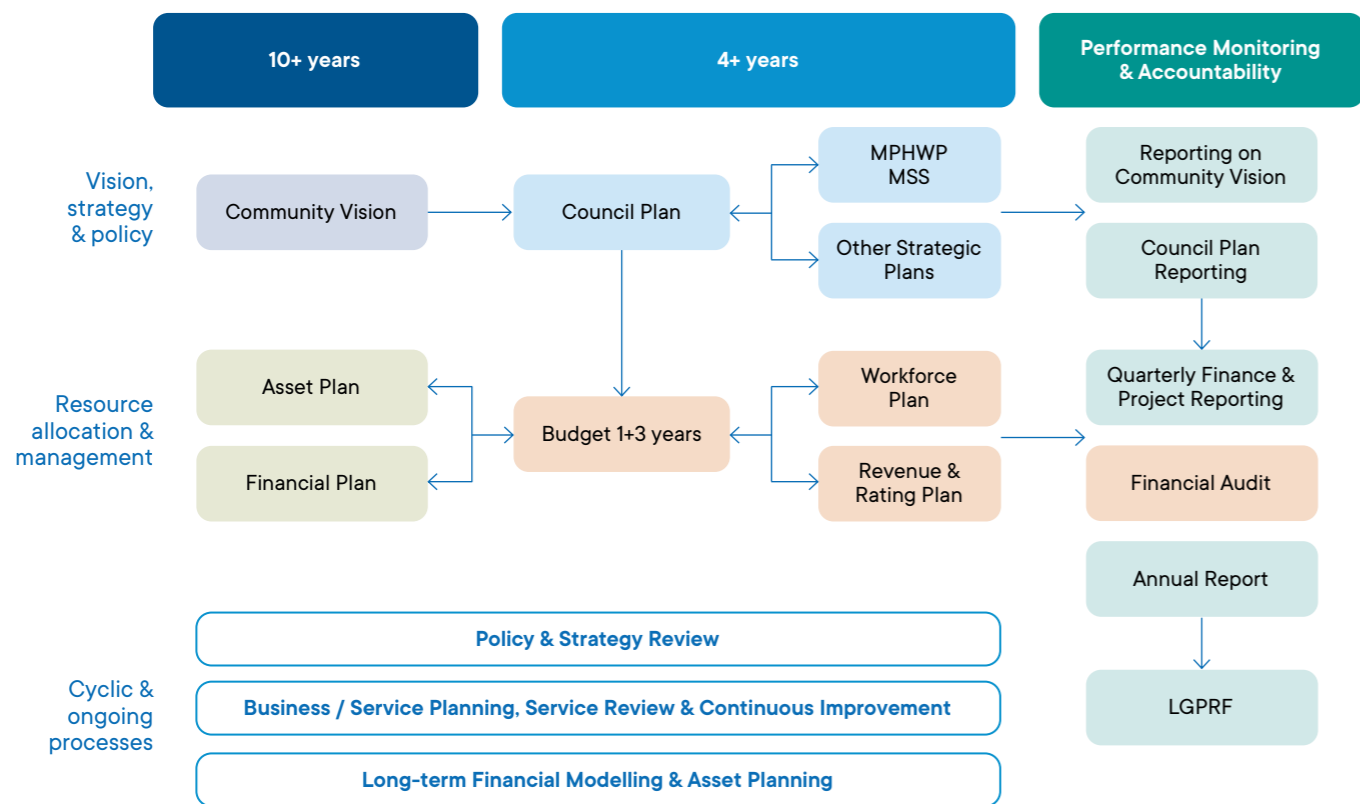
Part 4 of the *Local Government Act 2020* requires councils to prepare the following:

- A Community Vision (for at least the next 10 financial years)
- A Council Plan (for at least the next four financial years)
- A Financial Plan (for at least the next 10 financial years)
- An Asset Plan (for at least the next 10 financial years)
- A Revenue and Rating Plan (for at least the next four financial years)
- An Annual Budget (for the next four financial years)
- A Quarterly Budget Report
- An Annual Report (for each financial year); and
- Financial Policies.

The Act also requires councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least four years).

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback.



Meeting with local community groups to hear their feedback

Community Plan (Council Plan)

The Community Plan 2021-25 includes strategic objectives, strategies for achieving these for the four-year period, strategic indicators for monitoring achievement of the strategic objectives and a strategic resource plan.

The following are the five strategic objectives as detailed in the Council Plan.

Goal 1
Connected community

Our city opens its arms to every resident and is a place where all walks of life are celebrated and supported.

Goal 2
Liveable neighbourhoods

Our city is well-planned and beautiful, and our neighbourhoods and town centres are convenient and vibrant places to live, work and play.

Goal 3
Strong local economy

Our city is the smart choice for innovation, business growth and industry investment.

Goal 4
Sustainable environment

Our city's superb landscapes and natural environment are an enduring source of pride.

Goal 5
High performing organisation

Council delivers a range of internal functions and activities enabling the delivery of efficient and effective services and initiatives. Council's goal is to be a high-performing organisation which delivers best value to the community.

Performance

Council's performance for the 2022-2023 financial year has been reported against each goal to demonstrate how Council is performing in achieving the Community Plan 2021-25.

Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the Community Plan
- Progress in relation to the major initiatives identified in the Budget
- Services funded in the Budget and the persons or sections of the community who are provided those services
- Results against the prescribed service performance indicators and measures.



Our community celebrate at the *Love Where We Live* event in Lalor



Goal 1 Connected community



Strategic indicators

The following statement reviews the performance of Council against the council plan including results achieved in relation to the strategic indicators included in the Community Plan.

Strategic Indicator	Measure	Result
Social cohesion	Level of social connection in the community	6.21 /10
Physical activity	Per cent of residents who do moderate to vigorous exercise for at least 2.5 hours a week	52.7%
Mental health	Per cent of residents who report that they experience high or very high levels of psychological distress	30.6%
Safety in public areas	Per cent of residents who feel safe in their local neighbourhood	62%
Civic participation	Per cent of residents who got involved in activities to influence decision-makers	35%

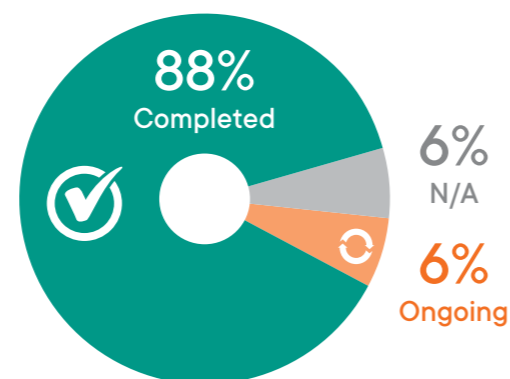
Key achievements

- Opened the **Mernda Social Support Centre**, providing day respite and social support services for older residents.
- Continued to build leadership capability and skills of residents through the delivery of a **Community Leadership Program**.
- Developed the concept design for the **Aboriginal Gathering Place at Quarry Hills Parkland** in South Morang.
- Launched the **Whittlesea Disability Network Hub**.
- Secured \$20 million in funding from the Victorian Government to support the delivery of the second stage of the **Regional Aquatic and Sports Centre**.
- Completed the redevelopment of the **Mill Park Basketball Stadium**.

Goal 1 Connected community

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2022-2023 Budget for the year.



Actions	Progress
Key Initiative #01 Improve safety and perceptions of community safety in public spaces including for people with disabilities and their carers, women, girls and gender diverse people	
Enhance community safety by improving how we monitor and audit building and pool compliance	✔ As per state government requirements Council has achieved registration of 90% of the domestic pools within the Council area and continue to work with the community towards full compliance.
Key Initiative #02 Prevent and respond to family and gender-based violence by working with local service providers and the community	
Deliver the second phase of the Culturally and Linguistically Diverse Family Violence Project to normalise gender equality and reduce family violence	✔ Council has engaged with playgroup facilitators and community groups to inform the development of gender equity resources for early years settings such as playgroups, kindergartens and child care.
Reduce abuse of elders through education, awareness and prevention initiatives as part of the Northern Metro Elder Abuse Prevention Network	✔ Council is a member of the Northern Elder Abuse Prevention Network and held an Ageing Well Expo in June 2023 with the theme of connecting communities and raising awareness of the importance of preventing elder abuse.
Key Initiative #03 Increase responsible pet ownership and reduce the adverse impact of domestic animals on wildlife	
Deliver the cat desexing program to reduce the number of stray, abandoned and unwanted cats	✔ Council is committed to supporting responsible cat ownership and as such 214 cats were desexed through Council's subsidised cat desexing program. There has been an increase in awareness of this program following Council's decision to introduce mandatory cat desexing from August 2023.
Hold an annual Pet Expo in partnership with neighbouring councils	✔ The Pet Expo was held on 19 March 2023 as part of the Community Festival. The Expo included stalls with information on rescue groups, dog obedience demonstrations, dog agility courses, a cat enclosure and pet retailers. Council offered free first-time pet registrations and approximately 50 people took advantage of this offer.

KEY: ✔ Completed 🔄 Ongoing

Actions	Progress
Key Initiative #04 Support our community to be safer, better prepared and more resilient to emergency events and disasters through increased access to information and education	
Increase community preparedness and resilience before, during and after emergencies	✔ We had 189 households participate in Council's Emergency Resilience Survey to assess community preparedness for an emergency. The survey results informed the development of a series of emergency preparedness videos that were produced and translated into the top 10 languages spoken in the City of Whittlesea. The videos are available on Council's website.
Key Initiative #05 Continue to work with partners to lead recovery from the COVID-19 pandemic including vaccinations and COVID-19 safe health messaging as well as early years, school, cultural and linguistically diverse communities, refugee, asylum seekers and workplace immunisation programs	
Work with partners to lead recovery from COVID-19 pandemic including vaccinations and COVID-19 safe health messaging	✔ Council continued to support local residents with COVID information booths and vaccination pop-ups, distributing Rapid Antigen Tests and masks and promoting COVID safety measures. We continue to work with local stakeholders including DPV Health, Australian Multicultural Education Services, Whittlesea Community Connections and North Eastern Public Health Unit to support our community.
Key Initiative #06 Deliver a Connected Community Strategy that will enhance social inclusion, civic participation, health, wellbeing and safety and reflect and celebrate the diversity of religions, cultures, heritages, abilities, ages, gender and sexual orientation which make City of Whittlesea a place for all	
Deliver the Infrastructure Accessibility Program to make it easier for people of all abilities to access and use council facilities	✔ Council installed a new Marveloo amenity at the Civic Centre in December 2022 to improve access to bathroom facilities for people of all abilities.
Develop a Connected Community Strategy to guide how we create a socially cohesive, healthy, safe and engaged community	✔ A draft Connected Community Strategy has been developed and will be presented to Council later in the year. Community engagement will then commence on the draft strategy.
Review the Maternal Child Health service to improve cultural safety for our Aboriginal community	✔ Council's review of the Maternal Child Health Service to enhance Aboriginal community cultural safety is in the final stages of community consultation.
Key Initiative #07 Strengthen community connections through a vibrant arts and events scene celebrating our diverse culture and heritage, activated open spaces and facilities and local markets	
Deliver a place-based festival and events program including initiatives supporting arts, culture, heritage and community recovery efforts to reconnect and foster wellbeing	✔ The Summer Series presented events in Donnybrook, Doreen and Lalor with busking performances in Bundoora, Whittlesea Township, Aurora Town Centre and High Street, Epping. Each event in the series, whilst having common elements in the programs, was unique to its location and place. The events also provided community engagement opportunities.
Support the Whittlesea Agricultural Show as one of the municipality's largest events	✔ The Whittlesea Show was held on 21 and 22 January 2023. As the event's Major Sponsor, Council supported the presentation of the Perpetual Trophy, and had a presence at the event providing information on Economic Development, Sustainability and Local Laws at the City of Whittlesea marquee.

KEY: ✔ Completed 🔄 Ongoing

Actions	Progress
Key Initiative #08 Establish a Gathering Place to increase connections to culture, heritage, land and healing for Aboriginal people	
Progress delivery of an Aboriginal Gathering Place that will increase connections to culture, heritage, land and healing	✔ Council has progressed the delivery of the Aboriginal Gathering Place. The concept design has been completed and the tender for the design and construction on the Aboriginal Gathering Place has been advertised, with the contract to be awarded in late 2023.
Advocate for funding to build an Aboriginal Gathering Place	✔ Council continues to advocate to State and Federal Government for investment in an Aboriginal Gathering Place in the City of Whittlesea.
Pilot community programs to inform the Aboriginal Gathering Place	✔ The development and implementation of community programs to inform the Aboriginal Gathering Place has commenced. This includes weekly yarning circles with an active group of 55 participants regularly attending, cultural programs including arts, traditional games and activities with local schools, and a trial program through Whittlesea Library to inform family-based activities in the future.
Key Initiative #09 Implement a new community grants program to support our community and businesses, encourage festivals and events as well as helping our community and vulnerable residents recover from the pandemic	
Key Initiative #10 Deliver an inclusive leadership program to support community members to develop their leadership skills and potential	
Continue to build leadership capability and skills of residents through the delivery of a Community Leadership program	✔ We continue to roll out the Community Leadership Program in collaboration with La Trobe University. This popular program has seen 58 participants graduate in 2022-2023.
Key Initiative #11 Advocate for more mental health services and prevention programs for our community including young people	
Advocate for mental health services	✔ Council continues to advocate strongly for increased mental health services for adolescents.
Deliver the Youth Mental Health and Wellbeing – Mental Health First Aid for Teens and Safe Minds jointly with the Department of Education	✔ The Youth Development Team has confirmed Plenty River College and Mill Park Secondary College to deliver Mental Health First Aid Training.

KEY: ✔ Completed ⚙️ Ongoing

Actions	Progress
Key Initiative #12 Work with our community and partner organisations to support older residents to access quality local services	
Undertake service planning which incorporates federal government reform anticipated over the next two years to ensure our older residents transition well to the national market-based aged care and disability system	✔ Council has met all prioritised commitments in response to the Aged Care Reforms and has proactively responded to Commonwealth reforms and consulted with local service providers and older adults on changes.
Commence delivering social support services and positive ageing activities at the Mernda Social Support Centre	✔ Mernda Social Support Centre has opened and Council has expanded its social support and positive ageing activities to the new site. Council is also partnering with other local service providers to co-locate a range of social support activities at the site.
Key Initiative #13 Commence construction of a leisure and wellbeing facility in Mernda	
Finalise the business case and complete design investigations for the Regional Aquatic and Sports Centre in Mernda	N/A Architectural design consultant will be appointed in July 2023.
Design utility services to support the Regional Aquatic and Sports Centre in Mernda	N/A Architectural design consultant will be appointed in July 2023.
Advocate for funding for a Regional Aquatic and Sports Centre in Mernda	✔ Following our advocacy efforts, the State Government is providing \$20 million in funding for the Regional Aquatic and Sports Centre in Mernda. Council continues to advocate for co-investment from the Federal Government, working with all levels of government to deliver this vital community infrastructure project.
Key Initiative #14 Build additional outdoor netball courts in a number of neighbourhoods including Epping, Doreen, Mill Park, Whittlesea, South Morang and Mernda	

KEY: ✔ Completed ⚙️ Ongoing

Actions	Progress
Key Initiative #15 Improve access to physical activity and social connection by providing accessible, multi-use sports infrastructure which meets the diverse needs of our community	
Complete the redevelopment of Mill Park Basketball Stadium	✓ Council has completed the redevelopment of the Mill Park Basketball Stadium and the centre is fully operational. The works consisted of four new change rooms/amenities, a multi-purpose space, canteen, kitchen, reception, office, storage area, upgrades to the public amenities, first aid and office spaces. Works also included an upgrade to the forecourt with new paving, lighting, furniture, landscaping and planting.
Complete the upgrade of the pavilion at HR Uren Reserve in Thomastown	🔄 Council has encountered significantly unfavourable soil conditions while excavating the foundation for the new building. This has delayed the works by several months, however the building works are expected to be completed in mid-2024.
Construct a basketball court, shelter and social gathering spaces and upgrade paths at the western end of Norris Bank Reserve	🔄 Council has constructed the new basketball court and a portion of the site will be opened to the community towards the end of July 2023 to improve pedestrian movements. Landscape improvements are expected to be complete by early 2024.
Design the redevelopment of the Norris Bank tennis courts	✓ Council has completed a concept plan and cost estimates for the resurfacing of the tennis courts and are further assessing the drainage, lights and fences.
Commence replacing the synthetic soccer pitch at Harvest Home Road in Epping North	✓ Council has awarded a contract for the replacement of the synthetic soccer pitch and lighting. Works are expected to commence in mid-late 2023.
Key Initiative #16 Enhance our network of vibrant and welcoming community centres at the heart of our neighbourhoods – including building new centres at Mernda, Wollert, and Donnybrook	
Commence designing the Patterson Drive Community Centre in Donnybrook	✓ Council has awarded a contract for the design of the Patterson Drive Community Centre. A concept design has been prepared and approved and the remainder of the design will be completed in late 2023. The tender for construction is expected in early 2024.

KEY: ✓ Completed 🔄 Ongoing

Actions	Progress
Key Initiative #17 Strengthen engagement with community through supporting or developing advisory groups and networks across our diverse community including young people, business, sustainability, people with a disability and Aboriginal people	
Strengthen engagement activities with diverse communities	✓ Ensuring we are hearing from a diverse range of voices in our community engagement, including those traditionally underrepresented continues to be a priority for Council. We are building connections with local community groups and ensuring materials are available in people's preferred language. Our Engage Whittlesea website has translation features to enable people to participate in their preferred language. We have also created a collaboration space on Engage Whittlesea for people who are part of the disability community.
Key Initiative #18 Transition the Youth Advisory Committee to a Whittlesea Youth Council	
Consult with the Youth Advisory Committee about a transition to a Whittlesea Youth Council	✓ Our 15 Youth Advisory Committee members have completed leadership and governance training in preparation for their transition to a youth council in 2023. They have also been active in advocating for more youth mental health services and action on climate change.
Key Initiative #19 Deliver a new Whittlesea Reconciliation Action Plan	
Commence developing the new Whittlesea Reconciliation Action Plan	✓ Council has commenced development of our third Reconciliation Action Plan. Internal consultation with Aboriginal and Torres Strait Islander employees and key departments is occurring. Community consultation with the local Aboriginal and Torres Strait Islander community has begun and will continue throughout the process.

KEY: ✓ Completed 🔄 Ongoing

Services

The following statement provides information in relation to the services funded in the 2022-2023 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost
		Actual Budget Variance \$000
Aboriginal reconciliation	<p>We work with the whole community to increase awareness, heal the wrongs of the past and foster reconciliation. In addition, we work with our Aboriginal residents to facilitate equal access to life opportunities and services and to facilitate recognition and continuity of culture. Specifically, we are working with service providers to assist them to locate in the City of Whittlesea.</p> <p>We are setting the example with a target to increase the proportion of Aboriginal people employed at Council to 2%, and the provision of Aboriginal awareness and capacity training to enable the whole organisation to deliver services to our Aboriginal residents. We facilitate the Whittlesea Reconciliation Group to foster reconciliation, run programs and events that raise awareness and promote discussion.</p>	<p>762</p> <p>1005</p> <p>(243)</p>
Arts, heritage and festivals	<p>We seek to build identity, belonging and social cohesion; all of which are central to the achievement of the <i>Whittlesea 2040 vision a place for all</i>. Council's strategic approach:</p> <ul style="list-style-type: none"> enables a creative sector that is vibrant and viable delivers events that showcase and celebrate our strengths and cultural diversity preserves and promotes our history and our living traditions and the co-creation of cultures ensures that Aboriginal, historic cultural and natural heritage places, assets and features are retained, conserved and integrated into the urban design and neighbourhood character of our City. 	<p>1,715</p> <p>1,634</p> <p>81</p>
Community facilities	<p>We plan, construct, manage and maintain Council-owned and operated facilities to support Council services, conferences, events, leisure activities and community-run activities and groups. Specific Council services supported include maternal and child health, early childhood, social support activities. External services supported include other allied health and community services.</p>	<p>4,055</p> <p>9,985</p> <p>(5,930)</p>
Leisure and recreation	<p>We strategically plan and manage leisure and recreation activities within the City of Whittlesea. We manage and support community groups and organisations using Council spaces. We liaise with sports clubs to support their development, community participation and effective use of sports grounds, pavilions and other facilities.</p>	<p>3,021</p> <p>2,725</p> <p>296</p>
Ageing well	<p>We support older residents to age well by providing services, programs and activities such as delivered meals, domestic assistance, personal care, seniors' clubs support, positive ageing programs and social support.</p> <p>Our assessment service helps older residents to access user-directed aged care services under the new model following the Aged Care Reform. Furthermore, we facilitate partnerships and advocate for social and physical infrastructure.</p>	<p>3,996</p> <p>2,282</p> <p>1,714</p>

Service	Description	Net Cost
		Actual Budget Variance \$000
Animal management	<p>We ensure people and their pets can live together harmoniously and safely in our community.</p> <p>We reunite lost pets with their owners, facilitate pet adoptions, operate the Epping Animal Welfare Facility, investigate animal incidents and complaints, establish and monitor measures put in place to mitigate the risks posed by dangerous and restricted breed dogs, attend to wandering livestock, and audit animal-related businesses to ensure welfare standards are upheld.</p> <p>We keep a register of cats and dogs that live in the City of Whittlesea and promote responsible pet ownership through a series of communication campaigns and events each year.</p>	<p>1,439</p> <p>180</p> <p>1,259</p>
Family and children's services	<p>We aim to improve health, safety, social and educational outcomes for children and families within the City of Whittlesea. We provide high quality, evidence-based services, programs and activities to strengthen individual and community wellbeing, capacity and connection. Key services include maternal and child health and early years management and support.</p>	<p>5,686</p> <p>6,388</p> <p>(702)</p>
Public health and safety	<p>We protect and enhance community health, safety and wellbeing by:</p> <ul style="list-style-type: none"> educating the community about their responsibilities to contribute to public health and safety enforcing state and local laws delivering immunisation programs working with emergency service agencies to plan and respond to emergencies deliver evidence-based projects and programs to address major health and wellbeing issues faced by the community. 	<p>2,530</p> <p>2,731</p> <p>(201)</p>
Youth services	<p>Baseline for Young People is our dedicated youth service. Baseline provides a range of programs, activities and events for young people aged 10-25 years and their families. Baseline also facilitates networks and advocates for inclusive social and physical infrastructure that support all young people and works closely with a range of external organisations.</p>	<p>1,570</p> <p>1,612</p> <p>(42)</p>
Community strengthening	<p>We build inclusive, empowered and connected communities through the planning and delivery of place-based programs and services in partnership with relevant stakeholders.</p>	<p>3,224</p> <p>4,083</p> <p>(859)</p>
Customer service, communications and civic participation	<p>We put customers and the community at the heart of how we deliver valued council services and civic events, and how we communicate, engage and consult with our community. We continue to invest into facilities, processes, people and systems to improve our services, and advocate to all levels of government to support our community now and into the future.</p>	<p>6,641</p> <p>6,498</p> <p>143</p>

Service performance indicators

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

Service/Indicator/measure	Results				Comments
	2020	2021	2022	2023	
Maternal and Child Health (MCH)					
Service standard <i>Infant enrolments in the MCH service</i> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	97.39%	100.88%	101.03%	101.10%	This result exceeds 100% due to babies who are born outside the municipality moving to the City of Whittlesea shortly after birth.
Service cost <i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$68.26	\$70.82	\$64.50	\$62.37	In line with the sector, we continue to experience workforce shortages in nursing, which has resulted in vacancies and reduced costs. We continue to recruit MCH nurses to join our team and work with our community.
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	73.14%	73.35%	70.99%	72.08%	Our result has improved year-on-year, which is a reflection of the service's recovery from the pandemic. However, we continue to be impacted by workforce shortages in the MCH sector.
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	84.26%	88.41%	71.78%	77.03%	We have improved engagement with our Aboriginal community through our Deadly Boorais, Deadly Families program.
Satisfaction <i>Participation in 4-week Key Age and Stage visit</i> [Number of 4-week key age and stage visits / Number of birth notifications received] x100	99.60%	98.08%	97.79%	98.74%	We have experienced an increase in the important Key Age and Stage visits, demonstrating a high level of engagement with our community.

Service/Indicator/measure	Results				Comments
	2020	2021	2022	2023	
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]	1.46	1.01	1.00	1.00	In 2022 Council received 171 food complaints. Council provided a first response to all complaints within one working day.
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 Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	99.63%	92.67%	74.69%	98.65%	Council assessed 99% of food premises during 2022. The nine unassessed food businesses, which either opened in December 2022 or had limited operating periods throughout the year, were all assessed in 2023.
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 Food Act 1984]	\$405.32	\$368.19	\$354.19	\$361.15	Council inspects over 1,350 registered food businesses in the City of Whittlesea annually to ensure that the food being served is safe for the public to consume. Council also conducts random food sampling to test for food safety and responds to food-related complaints.
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	87.81%	100.00%	80.20%	97.28%	In the calendar year 2022, Council conducted 143 follow up inspections out of 147 food premises which were identified as having either a critical or major non-compliance. The four outstanding premises could not be followed up due to closure or never opening in the first place.

Service/Indicator/measure	Results				Comments
	2020	2021	2022	2023	
Aquatic Facilities					
Service standard <i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of council aquatic facilities / Number of council aquatic facilities]	2.00	2.00	1.00	2.67	During 2022-2023, Council's aquatic facilities were inspected eight times (three inspections per indoor pool and two inspections for the outdoor pool, which is open to the public during the warmer months only). All other privately owned pools/spas accessible to the public were tested according to the requirements of the <i>Public Health and Wellbeing Act</i> . All results were compliant with the legislation and it was confirmed venue operators tested water quality every four hours.
Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	1.82	0.77	2.82	3.85	Pool visits exceeded pre-pandemic levels in 2022-2023. The teams at the facilities ran successful membership and events campaigns during the year with a view to improve health outcomes and customer experience. Following the loss of experience across the industry as a result of the pandemic, incoming staff have settled in and provide a consistent level of customer service and satisfaction, resulting in an increase and retention of memberships.
Service cost <i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$2.50	\$6.16	-\$1.68	-\$0.99	Our aquatic centres performed well financially, with centre management looking for improvements in operation, marketing and engaging with community groups to partner with activities. Membership numbers improved significantly over the period due to a successful membership campaign, upgraded health club equipment at Thomastown Recreation and Aquatic Centre, and reduced visitor concerns regarding the pandemic.

Service/Indicator/measure	Results				Comments
	2020	2021	2022	2023	
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]	1.04	1.00	1.00	1.32	We responded to 76% of the 2,016 animal-related requests received on the same working day. We received the remaining requests after hours and attended to them on the next working day.
Service standard <i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected] x 100	22.80%	26.78%	29.01%	38.02%	Of the 2,133 animals collected during 2022-2023, 38% were reclaimed. We continue to provide responsible pet ownership education with a particular focus on stray cats which are a high proportion of unclaimed animals.
Service standard <i>Animals rehomed</i> [Number of animals rehomed / Number of animals collected] x 100	50.71%	46.11%	49.66%	39.10%	Of the 2,133 animals collected during 2022-2023, 39% were rehomed.
Service cost <i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	\$10.04	\$6.07	\$9.76	\$15.13	The animal management service features a range of programs to ensure people and their pets can live together harmoniously and safely in our municipality. Council incurred transition costs when it took over the management of the wat djerring animal facility in-house in October 2022. We continue to refine the delivery model for valued services such as reuniting lost pets with their owners, pet adoptions, animal-related investigations, an after-hours emergency service and auditing animal-related businesses to ensure welfare standards are upheld.
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100.00%	100.00%	100.00%	100.00%	During the 2022-2023 financial year, Council successfully prosecuted four animal management matters.



The City of Whittlesea's skate parks are a hit



Goal 2 Liveable neighbourhoods



Strategic indicators

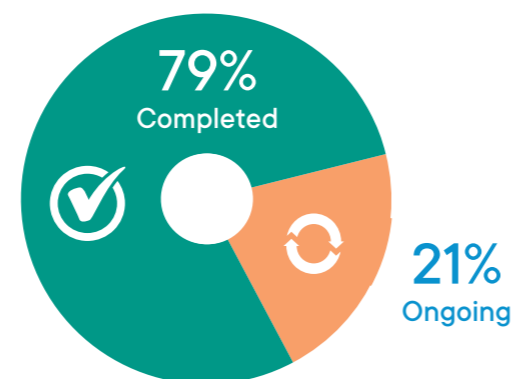
The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator	Measure	Result
Commuter travel time	Per cent of workers who spent at least 90 minutes getting to and from work each day	14.7%
Ease of walking and cycling	Household rating for ease of local walking and cycling	5.61 /10
Access to open space	Per cent of households located within 400m of neighbourhood open space (minimum 1ha)	91.2%
Access to services and facilities	Level of household satisfaction with access to local services and facilities	6.52 /10
Housing affordability	Per cent of housing affordable to very low and low-income households	Buy: 5.0% Rent: 86.9%

Key achievements

- Completed stage 1 of the **Whittlesea Public Gardens** redevelopment.
- Commenced development of the draft **Liveable Neighbourhoods Strategy**.
- Developed the **Walking and Cycling Plan 2022-2027**.
- Completed the construction of **Kelynack Recreation Reserve playground**.
- Completed construction of the **Redleap Reserve playground**.
- Advocated to the State Government for better public transport, including the **Wollert Rail project** and **improved bus services** between Epping North and Wollert.
- Endorsed the **Thomastown and Lalor Place Framework**.

Goal 2 Liveable neighbourhoods



Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2022-2023 Budget for the year.

Actions	Progress
Key Initiative #20 Increase the quality, access, safety and amount of public open space in the municipality, including additional dog parks and a local park improvement program	
Renew playgrounds and general landscape improvements	✓ Council has upgraded the playgrounds and improved the landscaping at Tasman Park, Holroyd Park, Allan Avenue, Hurlstone Park, Healey Park and Laurimar Drainage Reserve. The playgrounds for Porsche Park and Holt Park will be installed shortly and the landscape improvements completed by the end of 2023.
Continue improvements to Whittlesea Public Gardens which will include a skate park, rock climbing wall, basketball courts, barbecue and shelter area and a car park	✓ Council has completed the design and documentation of the new skate and urban park and commenced the design of the new car park. Construction of both will occur concurrently beginning in 2023-24.
Develop and commence construction of the playground at Redleap Reserve	✓ Council has completed the construction of the Redleap Reserve playground which is now open to the public.
Commence construction of a new playground, shelters and a multi-purpose court at Kelynack Reserve	✓ Council has completed the construction of the Kelynack Recreation Reserve playground which is now open to public. The upgrade included the relocation and upgrade of the playground, new concrete paths, shelters and barbecue areas, a multi-use area and basketball half court.
Upgrade the dog off leash park at Delacombe Park in South Morang	🔄 Council has commenced construction of the upgrade to the dog off leash park in South Morang and it is anticipated the upgrade will be completed by the end of 2023.
Rehabilitate the conservation reserve in the northern part of Worchester Park in Bundoora	✓ Council has rehabilitated the conservation reserve in the northern part of Worchester Park in Bundoora. The project scope included reinstatement of the water retarding basin and revegetation of the fire damaged park. We held a Community planting event on Sunday 4 June 2023.
Construct the pedestrian bridge at Huskisson Reserve in Lalor	🔄 Following Melbourne Water's approval of the preliminary concept design, we have tendered for the detailed design and construction of the new bridge. We expect the pedestrian bridge to be completed by mid-2024.
Commence developing a Liveable Neighbourhoods Strategy to drive Council's program of work to deliver desirable transport, planning, urban design, open space and housing outcomes	✓ The Liveable Neighbourhoods Strategy is under development and the draft strategy will be presented for community consultation in September and October.

KEY: ✓ Completed 🔄 Ongoing

Actions	Progress
Key Initiative #21 Develop and implement a plan to improve public toilets making them accessible, useable and safe	
Finalise new Public Toilet Amenity Plan and commence implementation	✓ Council has completed construction of new public toilet amenities at the Whittlesea Courthouse (in Whittlesea Township). These are now open for public use. The Public Toilet Amenities Plan is regularly analysed to review priority sites for public toilet improvements in the City of Whittlesea, including within existing facilities such as community centres and recreation reserves.
Key Initiative #22 Implement the Quarry Hills Regional Park master plan to increase accessibility, useability and activation	
Start construction of Granite Hills Major Community Park	🔄 Council has awarded a contract for the redevelopment of water bodies at Granite Hills Major Community Park and works are expected to commence in July 2023. The construction of the main park and playground is expected to be complete by mid-late 2024.
Commence Quarry Hills Regional Park trail network construction	🔄 Council has rescoped the project and will tender the works shortly. Construction is expected to commence late 2023.
Key Initiative #23 Increase safety and accessibility of transport with a focus on major corridor improvements, public transport usage and safe connected cycling and walking networks	
Deliver the missing path links program to improve connectivity across our path network and help increase levels of walking and cycling participation	✓ Council has completed the construction of missing footpath links at Ridge Road, Whittlesea; Cerridwen Street, Epping; Loughton Avenue, Epping; Crabapple Road, South Morang; Wedge Street, Epping; Brookwood Avenue, Doreen; Collingrove Crescent, Doreen; The Lakes Boulevard, South Morang; Shields Street, Epping and Pike Street, Epping. We also completed a shared path at Cooper Street, Epping.
Commence upgrading the intersection at Findon Road and Williamsons Road	🔄 Council has completed the design of the traffic signals and Department of Transport has provided in principle approval of the traffic signals. We expect to tender for the construction of the traffic signal in late 2023.
Deliver local road resurfacing works	✓ Council has resurfaced more than 140,000 square metres (more than 20 lineal kilometres) of road pavement.
Reconstruct local roads	✓ Council has reconstructed more than eight kilometres of kerb and more than 33,000 square metres of road pavement (nearly five lineal kilometres).
Undertake condition and performance audit of roads	✓ We are working with the contractor to progress the road condition audit.

KEY: ✓ Completed 🔄 Ongoing

Actions	Progress
Key Initiative #24 Advocate for new or upgraded roads including Epping Road, Bridge Inn Road, E6, Yan Yean Road, Findon Road and Donnybrook Road	
Advocate for funds for new or upgraded roads	✓ Council's key arterial road upgrade projects were submitted in the 2023-24 State Budget Submission, per the road upgrades listed in the endorsed Advocacy Prospectus. Funding for the E6 Freeway business case was submitted as part of the 2023-24 Federal Pre-Budget Submission in January 2023.
Key Initiative #25 Improve disability access to public transport including installation of bus shelters across the municipality	
Improve disability access to public transport including providing appropriate shelter and seating	✓ Council has completed the hardstands for the bus stops at Dalton Road and Plenty Road.
Key Initiative #26 Advocate for better public transport, including better rail, tram and bus infrastructure and services and lead the public transport strategy under the Northern Councils Alliance	
Advocate for the construction of Wollert Rail	✓ Council continues to advocate to the State Government regarding their commitment to the Wollert Rail project. Submissions for funding of the Wollert Rail feasibility study were included in the 2023-24 State Budget Submission.
Advocate for better public transport, including better rail, tram and bus infrastructure and services	✓ Council continues to advocate for better public transport through relevant contacts with the Department of Transport and State Government counterparts. The advocacy priority for improved and more frequent bus services connecting the Epping North and Wollert communities were included as part of the 2023-24 State Budget Submission.
Key Initiative #27 Design and upgrade local streetscapes and shopping precincts to make it easier to move about, celebrate local culture, heritage and character, and connect people to the natural environment	
Improve road safety, paths, lighting, open space and overall liveability in the priority areas in Mill Park and Thomastown	✓ Council has installed speed humps and wombat crossings on Prince of Wales Avenue and Fred Hollows Way in Mill Park; installed speed humps in Romano Avenue, Mill Park; a wombat crossing in Manning Clark Road, Mill Park and raised pavements at the intersection of Prince of Wales Avenue / Corbin Place in Mill Park. We also completed the Mill Park Recreation Reserve shared path upgrade.
Undertake assessments to protect dry stone walls	✓ Council continues to progress on all aspects for dry stone wall assessments and developing tools for mapping and protection. We have completed field mapping and assessments for 62 priority locations, some with many walls at one site.

KEY: ✓ Completed ⌚ Ongoing

Actions	Progress
Key Initiative #27 (cont.)	
Continue the Aboriginal Heritage Study including field work and assessment of significant cultural heritage sites	✓ Council has finalised the draft report, with a focus on delivering an innovative and collaborative approach to studies of this kind, which could serve as a model for similar local government studies in Victoria. The reports summarise three and a half years of work and achievements to present a picture of the Aboriginal cultural landscape of our city.
Draft neighbourhood design guidelines and principles for activity centres and medium-density housing to improve amenity and functionality	✓ Council has completed the draft of the Neighbourhood Design Guidelines. The guidelines will be published in the 2023-24 financial year.
Commence streetscape improvements at Gorge Road shopping precinct in South Morang	⌚ Council is finalising the detailed design for the Gorge Road shopping precinct streetscape improvements and expect works to commence on site late 2023.
Key Initiative #28 Deliver more affordable and accessible homes in the municipality	
Investigate and secure opportunities to facilitate social and affordable housing in Whittlesea through the Victorian Government Big Housing Build	✓ Council has a number of sites that have been identified for social and affordable housing such as Ashline Street and the Riverlee development which has the provision of 151 dwellings. These sites will see increased social and affordable housing for our community in the future. Council will continue to identify opportunities for affordable housing locations.
Advocate for more affordable housing and emergency accommodation, including for our Hope Street First Response Youth Service accommodation partnership	✓ Council continues to advocate for affordable housing and emergency accommodation, working with key stakeholders and community partners. The State Government has announced funding for Hope Street's First Response Youth Housing project in the City of Whittlesea.
Key Initiative #29 Increase the number of waste and recycling bins in public spaces and parks	
Commence installing additional bins in parks	✓ Council has installed 13 additional bins in parks in 2022-2023 financial year.
Key Initiative #30 Implement the Safe Routes to Schools program to improve the safety of school children	
Upgrade school crossings, speed zones and paths as part of the Safe Routes to Schools program	✓ Council has built a permanent school crossing near St Clare's Primary School at Harbard Street, Thomastown as part of the Safe Routes to Schools program.

KEY: ✓ Completed ⌚ Ongoing



Services

The following statement provides information in relation to the services funded in the 2022-2023 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost
		Actual Budget Variance \$000
Roads, public transport and footpaths	We plan, provide and maintain accessible, functional, safe and well-connected local transport infrastructure within the municipality. We advocate with state agencies for better transport outcomes for upgrading existing and providing new transport infrastructure, and better public transport services.	12,390 16,695 (4,305)
Traffic management	We seek to ensure a safe and efficient road network for motorists, pedestrians and cyclists. Programs include staffing school crossings at flagged and un-flagged crossings and running community education programs about safe traffic behaviour around schools.	344 403 (59)
Parks and open space	We provide, manage and maintain Council's parks and open space assets such as parks, playgrounds, street trees, sports fields and lawns. We plan strategically for future parks and open space projects.	17,357 17,259 98
Planning and building	We administer and enforce building and planning legislation, and how land is being used and developed from a strategic and statutory perspective. This includes policy and master plan preparation and implementation, and approval of infrastructure and public spaces associated with urban development.	7,242 7,958 (716)

Service performance indicators

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

Service/Indicator/measure	Results				Comments
	2020	2021	2022	2023	
Roads					
Satisfaction of use <i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	27.70	27.31	18.94	44.65	We experienced a significantly higher number of sealed local road requests in the first two quarters of the reporting period due to heavy rainfall causing more potholes and pavement failures. The request figures for the second half of the reporting period are consistent with the results experienced in previous years. We have improved our request procedures during the year to improve handling of road request and user amenity.
Condition <i>Sealed local roads maintained to condition standard</i> [Number of kilometres of sealed local roads below the renewal intervention level set by council / Kilometres of sealed local roads] x100	92.32%	91.41%	91.64%	92.99%	We are steadily increasing the level of sealed local roads maintained to condition standards, to provide a better road user experience for our community.
Service cost <i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$91.68	\$89.92	\$113.48	\$124.08	We have experienced escalating costs for labour and materials in line with the sector. Furthermore, the nature of the works have been more extensive in terms of scope. Despite these factors, the performance of this indicator has improved over the course of the reporting period.
Service cost <i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$30.47	\$51.42	\$50.20	\$40.17	Our road resealing costs are continuing to improve on previous years despite the escalating costs for labour and materials in this sector. Fewer of this year's repairs have required invasive reconstruction and projects are being managed better to capitalise on economies of scale and minimise impact to the immediately affected community.

Service/Indicator/measure	Results				Comments
	2020	2021	2022	2023	
Roads (cont.)					
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]	61.00	60.00	59.00	53.00	We continue to work through our road construction and maintenance programming to provide a satisfactory road user experience. Several arterial road projects – while beneficial in the long term – have impacted on the local road user experience this year, particularly in Council’s northern areas. We continue to work closely with State Government to influence arterial road outcomes, to ensure our road network accommodates the rapid growth of our municipality.
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]	57.00	65.00	73.00	56.00	We process planning applications significantly faster than other growth area and metropolitan councils. Our median processing days to determine an application is 56 days for this financial year.
Service standard <i>Planning applications decided within required timeframes</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	81.08%	76.33%	63.52%	76.32%	We delivered 76% of our decisions within the required time frame for the financial year, meaning more applicants receive a quick decision regarding their application than in other growth area or metropolitan councils.
Service cost <i>Cost of statutory planning service</i> [Direct cost of statutory planning service / Number of planning applications received]	\$2,818.05	\$3,008.58	\$3,158.80	\$3,497.22	City of Whittlesea continues to provide a faster level of service to planning applicants compared to other growth area and metropolitan councils. Our service cost has increased year-on-year within the anticipated range.
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	52.38%	45.83%	23.08%	57.89%	The percentage of decisions upheld at the Victorian Civil and Administrative Tribunal fluctuates between years. The result represents an improvement year-on-year, and we continue to strive for effective decision-making in all planning matters.



Young soccer players get into the Go Girls Soccer Program



Presenters at the World Kitchen event in Lalor



Goal 3 Strong local economy



Strategic indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator	Measure	Result
Local jobs	Ratio of local jobs to residents in the workforce	0.67:1
Access to education	Level of household satisfaction with access to suitable local education	6.29 /10
Gross regional product	Value of City of Whittlesea's local economy (\$ per capita)	\$43,925.60

Key achievements

- Developed the *Destination Plan 2023-2026*.
- Developed the *Agri-Food Plan 2023-2026*.
- Hosted Council's first **Business Awards**.
- Developed the *Economic Participation Plan 2023-2026*.
- Established the **Whittlesea Business Network**.
- Developed the **Investment Attraction Framework**.

Goal 3 Strong local economy



Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2022-2023 Budget for the year.

Actions	Progress
Key Initiative #31 Strengthen the visitor and agri-tourism economies by implementing a new Destination Tourism Plan	
Strengthen the visitor and agri-tourism economies by implementing a new Destination Tourism Plan	✔ Council has developed the three-year Destination Plan 2023-2026 that aims to increase the number of visitors through greater awareness of the area for residents and visitors, promotion of the municipality and developing the tourism sector to support a strong local economy.
Develop an Agri-Food Action Plan to attract investment in the sector and support existing businesses	✔ Council has developed the three-year Agri-Food Plan 2023-2026 and it is anticipated that implementation will commence in late 2023.
Key Initiative #32 As part of COVID recovery, deliver a 'support local' campaign and incentive program to support the community and local businesses	
As part of COVID-19 recovery, deliver a 'support local' campaign to support the community and local businesses	✔ Council has successfully implemented the <i>It's all here</i> promotional campaign which aims to continue to support our business community. Through the <i>It's all here</i> incentive rebate campaign more than \$800,000 was injected into the local economy.
Key Initiative #33 Work with partners to increase opportunities for local work, training, apprenticeships and programs with a focus on young people and groups who experience significant barriers to employment	
Increase capacity building and training in the community to enhance employment opportunities for unemployed and underemployed residents	✔ Council partnered with PRACE in the North and achieved 71 targeted introductory co-designed courses and 40 employment outcomes. Council also worked with Social Outcome Solutions and delivered a Social Procurement and Inclusive Jobs Event that resulted in 45 job outcomes for community.
Develop and commence delivering the Economic Participation Plan to make it easier for underrepresented and vulnerable community members to participate and thrive	✔ Council developed the Economic Participation Plan 2023-2026 which is being implemented from July 2023. The priorities of the plan are to collaborate and improve economic participation for priority groups, align workforce skills to industry needs, develop inclusive employment opportunities and strengthen social enterprise and procurement initiatives.

Actions	Progress
Key Initiative #34 Implement the Investment Attraction Plan to attract investment, strengthen the local economy and increase the number and diversity of local jobs	
Streamline and digitise the business approvals process	✔ Council is making the approvals process simpler and faster for business. We are working with other Local Government areas to continuously identify best practices for processing business applications and to understand further improvement opportunities for our processes.
Commence the Investment Attraction Communications Framework to support local businesses to innovate and thrive	✔ Council has prepared the Investment Attraction Framework. Investment attraction awareness and early engagement tactics are currently being implemented.
Develop a Council incentives package for business attraction and support	✔ Council has prepared an Investment Attraction Business Incentive Grant Proposal with measures proposed to provide value back to the businesses.
Commence implementing the Shopfront Improvement Program	✔ Council has completed the Shopfront Improvements Grant program and has issued 35 grants for businesses to upgrade the look, vibrancy, and attractiveness of shop fronts through a Council contribution.
Key Initiative #35 Work with the Victorian Government and key stakeholders to progress planning for key employment precincts such as Epping Central, the Beveridge Intermodal Freight Terminal, the Melbourne Food Innovation and Export Hub and the Vearings Road employment precinct	
Finalise draft of the Epping Central Structure Plan for community consultation	✔ Council has endorsed the final Epping Central Structure Plan which will be used to guide development and decision-making in the precinct.
Work in partnership and advocate for the MFIX (Melbourne Food and Export Hub) and the BIFT (Beveridge Intermodal Freight Terminal)	✔ Council continues to advocate to all levels of government to deliver employment-generating transformational projects. The National Intermodal have exercised their option to purchase the land reserved for the Beveridge Intermodal Freight Terminal, and are commencing the development with the first terminal anticipated to be completed in 2024-25.
Progress planning and development of key activity centres and employment precincts including Cloverton Metropolitan Activity Centre and the Plenty Valley and Epping Central structure plans	✔ Council has partnered with Hume City Council and Mitchell Shire Council to co-ordinate the planning for the future Lockerbie Metropolitan Activity Centre (MAC). The MAC will service all three municipalities and will be delivered as part of the Cloverton Estate. Current work is taking place to assess the regional infrastructure needs of the centre and develop an agreed master plan.
Finalise the development plan for Vearings Road employment precinct	✔ Council endorsed the development plan for the Vearings Road employment precinct.

Actions	Progress
Key Initiative #36 Implement the Victorian Government-funded 3-year-old kindergarten service together with the early childhood sector and deliver infrastructure projects at key sites across the city	
Plan for increased kindergarten demand to support our growing population	✓ Additional kindergarten provision has been planned for in response to the State Government's 'Best Start, Best Life' Reform and will continue to be planned for over the next 10 years.
Key Initiative #37 Work with the Yarra Plenty Regional Library corporation to continue improving our library services around accessibility, innovation and community learning	
Investigate co-working spaces with Yarra Plenty Regional Libraries to increase opportunities for residents to participate in the workforce	✓ Council has completed the Thomastown Library co-working space and this is now available to the community.
Review the library service to inform transition to a new entity as required under the Local Government Act 2020	✓ The library service review has been completed and Council will engage key stakeholders on key findings and publicly present a report to Council in late 2023.
Increase participation and access to library services through additional 'satellite' library programming at community centres	✓ All branch libraries had increased visitation on the previous financial year, including the Whittlesea Library having a record month in May 2023 with 5,027 visitors.
Key Initiative #38 Advocate for improved mobile phone coverage in rural areas	
Key Initiative #39 Encourage employment pathways and sustainable land management practices at the Whittlesea Community Farm and Food Collective	
Progress the Community Farm and Food Collective	✓ The Wollert (previously Whittlesea) Community Farm and Food Collective will provide employment and education pathways through the development of a nursery and grazing activities in Phase One of the project, for which construction is due to commence in July 2023. These activities will contribute to significant environmental and social outcomes for the community.
Key Initiatives #40 Support local agribusinesses to be sustainable, grow and be prepared for climate change	
Support sustainable local agribusiness	✓ Council continues to support the local, sustainable agri-food sector through business visitations, information sharing and organisation of workshops on key topics of interest.

KEY: ✓ Completed ⌚ Ongoing



Local business
Maple Tree Cafe

Services

The following statements provide information in relation to the services funded in the 2022-2023 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost
		Actual Budget Variance \$000
Investment Attraction	We encourage new and support reinvestment within the City of Whittlesea through networking, relationship management with stakeholders and promotion of the opportunities and initiatives available.	225
		150
		75
Libraries	We offer library services through Yarra Plenty Regional Library in partnership with Banyule and Nillumbik Councils. We seek to build a skilled community that has a sense of wellbeing, inclusion and belonging through free access to relevant collections, public programs and welcoming, accessible spaces for learning.	5,265
		5,352
		(87)
Local business support	We support our businesses by guiding and making it easy for them to engage with Council, promoting funding and employment opportunities, facilitating networking with complementary businesses, promoting business initiatives to increase customer base, coordinating special rate schemes, supporting trader associations, and case managing issues and planning applications.	1,643
		1,947
		(304)



Service performance indicators

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

Service/Indicator/measure	Results				Comments
	2020	2021	2022	2023	
Libraries					
Utilisation <i>Physical Library collection usage</i> [Number of physical library collection item loans / Number of library physical collection items]	5.02	3.55	4.05	5.14	Yarra Plenty Regional Library's diverse collection continues to be relevant to our multicultural community. Loan figures are on the rise as we increase library touchpoints and continue to run the 'Return Yourself to the Library' campaign, for a 28% increase in total loans year-on-year.
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	82.78%	80.44%	87.49%	86.99%	Yarra Plenty Regional Library continues to outperform its collection target to have 85% of the collection purchased within the last five years, ensuring our offering remains relevant to our diverse community at all times.
Participation <i>Active library borrowers in municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	12.41%	10.85%	9.19%	9.07%	Active borrower numbers are returning to pre-pandemic levels as we continue the 'Return Yourself to the Library' campaign and expand the library touchpoints across the municipality. The indicator calculates borrowers across the past three years, so the increase we are seeing after re-opening our branches in March 2022 is not yet reflected in the reported result. Please also note that this result does not include our e-collection borrowers.
Service cost <i>Cost of library service per population</i> [Direct cost of the library service / Population]	\$17.91	\$19.34	\$19.08	\$19.67	The Yarra Plenty Regional Library service is a shared service for the local government areas of Banyule, Nillumbik and Whittlesea. The direct costs of the service are apportioned to member councils by the Library Agreement.



Quarry Hills Parkland



Goal 4 Sustainable environment



Strategic indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator	Measure	Result
Biodiversity protection	Hectares of on-ground biodiversity action	4553.85ha
Tree canopy	Per cent of tree shade across the City of Whittlesea, divided into urban and rural areas	Urban canopy cover: 7.09% Rural canopy cover: 37.7%
Carbon emissions	Total carbon emissions produced across the City of Whittlesea and total emissions per capita	Total emissions: 1,943,000 (t CO2e) Per capita: 8.3 (t CO2e)
Waste diversion	Per cent of kerbside collection waste diverted from landfill	44.98%

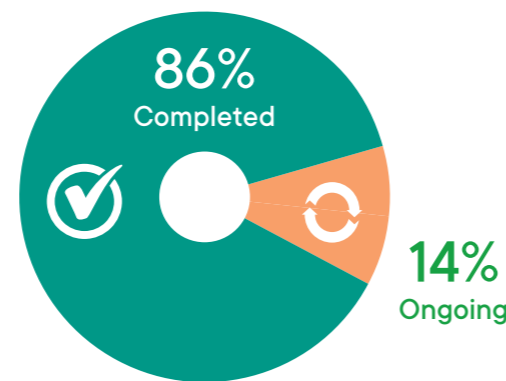
Key achievements

- Adopted the **Climate Change Plan 2022-2023** and **Sustainable Environment Strategy 2022-2032**.
- Introduced a new municipal wide **kerbside glass recycling service**.
- Developed the **Green Wedge Management Plan 2023-2033**.
- **Planted more than 7,000 trees** in streets, parks, conservation reserves and opens spaces.
- Partnering with the Wurundjeri Narrap Team to **develop traditional land management practices** across two conservation reserves.
- Undertook community consultation and awarded the detail design contract for the upgrade of **Peter Hopper Lake in Mill Park**.

Goal 4 Sustainable environment

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2022-2023 Budget for the year.



Actions	Progress
Key Initiative #41 Deliver key actions from our Rethinking Waste Plan, including introducing residential glass recycling, extending food and garden waste services, protecting the environment from litter and increasing sustainable procurement	
Implement the Rethinking Waste Plan to support our community to become a leader in sustainable living	✔ We have implemented the Rethinking Waste Plan priorities for 2022-2023. Funding was provided to support a local repair café; 14 community recycling stations are in operation; transitioning our hard waste booking system to an online platform and established a litter enforcement team to improve the amenity of our neighbourhoods.
Introduce a rebate program for reusable nappies, reusable sanitary products and composting tools	✔ Following the pilot program last year, Council has rolled out the zero-waste rebate program and have issued more than 300 rebates in the various categories.
Implement the glass recycling bin service as a fourth kerbside collection bin for residents, to further decrease waste to landfill and improve resource recovery	✔ Council has rolled out the municipal glass recycling service. Glass is being collected and reprocessed into new glass, removing it from landfill.
Key Initiative #42 Improve the quality and activation of our water networks, source more water from alternative water supplies and use less water through water efficiency upgrades	
Renew and upgrade Peter Hopper Lake in Mill Park	✔ Council has awarded a contract for the detail design of the lake rehabilitation and has undertaken community consultation for this multi-year project.
Construct Wilton Vale Wetland Boardwalk in South Morang	🔄 Council has commenced works on the boardwalk, with work expected to be completed by the end of 2023.
Refurbish Janefield Wetlands Boardwalk in Bundoora	🔄 Council has progressed the site investigations and design. The boardwalk upgrade will be completed by mid-2024.
Key Initiative #43 Finalise and implement the new Green Wedge Management Plan and 10-year action plan in consultation with the community	
Draft and consult with community on a new Green Wedge Management Plan	✔ The new Green Wedge Management Plan has been endorsed.

KEY: ✔ Completed 🔄 Ongoing

Actions	Progress
Key Initiative #44 Deliver on our Greening Whittlesea Strategy including increasing tree canopy along main road residential streets and in conservation reserves, parks and major facilities	
Deliver the Residential Street Tree Renewal Planting Program	✔ Council identified 16 streets for street tree renewal and has completed community consultation. All scheduled street tree removals have occurred and the planting of 461 new trees was completed in June 2023.
Deliver the Parks Tree and Major Facilities Planting Program	✔ Council has installed 545 new trees within parks and open spaces across the municipality.
Deliver the Conservation Reserves Tree Planting Program	✔ Council has planted 6,335 trees as part of this year's Conservation Reserves Tree Planting Program.
Work with Traditional Owners to obtain Aboriginal cultural heritage permits for land management works in conservation reserves	✔ Council obtained a cultural heritage permit in May 2023 for a priority project area in Wollert. This will allow Council to progress works within registered sites of stony rise landscapes of cultural sensitivity.
Better protect conservation reserves through rezoning	🔄 The background work to identify the list of conservation reserves to be considered for rezoning has been completed and preparation for a Planning Scheme Amendment has commenced. Development of the planning report is underway and is expected to be completed by December 2023. This will form the basis of the planning scheme amendment which is determined by the Department of Transport and Planning.
Key Initiative #45 Finalise and implement the Climate Change Plan, with a focus of reducing potable water use, reducing carbon emissions and transitioning to more sustainable resources	
Map our biodiversity assets to help protect and enhance them throughout the planning process	✔ Council has developed the Whittlesea Biodiversity Atlas to use as baseline data to support decision-making to protect and enhance our biodiversity assets through the planning process.
Model habitat connectivity to better understand impacts of fragmentation and urban growth on our biodiversity, and to inform our incentive programs, land management and planning scheme for better biodiversity outcomes	✔ Council is undertaking the Habitat Connectivity modelling project to investigate current connectivity and potential to create future habitat corridors.
Support our business community to improve the sustainability of their facilities using Environmental Upgrade Agreements	✔ Council has launched the Environmental Upgrade AAAgreement program to support local businesses improve the sustainability of their business premises.
Partner with Traditional Owners to develop land management partnerships	✔ Council is partnering with the Wurundjeri Narrap Team to undertake onground management across two conservation reserves twice a month.
Help our community learn and connect with the environment through the Nature Stewards Program	✔ Thirteen community members graduated from the Nature Stewards Spring Program in December 2023. They learned about local fauna, local flora, fungi, local land use, fire management in the municipality and more. They also participated in four field trips.

KEY: ✔ Completed 🔄 Ongoing



Nature-based events help celebrate our local environment

Actions	Progress
Key Initiative #46 Use less energy by investing in energy efficiency programs including energy efficient street lighting	
Improve the energy efficiency of Council buildings and facilities including solar and lighting upgrades	✔ Council has installed solar PV systems on six community facilities and has awarded contracts for the installation of a further seven. We are progressing with the conversion of gas appliances to electric in 11 kindergartens.
Continue to replace our streetlights with energy efficient bulbs	✔ Replacement of streetlights with energy efficient bulbs is progressing in line with program schedule.
Key Initiative #47 Introduce new local recycling drop off points including a resource recovery shop	
Key Initiative #48 To protect and enhance Whittlesea’s environmental and sustainable future, we will undertake advocacy on behalf of our community, on climate change, water security and quality, vulnerable flora and fauna and waste reduction and reuse	
Advocate to protect the Grassy Eucalypt Woodlands	✔ Council continues to advocate for the protection of the Grassy Eucalypt Woodlands. Council is also working with Trust For Nature to identify opportunities for local landowners to participate in the Grassy Eucalypt Woodlands project through funding or other arrangements with the State Government.
Continue to manage populations of Matted Flax-lily relocated from the Mernda Rail site	✔ The management of population of Matted Flax-lily translocated from the Mernda Rail site is progressing well with high survival rates.
Key Initiative #49 Undertake analysis of extreme heat on the health and wellbeing of our community to inform future planning to protect residents and precincts most vulnerable to heatwaves	

KEY: ✔ Completed 🔄 Ongoing

Services

The following statements provide information in relation to the services funded in the 2022-2023 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
Biodiversity, land management, sustainable planning and design	Through its role as a statutory authority, Council plays a crucial role in delivering an environmentally sustainable city. Council facilitates sustainable land management and biodiversity conservation on public and private land across urban and rural areas. Council educates and empowers the community to undertake biodiversity conservation activities and sustainable land management.	3,702 3,273 429
Climate change	Council provides services to support the community’s adaptation and mitigate climate change risks. We work to reduce the urban heat island effect and support urban greening, deliver walking and cycling paths supporting active travel for the community. Council shows leadership by avoiding, minimising and offsetting our greenhouse gas emissions within its operations and developments it builds and maintains. Council improves its infrastructure, and helps the community prepare for the unavoidable impacts of our changing climate, including increases in extreme weather events. Council educates and empowers the community to reduce greenhouse gas emissions.	208 175 33
Resource recovery and waste	Council provides sustainable solutions for the collection, disposal and recovery of waste materials generated within the community and through our own operations. We develop strategic policy, education programs and operational maintenance activities to avoid, minimise and recover waste and keep our city clean, healthy and safe. We undertake compliance and enforcement for illegal waste dumping in our municipality. We support and empower the community transition to a circular economy.	28,019 19,706 8,313
Water management	Council works alongside state government agencies and utility providers to develop and deliver integrated water management services for our community, protecting and restoring our natural waterways. Council manages its water assets to ensure that they are planned, delivered, and maintained effectively. We are committed to ensuring water is used efficiently throughout our city. We support the community to understand and appreciate the water cycle and use water wisely.	1,227 858 369

Service performance indicators

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

Service/Indicator/measure	Results				Comments
	2020	2021	2022	2023	
Waste Collection					
Satisfaction <i>Kerbside bin collection requests</i> [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1,000	136.45	83.07	135.89	96.88	Kerbside bin collection requests have reduced year-on-year. Council contractors have reviewed collection practices to reduce damage to bins and ensured the mapping system is up to date and accurate.
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	2.07	11.69	5.57	3.83	Council contractors have worked to reduce mapping errors. Contractors have also reviewed training procedures. As a result, we have missed fewer bins compared to the previous financial year.
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]	\$46.25	\$74.25	\$79.69	\$90.76	High inflation and higher commodity prices have resulted in an increase in costs year-on-year.
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]	\$47.39	\$49.86	\$56.96	\$48.58	We have seen a reduction in recycling processing costs due mainly to a decrease in tonnages collected. City of Whittlesea is one of the first Victorian councils to have implemented the purple glass bin service.
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	42.94%	46.05%	46.06%	44.98%	Despite 2,395 more dwellings in the municipality compared to the previous year, the City's overall waste delivered to landfill has decreased by 1,043 tonnes. We believe that the lower percentage of materials diverted from landfill is due to COVID restrictions lifting, where recyclable items are more likely to be consumed outside the house. Furthermore, we have seen a reduction of food organics and garden organics (FOGO) material due to weather patterns.



Riverside Community Planting Day



Council's animal management services provide a range of services for our residents and their pets



Goal 5 High performing organisation



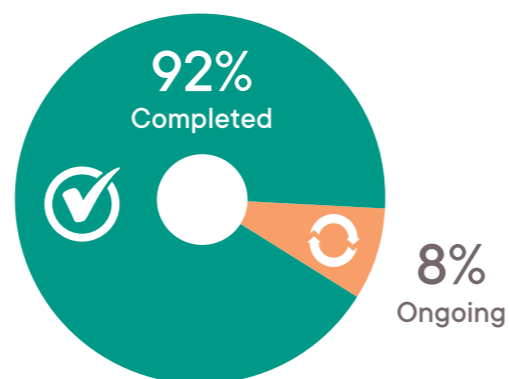
Strategic indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Key achievements

- Began a **digital transformation program to improve efficiency and customer service.**
- Developed the **Great Workplace For All Plan 2022-2024.**
- Successfully advocated to State and Federal Government resulting in **\$44.1 million commitment for the City of Whittlesea community.**
- Ongoing advocacy to the Federal Government has resulted in a commitment to delivering the **Beveridge Intermodal Freight Terminal**, a \$1.8 billion project which will generate nearly 20,000 local jobs.
- Endorsed the **Thomastown and Lalor Place Framework.**
- Delivered a successful program of **community engagement.**

Goal 5 High performing organisation



Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2022-2023 Budget for the year.

Actions	Progress
Key Initiative #50 Improve customer service through investing in technology, systems and Council staff and make it easier for our community to interact with Council	
Through the delivery of our Customer First project, continue to make it easier for residents to interact with Council	✔ Our digital transformation program has been fully resourced, and we are working to streamline online processes so our customers can interact with us at a time and in a way that suits them. We have also developed a reporting and governance framework for the program.
Make it easier for our community to apply for local law permits online such as roadside and footpath trading	🔄 Council explored different options to simplify how businesses apply for local laws permits during 2022-2023. As part of our commitment to improving customer service, business permits have been included in the development of a Council-run customer portal making it easier for our customers to interact with us online. Designing this portal is now underway.
Continue our digital transformation to improve our efficiency and customer service	🔄 Council has commenced a significant piece of design work on the Enterprise Architecture. This initiative underpins all investment decisions in systems, processes and technical capability for the organisation into the future.
Key Initiative #51 Continue to implement our Advocacy Plan for infrastructure and services to support the diverse needs of our community	
Advocate on behalf of our community leading up to the State election and work with new sitting State and Federal members post-election	✔ Council relies on all levels of government to help provide the infrastructure and services that our community needs and advocates to both the Federal and State Governments to fund these priorities.
Key Initiative #52 Continue to be an employer of choice through developing and implementing a new Workforce Plan to attract and retain high quality and skilled staff to support our community	
Implement the Workforce Plan to attract and retain skilled staff to deliver for our community	✔ We have completed priority actions as part of the Great Workplace for All Plan, including the annual gender-based audit, the Leadership Development Program, updated Flexible Working Policy and the recruitment review process of the Workforce Planning Committee.
Implement the Gender Equality Action Plan to ensure a safe and equal workplace and progress towards becoming an Employer of Choice	✔ We have completed priority actions of the Gender Equality Action Plan, including updating our workforce's diversity and inclusion data, key staff surveys and the gender equality audit.
Deliver the Emerging Leaders Program to strengthen leadership skills of staff	✔ The Emerging Leaders Program for 2023 is underway with 25 participants being part of the program that will conclude in November 2023.

KEY: ✔ Completed 🔄 Ongoing

Actions	Progress
Key Initiative #53 Establish a place-based approach to Council planning, service and infrastructure delivery that is responsive to the distinct needs and aspirations of local communities	
Develop High Performing Organisation Strategy to guide effective and efficient use of resources, and good governance at Council	✔ We have developed the High Performing Organisation Strategy for internal consultation and adoption by the Executive Leadership Team.
Commence implementation of our place-based service delivery model, including promotion of local services and identification of service gaps	✔ Council is progressing to a place-based approach to ensure that service and infrastructure delivery responds to local community aspirations and needs.
Deliver a place-based youth development program providing services to young people close to where they live, recreate, study and work	✔ Our Youth Development Officers work in their local areas to identify local needs of young people and develop programmatic responses accordingly.
Finalise the Thomastown and Lalor Urban Design Framework to enhance liveability and connection in the area	✔ Council endorsed the Thomastown and Lalor Place Framework in April 2023.
Key Initiative #54 Continue to implement the Local Government Act 2020 and publicly report on an action plan to embed good governance at the Council	
Develop the 2023-2024 Budget	✔ The 2023-24 Budget was adopted by Council on Tuesday 27 June 2023. The Budget represents a financially responsible and sustainable investment in the delivery of core services and infrastructure investment that is critical in supporting our growing local community.
Develop the 2024-2033 Financial Plan	✔ Council developed the Financial Plan alongside the Budget to ensure Council is financially sustainable in the long term.
Publicly report on Council's good governance and delivery of the Community Plan	✔ Council endorsed the second Good Governance Action Plan at the April 2023 Council Meeting.
Key Initiative #55 Develop a long-term community infrastructure plan responding to community service and infrastructure needs for sport, leisure, recreation, arts, heritage and culture, youth, older adults, families and children and libraries	
Develop a long-term Community Infrastructure Plan to guide the development of community, arts and cultural facilities	✔ The draft Long-term Community Infrastructure Plan is scheduled for community engagement and adoption in late 2023.
Key Initiative #56 Continue to strengthen local community engagement in line with Council's Community Engagement Policy to inform Council programs and decision-making	
Create a program of regular pop-up activities across the municipality to increase engagement opportunities for community to help shape our programs and decision-making	✔ We have built a successful program of regular community touchpoints including Coffee with Council, Administrator Meet and Greets, pop-ups at local shopping centres and at community events. We continue to rollout this program across the municipality to provide our community with the opportunity to have their say on what matters to them.

KEY: ✔ Completed 🔄 Ongoing

Actions	Progress
Key Initiative #57 Maintain strong communications with our community to promote access to services including multilingual, accessible for all and mobile friendly communications and website	
Undertake communications-focused research to understand how we can best communicate with our diverse communities in a fast-changing digital landscape	✔ Council continues to listen to our community's views through community engagement opportunities, customer service feedback, consultation on community priorities and on our digital channels. We received feedback via the Local Government Community Satisfaction Survey and will be surveying residents about their communication preferences as part of a Council survey later in 2023.
Key Initiative #58 Implement, communicate and promote our Financial Hardship Policy 2021 to support our financially vulnerable residents	
Key Initiative #59 Introduce regular reporting on Council's performance including the Community Action Plan and customer service performance	
Develop the 2021-2022 Annual Report	✔ The 2021-2022 City of Whittlesea Annual Report highlighted the strong collaboration, support for the community and achievements of Council in the 2021-2022 financial year. The Annual Report is available to view on Council's website.
Progress the organisational outcomes and measurements framework to ensure all the work Council does benefits community	✔ The outcomes for all the integrated planning framework strategies have been drafted. All outstanding strategy documents incorporating outcomes and measurement work are scheduled for adoption by March 2024.
Develop and implement Council's Research and Analytics Plan to inform evidence-based decision-making	✔ Council has developed a revised Research and Analytics Plan, which was implemented in June 2023.
Key Initiative #60 Seek further opportunities to collaborate with surrounding municipalities and other partners including shared services and collaborative procurement	
Participate in tender and shared services opportunities prioritised by the Northern Councils Alliance	✔ City of Whittlesea continues to be a participant in tenders relating to shared service opportunities as prioritised by the Northern Councils Alliance. These shared service opportunities aim to achieve a standardised uniform approach for the delivery of routine maintenance activities and leverage best value outcomes based on volume.
Key Initiatives #61 Undertake service planning to drive innovation, improvement, equity, efficiency and service excellence with a focus on customer experience	
Identify key initiatives that have a "direct and significant impact on community" for gender impact assessment under the <i>Gender Equality Act 2020</i>	✔ Gender Impact Assessments have been implemented for the Strong Local Economy Strategy, Sustainable Environment Strategy and Connected Community Strategy to help Council adequately plan to address gendered needs and impacts of this work. We are embedding processes and systems to ensure that all significant pieces of work have a gendered lens applied to them in the future.
Review policy for our fees and charges to ensure a fair system that is sustainable financially	✔ Council adopted key fees and charges for 2023-24 as part of the Budget on 27 June 2023. Further fees and charges policy positions will be reviewed when the economic situation to do so is appropriate from a community impact perspective, to ensure our community is supported.
Review children, family and ageing well service clinical governance model to better address an increasingly complex risk, compliance and legislative operating environment	✔ The project plan is being developed around the changing policy reforms which will then lead into the gap analysis phase and will inform the mitigation strategies that we will put in place.

KEY: ✔ Completed ⏳ Ongoing



wat djerring Animal Facility is managed by the City of Whittlesea in partnership with Merri-bek and Darebin Councils

Services

The following statement provides information in relation to the services funded in the 2022-2023 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost
		Actual Budget Variance \$000
Our systems and knowledge	We ensure our users can rely on an effective working environment in terms of technology, applications, information management, research, insights and analytics. We provide the key platforms enabling service and infrastructure delivery across the organisation.	11,162 12,497 (1,335)
Our finance and assets	We ensure Council is managed in a financially sustainable way where resources are allocated effectively to support the delivery of the desired community outcomes. This includes rate setting and revenue generation, prudent financial planning and management, procurement of goods and services, and effective asset management.	41,437 13,398 28,039
Our people	We ensure the City of Whittlesea has adequate labour capacity (numbers) and capability (skills and knowledge) to provide services to the community now, and into the future in an efficient, effective, and sustainable manner.	3,999 3,353 646
Our governance	We ensure Council has adequate structures and processes in place to manage the business of local government in an effective and compliant manner. This includes key strategic planning, communications, advocacy, decision-making and monitoring/reporting activities to achieve Council's purpose of achieving the best outcomes for the local community.	7,091 8,220 (1,129)

Service performance indicators

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

Service/Indicator/measure	Results				Comments
	2020	2021	2022	2023	
Governance					
Transparency Council decisions made at meetings 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, 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	13.04%	4.35%	4.08%	4.55%	Council decisions have remained transparent with minimal decisions being made in the confidential part of the meetings.
Consultation and engagement Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how council has performed on community consultation and engagement]	55.00	54.00	55.00	52.00	While Community Engagement scores have dropped across the state, the City of Whittlesea remains equal to the state-wide figure for 2023 and remains significantly above the interface score.
Attendance Councillor attendance at council meetings [The sum of the number of councillors who attended each ordinary and special council meeting / (Number of ordinary and special council meetings) x (Number of councillors elected at the last council general election)] x100	80.97%	100.00%	94.87%	91.67%	Administrators have continued with excellent attendance at Scheduled Council Meetings.



Council Meetings are held in the Council Chambers and live streamed

Service/Indicator/measure	Results				Comments
	2020	2021	2022	2023	
Service cost Cost of elected representation [Direct cost of the governance service / Number of councillors elected at the last council general election]	\$84,833.65	\$252,544.67	\$224,192.22	\$225,472.00	The number of administrators and associated costs mandated by State Government which demonstrates a higher cost to Council when compared to the interface average. We appointed a new Administrator in the final quarter of 2022-2023, returning the total to three Administrator positions once again.
Satisfaction Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	54.00	57.00	57.00	53.00	Our results are still sitting above current results for interface councils and above the state-wide result.

Governance and management information

Audit & Risk Committee

Role of the Audit & Risk Committee

The Audit & Risk Committee (the Committee) is an independent committee of Council. Its purpose is to support and advise Council in fulfilling its responsibilities related to financial reporting, risk management, maintenance of systems of internal control, assurance activities including internal and external audit and Council's performance regarding legislative and regulatory compliance. It acts in this capacity by monitoring, reviewing, and advising on issues within its scope of responsibility.

The Committee reports to Council on the outcomes of its work program and provides advice and recommendations on matters relevant to its Charter. The Committee may also endorse key reports for consideration by Council.

Independence

An independent Audit & Risk Committee is a fundamental component of a strong corporate governance culture. Council's Committee is independent of management and is not involved in any operational decisions. Committee members do not have any executive powers, management functions or delegated financial responsibilities.

Reporting Period of this Report

This report covers Committee activity from 12 September 2022 to 5 September 2023, including meetings held on 12 September and 1 December 2022, and 16 February, 25 May, and 5 September 2023.

Purpose of this Report

This report has two purposes as follows:

1. It meets the reporting requirements to Council as mandated by section 54(5) of the *Local Government Act 2020* (LGA), whereby the Committee is required to biannually report to Council on its activities, findings and recommendations. The Committee also provided a mid-year activity report to Council in March 2022; and
2. It meets Council's governance requirements whereby Council requires its various Committees to report on their activities at least annually.

Committee Charter

The Committee's Charter is set by Council and was last reviewed and approved by Council on 21 March 2023.

Committee Membership

The Committee has four independent members and two Administrator members. The independent members collectively have skill sets and experience as mandated in section 53 of the LGA, including skills in financial management and reporting, risk management, audit and assurance programs, compliance management and internal control frameworks.

The Chair of the committee is an independent member. The mix of independent and Administrator members enables open discussion based on best practice and gives Administrators insights into Council's governance practices.

Meeting Attendance

Meeting date	Independent Members				Administrator Members			
	Geoff Harry	Jen Johanson	Bruce Potgieter	Dr Marco Bini	Lydia Wilson	Chris Eddy	Peita Duncan	Christian Zahra
12 Sept 2022	Attended	Attended	Attended	Attended	Attended	Attended		
1 Dec 2022	Attended	Attended	Attended	Attended	Attended	Attended		
16 Feb 2022	Attended	Attended	Attended	Apology	Attended		Attended	
25 May 2023	Attended	Attended	Apology	Attended	Attended			Attended
5 Sep 2023	Attended	Attended	Attended	Attended	Attended			Attended

The composition of the Committee remained stable during the year, with the continuity of four independent members and one Administrator member.

Administrator member Chris Eddy's membership ceased in December 2022, when he resigned as Administrator, creating a vacancy, which was temporarily filled by Administrator Peita Duncan, until Administrator Christian Zahra AM was appointed to the Committee in May 2023.

Senior Management Team

The Committee has been strongly supported by Council's senior management team who have attended all meetings during the year.

External Service Providers

In addition, both the internal audit team (Crowe) and the agent of the Victorian Auditor General's Office (VAGO) have attended as required, and in fact have attended most meetings during the reporting period.

The Committee enjoys strong and professional working relationships with the entire support team, which is a critical element in ensuring the Committee delivers positive and insightful support and advice to Council.

Annual Work Plan

The agendas for the five meetings in the reporting period have been driven by the Committee's Annual Work Plan (AWP), which reflects its responsibilities as set out in the Committee Charter. The AWP is reviewed frequently to ensure that it remains reflective of Council's business activities and ever-changing contextual environment.

The work of the Committee is summarised below in each of the key areas.

Financial and Performance Reporting

The Committee monitored the:

- Quality, content, and commentary of the financial and performance reports provided to Council, which were tracked against the approved Budget and Council Plan; and
- Impact on the Council's annual report.

The Committee was satisfied with the quality of the financial performance reporting. The Committee also obtained assurance from the external auditors at the conclusion of their work, which indicated that there were no substantial concerns identified.

The Committee endorsed both the annual financial report and the annual performance statement for the year ended 30 June 2023 to Council for approval.

Risk Management

The Committee monitor risk management at all meetings, including reviews of:

- Progress of strategic and operational risks
- Changes to Council’s Risk Appetite Statement
- Updates on Insurance Claims Management
- The Business Continuity Plan
- Insurance Program renewal
- Updates on significant insurance and legal matters
- Briefings from Council staff on emerging industry risks including:
 - IT and cyber security
 - Data governance
 - Child Safety Standards
 - Climate change.

The Committee is pleased with the maturity of the risk management framework, program and controls, and the Business Continuity Plan.

Strategic Internal Audit Plan

The Committee monitored the Strategic Internal Audit Plan (SIAP), which was developed by our internal auditors in consultation with the Committee, the Executive Leadership Team, and the Risk & Assurance Team.

The Plan is usually reviewed in the meeting held before the end of the financial year, however, owing to the appointment of a new internal audit service provider in July 2023, the Committee has scheduled to review and endorse the Plan at the 12 September 2023 Committee meeting.

Internal Audit

The internal audit function was outsourced to Crowe Australasia (Crowe) a global accounting network under an agreement that commenced in July 2018 and concluded on 30 June 2023. A competitive tender process was undertaken resulting in the appointment of Pitcher Partners to provide internal audit services from 1 July 2023 for three years, with an option to extend three years.

The Committee also monitored the progress of each internal audit scheduled under the SIAP, and the progress of high and medium rated recommendations falling out of those internal audit reviews as follows:

Internal Audit Reviews	
Business Continuity Planning	(Aug 2022)
Cyber security	(Aug 2022)
Food & Public Health Act Compliance	(Dec 2022)
Whittlesea Community Connections	(May 2023)
Various Financial Controls	(May 2023)
Follow-up of Completed Internal Audit Actions	(May 2022)

As indicated above, there has been a significant amount of internal audit activity for the reporting period. The Committee regularly monitors management performance in closing out recommendations for improvement and is particularly alert to high-rated actions that are not closed by the target dates.

The Committee is satisfied that there is appropriate management focus on the actions, bearing in mind that some recommendations require system changes or enhancements that can have long lead times.

The Committee acknowledges that many actions have been closed over the past 12 months with a concerted effort to prioritise actions closure by management.

Compliance and Integrity

The Committee monitored Council’s compliance with the Act and provided advice on:

- Systems and processes for monitoring legislative compliance
- Gifts, Benefits and Hospitality Register to assess fraud risk and conflict of interest compliance
- Key personnel expenses (including Administrators, CEO, and the CEO’s Executive Assistant), to assess fraud and integrity
- Internal Assurance Program, which included a review of the City of Whittlesea Social Club Governance
- Regulatory Integrity Report Review program, which screens for investigations and reports by state integrity agencies (including VAGO, IBAC, Ombudsman Victoria and the Local Government Inspectorate) with officers providing briefings, recommendations and best practice insights to be implemented where a gap exists.

Systems of Internal Control

The Committee considered several reports on the review of policies, systems and controls during the reporting period. The key matters monitored and subject to review included the following:

- Delegations of Authority
- Alignment of policies and procedures with the Overarching Governance Principles
- The review schedule of key internal policies
- Significant breakdowns in internal controls (as required)
- Targeted areas:
 - Procurement
 - Significant Contracts and Projects
 - Developer contributions.

External Audit

The Victorian Auditor General’s Office (VAGO) appointed Richmond Sinnott & Delahunty (RSD) as its agent to undertake the annual external audit of Council’s annual financial report and annual performance statement.

The Committee was briefed on RSD’s draft external audit strategy for the 2022-2023 annual performance statement at the meeting on 16 February 2023, which focused on the need to improve local roads, community infrastructure and material misstatements affecting plant and equipment depreciation. The Committee gave advice to management on preparing for the audit and responding to improvement opportunities.

The Committee reviewed RSD’s closing report on the Annual Financial Report, and the Annual Performance Statement for 2022-2023 at its meeting on 5 September 2023, noting that there were no significant issues raised, and some improvement and opportunities relating to the ownership of infrastructure assets and the review of IT Policies and Procedures. The Committee continues to monitor management’s implementation of the improvement initiatives.

Reporting to Council

To advance the transparency of Committee decision-making, advice and deliberations:

- All Committee meeting minutes are reported to the next ordinary Council meeting after Committee in-principle approval

- The Committee Six-Monthly report (Biannual Report) was tabled at the 21 March 2023 Council meeting, which contained information on the Committee’s activities from October 2022 to March 2023; and
- The Annual Financial Report, which was audited by the appointed external auditors was tabled at Council’s September 2022 meeting.

Committee Performance Assessment

The Committee assessed its performance using an anonymous survey completed by six Committee Members and five Council Officers who interact regularly with the Committee. Analysis of the results shows a high satisfaction rate on all indicators.

At its December 2022 meeting, the Committee discussed the themes relating to the agenda, papers and minutes and discussed survey comments, which resulted in some continuous improvement initiatives. The Committee discussed the possibility of engaging an independent consultant to undertake the next performance assessment.

The results of the survey were shared with Council at the meeting held 21 March 2023.

Conclusion

The Committee is satisfied that it has fully discharged its responsibilities as set out in its Charter. It has given advice to management to reduce its risk exposure and is confident that Council has a solid control environment that continues to mature and has well-established prudent financial management practices.

I would like to take this opportunity, on behalf of all Committee members, to thank the Administrators for their commitment and contributions to the Committee. I also want to acknowledge the support of Council’s senior officers in the preparation of agendas, minutes, reports, and presentations, all of which ensure that the Committee remains well-briefed and effective.

Geoff Harry
Chair, on behalf of the Audit & Risk Committee
Date 5 September 2023

















Youth Advisory Council
deputy chair

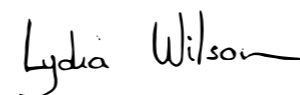
Governance and management checklist

The following are the results in the prescribed form of Council's assessment against the prescribed 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	1/03/2021
2	Community engagement guidelines Guidelines to assist staff to determine when and how to engage with the community	1/03/2021
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	25/10/2021
4	Asset Plan Plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years	27/06/2022
5	Revenue and Rating Plan Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges	27/06/2023
6	Annual Budget Plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required	27/06/2023
7	Risk policy Policy outlining Council's commitment and approach to minimising the risks to council's operations	27/06/2022
8	Fraud policy Policy outlining Council's commitment and approach to minimising the risks to Council's operations	20/07/2020
9	Municipal Emergency Management Plan Plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery	8/09/2020
10	Procurement Policy Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council	4/05/2021

Governance and management items	Assessment
11 Business Continuity Plan Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster	03/05/2023 
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	25/06/2020 
13 Risk Management Framework Framework outlining Council's approach to managing risks to the Council's operations	27/06/2022 
14 Audit and Risk Committee Advisory committee of Council under section 53 and section 54 of the <i>Local Government Act</i> whose role it is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, monitor and provide advice on risk management, and provide oversight on internal and external audit functions	Charter amended 21/03/2023. During the year, Committee meetings were held on: 9 September 2022 12 September 2022 1 December 2022 16 February 2023 25 May 2023 
15 Internal audit Independent accounting professionals engaged by Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls	16/07/2018  During the year, internal audit presented to management and the Audit and Risk Committee at the following meetings: 12 September 2022 1 December 2022 16 February 2023 25 May 2023
16 Performance Reporting Framework A set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i>	19/09/2022 
17 Council Plan Reporting 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	16/02/2023 

Governance and management items	Assessment
18 Quarterly budget reports quarterly reports to the Council under section 97 of the <i>Local Government Act 2020</i> , comparing actual and budgeted results and an explanation of any material variations	Annual Report: 17/10/2022  Q1: 15/11/2022 Q2: 25/01/2023 Q3: 16/05/2023
19 Risk Reporting Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies	1/12/2022 and 25/5/2022 
20 Performance Reporting Six-monthly reports of indicators measuring results against financial and non-financial performance including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i>	Annual Report: 17/10/2022  Q1: 15/11/2022 Q2: 25/01/2023 Q3: 16/05/2023
21 Annual Report Annual Report under sections 98, 99 and 100 of the Act 2020 containing a report of operations and audited financial and performance statements	17/10/2022 
22 Councillor Code of Conduct Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters	2/02/2021 
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, in accordance with sections 11 and 47 of the Act	27/06/2022 
24 Meeting Procedures Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees	19/9/2022 



Lydia Wilson
Administrator

Dated: 19 September 2023



Craig Lloyd
Chief Executive Officer

Dated: 19 September 2023

Statutory information

Documents available for public inspection

Council is required to make certain types of documents available to the public. These include, but are not limited to:

- Plans, strategies and reports adopted Council
- Council policies (other than those relating to internal operational matters)
- Standards and guidelines
- Council Meeting agendas and minutes (excluding meetings closed to members of the public).

The table below contains the documents that are available to the public and details the type of access that applies to each document type in accordance with sections 57 and 58 of the *Local Government Act 2020* and *Council's Public Transparency Policy*.

Documents available for inspection can be viewed on Council's website or by appointment at Council's Civic Centre, located at 25 Ferres Boulevard, South Morang.

Reasonable accommodations will be made where travel to the Civic Centre is not practicable.



For further information on how to access documents that are available to the public please visit Council's website at whittlesea.vic.gov.au/publicdocuments

Legislative Provision*	Document	How to access the document
Section 41	Council Expenses Policy	Available on Council's website
Section 60	Governance Rules 2022	Available on Council's website
Section 75	General Municipal Law (No. 1 of 2014) Common Seal and Conduct at Meetings Local Law (No. 1 of 2020)	Current local laws are published on Council's website or for inspection at Council offices. A hard copy is available for purchase at a cost of \$10.
Section 90	Council Plan (Community Plan)	Available on Council's website
Section 91(4)	Financial Plan	Available on Council's website
Section 92(4)	Asset Plan	Available on Council's website
Section 93	Revenue and Rating Plan	Available on Council's website
Section 94	Budget	Available on Council's website
Section 98	Annual Report	Available on Council's website
Section 108	Procurement Policy	Available on Council's website
Section 135	Summary of personal interests	Summary of returns are available on Council's website The CEO must maintain the confidentiality of personal interests returns with the exception of information that must be published in the summary of returns to Council's website.
Section 139	Administrator Code of Conduct	Available on Council's website
Section 251	Inspection of certified Voters' Roll	Available for inspection for a short period from before an election until one month after the election day. During that period the Voters' Roll is available for inspection at Council offices.
Section 307(2)	Election campaign donations returns lodged by candidates at the previous election	There was no election in 2020 due to appointment of Administrators. This is not currently required.

*Local Government Act 2020

Carers Recognition Act

Council is required to report annually on its compliance with the *Victorian Carers Recognition Act 2012*.

In the 2022-2023 financial year, funding for the Support for Carers Program ceased, however the City of Whittlesea continued to support more than 250 carers who care for someone over the age of 65 year through the following programs.

- Providing in-home services including delivery of meals, personal care, domestic assistance, social support individual and respite services.
- Delivering a weekly memory support program, with up to 20 participants suffering dementia, providing much-needed respite to carers.
- The Home and Community Care Program for Younger People (HACCPYP) program offers care coordination and in-home support for people aged under 65 years old. Through this program, Council supports 45 participants who have a carer.
- Hosted an Ageing Well Expo that provided information on the Carers Gateway, and other supports (including those listed above) to community.

Disability Action Plan

In accordance with Section 38 of the *Victorian Disability Act 2006*, Council adopted the City of Whittlesea Disability Action Plan, which is integrated into the Community Plan 2021-25.

The Disability Action Plan (DAP) aims to ensure our community and Council activities are inclusive of people with disability and supports the following action areas:

- Strengthening social connection and inclusion
- Reducing barriers to services and facilities
- Providing accessible and safe community infrastructure and amenities
- Improving access to public transport
- Supporting education and employment pathways
- Integrating equity into Council decision-making and planning.

For the year 2022-2023, the following Disability Action Plan actions were achieved:

Strengthening social connection and inclusion

- The Whittlesea Disability Network (WDN) established an Online Hub for community members and service providers to share information and provide feedback to Council about barriers to participating in the community.

The WDN announced a schedule of activities for 2022-2023, including quarterly community meetings and a WDN roadshow, visiting more than 15 community groups and organisations that support people with disability and carers.

- The Whittlesea Community Futures (WCF) Partnership held two forums for community service and health organisations focusing on autism, and mental health and wellbeing. The forums were attended by over 120 people and built awareness around the support needs of the community and identified new partnership opportunities.
- Council's Social Planning and Aboriginal Communities Teams established a collaboration to address the service gaps for First National NDIS participants, identified in the NDIS Service Needs in the City of Whittlesea Report.

- Council's Community Activation Team, Community Hubs Team and Kindergarten Team supported the establishment of community-based groups and events for carers and parents with children with disability, including:

- Lalor Carers Catch Up
- My Time parent support group, Mill Park
- The Diamond Valley Special Developmental School (Whittlesea Campus) International Day of People with Disability event at the Whittlesea Monday Market.

- Ongoing activity groups for people with disability included:

- Bust a Move dance group
- Disability Disco
- Let's Get Cooking
- All Abilities gardening
- Marvellous Mosaics
- Feelin' Groovy singing group.

Reducing barriers to services and facilities

- City of Whittlesea's recreation and leisure centres implemented multiple initiatives to improve accessibility for people with disability.
 - The Cerge App was introduced to enable people with disability to organise their access support needs ahead of their arrival at a centre
 - 'We are the Champions' event for International Day of People with Disabilities was hosted at Thomastown Recreation and Aquatic Centre (TRAC)
 - Installation of hoist at Whittlesea Swim Centre
 - Installation of handrail in the warm water pool at Mill Park Leisure (MPL)
 - Active World Logo change to cater for people with vision impairment/low vision
 - The Take Charge Exercise Program trained staff to work with participants with diagnosed mental health conditions
 - The All In Program trained staff to provide swimming lessons and aquatic experience for people with disabilities and people from CALD backgrounds
 - Visual swimming instruction cards were introduced
 - Cerebral Palsy Kid's Gym Program for young people living with cerebral palsy commenced at TRAC. The program is run in conjunction with St Vincent's Hospital
 - MPL and TRAC partnered with DPVCommunity Health to deliver a program providing accessible facilities for people with disabilities and supporting them to transition to full facility membership
 - MPL and TRAC partnered with ReLink Australia to host free Hardcourt Volleyball for 16-25 year-olds at all levels of ability.
- New library initiatives increased access for people with disability including:
 - Braille book collection
 - Sensory toys for loan
 - Staff disability awareness training.

- Ongoing library programs and services included:
 - Accessible book collections and e-library access for people who are housebound
 - The Araluen/Chancez Café providing employment opportunities for people with disability
 - The all-abilities book group
 - The Auslan conversation group
 - Sensitive Santa and story time programs and social stories.
- Council's Sports Inclusion Program and Community Activation teams supported local sports clubs and associations to develop all abilities sports programs including:
 - Footy 4 Fun inclusion program for 7–12 year-olds, Whittlesea township
 - All Abilities and Community Auskick, Lalor
 - All Abilities tennis program, Epping Tennis Club
- Council's Ageing Well team supported in excess of 4,000 people aged over 65 years requiring some support with daily living activities, including personal care, domestic assistance, social support, flexible and centre-based respite.
- The Home and Community Care Program supported younger people with moderate, severe and profound disabilities and their unpaid carers who were not eligible for services through NDIS.

Providing accessible and safe community infrastructure and amenities

- A modified Changing Places toilet, Marveloo, was installed at the Civic Centre, South Morang, for use by people with disability who are unable to use a standard accessible toilet.
- Council successfully applied for a Changing Places Grant for a new accessible amenity to be installed in the future Patterson Drive Community Centre.
- Disability Discrimination Act (DDA) parking bays were included in the new streetscape projects at Gorge Road, South Morang and in the concept designs for Alexander Avenue Shops and The Boulevard in Thomastown.
- The Dr Harry Jenkins car park construction accommodated DDA parking bays and footpath connections to the playground and tennis court.

Supporting education and employment pathways

- Council's Youth Development team worked with a group of young people who identify as neurodiverse, to develop a video resource about the needs of neurodiverse students and the learning environments that can best support them.

The Youth Team utilise the resource package to engage schools across the municipality, including leaders and educational support teams.
- Council's Economic Development Team supported vocational, work experience and employment initiatives for people with disability, including:
 - The Good Incubator Inclusive Microenterprise Project
 - The Diamond Valley Special Developmental School work experience program
 - Job Advocate program
 - Mill Park Library/Araluen Chancez Cafe

Integrating equity into Council planning and decision-making

- The Whittlesea Staff Disability Advisory Group partnered with Council's People and Culture Team and the Australian Network on Disability to audit Council's inclusive recruitment policies and procedures.
- Council's Social Planning and Civic Engagement Teams updated the Minimum Standards for Accessible Meetings Guidelines, to support people with disability who wish to participate in Council meetings and public-facing events.

Contracts

In 2022-2023, Council did not enter into any contracts valued at \$300,000 or more for goods, works or services, without first engaging in a competitive process.

Food Act Ministerial Directions

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.

On 1 July 2022, amendments to the classes of food premises and requirements Gazetted:

- Revoked all previous notices of the classes of food premises made under section 19C of the *Food Act 1984*
- Created a new notice under section 19C of the *Food Act 1984* to declare classes of food premises and requirements.

The new changes to classification in section 19C of the *Food Act 1984* includes the following:

- Class 1 – changed definition of childcare
- Class 2 – requirement for a food safety program was exempted for five years except for high-risk food activities (listed in the declaration)
- Class 2 – included low-risk food manufacturers with allergen-free claims
- Class 3A – a new classification targeting accommodation getaways and home-based businesses that make chutney-type products
- Class 3A – not required to keep minimum records but must have a food safety supervisor
- Class 3 – not required to keep minimum records, except for warehouses and distributors
- Class 3 – amended to include baked and unbaked sweet and savoury foods (formally Class 2)
- Class 4 – now includes the notification of family day care premises.



Council helped pet owners prepare ahead of the transition to new cat confinement and mandatory desexing regulations

Domestic Animal Management Plan

Council's animal management service features a range of programs to ensure that people and their pets can live together harmoniously and safely in our community.

The service includes:

- Operating the Epping Animal Welfare Facility, including reuniting lost pets with their owners and pet adoptions
- Undertaking animal registration checks
- Animal-related investigations, including nuisance complaints and dog attacks
- Putting measures in place to mitigate the risks posed by dangerous and restricted breed dogs, including annual inspections
- Attending to wandering livestock
- An after-hours emergency service for dog attacks, wandering livestock and injured animals
- Auditing animal-related businesses to ensure welfare standards are upheld.

All of these activities are guided by the Council's *Domestic Animal Management Plan 2021-2025*.

The Plan was developed based on more than 3,000 pieces of community feedback gathered through a range of surveys and pop-up stalls in 2021 and finessed during further community consultation in September 2022.

The Plan has a strong focus on improving responsible pet ownership, balancing community and environmental needs and partnering with other neighbouring councils to develop a consistent approach to managing animals across the region.

Some of the key initiatives achieved from the Plan in 2022-2023 include:

- Undertaking a significant communications and engagement program to transition our community and their cats to new cat confinement and mandatory desexing regulations. This engagement included:
 - cat enclosure workshops and instruction videos
 - 18 community pop-ups across the municipality for the community to seek advice directly from the Animal Management team

- partnering with local vet clinics and pet stores to promote the new regulations
- translating our marketing material into the top 10 languages spoken in our municipality
- advertising in shopping centres, social media, vehicle decals and sign boards
- direct emails and text messages to registered cat owners
- media releases
- articles in Local Scoop (Council's bi-monthly resident newsletter).
- Continued the subsidised cat desexing program to help address the overpopulation of cats in the City of Whittlesea
- Holding the inaugural City of Whittlesea Pet Expo as part of the Whittlesea Community Festival. The Pet Expo featured:
 - Animal Management and Epping Animal Welfare Facility stalls
 - dog obedience demonstrations
 - dog agility courses
 - stalls by rescue groups, Lort Smith Animal Hospital, a cat enclosure retailer and pet retailers
 - free first-time pet registrations.
- Commenced managing the Epping Animal Welfare Facility in October 2022 on behalf of the Cities of Whittlesea, Merri-bek and Darebin (now known as the wat djerring Animal Facility) and established formal partnership agreements with various rescue groups to improve animal welfare outcomes for stray and surrendered animals
- Ongoing cross-referencing of microchip registries to ensure Council's registration database is up-to-date, and to ensure breeders within the area are complying with registration requirements
- Cross referencing adoption records with registration database to ensure Council's registration database is up-to-date with recent adoptions
- Proactively patrolling parks and streets to ensure compliance with off leash laws and to ensure pets are registered.

Freedom of Information

The *Freedom of Information Act 1982 (Vic)* (FOI Act) embodies the following principles:

- Members of the public have a legally enforceable right of access to certain government information
- Government departments and agencies are required to publish information detailing the documents and the types of documents they hold
- People may ask for inaccurate, incomplete, out-of-date or misleading information contained in their personal records to be changed
- People may appeal against a decision by a government body to deny access to information or to not amend personal records.

In accordance with the FOI Act, anyone wanting to make a Freedom of Information request must do so in writing, must provide sufficient information to enable the requested documents to be identified, and must be accompanied by payment of an application fee (which can be waived by Council on hardship grounds).



Further information on how to make an FOI request is available on Council's website.

Freedom of Information applications by year

The following table summarises the Freedom of Information applications received by Council over the past four years:

FREEDOM OF INFORMATION	2019-2020	2020-2021	2021-2022	2022-2023
Total number of requests	31	32	29	61
Access granted in full	2	5	3	9
Access granted in part	21	21	13	14
Other: such as withdrawn or lapsed	8	3	4	38
Access denied in full	Nil	3	2	Nil
Number of internal reviews sought	Nil	Nil	Nil	Nil
Number of external reviews sought	3	Nil	Nil	Nil
Number of appeals lodged with the Victorian Civil and Administrative Appeals Tribunal	Nil	Nil	Nil	Nil
Total fees and charges collected	\$1,440.06	\$1,672.40	\$1,056.15	\$2,520.68

Public Interest Disclosure Procedures Act

Council is committed to the aims and objectives of the *Public Interest Disclosure Act 2012* and does not tolerate improper conduct by its employees, officers or members, or reprisals against those who come forward to disclose such conduct.

Council recognises the value of transparency and accountability in our administrative and management practices and supports the making of disclosures that reveal improper conduct.

Improper conduct means corrupt conduct or conduct that constitutes:

- a criminal offence
- serious professional misconduct
- dishonest performance of public functions
- intentional or reckless breach of public trust
- intentional or reckless misuse of information
- substantial mismanagement of public resources
- substantial risk to health or safety of a person
- substantial risk to the environment
- conduct of any person that adversely affects the honest performance by a public officer of their functions
- conduct of any person that is intended to adversely affect the effective performance by a public officer of their functions for the benefit of the other person.

Council will take all reasonable steps to protect people who make such disclosures from any detrimental reprisal action for making the disclosure and will afford natural justice to the person who is the subject of the disclosure.

The *Public Interest Disclosure Act 2012* outlines the process for reporting disclosures of improper conduct and the protection provided to persons who make disclosures. To make a disclosure or report detrimental action, call Council's Protected Disclosure Coordinator on 9217 2401 or email pid@whittlesea.vic.gov.au.

During 2022-2023, there were no complaints referred to the Independent Broad-based Anti-corruption Commission (IBAC) deemed to be Public Interest Disclosures.



Council's procedures for making or handling a disclosure are available on Council's website whittlesea.vic.gov.au/pid

Road Management Act Ministerial Direction

In accordance with Section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any ministerial direction in its annual report.

In 2022-2023, a new Code of Practice for Worksite Safety – Traffic Management was developed under section 29 of the Act. This was gazetted on 1 June 2023 and will be applicable from 1 December 2023.

Other Non-Statutory Inclusions

Information Privacy

Council continues to be committed to the responsible collection and handling of personal information in accordance with the *Privacy and Data Protection Act 2014* and the *Health Records Act 2001*.

Council's Privacy and Data Protection Policy clearly expresses Council's approach to the management and protection of personal and health information. Council takes all reasonable precautions to ensure that the personal information collected, used and disclosed is accurate, complete and up-to-date and that personal information is protected from misuse or loss and from unauthorised access, modification or disclosure. Council's policy and other documents relating to information privacy are available on Council's website.

Charter of Human Rights

The *Charter of Human Rights and Responsibilities Act 2006* sets out the protected rights of all people in Victoria as well as the corresponding obligations on the Victorian Government.

The Charter requires Council to take human rights into account when making decisions, providing advice and delivering services.

Council staff undergo Human Rights training every four years.

Infrastructure and developer contributions

Under sections 46GZI and 46QD of the *Planning and Environment Act 1987 (the Act)*, Council, as the development or infrastructure contributions collecting agency (or development agency) must report to the Minister for Planning on the receipt and expenditure of infrastructure levies under the Infrastructure Contributions Plan (ICP) and Development Contributions Plan (DCP) systems.

Ministerial reporting requirements for Development Contributions Plans

Requirements apply to the preparation of a report by a collecting agency or development agency under section 46GZI of the *Planning and Environment Act 1987*.

Table 1 – Total DCP levies received in 2022-2023 financial year

DCP name and year approved	Levies received in 2022-2023 financial year (\$)
DCPO1 – Epping North Strategic Plan DCP (2002)	\$0
DCPO2 – Harvest Home Local Structure Plan DCP (2002)	\$2,700
DCPO 3 – Drainage Levy (2006)	\$163,318
DCPO 4 – Cooper Street Employment Area DCP (2007)	\$0
DCPO5 – 9 – Mernda Strategy Plan DCP (2004)	\$722,414
DCPO10 – Epping North East Local Structure Plan DCP (2008)	\$789,667
DCPO11 – Lockerbie DCP (2012)	\$886,418
DCPO12 – Lockerbie North DCP (2012)	\$0
DCPO14 – Epping Central DCP (2015)	\$4,185
DCPO13 – Quarry Hills DCP (2016)	\$6,281
DCPO15 – English Street DCP (2016)	\$113,118
DCPO16 – Wollert DCP (2017)	\$13,168,103
Total	\$15,856,204

Table 2 – DCP land, works, services or facilities accepted as works-in-kind in 2022-2023 financial year

DCP name and year approved	Project ID	Project description	Item purpose	Project value (\$)
Works				\$10,546,490.28
DCPO16 – Wollert DCP (2017)	BR-02	Bridge: Edgars Creek – Koukoura Drive Construction of a culvert crossing over waterway (interim treatment)	Bridge/Culvert Projects	\$1,523,517.00
DCPO16 – Wollert DCP (2017)	RD-01c	Koukoura Drive – Between Craigieburn Road and northern edge of Wollert to Keon Park gas transmission easement Design and construction of first carriageway (interim), excluding intersections – Part of	Road Projects	\$2,808,341.28
DCPO16 – Wollert DCP (2017)	IN-21c	Koukoura Drive/ Connector (north of LTC) Design and construction of arterial to connector 4- way signalised intersection (interim treatment)	Intersection Projects	\$6,214,632.00
Land				\$9,557,491.24
Aurora ADP	RO06	Scanlon Drive (land for road widening required by development north of Craigieburn Road East from 240 metres north of O’Herns Road to Craigieburn Road East)	Road Projects	\$92,884.61
Aurora ADP	PU-01	Land for passive open space	Open Space	\$481,583.63
DCPO 11 – Lockerbie DCP	RD-02b	Land (8200sqm) for construction of one carriageway in each direction from Donnybrook Road – (Reminder of Land)	Road Projects	\$1,207,509.00
DCPO15 – English Street DCP	CB-1	English Street Level 1 Community Activity Center	Community Buildings and Sporting Reserve	\$763,701.00
DCPO16 – Wollert DCP (2017)	SR-04	Wollert Multi-purpose Sports Reserve Purchase of land for multi-purpose sports reserve and multi-purpose indoor sporting facility (Part of Land)	Sports & Recreation Projects	\$7,011,813.00
Total				\$20,103,981.52

Table 3 – Total DCP contributions received and expended to date (for DCPs approved after 1 June 2016)

DCP name and year approved	Total levies received (\$)	Total levies expended (\$)	Total works-in-kind accepted (\$)	Total DCP contributions received (levies and works-in-kind) (\$)
DCPO13 – Quarry Hills DCP (2016)	\$6,281.08	\$0.00	\$1,681,162.00	\$1,687,443.08
DCPO16 – Wollert DCP (2017)	\$40,063,528.75	\$7,445,409.42	\$33,865,233.16	\$73,928,761.91
Total	\$40,069,809.83	\$7,445,409.42	\$35,546,395.16	\$75,616,204.99

Table 4 – Land, works, services or facilities delivered in 2022–2023 financial year from DCP levies collected

Project ID and description	DCP name and year approved	DCP fund expended (\$)	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)	Percentage of item delivered
Works							
BR-02	Bridge: Edgars Creek – Koukoura Drive Construction of a culvert crossing over waterway (interim treatment)						
	DCPO16 – Wollert DCP (2017)	\$0.00	\$1,523,517.00	\$0.00	\$0.00	\$1,523,517.00	100.00%
RD-01c	Koukoura Drive – Between Craigieburn Road and northern edge of Wollert to Keon Park gas transmission easement Design and construction of first carriageway (interim), excluding intersections – Part of						
	DCPO16 – Wollert DCP (2017)	\$0.00	\$2,808,341.28	\$0.00	\$0.00	\$2,808,341.28	54.00%
IN-21c	Koukoura Drive/ Connector (north of LTC) Design and construction of arterial to connector 4-way signalised intersection (interim treatment)						
	DCPO16 – Wollert DCP (2017)	\$0.00	\$6,214,632.00	\$0.00	\$0.00	\$6,214,632.00	100.00%
CO-06	Adult day activity service support (ADASS)						
	DCPO7 – Mernda SP	\$587,580.00	\$0.00	\$0.00	\$0.00	\$587,580.00	63.10%

Table 4 – Land, works, services or facilities delivered in 2022–2023 financial year from DCP levies collected

Project ID and description	DCP name and year approved	DCP fund expended (\$)	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)	Percentage of item delivered
Land							
RO06	Scanlon Drive (land for road widening required by development north of Craigieburn Road East from 240 metres north of O'Herns Road to Craigieburn Road East)						
	Aurora ADP	\$0.00	\$92,884.61	\$0.00	\$0.00	\$92,884.61	10.65%
PU-01	Land for passive open space						
	Aurora ADP	\$0.00	\$481,583.63	\$0.00	\$0.00	\$481,583.63	3.90%
RD-02b	Land (8200sqm) for construction of one carriageway in each direction from Donnybrook Road – (Remainder of Land)						
	DCPO 11 – Lockerbie DCP	\$0.00	\$1,207,509.00	\$0.00	\$0.00	\$1,207,509.00	76.80%
CB-1	English Street Level 1 Community Activity Centre						
	DCPO15 – English Street DCP	\$0.00	\$763,701.00	\$0.00	\$0.00	\$763,701.00	100.00%
SR-04	Wollert Multi-purpose Sports Reserve Purchase of land for multi-purpose sports reserve and multi-purpose indoor sporting facility (Part of Land)						
	DCPO16 – Wollert DCP (2017)	\$0.00	\$7,011,813.00	\$0.00	\$0.00	\$7,011,813.00	14.27%
Total		\$587,580.00	\$20,103,981.52	\$0.00	\$0.00	\$20,691,561.52	–



Findon Road, South Morang

Ministerial reporting requirements for Infrastructure Contribution Plans (ICP)

Requirements apply to the preparation of a report by a collecting agency or development agency under section 46QD of the *Planning and Environment Act 1987*.

Table 1 – Total ICP monetary component received in 2022-2023 financial year

Name of collecting agency	Name of ICP	Monetary component in levies received in 2022-2023 financial year (\$)	Value of works in kind received in satisfaction of monetary component in 2022-2023 financial year (\$)	Total monetary contribution received in 2022-2023 financial year (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	\$837,163.64	\$8,658,151.00	\$9,495,314.64
City of Whittlesea	Shenstone Park ICP	\$0.00	\$0.00	\$0.00
Total		\$837,163.64	\$8,658,151.00	\$9,495,314.64

Table 2 – Inner public purpose land received in 2022-2023 financial year

Name of collecting agency	Name of ICP	Land (or project ID)	Land (or project) description
City of Whittlesea	Donnybrook/Woodstock ICP	RD-03	Patterson Drive arterial road (Donnybrook Road to Merri Creek) Construction of a secondary arterial road (2 lane carriageway), excluding intersections. (Part of Land)
City of Whittlesea	Donnybrook/Woodstock ICP	IN-04	Donnybrook Road and Koukoura Drive Construction of a primary arterial to a secondary arterial road, 3-way intersection
City of Whittlesea	Donnybrook/Woodstock ICP	IN-06	Intersection: Hayes Hill Boulevard and Patterson Drive Construction of a secondary arterial to boulevard connector road 4-way intersection. (Part of Land)
City of Whittlesea	Donnybrook/Woodstock ICP	IN-10	Intersection: Cameron Street (arterial west/boulevard connector east) and Patterson Drive (arterial). Construction of secondary arterial to a secondary arterial road 4-way intersection (Part of Land)
City of Whittlesea	Donnybrook/Woodstock ICP	LP-35	Local park Provision of land (Part of Land)

Table 3 – Total Land Equalisation Amount (LEA) received and Land Credit Amount (LCA) paid in 2022-2023 financial year

Name of collecting agency	Name of ICP	Total of any LEAs received in 2022-2023 financial year (\$)	Total of any LCAs paid in 2022-2023 financial year (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	\$0.00	\$0.00
City of Whittlesea	Shenstone Park ICP	\$0.00	\$0.00
Total		\$0.00	\$0.00

Table 4 – ICP works, services or facilities accepted as works-in-kind in 2022-2023 financial year

Name of collecting agency	Name of ICP	Project ID	Project description	Item purpose	Project value (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	IN-06	Intersection: Hayes Hill Boulevard and Patterson Drive Construction of a secondary arterial to boulevard connector road 4-way intersection (interim treatment) – Part of project (Western leg construction)	Intersection projects	\$1,559,263.00
City of Whittlesea	Donnybrook/Woodstock ICP	IN-04	Intersection: Donnybrook Road and Koukoura Drive Construction of a primary arterial to a secondary arterial road 3-way intersection (interim treatment).	Intersection projects	\$7,098,888.00
Total					\$8,658,151.00

Table 5 – Total ICP monetary contributions expended by development agency in 2022-2023 financial year

Name of development agency	Name of ICP	Project ID	Project description	ICP money expended (\$)	Percentage of project delivered
City of Whittlesea	Donnybrook/Woodstock ICP	CI-02	Patterson Drive Community Centre Construction of a Level 2 Community Activity Centre at LTC-2	\$112,849	10%
City of Whittlesea	Shenstone Park ICP	none	none	\$0	0%
Total				\$112,849.00	

Table 6 – Use and development of inner public purpose land or outer public purpose land which has vested in, been acquired by or been transferred to, the development agency in 2022-2023 financial year

Name of development agency	Name of ICP	Project ID	Project description	Use and development of land
City of Whittlesea	Donnybrook/Woodstock ICP	RD-03	Patterson Drive arterial road (Donnybrook Road to Merri Creek) Construction of a secondary arterial road (2 lane carriageway), excluding intersections (Part of Land)	Road Project
City of Whittlesea	Donnybrook/Woodstock ICP	IN-04	Donnybrook Road and Koukoura Drive Construction of a primary arterial to a secondary arterial road, 3-way intersection	Intersection project
City of Whittlesea	Donnybrook/Woodstock ICP	IN-06	Intersection: Hayes Hill Boulevard and Patterson Drive Construction of a secondary arterial to boulevard connector road 4-way intersection (Part of Land)	Intersection project
City of Whittlesea	Donnybrook/Woodstock ICP	IN-10	Intersection: Cameron Street (arterial west/boulevard connector east) and Patterson Drive (arterial). Construction of secondary arterial to a secondary arterial road 4-way intersection (Part of Land)	Intersection project
City of Whittlesea	Donnybrook/Woodstock ICP	LP-35	Local park Provision of land (Part of Land)	Local park

Table 7 – Use of works, services or facilities accepted as works-in-kind in 2022-2023 financial year

Name of development agency	Name of ICP	Project ID	Project description	Use of land
City of Whittlesea	Donnybrook/Woodstock ICP	IN-06	Intersection: Hayes Hill Boulevard and Patterson Drive Construction of a secondary arterial to boulevard connector road 4-way intersection (interim treatment) – Part of project (Western leg construction)	Intersection projects
City of Whittlesea	Donnybrook/Woodstock ICP	IN-04	Intersection: Donnybrook Road and Koukoura Drive Construction of a primary arterial to a secondary arterial road 3-way intersection (interim treatment)	Intersection projects

Table 8 – Expenditure of ICP land equalisation amounts in 2022-2023 financial year

Name of development agency	Name of ICP	Project ID	Project description	Land equalisation amounts expended (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	N/A	N/A	\$0.00
City of Whittlesea	Shenstone Park ICP	N/A	N/A	\$0.00
Total				\$0.00



City of Whittlesea
FINANCIAL REPORT
2022-2023

Performance Statement

For the year ended 30 June 2023

Description of municipality

The City of Whittlesea is located in Melbourne's northern suburbs, about 20 kilometres from the city centre. It is one of Melbourne's largest municipalities, covering a land area of approximately 490 square kilometres.

The majority of the City of Whittlesea population live in urban areas. This is split across the major established suburbs of Bundoora, Epping, Lalor, Mill Park and Thomastown, the current growth area precincts of Mernda, Doreen, South Morang, Epping North and Wollert, and the rural areas of Donnybrook and Whittlesea Township and surrounds.

Significant future growth is projected for Wollert and Donnybrook. The rural areas of the municipality are characterised by farming, forested areas and historic township communities including Whittlesea Township.

The Wurundjeri Willum people and the Taungurung people were the original inhabitants of the area and are the traditional owners of this land. Compared with other municipalities, the City of Whittlesea has the third largest population of Aboriginal and Torres Strait Islanders (ATSI) by person count in Metropolitan Melbourne, with 2,389 ATSI residents.

Sustainable Capacity Indicators

For the year ended 30 June 2023

Indicator / measure [formula]	Results				Comment
	2020	2021	2022	2023	
Population					
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$945.22	\$1,130.01	\$1,047.63	\$1,155.34	Expenses have increased due to inflation. We have also hired more staff to improve community services for our growing population.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$10,104.77	\$10,382.47	\$10,847.64	\$11,482.30	We have maintained our investment in infrastructure at a consistent level and in proportion to population growth.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	168.30	171.53	171.78	167.56	Council's length of roads has slightly decreased in comparison to population growth.
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$837.60	\$846.66	\$892.08	\$980.34	We have collected more revenue as a result of a moderate rate increase in line with the rate cap, and higher interest income.

Sustainable Capacity Indicators (cont.)

For the year ended 30 June 2023

Indicator / measure [formula]	Results				Comment
	2020	2021	2022	2023	
Recurrent grants					
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$124.52	\$128.48	\$137.52	\$155.84	Council has received more recurrent grant funding in line with growth in service delivery.
Disadvantage					
<i>Relative socio-economic disadvantage</i> [Index of Relative Socio-economic Disadvantage by decile]	5.00	5.00	5.00	4.00	Our community remains relatively disadvantaged socio-economically compared to other local government areas.
Workforce turnover					
<i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	8.0%	16.7%	17.7%	12.4%	Following structure changes to strengthen service delivery for our community in the previous financial year, our turnover rate has reduced in the 2022-2023 financial year. Council is committed to be an employer of choice in order to attract and retain staff. Some specialist skills areas such as nursing, urban planning and engineering remain scarce across their respective industry sectors.

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 property, plant and equipment excluding land

“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 estimated by council

“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 website

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

Service Performance Indicators

For the year ended 30 June 2023

Service / indicator / measure [formula]	Results				Comment
	2020	2021	2022	2023	
Aquatic facilities					
Utilisation					
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	1.82	0.77	2.82	3.85	Pool visits exceeded pre-pandemic levels in 2022-2023. The teams at the facilities ran successful membership and events campaigns during the year with a view to improve health outcomes and customer experience. Following the loss of experience across the industry as a result of the pandemic, incoming staff have settled in and provide a consistent level of customer service and satisfaction, resulting in an increase and retention of memberships.
Animal management					
Health and safety					
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100%	100%	100%	100%	During the 2022-2023 financial year, Council successfully prosecuted four animal management matters.
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 a food premises] x100	87.81%	100.00%	80.20%	97.28%	In the calendar year 2022, Council conducted 143 follow up inspections out of 147 food premises which were identified as having either a critical or major non-compliance. The four outstanding premises could not be followed up due to closure or never opening in the first place.

Service / indicator / measure [formula]	Results				Comment
	2020	2021	2022	2023	
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]	54	57	57	53	Our results are still sitting above current results for interface councils and above the state-wide result.
Libraries					
Participation					
<i>Active library borrowers in municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	12.41%	10.85%	9.19%	9.07%	Active borrower numbers are returning to pre-pandemic levels as we continue to campaign to 'Return Yourself to the Library' and expand the library touchpoints across the municipality. The indicator calculates borrowers across the past three years, so the increase we are seeing after re-opening our branches in March 2022 is not yet reflected in the reported result. Please also note that this result does not include our e-collection borrowers.
Maternal and child health					
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	73.14%	73.35%	70.99%	72.08%	Our result has improved year-on-year, which is a reflection of the service's recovery from the pandemic. However, we continue to be impacted by workforce shortages in the MCH sector and recruit for MCH nurses to work with our community.
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	84.26%	88.41%	71.78%	77.03%	We have improved engagement with our Aboriginal community through our Deadly Boorais, Deadly Families program.

Service Performance Indicators (cont.)

For the year ended 30 June 2023

Service / indicator / measure [formula]	Results				Comment
	2020	2021	2022	2023	
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]	61	60	59	53	<p>We continue to work through our road construction and maintenance programming to provide a satisfactory road user experience.</p> <p>Several arterial road projects – while beneficial in the long term – have impacted on the local road user experience this year, particularly in Council’s northern areas.</p> <p>We continue to work closely with State Government to influence arterial road outcomes, to ensure our road network accommodates the rapid growth of our municipality.</p>
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	52.38%	45.83%	23.08%	57.89%	<p>The percentage of decisions upheld at the Victorian Civil and Administrative Tribunal fluctuates between years. The result represents an improvement year-on-year, and we continue to strive for effective decision-making in all planning matters.</p>

Service / indicator / measure [formula]	Results				Comment
	2020	2021	2022	2023	
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	42.94%	46.05%	46.06%	44.98%	<p>Despite 2,395 more dwellings in the municipality compared to the previous year, the City’s overall waste delivered to landfill has decreased by 1,043 tonnes.</p> <p>We believe that the lower percentage of materials diverted from landfill is due to COVID restrictions lifting, where recyclable items are more likely to be consumed outside the house.</p> <p>Furthermore, we have seen a reduction of food organics and garden organics (FOGO) material due to weather patterns.</p>

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 borrower” means a member of a library who has borrowed a book from the library

“annual report” means an annual report prepared by a council under section 98 of the Act

“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 authorized 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*

“local road” means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

“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 authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

“MCH” means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

“population” means the resident population estimated by council

Financial Performance Indicators

For the year ended 30 June 2023

Dimension / indicator / measure [formula]	Results				Forecasts				Material Variations
	2020	2021	2022	2023	2024	2025	2026	2027	
Efficiency									
Expenditure level									
<i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$2,391.49	\$2,848.47	\$2,599.22	\$2,788.42	\$3,014.98	\$2,968.52	\$2,964.06	\$3,025.24	Our expenses per property assessment have increased mainly due to an increase in employee expenses and materials and services expenditure. This indicator is forecast to increase in future years mainly due to developer works in kind reimbursements and growth in property assessments.
Revenue level									
<i>Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]	\$1,673.82	\$1,707.29	\$1,745.37	\$1,758.10	\$1,858.41	\$1,927.98	\$1,990.39	\$2,052.01	Our average rate per property assessment has increased due to a minimal rate increase applied in line with the Victorian Government's fair go rates system.
Liquidity									
Working capital									
<i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	351.29%	305.84%	301.42%	326.87%	248.96%	206.95%	194.90%	185.76%	During 2022-2023 current assets increased primarily due to Council holding \$250 million in other financial assets on 30 June 2023. This is expected to decrease in line with Council's budget.
Unrestricted cash									
<i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	103.36%	89.69%	-152.40%	-155.52%	-67.76%	-88.17%	-75.94%	-64.83%	The definition of unrestricted cash subtracts cash and equivalents from current restrictions (primarily trust funds, statutory reserves and grants received in advance) but importantly does not include \$250 million of term deposits classified as other financial assets in 2022-2023. Under this definition, we exceed our available cash on hand, however we have a sufficient cash balance to meet these commitments.

Dimension / indicator / measure [formula]	Results				Forecasts				Material Variations
	2020	2021	2022	2023	2024	2025	2026	2027	
Obligations									
Loans and borrowings									
<i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	5.61%	1.50%	7.84%	6.12%	4.46%	14.45%	36.19%	46.30%	Council did not draw down additional borrowings in the 2022-2023 financial year. This indicator is forecast to increase in future years due to planned borrowings to fund future infrastructure investment.
Loans and borrowings									
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	3.57%	3.98%	0.98%	1.34%	1.25%	2.14%	5.68%	7.59%	We incurred higher loan repayments this year because we increased borrowing levels the year before. The indicator is forecast to increase in future years in line with our expected borrowings to fund future infrastructure investment.
Indebtedness									
<i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	5.59%	2.07%	6.53%	5.48%	4.26%	11.25%	28.50%	35.75%	Council has not drawn down on additional loans during the 2022-2023 financial year, resulting in a decrease in non-current liabilities.
Asset renewal and upgrade									
<i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and upgrade expense / Asset depreciation] x100	88.66%	82.21%	85.56%	62.53%	76.99%	124.71%	86.63%	69.60%	The ratio is within the expected range. We review the level of funding allocated to asset renewals and upgrades as part of the planning and budgeting process and prioritise based on asset condition.
Operating position									
Adjusted underlying result									
<i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	5.47%	-12.96%	-0.22%	-0.21%	-5.87%	2.93%	6.76%	7.81%	Council is in a position to continue to meet its financial obligations. It is projected this result may increase as forecast figures see increases in fees and charges and operating grants. The result is in the range expected by Council.

Financial Performance Indicators (cont.)

For the year ended 30 June 2023

Dimension / indicator / measure [formula]	Results				Forecasts				Material Variations
	2020	2021	2022	2023	2024	2025	2026	2027	
Stability									
Rates concentration Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	70.42%	71.77%	71.78%	69.62%	73.83%	72.89%	73.43%	73.48%	Council continues to ensure rating levels are based on the community's capacity to pay and within the State Government rate cap limits. This result remains within the expected range.
Rates effort Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.28%	0.28%	0.28%	0.27%	0.28%	0.29%	0.31%	0.32%	Council rates have moved in a consistent proportion to property values.

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

“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 estimated by council

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

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

“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

For the year ended 30 June 2023

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 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

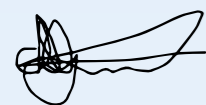
Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g. Australian Bureau of Statistics).

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

The forecast figures included in the performance statement are those adopted by council in its Financial Plan on 27 June 2023. The Financial 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 Financial 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 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



Aaron Gerrard
Principal Accounting Officer

Dated: 19 September 2023
South Morang

In our opinion, the accompanying performance statement of the City of Whittlesea for the year ended 30 June 2023 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

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

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



Lydia Wilson
Administrator

Dated: 19 September 2023
South Morang



Christian Zahra
Administrator

Dated: 19 September 2023
South Morang



Craig Lloyd
Chief Executive Officer

Dated: 19 September 2023
South Morang

Independent Auditor's Report

To the Administrators of Whittlesea City Council

Opinion	<p>I have audited the accompanying performance statement of Whittlesea City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> description of municipality for the year ended 30 June 2023 sustainable capacity indicators for the year ended 30 June 2023 service performance indicators for the year ended 30 June 2023 financial performance indicators for the year ended 30 June 2023 other information and certification of the performance statement. <p>In my opinion, the performance statement of Whittlesea City Council in respect of the year ended 30 June 2023 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and <i>Local Government (Planning and Reporting) Regulations 2020</i>.</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>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Administrators' responsibilities for the performance statement	<p>The Administrators are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Administrators determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

Auditor's responsibilities for the audit of the performance statement

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

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

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

I communicate with the Administrators 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.



Travis Derricott
as delegate for the Auditor-General of Victoria

MELBOURNE
22 September 2023

Annual Financial Report

For the year ended 30 June 2023

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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 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Aaron Gerrard CPA
Principal Accounting Officer

Dated: 19 September 2023
South Morang

In our opinion, the accompanying financial statements present fairly the financial transactions of the City of Whittlesea for the year ended 30 June 2023 and the financial position of Council as at that date.

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

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



Lydia Wilson
Administrator and Audit and Risk Committee Member

Dated: 19 September 2023
South Morang



Christian Zahra
Administrator and Audit and Risk Committee Member

Dated: 19 September 2023
South Morang



Craig Lloyd
Chief Executive Officer

Dated: 19 September 2023
South Morang

Independent Auditor's Report

To the Administrators of Whittlesea City Council

Opinion	<p>I have audited the financial report of Whittlesea City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2023 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including significant accounting policies • certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2023 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Administrators' responsibilities for the financial report	<p>The Administrators of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Administrators determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Administrators are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.</p> <p>As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"> • 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 council's internal control • evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Administrators • conclude on the appropriateness of the Administrators' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council 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. <p>I communicate with the Administrators 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.</p>
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Comprehensive Income Statement

For the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income / Revenue			
Rates and charges	3.1	190,300	178,779
Statutory fees and fines	3.2	17,036	15,380
User fees	3.3	9,121	10,884
Grants – operating	3.4 (a)	38,590	34,295
Grants – capital	3.4 (b)	12,630	16,595
Contributions – monetary	3.5	23,187	13,625
Contributions – non monetary	3.5	100,656	76,858
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6 (a)	605	491
Share of net profits (or loss) of associates and joint ventures	6.2	–	185
Other income	3.7	15,048	6,536
Total income/ revenue		407,173	353,628
Expenses			
Employee costs	4.1	104,227	93,887
Materials and services	4.2	91,727	77,529
Depreciation	4.3	47,286	41,563
Amortisation – intangible assets	4.4	371	120
Amortisation – right of use assets	4.5	926	606
Bad and doubtful debts – allowance for impairment losses	4.6	3,019	3,388
Borrowing costs	4.7	192	206
Finance costs – leases	4.8	91	30
Net loss on write-off of property, infrastructure, plant and equipment	3.6 (b)	9,730	17,660
Share of net loss of associates and joint ventures	6.2	203	–
Other expenses	4.9	15,772	14,276
Total expenses		273,544	249,265
Surplus for the year		133,629	104,363
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.1	(40,786)	201,698
Total comprehensive result		92,843	306,061

The above comprehensive income statement should be read in conjunction with the accompanying notes.

Balance Sheet

As at 30 June 2023

	Note	2023 \$'000	2022 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	51,173	56,562
Other financial assets	5.1 (b)	250,000	220,000
Trade and other receivables	5.1 (c)	40,669	31,763
Inventories	5.2 (a)	106	126
Other assets	5.2 (b)	6,237	3,645
Total current assets		348,185	312,096
Non-current assets			
Other financial assets	5.2 (c)	22	22
Intangible assets	5.2 (d)	279	650
Right-of-use assets	5.8	2,412	1,308
Property, infrastructure, plant and equipment	6.1	4,366,282	4,308,219
Investments in associates, joint arrangements and subsidiaries	6.2	2,893	3,096
Total non-current assets		4,371,888	4,313,295
Total assets		4,720,073	4,625,391
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	23,830	20,641
Trust funds and deposits	5.3 (b)	32,440	34,320
Unearned income/revenue	5.3 (c)	25,542	24,895
Provisions	5.5 (a)	21,672	20,722
Interest-bearing liabilities	5.4	2,449	2,364
Lease liabilities	5.8	588	599
Total current liabilities		106,521	103,541
Non-current liabilities			
Provisions	5.5 (a)	1,651	1,486
Interest-bearing liabilities	5.4	9,191	11,640
Lease liabilities	5.8	1,880	737
Total non-current liabilities		12,722	13,863
Total liabilities		119,243	117,404
Net assets		4,600,830	4,507,987
Equity			
Accumulated surplus		2,923,827	2,818,040
Reserves	9.1	1,677,003	1,689,947
Total Equity		4,600,830	4,507,987

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the year ended 30 June 2023

	Note	Total	Accumulated Surplus	Asset Revaluation Reserve	Asset Replacement Reserve	Asset Development Reserve
		\$'000	\$'000	\$'000	\$'000	\$'000
2023						
Balance at beginning of the financial year		4,507,987	2,818,040	1,495,870	59,461	134,616
		4,507,987	2,818,040	1,495,870	59,461	134,616
Surplus/(deficit) for the year		133,629	133,629	–	–	–
Net asset revaluation increment/(decrement)	6.1	(40,786)	–	(40,786)	–	–
Transfers from other reserves	9.1(b)	–	26,011	–	(2,274)	(23,737)
Transfers to other reserves	9.1(b)	–	(53,853)	–	22,451	31,402
Balance at end of the financial year		4,600,830	2,923,827	1,455,084	79,638	142,281
2022						
Balance at beginning of the financial year		4,201,926	2,721,657	1,294,172	59,414	126,683
		4,201,926	2,721,657	1,294,172	59,414	126,683
Surplus/(deficit) for the year		104,363	104,363	–	–	–
Net asset revaluation increment/(decrement)	6.1	201,698	–	201,698	–	–
Transfers from other reserves	9.1(b)	–	15,720	–	–	(15,720)
Transfers to other reserves	9.1(b)	–	(23,700)	–	47	23,653
Balance at end of the financial year		4,507,987	2,818,040	1,495,870	59,461	134,616

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

For the year ended 30 June 2023

	Note	2023 Inflows/(Outflows) \$'000	2022 Inflows/(Outflows) \$'000
Cash flows from operating activities			
Rates and charges		184,640	176,342
Statutory fees and fines		15,223	12,689
User fees		4,853	11,286
Grants – operating		38,590	34,295
Grants – capital		12,630	16,595
Contributions – monetary		23,187	13,625
Interest received		7,742	1,489
Trust funds and deposits taken		6,598	23,545
Other receipts		4,289	4,288
Net GST refund/(payment)		(184)	(249)
Employee costs		(103,112)	(95,016)
Materials and services		(86,783)	(75,626)
Short-term, low value and variable lease payments		(662)	(521)
Trust funds and deposits repaid		(8,478)	(5,230)
Other payments		(15,772)	(14,276)
Net cash provided by/(used in) operating activities	9.2	82,761	103,236
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(55,290)	(54,659)
Proceeds from sale of property, infrastructure, plant and equipment		685	523
(Payments)/Redemption of investments		(30,000)	(140,000)
Net cash provided by/(used in) investing activities		(84,605)	(194,136)
Cash flows from financing activities			
Finance costs		(192)	(206)
Proceeds from borrowings		–	13,000
Repayment of borrowings		(2,364)	(1,537)
Interest paid – lease liability		(91)	(30)
Repayment of lease liabilities		(898)	(583)
Net cash provided by/(used in) financing activities		(3,545)	10,644
Net increase (decrease) in cash and cash equivalents		(5,389)	(80,256)
Cash and cash equivalents at the beginning of the financial year		56,562	136,818
Cash and cash equivalents at the end of the financial year		51,173	56,562
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 2023

	2023 \$'000	2022 \$'000
Property		
Land	6,317	–
Total land	6,317	–
Buildings	3,567	8,443
Building improvements	3,552	3,844
Total buildings	7,119	12,287
Total property	13,436	12,287
Plant and equipment		
Plant, machinery and equipment	2,948	1,827
Fixtures, fittings and furniture	615	201
Computers and telecommunications	1,479	431
Total plant and equipment	5,042	2,459
Infrastructure		
Roads	13,052	20,544
Bridges	40	132
Footpaths and cycleways	4,060	2,068
Drainage	639	496
Recreational, leisure and community facilities	1,195	3,718
Parks, open space and streetscapes	11,286	9,572
Off street car parks	226	1,196
Waste management	2,761	–
Other infrastructure	3,553	2,187
Total infrastructure	36,812	39,913
Total capital works expenditure	55,290	54,659
Represented by:		
New asset expenditure	25,632	18,841
Asset renewal expenditure	18,654	23,474
Asset expansion expenditure	91	258
Asset upgrade expenditure	10,913	12,086
Total capital works expenditure	55,290	54,659

The above statement of capital works should be read in conjunction with the accompanying notes.

Notes to the Financial Report

For the year ended 30 June 2023

Note 1 Overview

Introduction

The City of Whittlesea was established by an Order of the Governor in Council on 15 December 1994 and is a body corporate. Council's main office is located at 25 Ferres Boulevard, South Morang, Victoria.

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 the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

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

Significant accounting policies

1.1 Basis of accounting

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

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid. The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

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

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, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- 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, and disclosure has been made of any material changes to comparatives.

Goods and Services Tax (GST)

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

Note 2 Analysis of our results

Introduction

Note 2.1 Performance against budget

This performance against budget note compares the City of Whittlesea's financial plan, expressed through its annual budget, with actual performance.

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold with explanations provided if the variance is greater than 10% or is greater than \$1m. 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 27 June 2022. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for revenue and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

Note 2.1 Performance against budget

2.1.1 Income / Revenue and expenditure

	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
Income / Revenue					
Rates and charges	187,616	190,300	2,684	1%	1
Statutory fees and fines	15,785	17,036	1,251	8%	2
User fees	15,944	9,121	(6,823)	(43%)	3
Grants – operating	30,028	38,590	8,562	29%	4
Grants – capital	8,126	12,630	4,504	55%	5
Contributions – monetary	16,627	23,187	6,560	39%	6
Contributions – non monetary	106,162	100,656	(5,506)	(5%)	7
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	226	605	379	168%	8
Other income	6,184	15,048	8,864	143%	9
Total income /Revenue	386,698	407,173	20,475	5%	
Expenses					
Employee costs	104,905	104,227	678	1%	
Materials and services	80,949	91,727	(10,778)	(13%)	10
Depreciation	42,490	47,286	(4,796)	(11%)	11
Amortisation – Intangible assets	130	371	(241)	(185%)	12
Amortisation – Right of use assets	691	926	(235)	(34%)	13
Bad and doubtful debts – allowance for impairment losses	450	3,019	(2,569)	(571%)	14
Borrowing costs	200	192	8	4%	
Finance costs – Leases	34	91	(57)	(168%)	15
Net loss on write-off of property, Infrastructure, plant and equipment	–	9,730	(9,730)	(100%)	16
Share of net loss of associates and joint ventures	–	203	(203)	(100%)	17
Other expenses	15,541	15,772	(231)	(1%)	
Total expenses	245,390	273,544	(28,154)	(11%)	
Surplus for the year	141,308	133,629	(7,679)	(5%)	

Note 2.1 Performance against budget

2.1.1 Income / Revenue and expenditure

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Rates and charges	The favourable variance to budget is primarily due to the reclassification of waste service fees \$4.63 million from user fees into rates and charges. This is partially offset by supplementary rates processed for the 2022-2023 financial year being lower than anticipated.
2	Statutory fees and fines	The favourable variance to budget is predominantly due to the increase in plan checking and supervision fees resulting from significant growth in construction activities relating to subdivision projects.
3	User fees	The unfavourable variance to budget is primarily due to the reclassification of waste service fees (\$4.63 million) from user fees into rates and charges. Additionally, home support services fees for aged care are less than anticipated and are in line with service delivery relating to home support programs. This is partially offset by unbudgeted rental income received from the Epping Cooper Street tip.
4	Grants – operating	The favourable variance to budget is largely due to advance payment of the Financial Assistance Grant received from the Victorian Grant Commission (variance of \$7.2 million) relating to 2023-24 financial year and recognised in line with the accounting standards. The variance also relates to number of other successful applications for grant funding that were received through the year and were unbudgeted.
5	Grants – capital	The favourable variance to budget is largely due to number of successful applications for grant funding that were received through the year and were unbudgeted. These include funding received for Whittlesea Public Gardens Master Plan, construct shared path – Yan Yean Pipe Track project and additional grant received for implementation of the Glass Bin service.
6	Contributions – monetary	The favourable variance to budget is mainly due to the greater than anticipated contributions received from developers as a result of continued growth. This income gives rise to future obligations relating infrastructure that Council must deliver including community facilities and roads.
7	Contributions – non monetary	The unfavourable variance to budget is due to non-cash assets transferred to Council from developers not being as high as anticipated as a result of delays in reaching practical completion in new subdivisions throughout the municipality. In addition, delays in the delivery of works in kind projects due to constraints such as issues with infrastructure supplies and contractors availability also contributed to variance.

Variance Ref	Item	Explanation
8	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	Net gain on disposal of property, infrastructure, plant and equipment occurs as a result of proceeds received from the disposal of property, infrastructure, plant and equipment. The favourable variance to budget has occurred primarily due to higher than anticipated proceeds received from plant and equipment.
9	Other Income	The favourable variance to budget is mainly due to the interest on investments providing higher returns than budgeted as a result of a higher than anticipated interest rate.
10	Materials and services	The unfavourable variance mainly relates to the unbudgeted works in kind reimbursement payments paid to developers relating to Developer Contribution Plan. These payments are funded by the Development Contribution Plan reserve.
11	Depreciation	The unfavourable variance to budget is a result of revaluation and significant gifted assets being recognised after the budget was adopted, therefore not factored into the budget relating to depreciation.
12	Amortisation – Intangible assets	The unfavourable variance to budget is due to the budget having a conservative estimate based on the previous financial year. Estimates of the remaining useful lives and amortisation method are reviewed annually, and adjustments made where appropriate.
13	Amortisation – Right of use assets	Amortisation of right of use assets has been recognised as per AASB16 and is higher than the budget due to Council entering into unbudgeted lease arrangements for vehicles as part of new glass bin contract.
14	Bad and doubtful debts – allowance for impairment losses	The unfavourable variance to budget is due to provisions raised against a number of Council's debtor balances during the year where it has been assessed that there is doubt that payment will be received.
15	Finance costs – Leases	The unfavourable variance to budget is due to higher than anticipated interest paid as a result of unbudgeted additional lease items being added during the financial year.
16	Net loss on write-off of property, Infrastructure, plant and equipment	Net loss on write-off of property, Infrastructure, plant and equipment occurs as a result of disposal of property, infrastructure, plant and equipment. This occurs when the assets are no longer usable, have become obsolete, have suffered damage beyond repair or replaced with another asset. The unfavourable variance to budget has occurred primarily due to higher than anticipated disposal of infrastructure assets.
17	Share of net loss of associates and joint ventures	The unfavourable variance to budget is a result of loss incurred by the Yarra Plenty Regional Library due to increase in employee costs due to restructure and increase in material services due to implementation of the Microsoft 365 system.

Note 2.1 Performance against budget

2.1.2 Capital works

	Budget* 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	200	6,317	(6,117)	(3059%)	1
Total land	200	6,317	(6,117)	(3059%)	
Buildings	7,333	3,567	3,766	51%	2
Building improvements	2,493	3,552	(1,059)	(42%)	3
Total buildings	9,827	7,119	2,708	28%	
Total property	10,027	13,436	(3,409)	(34%)	
Plant and equipment					
Plant, machinery and equipment	4,400	2,948	1,452	33%	4
Fixtures, fittings and furniture	480	615	(135)	(28%)	5
Computers and telecommunications	1,504	1,479	25	2%	
Total plant and equipment	6,383	5,042	1,341	21%	
Infrastructure					
Roads	17,519	13,052	4,467	25%	6
Bridges	1,250	40	1,210	97%	7
Footpaths and cycleways	6,070	4,060	2,010	33%	8
Drainage	761	639	122	16%	9
Recreational, leisure and community facilities	3,859	1,195	2,664	69%	10
Parks, open space and streetscapes	19,863	11,286	8,577	43%	11
Off street car parks	165	226	(61)	(37%)	12
Waste management	3,900	2,761	1,139	29%	13
Other infrastructure	5,739	3,553	2,186	38%	14
Total infrastructure	59,125	36,812	22,313	38%	
Total capital works expenditure	75,535	55,290	20,245	27%	
Represented by:					
New asset expenditure	32,374	25,632	6,742	21%	
Asset renewal expenditure	25,087	18,654	6,433	26%	
Asset expansion expenditure	443	91	352	79%	
Asset upgrade expenditure	17,631	10,913	6,718	38%	
Total capital works expenditure	75,535	55,290	20,245	27%	

Council will carry forward \$21.66 million capital works into 2023-24 financial year.

* The adopted budget amount for 2022-2023 financial year includes \$23.87 million of carry forwards approved by Council.

2.1.2 Capital works

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	The variance to budget is due to unbudgeted land acquisitions being undertaken to enable capital works construction projects to commence in 2023-24.
2	Buildings	The variance to budget is a result of building projects being delayed in the design phase and poor ground conditions impacting construction commencement.
3	Building improvements	The variance to budget is due to the addition of the Whittlesea Customer Hub to the capital program and; additional investment into renewal of buildings.
4	Plant, machinery and equipment	The variance to budget is due to delays in the receipt of plant and machinery as a result of supply chain issues.
5	Fixtures, fittings and furniture	The variance to budget is due to an additional kindergarten fit out being required in collaboration with the Victorian School Building Authority.
6	Roads	The variance to budget is due to the commencement of road projects being delayed through the design and external approval phases.
7	Bridges	The variance to budget is a result of boardwalk projects being put on hold due to resource constraints.
8	Footpaths and cycleways	The variance to budget is due to a number of projects being delayed in the procurement, external approvals and construction phases.
9	Drainage	The variance to budget is due to wet weather delays to drainage improvement works; now expected to be completed within the first quarter of 2023-24.
10	Recreational, leisure and community facilities	The variance to budget is due to delays in the planning and procurement phase for a number of recreation projects resulting in these projects continuing in 2023-24.
11	Parks, open space and streetscapes	The variance to budget is due to delays in external approvals, procurement and delivery activities on a number of park projects, resulting in projects continuing into 2023-24.
12	Off street car parks	The variance to budget is due to an additional car park upgrade being brought forward to 2022-2023 utilising grant funding.
13	Waste management	The variance to budget is due to the residential glass bin rollout being completed below estimated budget resulting in a saving.
14	Other infrastructure	The variance to budget is due to delays in the design and approval activities on projects impacting on the commencement of delivery.

Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

Executive

The Executive directorate supports the provision of a range of professional services to internal and external customers, with an emphasis on Governance and public affairs. It is also responsible for establishing and maintaining an appropriate organisational structure for Council, ensuring that Council decisions are implemented promptly. This directorate ensures that Council has effective strategy and governance practices in place to provide transparency, performance monitoring and to ensure accordance with the Local Government Act and relevant legislation. This directorate also looks after the City of Whittlesea's communication with its community and other stakeholders.

Community Wellbeing

Our Community Wellbeing directorate oversees many service areas that impact the day-to-day living and wellbeing of City of Whittlesea residents. The Directorate works collaboratively with the State and Federal Government to provide many of these services and operates in partnership with a variety of community service organisations to meet the needs of our diverse and vibrant community.

Planning and Development

The Planning and Development directorate is critical in taking the voice of all Whittlesea residents to Members of Federal and State Parliament and Senior Government Officers. It also ensures our residents, businesses, government authorities, strategic partners and staff are informed about important Council events, services, programs and initiatives. Another important role is to manage both Strategic Planning & Design and Development Assessment processes.

Infrastructure and Environment

The Infrastructure and Environment directorate provides a diverse range of infrastructure services to the community. With the high level of growth within the municipality and an increasing number of residents, there is a need to be responsive to community needs. Some of the Directorate's key functions include managing parks and open spaces, road, road-related and footpath construction and maintenance, building maintenance, engineering services, traffic management, road safety and sustainability planning.

Customer and Corporate Services

Our Customer and Corporate Services directorate ensures that Council has the funds available to provide safe, useful and sustainable assets and services to our community. This directorate monitors, manages, researches, reports and provides advice to Council on all financial and organisational matters and ensures good governance. It directs and assists the organisation to achieve its goals by providing accurate data and introducing efficiencies and enhancements that best utilise Council's resources.

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

	Income / Revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income /revenue \$'000	Total assets \$'000
2023					
Executive	24	10,927	(10,903)	–	65
Community Wellbeing	15,229	43,396	(28,167)	11,095	1,865,949
Planning and Development	18,041	28,072	(10,031)	3,139	14,275
Infrastructure and Environment	41,589	93,543	(51,954)	14,039	2,448,789
Customer and Corporate Services	332,290	97,606	234,684	22,947	390,995
	407,173	273,544	133,629	51,220	4,720,073
2022					
Executive	625	9,596	(8,971)	50	236
Community Wellbeing	14,464	42,235	(27,771)	11,312	1,962,057
Planning and Development	15,194	23,439	(8,245)	1,901	14,046
Infrastructure and Environment	31,494	100,554	(69,060)	17,817	2,298,328
Customer and Corporate Services	291,851	73,441	218,410	19,810	350,724
	353,628	249,265	104,363	50,890	4,625,391

Note 3 Funding for the delivery of our services

Note 3.1 Rates and charges

The City of Whittlesea uses Net Annual Value (NAV) as the basis of valuation of all properties within the municipal district. The NAV of a property is its imputed rental value. The valuation base used to calculate general rates for 2022-2023 year was \$3,705 million (2021-22 \$3,207 million).

	2023 \$'000	2022 \$'000
General rates	170,724	165,210
Waste management charge*	16,149	10,005
Special rates and charges (marketing schemes)	255	251
Supplementary rates and rate adjustments	1,746	2,171
Interest on rates and charges	1,426	1,142
Total rates and charges	190,300	178,779

*Income has been reclassified from user fees to rates and charges in the 2022-2023 year.

The date of the latest general revaluation of property for rating purposes within the municipal district was 1 January 2023, and the valuation will be first applied in the rating year commencing 1 July 2023. 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 is issued.

3.2 Statutory fees and fines

	2023 \$'000	2022 \$'000
Infringements and costs	6,483	6,228
Court recoveries	376	626
Permit fees	7,856	6,800
Certificates and regulatory service fees	2,321	1,726
Total statutory fees and fines	17,036	15,380

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.

3.3 User fees

	2023 \$'000	2022 \$'000
Aged and health services	767	745
Family and children services	191	152
Registrations	2,654	2,185
Leisure centre fees	450	64
Property leases and rentals	3,175	2,029
Waste management services*	1,645	5,553
Other fees and charges*	239	156
Total user fees	9,121	10,884

*Income has been reclassified from user fees to rates and charges in the 2022-2023 year.

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.

Note 3.4 Funding from other levels of government

Grants were received in respect of the following :

	2023 \$'000	2022 \$'000
Summary of grants		
Commonwealth funded grants	31,253	30,925
State funded grants	18,833	18,012
Other	1,134	1,953
Total grants received	51,220	50,890

(a) Operating Grants

Recurrent – Commonwealth Government

Financial assistance grants	22,886	19,669
Home and community care	4,509	3,227
Community wellbeing	28	20

Recurrent – State Government

Early years	278	331
Family day care	687	838
Home and community care	548	1,424
Community development	222	127
Community wellbeing	298	243
Maternal and child health	4,041	3,790
Resilience and emergency management	60	–
Youth services	14	26
Sustainability planning	10	10
Pedestrian crossings	960	747
Growth area planning	70	80

Recurrent – Other

VicRoads maintenance contract	936	853
Other grants	13	–
Total recurrent operating grants	35,560	31,385

Note 3.4 Funding from other levels of government (cont.)

Grants were received in respect of the following :

	2023 \$'000	2022 \$'000
Non-recurrent – Commonwealth Government		
Community wellbeing	–	36
Other	18	–
Non-recurrent – State Government		
Community wellbeing	746	1,175
Youth services	8	106
Infrastructure	150	4
Leisure and community inclusion	90	60
Economic development	1,036	793
Sustainability planning	226	259
Resilience and emergency management	520	257
Organisational development	51	103
Non-recurrent – Other		
Northern region transport program	–	98
Community wellbeing	–	19
Sustainability planning	185	–
Total non-recurrent operating grants	3,030	2,910
Total operating grants	38,590	34,295

(b) Capital Grants

Recurrent – Commonwealth Government		
Roads to recovery	1,335	1,417
Recurrent – State Government		
Total recurrent capital grants	1,335	1,417
Non-recurrent – Commonwealth Government		
Roads	2,188	4,698
Buildings	285	1,181
Parks and gardens	4	677
Non-recurrent – State Government		
Buildings	81	3,454
Parks and gardens	3,100	2,335
Roads	381	1,565
Recreational, leisure and community	2,191	918
Sustainability	3,065	250
Non-recurrent – Others		
Roads	–	100
Total non-recurrent capital grants	11,295	15,178
Total capital grants	12,630	16,595

Note 3.4 Funding from other levels of government (cont.)

(c) Recognition of grant income

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

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

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations; or grant funding enable Council to acquire/construct a recognisable non-financial assets specified in contract to be controlled by Council, the Council applies *AASB 1058 Income for Not-for-Profit Entities*.

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

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

	2023 \$'000	2022 \$'000
General purpose	23,895	21,994
Specific purpose grants to acquire non-financial assets	12,630	15,099

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

Specific purpose grants	14,696	13,797
Total recognition of grant income	51,220	50,890

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

Operating

Balance at start of year	9,737	6,165
Received during the financial year and remained unspent at balance date	9,553	9,737
Received in prior years and spent during the financial year	(9,737)	(6,165)
Balance at year end	9,553	9,737

Capital

Balance at start of year	11,887	16,150
Received during the financial year and remained unspent at balance date	10,901	11,887
Received in prior years and spent during the financial year	(11,887)	(16,150)
Balance at year end	10,901	11,887
Total unspent grants	20,454	21,624

Unspent grants are determined and disclosed on a cash basis.

3.5 Contributions

	2023 \$'000	2022 \$'000
Monetary	23,187	13,625
Non-monetary	100,656	76,858
Total contributions	123,843	90,483
Contributions of non monetary assets were received in relation to the following asset classes.		
Land	33,120	23,770
Roads	45,279	34,410
Other infrastructure	22,257	18,678
Total non-monetary contributions	100,656	76,858

Monetary and non monetary contributions are recognised as revenue when Council receives the funds or obtains control over the contributed asset or a Section 173 agreement has been signed and credits issued.

Council received an increase in contributed assets from developers in comparison to the prior year, as a result of an increase in developments throughout the municipality.

3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

	2023 \$'000	2022 \$'000
(a) Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Proceeds of sale	685	523
Written down value of assets disposed	(80)	(32)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	605	491

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

(b) Net loss on write-off of property, infrastructure, plant and equipment

Written down value of assets written-off	(9,730)	(17,660)
Total net loss on write-off of property, infrastructure, plant and equipment	(9,730)	(17,660)

3.7 Other income

	2023 \$'000	2022 \$'000
Sales	718	859
Interest*	10,120	1,258
Reimbursements	3,926	3,865
Other	284	554
Total other income	15,048	6,536

*Interest income is higher than the comparative period due to higher interest rates received on investments, following increases in the interest rate. Interest is recognised as it is earned.

Reimbursements mainly consist of WorkCover and insurance recovered, and reimbursements of capital works undertaken. Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

Note 4 The cost of delivering services

4.1 (a) Employee costs

	2023 \$'000	2022 \$'000
Wages and salaries	92,890	84,090
WorkCover	1,854	1,633
Superannuation	9,256	7,945
Fringe benefits tax	196	119
Other	31	100
Total employee costs	104,227	93,887

Council has strategically invested in staffing resources into areas to support delivery of our community plan and to keep pace with our growth in population and development. Some services such as management of operations of the wat djerring Animal Facility have been brought in-house to enable greater transparency, increase efficiencies, and increase the ability to be responsive to changing community expectation.

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	124	240
	124	240
Employer contributions payable at reporting date.	8	6

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	9,132	7,705
	9,132	7,705
Employer contributions payable at reporting date.	423	–

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

4.2 Materials and services

	2023 \$'000	2022 \$'000
External works (contractors)	8,918	4,262
Maintenance and operations contractors	20,053	19,234
Sustainable environment contractors	25,708	20,098
Assets and facilities contractors	8,564	7,879
Information services contractors	433	755
Support services	8,188	7,732
Design work	77	41
Facilities management	3,574	2,812
Supplies and services	7,934	7,897
Plant and feet operations	1,955	1,898
Computer services	3,727	2,569
Communications	1,253	1,290
Catering supplies	260	349
Construction materials	884	623
Travel and accommodation	106	90
Consumable materials	93	–
Total materials and services	91,727	77,529

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

4.3 Depreciation

	2023 \$'000	2022 \$'000
Property	8,202	7,462
Plant and equipment	2,065	2,256
Infrastructure	37,019	31,845
Total depreciation	47,286	41,563

Refer to note 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

4.4 Amortisation – Intangible assets

	2023 \$'000	2022 \$'000
Intangible assets	371	120
Total Amortisation – Intangible assets	371	120

4.5 Amortisation – Right of use assets

	2023 \$'000	2022 \$'000
Property	516	535
Vehicles	308	–
Plant and equipment	102	71
Total Amortisation – Right of use assets	926	606

4.6 Bad and doubtful debts – allowance for impairment losses

	2023 \$'000	2022 \$'000
Infringements debtors	2,317	2,806
Other debtors	702	582
Total bad and doubtful debts – allowance for impairment losses	3,019	3,388

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	(6,353)	(11,923)
New provisions recognised during the year	(3,019)	(3,388)
Amounts already provided for and written off as uncollectible	–	8,958
Balance at end of year	(9,372)	(6,353)

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

4.7 Borrowing costs

	2023 \$'000	2022 \$'000
Interest – Borrowings	192	206
Total borrowing costs	192	206

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

4.8 Finance Costs – Leases

	2023 \$'000	2022 \$'000
Interest – Lease liabilities	91	30
Total finance costs	91	30

4.9 Other expenses

	2023 \$'000	2022 \$'000
Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals	74	71
Auditors' remuneration – Internal	134	142
Contributions		
Grants to community	3,389	2,547
Yarra Plenty Regional Library contributions	5,202	5,130
Insurance premiums	1,827	1,611
Utilities	3,542	3,146
Others	1,604	1,629
Total other expenses	15,772	14,276

Note 5 Our financial position

5.1 Financial assets

	2023 \$'000	2022 \$'000
(a) Cash and cash equivalents		
Cash on hand	4	5
Cash at bank	1,074	1,363
Term deposits	50,095	55,194
Total cash and cash equivalents	51,173	56,562

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

(b) Other financial assets

Current		
Term deposits – current	250,000	220,000
Non-current		
Term deposits – non-current	–	–
Total non-current other financial assets	–	–
Total other financial assets	250,000	220,000
Total financial assets	301,173	276,562

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

Other financial assets include term deposits and those with original maturity dates of 3 to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

5.1 Financial assets (cont.)

	2023 \$'000	2022 \$'000
(c) Trade and other receivables		
Current		
Statutory receivables		
Rates debtors	27,863	22,202
Infringement debtors	6,527	5,416
Provision for doubtful debts – infringements	(6,299)	(3,982)
Net GST receivable	2,757	2,574
Non statutory receivables		
Other debtors	12,894	7,924
Provision for doubtful debts – Other debtors	(3,073)	(2,371)
Total current trade and other receivables	40,669	31,763

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

(d) Ageing of Receivables

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

Current (not yet due)	3,785	2,706
Past due by up to 30 days	502	697
Past due between 31 and 180 days	2,403	623
Past due between 181 and 365 days	3,575	1,556
Past due by more than 1 year	2,629	2,342
Total trade and other receivables	12,894	7,924

(e) Ageing of individually impaired Receivables

At balance date, other and infringement debtors representing financial assets with a nominal value of \$9.4m (2022: \$6.4m) were impaired. The amount of the provision raised against these debtors was \$3.0m (2022: \$3.4m). They individually have been impaired as a result of their doubtful collection.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Past due between 31 and 180 days	943	842
Past due between 181 and 365 days	951	778
Past due by more than 1 year	7,478	4,733
Total trade and other receivables	9,372	6,353

5.2 Non-financial assets

	2023 \$'000	2022 \$'000
(a) Inventories		
Fuels	75	56
Depot workshop items and signs	31	70
Total inventories	106	126

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

(b) Other assets

Accrued interest	2,714	336
Prepayments	1,679	2,104
Other	1,844	1,205
Total other assets	6,237	3,645

(c) Other financial assets

Shares in Procurement Australasia Ltd	22	22
Total other financial assets	22	22

(d) Intangible assets

Software	279	650
Total intangible assets	279	650

	Software \$'000	Total \$'000
Gross carrying amount		
Balance at 1 July 2022	1,199	1,199
Balance at 30 June 2023	1,199	1,199
Accumulated amortisation and impairment		
Balance at 1 July 2022	549	429
Amortisation expense	371	120
Balance at 30 June 2023	920	549
Net book value at 30 June 2022	650	770
Net book value at 30 June 2023	279	650

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

5.3 Payables

	2023 \$'000	2022 \$'000
(a) Trade and other payables		
Current		
Trade payables	16,552	13,490
Accrued expenses	6,327	6,240
Other	951	911
Total current trade and other payables	23,830	20,641

(b) Trust funds and deposits

Current		
Refundable deposits	10,342	15,260
Fire services property levy	18,814	14,792
Retention amounts	494	594
Other refundable deposits	2,790	3,674
Total current trust funds and deposits	32,440	34,320

(c) Unearned income/revenue

Current		
Grants received in advance – operating	9,553	9,737
Grants received in advance – capital	10,901	11,887
Other	5,088	3,271
Total current unearned income/revenue	25,542	24,895

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of grant received in advance and ticket sales income received in advance and deferred. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3 (c).

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

Refundable deposits – Deposits and bonds are taken by Council as a form of surety in relation to building and infrastructure works or hiring transactions for council assets. Amounts will be refunded if Council's assets are maintained in their original condition.

Fire Service 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.

Retention Amounts – Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the lapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

Other refundable deposits – Deposits are taken by Council as a form of surety in relation to leasing or hiring transactions for Council assets. Amounts will be refunded if Council's assets are maintained in their original condition.

5.5 Provisions (cont.)

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

Annual leave

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

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

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

Long service leave

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

Key assumptions:

Weighted average discount rates	4.03%	3.50%
Weighted average increase in employee costs	2.80%	1.75%
Weighted average settlement period (months)	13	13

5.6 Financing arrangements

Council has the following funding arrangements in place as at 30 June 2023.

	2023 \$'000	2022 \$'000
Bank overdraft	200	200
Credit card facilities	255	281
Total facilities	455	481
Used facilities	(54)	(60)
Unused facilities	401	421

5.7 (a) Commitments

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

	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
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a) Commitments for expenditure

2023

Operating

Building maintenance	8,468	2,175	–	–	10,643
Consultancy	911	431	722	–	2,064
Health	1,455	127	–	–	1,582
Information technology and systems	5,885	1,868	450	–	8,203
Infrastructure	1,198	1,076	258	–	2,532
Leisure	271	(533)	–	–	(262)
Other	6,044	2,946	943	–	9,933
Parks maintenance	20,058	16,764	489	–	37,311
Renewable power	3,156	3,156	3,156	14,222	23,690
Transport and local laws	8,156	5,086	–	–	13,242
Waste and recycling	15,413	13,028	29,903	14,065	72,409
Total	71,015	46,124	35,921	28,287	181,347

Capital

Building works	1,764	–	–	–	1,764
Information technology and systems	170	–	–	–	170
Infrastructure	–	–	–	–	–
Leisure	–	–	–	–	–
Other	1,597	–	–	–	1,597
Parks works	8,300	317	–	–	8,617
Roads	16,588	39,360	–	–	55,948
Transport and local laws	–	–	–	–	–
Total	28,419	39,677	–	–	68,096

5.7 (a) Commitments (cont.)

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

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000

a) Commitments for expenditure

2022

Operating

Building maintenance	10,000	10,000	2,521	–	22,521
Consultancy	362	78	–	–	440
Health	452	–	–	–	452
Information technology and systems	4,618	992	304	–	5,914
Infrastructure	22	22	7	–	51
Leisure	451	423	–	–	874
Other	4,841	1,245	1,004	–	7,090
Parks maintenance	14,760	14,350	10,829	–	39,939
Renewable power	3,156	3,156	6,311	14,222	26,845
Transport and local laws	8,883	8,089	3,440	1,761	22,173
Waste and recycling	16,454	13,118	24,595	31,932	86,099
Total	63,999	51,473	49,011	47,915	212,398

Capital

Building works	1,634	111	74	–	1,819
Information technology and systems	33	12	26	–	71
Infrastructure	1,715	153	189	–	2,057
Leisure	466	–	–	–	466
Other	366	17	–	–	383
Parks works	6,816	6	–	–	6,822
Roads	–	–	–	–	–
Transport and local laws	22,301	–	–	–	22,301
Total	33,331	299	289	–	33,919

(b) Operating lease receivables

Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

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

	2023 \$'000	2022 \$'000
Not later than one year	719	611
Later than one year and not later than five years	1,871	1,771
Later than five years	1,308	1,572
	3,898	3,954

5.8 Leases

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

To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

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

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

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

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

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

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

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

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

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

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

5.8 Leases (cont.)

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

	Property \$'000	Vehicle \$'000	Plant and equipment \$'000	Total \$'000
Right-of-Use Assets				
Balance at 1 July 2022	1,038	–	270	1,308
Additions	184	1,846	–	2,030
Amortisation charge	(516)	(308)	(102)	(926)
Balance at 30 June 2023	706	1,538	168	2,412

	2023 \$'000	2022 \$'000

Lease Liabilities

Maturity analysis – contractual undiscounted cash flows

Less than one year	967	620
One to five years	2,099	544
More than five years	903	557
Total undiscounted lease liabilities as at 30 June 2023	3,969	1,721

Lease liabilities included in the Balance Sheet at 30 June 2023:

Current	588	599
Non-current	1,880	737
Total lease liabilities	2,468	1,336

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery 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 AUD\$10,000), including IT 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	75	163
Total	75	163

Variable lease payments (not included in measurement of lease liabilities)

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2022 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write off \$'000	Transfers \$'000	Carrying amount 30 June 2023 \$'000
Property	2,029,103	1,652	33,120	(123,200)	(8,034)	(1,931)	–	26,217	1,956,927
Plant and equipment	11,250	4,677	–	(839)	(2,234)	(162)	(80)	660	13,272
Infrastructure	2,172,209	14,266	67,536	83,253	(37,018)	(295)	(7,343)	47,414	2,340,022
Work in progress	95,657	34,695	–	–	–	–	–	(74,291)	56,061
Total	4,308,219	55,290	100,656	(40,786)	(47,286)	(2,388)	(7,423)	–	4,366,282

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Closing WIP \$'000
Property	42,175	12,310	(26,217)	28,268
Plant and equipment	1,054	278	(660)	672
Infrastructure	52,428	22,107	(47,414)	27,121
Total	95,657	34,695	(74,291)	56,061

6.1 Property, infrastructure, plant and equipment (cont.)

(a) Property

	Land – specialised \$'000	Land – non specialised \$'000	Land under roads \$'000	Total Land & Land Improvements \$'000	Buildings – specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2022	1,723,410	3,080	729	1,727,219	513,050	513,050	42,175	2,282,444
Accumulated depreciation at 1 July 2022	–	–	–	–	(211,166)	(211,166)	–	(211,166)
	1,723,410	3,080	729	1,727,219	301,884	301,884	42,175	2,071,278
Movements in fair value								
Additions	1,652	–	–	1,652	–	–	12,310	13,962
Contributions	33,120	–	–	33,120	–	–	–	33,120
Revaluation	(114,303)	–	–	(114,303)	3,905	3,905	–	(110,398)
Disposal	–	–	–	–	(4,304)	(4,304)	–	(4,304)
Transfers	–	–	–	–	26,217	26,217	(26,217)	–
	(79,531)	–	–	(79,531)	25,818	25,818	(13,907)	(67,620)
Movements in accumulated depreciation								
Depreciation and amortisation	–	–	–	–	(8,034)	(8,034)	–	(8,034)
Accumulated depreciation of disposals	–	–	–	–	2,373	2,373	–	2,373
Revaluation increments/decrements	–	–	–	–	(12,802)	(12,802)	–	(12,802)
	–	–	–	–	(18,463)	(18,463)	–	(18,463)
At fair value 30 June 2023	1,643,879	3,080	729	1,647,688	538,868	538,868	28,268	2,214,824
Accumulated depreciation at 30 June 2023	–	–	–	–	(229,629)	(229,629)	–	(229,629)
	1,643,879	3,080	729	1,647,688	309,239	309,239	28,268	1,985,195

6.1 Property, infrastructure, plant and equipment (cont.)

(b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Artworks \$'000	Work in Progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2022	14,884	14,046	4,463	1,054	34,447
Accumulated depreciation at 1 July 2022	(10,762)	(11,381)	–	–	(22,143)
	4,122	2,665	4,463	1,054	12,304
Movements in fair value					
Additions	2,954	1,693	30	278	4,955
Revaluation	–	(623)	(45)	–	(668)
Write off	–	–	(80)	–	(80)
Disposal	(1,073)	–	–	–	(1,073)
Transfers	–	615	45	(660)	–
	1,881	1,685	(50)	(382)	3,134
Movements in accumulated depreciation					
Depreciation and amortisation	(1,223)	(1,011)	–	–	(2,234)
Accumulated depreciation of disposals	911	–	–	–	911
Revaluation increments/decrements	(45)	(126)	–	–	(171)
	(357)	(1,137)	–	–	(1,494)
At fair value 30 June 2023	16,765	15,731	4,413	672	37,581
Accumulated depreciation at 30 June 2023	(11,119)	(12,518)	–	–	(23,637)
	5,646	3,213	4,413	672	13,944

6.1 Property, infrastructure, plant and equipment (cont.)

(c) Infrastructure

	Roads	Bridges	Telecommunication Conduits	Drainage	Public Lighting	Parks open spaces and streetscapes	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2022	1,754,570	21,531	27,262	634,098	31,248	337,954	52,428	2,859,091
Accumulated depreciation at 1 July 2022	(349,499)	(7,859)	(7,524)	(134,558)	(18,947)	(116,067)	–	(634,454)
	1,405,071	13,672	19,738	499,540	12,301	221,887	52,428	2,224,637

Movements in fair value

Additions	4,215	–	–	228	–	9,823	22,107	36,373
Contributions	45,279	–	–	14,629	70	7,558	–	67,536
Revaluation	74,406	1,699	1,661	36,918	1,764	11,446	–	127,894
Write-off	(6,155)	–	–	–	(2,377)	–	–	(8,532)
Disposal	–	–	–	(335)	–	–	–	(335)
Transfers	29,174	–	–	417	165	17,658	(47,414)	–
	146,919	1,699	1,661	51,857	(378)	46,485	(25,307)	222,936

Movements in accumulated depreciation

Depreciation and amortisation	(14,749)	(236)	(553)	(6,481)	(1,436)	(13,563)	–	(37,018)
Accumulated depreciation of write off	424	–	–	–	765	–	–	1,189
Accumulated depreciation of disposals	–	–	–	40	–	–	–	40
Revaluation increments/ decrements	(20,451)	(547)	(483)	(8,509)	(1,178)	(13,473)	–	(44,641)
	(34,776)	(783)	(1,036)	(14,950)	(1,849)	(27,036)	–	(80,430)

At fair value 30 June 2023	1,901,489	23,230	28,923	685,955	30,870	384,439	27,121	3,082,027
Accumulated depreciation at 30 June 2023	(384,275)	(8,642)	(8,560)	(149,508)	(20,796)	(143,103)	–	(714,884)
	1,517,214	14,588	20,363	536,447	10,074	241,336	27,121	2,367,143

6.1 Property, infrastructure, plant and equipment (cont.)

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 have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

	Depreciation Period	Threshold Limit \$'000
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Asset recognition thresholds and depreciation periods

Land & land improvements

land	–	10
land improvements	100 years	5

Buildings

buildings	30 – 150 years	10
building and leasehold improvements	50 years	5

Plant and Equipment

Fixtures fittings and furniture	5 – 10 years	1
plant, machinery and equipment	3 – 10 years	1
computers and telecommunications	3 years	1
leased plant and equipment	Contract terms	10

Infrastructure

roads – pavements	50 – 120 years	5
roads – surface	30 years	5
parks, open spaces and streetscapes	10 – 80 years	1
off street car parks	30 – 120 years	5
bridges – deck	15 – 100 years	1
footpaths and cycleways	20 – 100 years	1
drainage	100 years	1
light pole and lanterns	20 years	1
conduits and pits	50 years	1
Intangible assets	10 years	–

Land under roads

Council recognises land under roads it controls at fair value.

6.1 Property, infrastructure, plant and equipment (cont.)

Depreciation and amortisation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values 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 not depreciated on the basis that they are assessed as not having a limited useful life. Straight line depreciation is charged based on the residual useful life as determined each year. Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

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.

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer, Westlink Consulting. 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.

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 and land under roads will have a significant impact on the fair value of these assets. Refer to note 8.4 for further information relating to Fair value measurement.

The date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year. This valuation was based on sales analysis, median price indices provided by the REIV and VGV indices and Rawlinson's building index. A full revaluation of these assets will be conducted in 2023-24.

Details of Council's land and buildings and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation	Types of valuation
Non-specialised land	–	3,080	–	Jun-23	Indexed
Specialised land and land under roads	–	–	1,644,608	Jun-23	Indexed
Specialised buildings	–	–	309,239	Jun-23	Indexed
Total	–	3,080	1,953,847		

6.1 Property, infrastructure, plant and equipment (cont.)

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with a valuation undertaken by Mr. Michael Butler, Bachelor of Engineering (Civil).

The date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year. A full revaluation of these assets will be conducted in 2023-24.

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

Details of Council's infrastructure and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation	Types of valuation
Roads	–	–	1,517,214	Jun-23	Indexed
Bridges	–	–	14,588	Jun-23	Indexed
Drainage	–	–	536,447	Jun-23	Indexed
Public lighting	–	–	10,074	Jun-23	Indexed
Telecommunication Conduits	–	–	20,363	Jun-23	Indexed
Parks, open space and streetscapes	–	–	241,336	Jun-23	Indexed
Total	–	–	2,340,022		

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1 and \$4,394 per square metre. Refer to note 8.4 for further information relating to Fair value measurement.

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 ranges from \$355 to \$9,595 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 4 years to 93 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. Refer to note 8.4 for further information relating to Fair value measurement.

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 years 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. Refer to note 8.4 for further information relating to Fair value measurement.

	2023 \$'000	2022 \$'000
Reconciliation of specialised land		
Land under roads	729	729
Parks and reserve	1,643,879	1,723,410
Total specialised land	1,644,608	1,724,139

6.2 Investments in associates, joint arrangements and subsidiaries

Yarra Plenty Regional Library Service (Incorporated) – Background

Represents the City of Whittlesea's share in the net assets of the Yarra Plenty Regional Library Service which became an incorporated body on 12 January 1996. Council's 37.81% (2021-22 37.81%) share of the net assets from their draft financial statements for the year ended 30 June 2023 has been treated as an investment in the Balance Sheet, with a decrease in the investment for the reporting period of \$0.20 million (increase of \$0.19 million for 2021-22), which is accounted for using the equity method and shown in the Comprehensive Income Statement.

	2023 \$'000	2022 \$'000
Investments in associates		
Investments in associates accounted for by the equity method are:		
Yarra Plenty Regional Library Service (Incorporated)	2,893	3,096
Fair value of Council's investment in Yarra Plenty Regional Library (Incorporated)	2,893	3,096
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	3,008	2,669
Reported surplus(deficit) for year	(537)	339
Council's share of accumulated surplus(deficit) at end of year	2,471	3,008
Movement in carrying value of specific investment		
Carrying value of investment at start of year	3,096	2,911
Share of surplus(deficit) for year	(203)	185
Carrying value of investment at end of year	2,893	3,096
Council's share of expenditure commitments		
Operating commitments	472	1,628
Council's share of expenditure commitments	178	616

The Yarra Plenty Regional Library Service does not have any contingent liabilities as at the end of the reporting period.

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

City of Whittlesea is the parent entity.

Subsidiaries and Associates

Interests in subsidiaries and associates are detailed in Note 6.2.

(b) Key Management Personnel

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

Administrators	Ms Lydia Wilson – Chair
	Ms Peita Duncan
	Mr Chris Eddy (1 July 2022 – 12 December 2022)
	Mr Christian Zahra AM (2 March 2023)
CEO and executive Leadership team	Mr Craig Lloyd – Chief Executive Officer
	Ms Sarah Renner – Director Customer and Corporate Services
	Ms Kate McCaughey – Director Community Wellbeing (1 July 2022 – 3 February 2023)
	Mr Anthony Traill – Interim Director Community Wellbeing (30 January 2023 – 21 April 2023)
	Ms Agata Chmielewski – Director Community Wellbeing (24 April 2023)
	Ms Debbie Wood – Director Infrastructure and Environment
	Mr Justin O'Meara – Director Planning and Development (1 July 2022 – 19 May 2023)
	Mr Frank Joyce – Executive Manager Strategy & Insights
Ms Janine Morgan – Executive Manager Public Affairs	
	Ms Sarah Rowe – Interim Executive Manager Office of Council & CEO (1 February 2023 – 28 July 2023)

	2023 No.	2022 No.
Total Number of Administrators	3	3
Total of Chief Executive Officer and other Key Management Personnel	8	7
Total Number of Key Management Personnel	11	10

7.1 Council and key management remuneration (cont.)

(c) Remuneration of Key Management Personnel

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

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

Other long-term employee benefits include long service leave, other long service benefits or deferred compensation. Post-employment benefits include superannuation, pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

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

	2023 \$'000	2022 \$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	2,692	2,636
Other long-term employee benefits	56	80
Post-employment benefits	269	247
Total	3,017	2,963

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

Income Range	2023 No.	2022 No.
\$80,000 – \$89,999	1	–
\$130,000 – \$139,999	1	–
\$160,000 – \$169,999	1	2
\$220,000 – \$229,999	–	1
\$240,000 – \$249,999	2	1
\$260,000 – \$269,999	–	2
\$270,000 – \$279,999	–	1
\$280,000 – \$289,999	1	–
\$290,000 – \$299,999	–	1
\$300,000 – \$309,999	1	–
\$310,000 – \$319,999	–	1
\$320,000 – \$329,999	2	–
\$340,000 – \$349,999	1	–
\$370,000 – \$379,999	–	1
\$390,000 – \$399,999	1	–
	11	10

7.1 Council and key management remuneration (cont.)

(d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$160,000 and who report directly to a member of the KMP. *

	2023 \$'000	2022 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	4,791	5,046
Other long-term employee benefits	325	564
Post-employment benefits	466	433
Total	5,582	6,043

The number of other senior staff are shown below in their relevant income bands:

Income Range	2023 No.	2022 No.
<\$160,000	10	15
\$160,000 – \$169,999	3	1
\$170,000 – \$179,999	4	5
\$180,000 – \$189,999	5	5
\$190,000 – \$199,999	4	7
\$200,000 – \$209,999	1	1
\$210,000 – \$219,999	2	2
\$220,000 – \$229,999	3	–
\$320,000 – \$329,999	–	1
	32	37

	2023 \$'000	2022 \$'000
Total Remuneration for the reporting year for Senior Officers included above, amounted to:	5,582	6,043

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

7.2 Related party disclosure

(a) Transactions with related parties

During the period Council entered into the following transactions with related parties.

	2023 \$'000	2022 \$'000
Expenditure		
Council library contributions paid to the Yarra Plenty Regional Library	5,202	5,130
Total related party expenditure	5,202	5,130
Income		
Fuel and motor vehicles repairs	14	12
Total related party income	14	12

(b) Outstanding balances with related parties

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

Nil

(c) Loans to/from related parties

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by Council to a related party as follows:

Nil

(d) Commitments to/from related parties

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by Council to a related party are as follows:

Nil

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 and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

(a) Contingent assets

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

At balance date Council are not aware of any contingent assets.

(b) Contingent liabilities

Contingent liabilities are:

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

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.

Future superannuation contributions

In addition to the disclosed contributions, the City of Whittlesea has not paid unfunded liability payments to Vision Super over the past two years. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 are \$216,101.

Legal matters

There are no legal matters that could have a material impact on future operations.

Liability Mutual Insurance

Council was a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will 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 will continue whether or not the participant remains a participant in future insurance years.

(c) Guarantees for loans to other entities

Council has provided no current 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 the right will be exercised.

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2023 reporting period. Council assesses the impact of these new standards. As at 30 June 2023 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2023 that are expected to impact Council.

8.3 Financial instruments

(a) Objectives and policies

The City of Whittlesea's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank and TCV 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 the Notes of the financial statements.

Risk management is carried out by senior management under policies approved by 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 Council financial instruments will fluctuate because of changes in market prices. Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

(c) 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. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the Local Government Act 2020. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in 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 Council's year end result.

(d) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- Council have a policy for establishing credit limits for the entities Council deal with;
- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with Council's financial assets is minimal. Rates debtors are secured by a charge over the rateable property. Council has assessed that 97% 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.

There are no material financial assets which are individually 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 provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(e) Liquidity risk

Liquidity risk includes the risk that, as a result of Council's operational liquidity requirements it 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:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts 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 +0.5% and -0.25% in market interest rates (AUD) from year-end rates of 4.10%.

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.

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; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

8.4 Fair value measurement (cont.)

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets every 4 years. The valuation is performed either by experienced council officers or independent experts.

The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Land	4 Years
Buildings	4 Years
Roads	4 Years
Bridges	4 Years
Footpaths and cycleways	4 Years
Drainage	4 Years
Recreational, leisure and community facilities	4 Years

Where the 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.

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 assets carrying value.

Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

Note 9 Other matters

9.1 Reserves

Council at the end of the reporting period held the following reserve balances:

	2023 \$'000	2022 \$'000
Summary		
Asset revaluation reserves	1,455,084	1,495,870
Asset replacement reserve	79,638	59,461
Asset development reserve	142,281	134,616
	1,677,003	1,689,947

a) Asset revaluation reserves

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
2023			
Property			
Land and land improvements	1,097,911	(114,303)	983,608
Buildings	112,681	(8,897)	103,784
	1,210,592	(123,200)	1,087,392
Plant and equipment			
Plant machinery and equipment	(14)	(45)	(59)
Fixtures fittings and furniture	(338)	(749)	(1,087)
Artworks	3,024	(45)	2,979
	2,672	(839)	1,833
Infrastructure			
Roads	171,561	53,955	225,516
Bridges	(5,016)	1,152	(3,864)
Drainage	57,379	28,409	85,788
Telecommunication Conduits	363	1,178	1,541
Public Lighting	(119)	586	467
Parks, open space and streetscapes	58,438	(2,027)	56,411
	282,606	83,253	365,859
Total asset revaluation reserves	1,495,870	(40,786)	1,455,084

9.1 Reserves (cont.)

a) Asset revaluation reserves (cont.)

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
2022			
Property			
Land and land improvements	972,104	125,807	1,097,911
Buildings	91,131	21,550	112,681
	1,063,235	147,357	1,210,592
Plant and equipment			
Plant machinery and equipment	–	(14)	(14)
Fixtures fittings and furniture	–	(338)	(338)
Artworks	1,726	1,298	3,024
	1,726	946	2,672
Infrastructure			
Roads	147,132	24,429	171,561
Bridges	(4,927)	(89)	(5,016)
Drainage	46,994	10,385	57,379
Telecommunication Conduits	(194)	557	363
Public Lighting	(192)	73	(119)
Parks, open space and streetscapes	40,398	18,040	58,438
	229,211	53,395	282,606
Total asset revaluation reserves	1,294,172	201,698	1,495,870

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

9.1 Reserves (cont.)

b) Other reserves

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
2023				
Asset replacement reserve	59,461	22,451	(2,274)	79,638
Asset development reserve	134,616	31,402	(23,737)	142,281
Total Other reserves	194,077	53,853	(26,011)	221,919

2022

Asset replacement reserve	59,414	47	–	59,461
Asset development reserve	126,683	23,653	(15,720)	134,616
Total Other reserves	186,097	23,700	(15,720)	194,077

	2023 \$'000	2022 \$'000
Asset replacement reserve		
Strategic properties reserve	4,819	4,819
Non standard street lighting contribution	3,901	3,528
Synthetic turf replacement reserve	1,880	1,880
Traffic lights construction	943	783
Purchase of Lutheran Church and Cemetery	380	380
Technology improvement fund reserve	5,264	5,678
LASF defined benefit plan liability	3,739	3,739
Strategic investment reserve	28,914	32,414
Transport infrastructure reserve	28	28
Waste reserve	4,270	4,864
Native vegetation offset site maintenance	1,572	1,348
Aboriginal Gathering Place	6,000	–
Strategic operation reserve	3,196	–
Regional Aquatic and Sports reserve	14,283	–
Resilience and Emergency Management	449	–
	79,638	59,461

Asset development reserve

Parklands contribution	10,153	7,942
Developer contribution plan (DCP) reserves	119,134	112,190
Planning permit drainage levy	10,641	10,477
Net gain compensation	1,587	3,254
Plenty road duplication	80	67
Street tree contributions reserve	686	686
	142,281	134,616

9.1 Reserves (cont.)

Purpose of Reserves**Asset replacement reserve**

Strategic properties reserve	Accumulate funds for land purchases and asset development as determined by Council.
Non standard street lighting contribution	Maintain non-standard lights for agreed period.
Synthetic turf replacement reserve	Enable replacement of Synthetic Turf Pitches at designated locations.
Traffic lights construction	Maintain traffic signals for agreed period.
Purchase of Lutheran Church and Cemetery	Enable funding to purchase the church site.
Technology improvement fund reserve	Enable replacement of technology hardware and software.
LASF defined benefit plan liability	Protection against future calls on employees defined benefits superannuation fund.
Strategic investment reserve	Enable funding of future infrastructure projects.
Transport infrastructure reserve	Enable funding of future transport infrastructure projects.
Waste reserve	Enable funding from waste operation to ensure legislative compliance.
Native vegetation offset site maintenance	Enable to fund native vegetation works which Council take over from developers.
Aboriginal Gathering Place	Enable to fund the delivery of an Aboriginal Gathering Place to support enhanced outcomes, increase connection to culture, and facilitate healing for Aboriginal people.
Strategic operation reserve	Enable funding for future strategies and various activities that have been identified as part of the transformation required for City of Whittlesea.
Regional Aquatic and Sports reserve	Enable to fund the delivery of a new regional state-of-the-art centre to support the community to lead healthy and active lifestyles.
Resilience and Emergency Management	Enable funding to rapidly respond to the incidents and emergency situations that may arise in our community.

Asset development reserve

Parklands contribution	Funding from developers for the provision of open space and associated infrastructure.
Developer contribution plan (DCP) reserves	Developer contributions received for future community facilities and assets.
Planning permit drainage levy	Funding from developers to expand drainage infrastructure to absorb extra inflow due to multi-unit developments.
Net gain compensation	Funds contributed by developers for the maintenance cost of trees/ bushland areas for a 10-year period.
Plenty Road duplication	Funding from developers for Plenty Road duplication works.
Street tree contributions reserve	Contributions received from developers to maintain street trees which Council takes on responsibility for.

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

	2023 \$'000	2022 \$'000
Surplus/(deficit) for the year	133,629	104,363
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(605)	(491)
Share of net (profit)/loss of associate and joint ventures	203	(185)
Loss on Write-off of property, infrastructure, plant and equipment	9,730	17,660
Depreciation and amortisation	48,583	42,289
Contributions – Non-monetary assets	(100,656)	(76,858)
Finance costs	192	206
Finance costs – leases	91	30
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(11,924)	(1,587)
(Increase)/decrease in prepayments	425	(1,648)
Increase/(decrease) in trade and other payables	3,836	2,829
Increase/(decrease) in trust funds	(1,880)	18,315
(Increase)/decrease in inventories	20	201
Increase/(decrease) in provisions	4,134	(1,129)
(Increase)/decrease in other assets	(3,017)	(759)
Net cash provided by/(used in) operating activities	82,761	103,236

9.3 Superannuation

The City of Whittlesea 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.

Accumulation

The Fund's accumulation category, Vision MySuper/ Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2023, this was 10.5% as required under Superannuation Guarantee (SG) legislation (2022: 10.0%)).

Defined Benefit

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

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

As a result, the level of participation of the City of Whittlesea in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023.

Council was notified of the 30 June 2023 VBI during August 2023 (2022: August 2022). The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa
Salary information 3.5% pa
Price inflation (CPI) 2.8% pa.

As at 30 June 2022, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 102.2%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.5% pa
Salary information 2.5% pa 30 June 2023,
and 3.5% pa thereafter
Price inflation (CPI) 3.0% pa.

Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). Vision Super has advised that the estimated VBI at 30 June 2023 was 104.1%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2022 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

9.3 Superannuation (cont.)

Employer contributions

(a) Regular contributions

On the basis of the results of the 2022 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee.

For the year ended 30 June 2023, this rate was 10.5% of members' salaries (10.0% in 2021/22). 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 2022 interim valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring.

The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre 1 July 1993 and post 30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

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 (cont.)

The 2022 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2022 and the last full investigation was conducted as at 30 June 2020.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2022 (Interim) \$m	2021 (Interim) \$m
A VBI Surplus	44.6	214.7
A total service liability surplus	105.8	270.3
A discounted accrued benefits surplus	111.9	285.2

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 2022.

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 2022.

The discounted accrued benefits 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 2022.

The 2023 triennial actuarial investigation

A triennial actuarial investigation is being conducted for the fund's position as at 30 June 2023. It is anticipated that this actuarial investigation will be completed by 31 December 2023. The financial assumptions for the purposes of this investigation are:

	2023 (Triennial) \$m	2022 (Triennial) \$m
A VBI Surplus	5.7% pa	5.6% pa
A total service liability surplus	3.5% pa	2.5% pa for the first two years and 2.75% thereafter
Price inflation	2.8% pa	2.0% pa

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2023 are detailed below:

	Type of Scheme	Rate	2023 \$'000	2022 \$'000
Scheme			44.6	214.7
Vision super	Defined benefit	10.5% (2022:10.0%)	124	240
Vision super	Accumulation fund	10.5% (2022:10.0%)	9,132	7,705

There were \$423,800 in contributions outstanding to the above schemes as at 30 June 2023.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$216,101.

Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2022-2023 year.

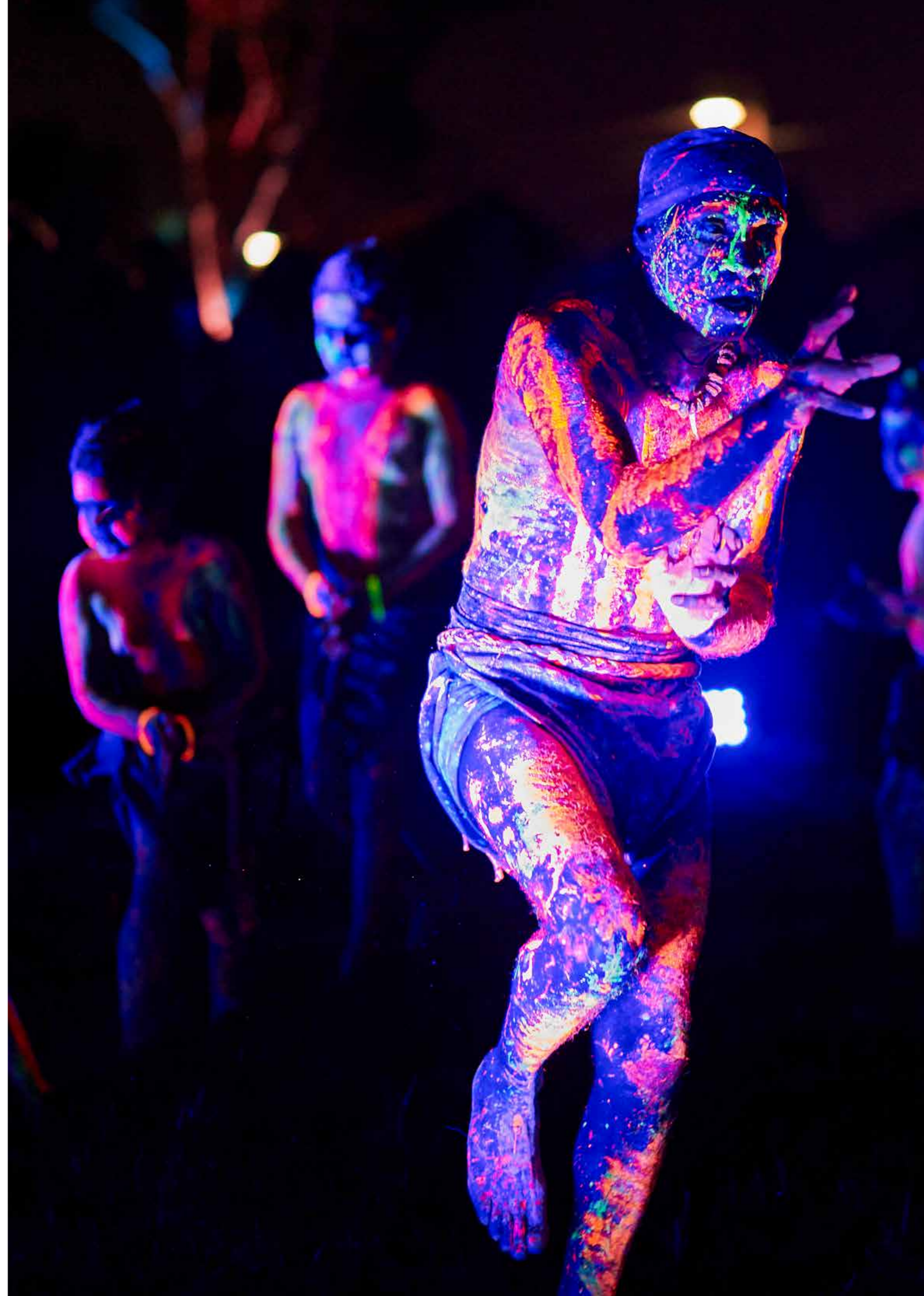
Glossary

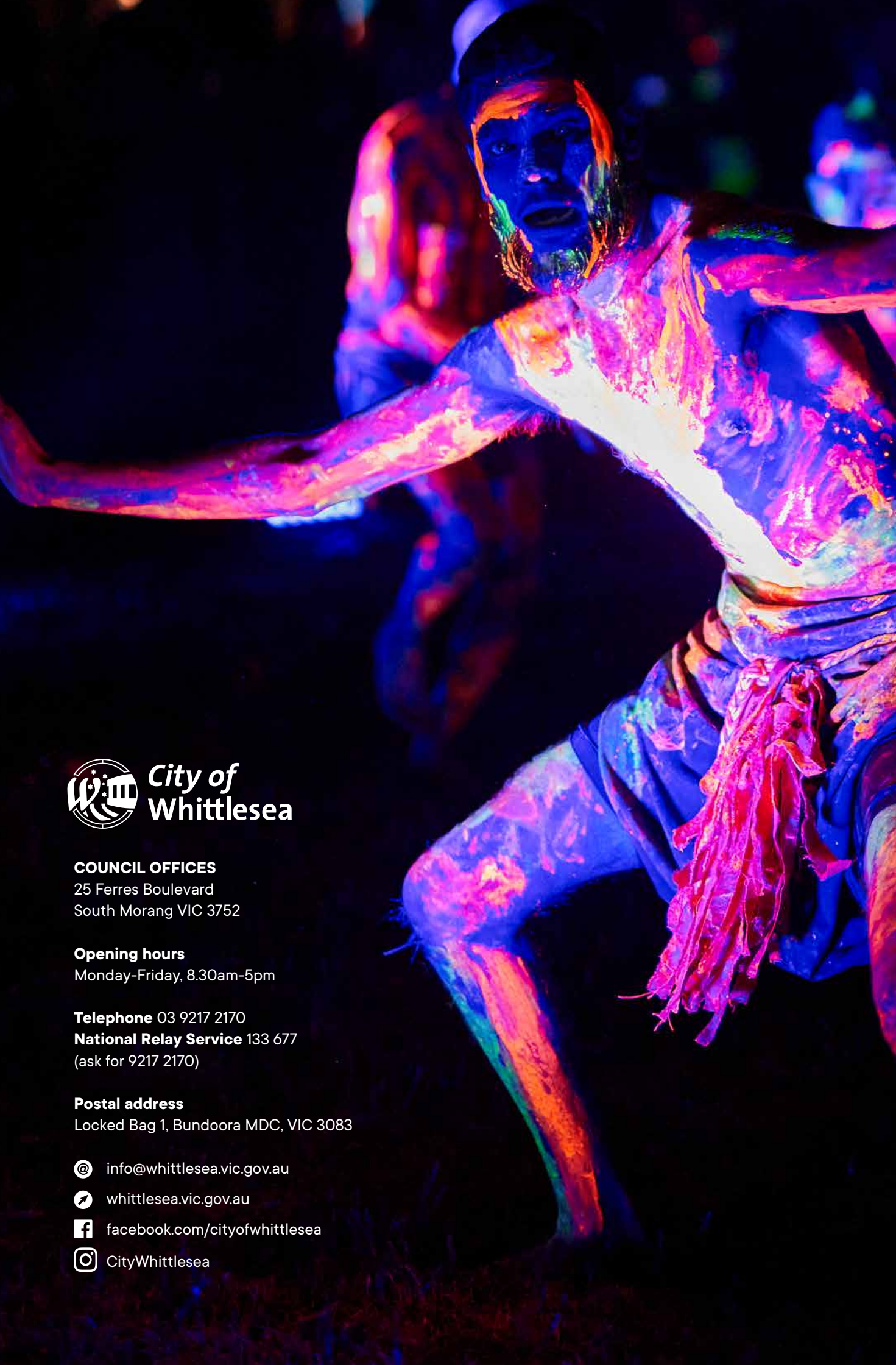
Act	means the <i>Local Government Act 2020</i>
Administrators	Appointed by the Acting Minister for Local Government, Administrators take on the duties of the Council of the City of Whittlesea until the October 2024 Local Government elections
Advocacy	means the act of speaking on the behalf of or in support of another person, place or thing
Annual Report	means a report of the Council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
Budget	means a plan setting out the services and initiatives to be funded for the financial year
CALD	Culturally and Linguistically Diverse
Community Plan	means a strategic plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for the next four year. The Community Plan incorporates the Council Plan, Municipal Public Health and Wellbeing Plan, Disability Action Plan and Pandemic Recovery Actions
Dog off-leash park	A designated, fenced park for dogs where they are able to run around without being on a leash
Engage Whittlesea	Council's online community engagement website
Financial performance indicators	means a prescribed set of indicators and measures that assess the effectiveness of financial management in a Council covering operating position, liquidity, obligations, stability and efficiency
Financial plan	means a plan of the financial and non-financial resources for at least the next 10 years required to achieve the strategic objectives in the Council Plan. It is also referred to as a long-term financial plan
Financial statements	means the financial statements and notes prepared in accordance with the Local Government Model Financial Report, Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and a statement of capital works and included in the Annual Report
Financial year	means the period of 12 months ending on 30 June each year
Green Wedge	The rural or non-urban areas of metropolitan Melbourne that sit outside the Urban Growth Boundary and are currently protected from urban development
Governance and management checklist	means a prescribed checklist of policies, plans and documents that councils must report the status of in the report of operations, covering engagement, planning, monitoring, reporting and decision-making

Indicator	means what will be measured to assess performance
Initiatives	means actions that are one-off in nature and/or lead to improvements in service
LGBTIQA*	Lesbian, Gay, Bisexual, Transgender, Intersex, Queer/Questioning, Asexual and many other terms (such as non-binary and pansexual)
Local Government Act	The <i>Local Government Act 2020</i> provides a framework for the establishment and operation of councils
Major initiative	means significant initiatives that will directly contribute to the achievement of the council plan during the current year and have a major focus in the budget
Measure	means how an indicator will be measured and takes the form of a computation, typically including a numerator and denominator
Minister	means the Minister for Local Government
Performance statement	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the Annual Report
Integrated strategic planning and reporting framework	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act
Regulations	means the <i>Local Government (Planning and Reporting) Regulations 2020</i>
Report of operations	means a report containing a description of the operations of the Council during the financial year and included in the Annual Report
Services	means assistance, support, advice and other actions undertaken by a Council for the benefit of the local community
Service performance indicators	means a prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost and service outcomes
Strategic objectives	means the outcomes a Council is seeking to achieve over the next four years and included in the Council Plan
Strategies	means high level actions directed at achieving the strategic objectives in the Council Plan

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**City of
Whittlesea**

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